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GOVERNMENT GAZETTE

STAATSKOERANT

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DEPARTMENT OF THE PRIME MINISTER

No. 825. 14 May 1976.

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

No. 65 of 1976: Financial Relations Act, 1976.

DEPARTEMENT VAN DIE EERSTE MINISTER

No. 825. 14 Mei 1976.

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

No. 65 van 1976: Wet op Finansiële Verhoudings, 1976.

Wet No. 65, 1976

WET OP FINANSIËLE VERHOUDINGS, 1976

WET

Tot samevatting van die wetsbepalings wat die finansiële verhoudings tussen die Republiek en die onderskeie provinsies daarvan reël en wat voorsiening maak vir die oordrag aan provinsiale rade van sekere belasting- en verdere wetgewende bevoegdhede; en om voorsiening te maak vir aangeleenthede wat daarmee in verband staan.

(Engelse teks deur die Staatspresident geteken.)
(Goedgekeur op 4 Mei 1976.)

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

Woord-
omskrywing.

1. (1) In hierdie Wet, tensy uit die samehang anders blyk, beteken—

- (i) „boekjaar” die tydperk vanaf die eerste dag van April van die een of ander jaar tot die een-en-dertigste dag van Maart van die eersvolgende jaar; (i)
- (ii) „provinsiale inkomstefonds”, met betrekking tot ’n provinsie, die fonds wat in daardie provinsie ingevolge artikel 88 van die Grondwet van die Republiek van Suid-Afrika, 1961 (Wet No. 32 van 1961), ingestel is; (ii)
- (iii) „Tesourie” die Tesourie soos omskryf in artikel 1 (1) van die Skatkis- en Ouditwet, 1975 (Wet No. 66 van 1975). (iii)

(2) ’n Verwysing in hierdie Wet na aangeleenthede wat aan ’n provinsie opgedra is, word uitgelê as ’n verwysing na aangeleenthede wat aan die betrokke provinsie by die Grondwet van die Republiek van Suid-Afrika, 1961, hierdie Wet of enige ander wet opgedra is, en in verband met sodanige aangeleenthede beteken „provinsiale raad” die provinsiale raad van die provinsie aan wie die aangeleenthede opgedra is.

Bestryding van
uitgawes aangegaan
ten opsigte van
aangeleenthede
opgedra aan
provinsie.

2. Alle uitgawes deur ’n provinsie aangegaan ten opsigte van aangeleenthede wat aan daardie provinsie opgedra is, word uit die provinsiale inkomstefonds bestry.

Bron van
middele vir die
bestryding van
normale of
terugkerende
uitgawes van
provinsies.

3. Die middele wat ’n provinsie nodig het vir die bestryding van sy normale of terugkerende uitgawes (soos omskryf in artikel 6 (2) van die Wet op Provinsiale Finansies en Oudit, 1972 (Wet No. 18 van 1972)) ten opsigte van aangeleenthede wat aan hom opgedra is, word verkry uit inkomste soos omskryf in artikel 1 van bedoelde Wet op Provinsiale Finansies en Oudit, 1972, en waarmee die inkomsterekening bedoel in artikel 2 (a) van daardie Wet ingevolge die bepalinge van bedoelde artikel gekrediteer moet word, en ’n provinsie mag sy middele vir geen ander doel aanwend nie as slegs ten opsigte van die aangeleenthede wat aan hom opgedra is.

FINANCIAL RELATIONS ACT, 1976

Act No. 65, 1976

ACT

To consolidate the law regulating the financial relations between the Republic and the several provinces thereof and providing for the transfer of certain taxation and additional legislative powers to provincial councils; and to provide for matters incidental thereto.

*(English text signed by the State President.)
(Assented to 4 May 1976.)*

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

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

- (i) "financial year" means the period from the first day of April in any year to the thirty-first day of March in the next ensuing year; (i)
- (ii) "provincial revenue fund" means, in relation to any province, the fund established in that province in terms of section 88 of the Republic of South Africa Constitution Act, 1961 (Act No. 32 of 1961); (ii)
- (iii) "Treasury" means the Treasury as defined in section 1 (1) of the Exchequer and Audit Act, 1975 (Act No. 66 of 1975). (iii)

(2) Any reference in this Act to matters entrusted to a province shall be construed as a reference to matters entrusted to the province in question by the Republic of South Africa Constitution Act, 1961, this Act or any other law, and in connection with such matters "provincial council" means the provincial council of the province to which the matters have been entrusted.

2. All expenditure incurred by any province in respect of matters entrusted to that province shall be defrayed from the provincial revenue fund.

Defraying of expenditure incurred in respect of matters entrusted to province.

3. The funds required by a province for the defraying of its normal or recurrent expenditure (as defined in section 6 (2) of the Provincial Finance and Audit Act, 1972 (Act No. 18 of 1972)) in respect of matters entrusted to it shall be derived from revenue as defined in section 1 of the said Provincial Finance and Audit Act, 1972, and which has, in terms of the provisions of section 2 (a) of that Act, to be credited to the revenue account referred to in that section, and a province shall not apply its funds to any purpose other than solely in respect of the matters entrusted to it.

Source of funds for the defraying of normal or recurrent expenditure of provinces.

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Subsidies aan
provinsiale
inkomstefondse.

4. (1) Behoudens die bepalings van subartikel (2) word daar uit die Staatsinkomstefonds aan die provinsiale inkomstefonds van elke provinsie, ten opsigte van elke boekjaar, uit geld wat die Parlement vir dié doel bewillig, die subsidie betaal wat die Minister van Finansies na oorlegpleging met die Administrateur van die betrokke provinsie bepaal.

(2) By die bepaling van die subsidie betaalbaar aan 'n provinsie ingevolge subartikel (1), word in aanmerking geneem—

- (a) die finansiële behoeftes van daardie provinsie ten opsigte van sy normale of terugkerende uitgawes beoog in artikel 3; en
- (b) die betaalvermoë van daardie provinsie, met inagneming van die inkomste, uitgesonderd geld deur die Parlement bewillig, soos omskryf in artikel 1 van die Wet op Provinsiale Finansies en Oudit, 1972 (Wet No. 18 van 1972), wat aan daardie provinsie sal toeval:

Met dien verstande dat die subsidie betaalbaar aan 'n provinsie tesame met die betaalvermoë van daardie provinsie nie minder mag wees as die finansiële behoeftes van daardie provinsie nie.

(3) By die toepassing van subartikel (2) word 'n provinsie se finansiële behoeftes en betaalvermoë vasgestel deur die aanwending van die uitgawemaatstawwe en die inkomstemaatstawwe wat die Minister van Finansies na oorlegpleging met die Administrateur van daardie provinsie bepaal.

Berekening en
wyse van betaling
van subsidies.

5. (1) Vir die doeleindes van die bepaling van die bedrae wat deur die Parlement in 'n boekjaar bewillig moet word ten opsigte van subsidies aan die provinsies betaalbaar ingevolge artikel 4, stuur die Administrateur van elke provinsie op of voor die datum en in die vorm wat die Tesourie van tyd tot tyd voorskryf, 'n opgawe aan die Tesourie van die bedrag wat die provinsie volgens raming in daardie boekjaar nodig sal hê.

(2) Die Tesourie betaal van tyd tot tyd aan die onderskeie provinsies uit die deur die Parlement bewilligde bedrae die paalemente wat die Tesourie met inagneming van die benodigdhede van elke provinsie bepaal.

Toekenning van
sekere inkomste
aan die provinsies
met bevoegdheid
om wetgewing
ten opsigte
daarvan aan te
neem.

6. (1) Die inkomste verkry uit die belastinge, gelde, regte, lisensies en die ander bronne vermeld in Bylae 1, word deur die provinsie ontvang waarin sodanige inkomste verkry word en word in die provinsiale inkomstefonds gestort.

(2) Ondanks andersluidende bepalings in artikels 80 en 84 van die Grondwet van die Republiek van Suid-Afrika, 1961 (Wet No. 32 van 1961), het 'n provinsiale raad, tensy en totdat by 'n Parlements-wet anders bepaal word, die bevoegdheid om by wyse van die heffing van belastinge inkomste te verkry uit die bronne vermeld in Bylae 1 en uit geen ander bronne hoegenaamd nie.

(3) Die genoemde inkomstebronne word, by die toepassing van die in subartikel (2) bedoelde artikels van die Grondwet van die Republiek van Suid-Afrika, 1961, geag aangeleenthede te wees ten opsigte waarvan 'n provinsiale raad, behoudens die bepalings van hierdie Wet, ordonnansies kan aanneem, en enige wetsbepaling wat die provinsiale raad bevoeg was om aan te neem, wat op 1 April 1945 in 'n provinsie van krag was en wat voorsiening maak vir die verkryging van of beheer oor sodanige inkomste, word geag 'n wetsbepaling te wees wat die provinsiale raad van daardie provinsie by ordonnansie kan herroep of wysig vir sover dit so 'n inkomstebron betref.

(4) Die bedrag wat in 'n provinsie verkry word uit 'n inkomstebron vermeld in Bylae 1 word, indien deur die Staat ingevorder, aan daardie provinsie oorbetal met of sonder aftrekking van invorderingskoste, na gelang tussen die Tesourie en die betrokke provinsie ooreengekom word.

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4. (1) Subject to the provisions of subsection (2), there shall be paid from the State Revenue Fund to the provincial revenue fund of each province, in respect of every financial year, from moneys appropriated by Parliament for the purpose, such subsidy as the Minister of Finance may determine after consultation with the Administrator of the province in question.

Subsidies to provincial revenue funds.

(2) In determining the subsidy payable to a province in terms of subsection (1), there shall be taken into account—

(a) the financial requirements of that province in respect of its normal or recurrent expenditure contemplated in section 3; and

(b) that province's capacity to pay, regard being had to the revenue, excluding money appropriated by Parliament, as defined in section 1 of the Provincial Finance and Audit Act, 1972 (Act No. 18 of 1972), which will accrue to that province:

Provided that the subsidy payable to a province, together with that province's capacity to pay, shall not be less than the financial requirements of that province.

(3) For the purposes of subsection (2), a province's financial requirements and capacity to pay shall be determined by the employment of such expenditure criteria and such revenue criteria as the Minister of Finance may determine after consultation with the Administrator of that province.

5. (1) For the purposes of the determination of the amounts to be appropriated by Parliament in any financial year in respect of subsidies payable to the provinces in terms of section 4, the Administrator of each province shall transmit to the Treasury on or before such date and in such form as the Treasury may from time to time direct, a statement of the amount which it is estimated will be required by the province in that financial year.

Calculation and method of payment of subsidies.

(2) The Treasury shall from time to time pay to the respective provinces from the amounts appropriated by Parliament such instalments as the Treasury may determine with due regard to the requirements of each province.

6. (1) The revenue derived from the taxes, fees, dues, licences and the other sources specified in Schedule 1, shall be received by the province in which such revenue arises and shall be paid into the provincial revenue fund.

Allocation of certain revenue to provinces with power of legislation in respect thereof.

(2) Notwithstanding anything to the contrary contained in sections 80 and 84 of the Republic of South Africa Constitution Act, 1961 (Act No. 32 of 1961), a provincial council shall, unless and until Parliament by law otherwise provides, have power to raise revenue by way of taxation through the sources specified in Schedule 1 and through no other sources whatever.

(3) The said sources of revenue shall, for the purposes of those sections of the Republic of South Africa Constitution Act, 1961, referred to in subsection (2), be deemed to be matters in respect of which a provincial council may, subject to the provisions of this Act, make ordinances, and any law which the provincial council was competent to make, which was in force in any province on 1 April 1945 and which provides for the raising or management of any such revenues, shall be deemed to be a law which the provincial council of that province may by ordinance repeal or amend in so far as it relates to such a source of revenue.

(4) The amount derived in any province from any source of revenue specified in Schedule 1 shall, if collected by the State, be paid over to that province with or without any deduction for the cost of collection, according as may be agreed upon between the Treasury and the province in question.

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Beperking van boete op versuim om belasting te betaal.

7. Geen provinsiale raad kan, ten opsigte van die versuim om 'n belasting bedoel in artikel 6 te betaal op die datum waarop dit betaalbaar word, 'n boete by ordonnansie oplê nie teen 'n skaal wat hoër is as—

- (a) dertig persent per jaar indien die belasting nie meer as twintig rand is nie;
- (b) twintig persent per jaar indien die belasting meer as twintig rand maar nie meer as vyftig rand is nie;
- (c) vyftien persent per jaar indien die belasting meer as vyftig rand maar nie meer as honderd rand is nie;
- (d) twaalf persent per jaar indien die belasting meer as honderd rand is,

bereken op elke volle twee rand van die belasting oor die tydperk waartydens die belasting onbetaald bly: Met dien verstande dat so 'n boete die totale bedrag van die betaalbare belasting nie te bowe mag gaan nie.

Beperking van wetgewende bevoegdheid van provinsiale rade in sekere opsigte.

8. (1) 'n Provinsiale raad het nie die bevoegdheid om ordonnansies aan te neem nie wat direkte belasting oplê ten opsigte van—

- (a) regte op myne of minerale; of
- (b) die voortbrengsel van, of die inkomste of winste verkry uit mynbou.

(2) 'n Provinsiale raad het nie die bevoegdheid om ordonnansies aan te neem nie wat direkte belasting op die persone, grond, wonings of inkomste van Bantoes oplê, en wanneer 'n ordonnansie van 'n provinsiale raad direkte belasting op persone, grond, wonings of inkomste oplê, is Bantoes en hulle grond, wonings en inkomste van die bepalinge daarvan vrygestel: Met dien verstande dat 'n provinsiale raad 'n hospitaalbydrae van hoogstens vyf-en-twintig sent kan hef op elke Bantoe wat verplig is om die algemene belasting ingevolge die Wet op Bantoebelasting, 1969 (Wet No. 92 van 1969), te betaal, en wat op die datum waarop bedoelde bydrae verval, binne die provinsie geregistreer is vir die doeleindes van die betaling van genoemde algemene belasting.

(3) Indien 'n provinsiale raad 'n hospitaalbydrae hef, word dit so gehêf dat dit op dieselfde tyd as die algemene belasting kragtens genoemde Wet op Bantoebelasting, 1969, betaalbaar is, en dit word saam met en op dieselfde wyse as bedoelde algemene belasting ingevorder.

(4) (a) Geen provinsie mag 'n belasting op maatskappye of op die inkomste, profyte of winste van maatskappye of 'n persoonlike belasting of 'n inkomstebelasting op die inkomste, profyte of winste van ander persone as maatskappye hef nie.

(b) 'n Bedrag wat ten bate van 'n provinsiale inkomstefonds ingevorder word ingevolge 'n provinsiale ordonnansie wat 'n persoonlike belasting of 'n inkomstebelasting op die inkomste van ander persone as maatskappye hef of ingevolge 'n Parlements-wet wat 'n belasting op die belasbare inkomste van maatskappye hef, val, ondanks die bepalinge van daardie ordonnansie of daardie Wet, die Staatsinkomstefonds toe.

Lenings aan provinsies tot dekking van kapitaal- of nie-terugkerende uitgawes.

9. (1) (a) Die geld wat 'n provinsie van tyd tot tyd mag nodig kry tot dekking van kapitaal- of nie-terugkerende uitgawes (soos omskryf in artikel 6 (3) van die Wet op Provinsiale Finansies en Oudit, 1972 (Wet No. 18 van 1972)) kan aan daardie provinsie by wyse van lening, soos dit benodig is, teen die bedrae wat die Parlement jaarliks bewillig, voorgeskiet word.

(b) 'n Voorskot bedoel in paragraaf (a) moet, met rente bereken vanaf die datum van uitgifte teen 'n koers deur die Minister van Finansies bepaal, deur die provinsie aan die Tesourie terugbetaal word in gelyke halfjaarlikse paaielemente waarvan die bedrae so

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7. No provincial council may by ordinance impose, in respect of the failure to pay any tax referred to in section 6 on the date on which it becomes payable, a penalty at a rate exceeding—

Limitation of penalty on failure to pay tax.

- (a) thirty per cent per annum if the tax does not exceed twenty rand;
- (b) twenty per cent per annum if the tax exceeds twenty rand but does not exceed fifty rand;
- (c) fifteen per cent per annum if the tax exceeds fifty rand but does not exceed one hundred rand;
- (d) twelve per cent per annum if the tax exceeds one hundred rand,

calculated upon each completed two rand of the tax over the period during which the tax remains unpaid: Provided that any such penalty shall not exceed the total amount of the tax payable.

8. (1) A provincial council shall not have power to make an ordinance which imposes direct taxation in respect of—

Restriction of legislative power of provincial councils in certain respects.

- (a) rights in or to mines or minerals; or
- (b) the product of or the income or profits derived from any mining operations.

(2) A provincial council shall not have power to make an ordinance imposing direct taxation upon the persons, lands, habitations or income of Bantu, and whenever any ordinance of a provincial council imposes direct taxation upon persons, lands, habitations or income, Bantu and their lands, habitations and income shall be exempt from the provisions thereof: Provided that a provincial council may levy a hospital contribution not exceeding twenty-five cents on every Bantu who is liable to pay the general tax under the Bantu Taxation Act, 1969 (Act No. 92 of 1969), and who, on the date such contribution becomes due, is registered within the province for purposes of the payment of the said general tax.

(3) If a provincial council levies a hospital contribution it shall be so levied as to become payable at the same time as the general tax under the said Bantu Taxation Act, 1969, and it shall be collected together with and in the same manner as such general tax.

(4) (a) No province shall levy a tax on companies or on the income, profits or gains of companies or a personal tax or an income tax on the income, profits or gains of persons other than companies.

(b) Any amount collected for the benefit of any provincial revenue fund in terms of any provincial ordinance levying a personal tax or an income tax on the income of persons other than companies, or in terms of any Act of Parliament levying a tax on the taxable income of companies, shall, notwithstanding the provisions of such ordinance or such Act, accrue to the State Revenue Fund.

9. (1) (a) The money which may from time to time be required by any province for the purpose of meeting any capital or non-recurrent expenditure (as defined in section 6 (3) of the Provincial Finance and Audit Act, 1972 (Act No. 18 of 1972)) may be advanced to that province upon loan as required in such amounts as Parliament by annual appropriation may authorize.

Loans to provinces for the purpose of meeting capital or non-recurrent expenditure.

(b) Any advance referred to in paragraph (a) shall be repaid, with interest calculated from the date of issue at a rate determined by the Minister of Finance, by the province to the Treasury in equal half-yearly instalments so calculated that the whole advance and the

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bereken word dat die hele voorskot en die rente daarop afbetaal sal wees binne die tydperk van minstens vyftien jaar en hoogstens veertig jaar, bereken vanaf die eerste dag van Julie of die eerste dag van Januarie wat volg op die datum van uitgifte, wat die Tesourie, met inagneming van die werke waarvoor die voorskot gegee word, bepaal: Met dien verstande dat die Tesourie 'n korter tydperk as vyftien jaar kan bepaal vir die terugbetaling van 'n voorskot wat vir die aanleg van 'n pad gegee is.

(2) Die geld wat 'n provinsie ingevolge subartikel (1) (a) ontvang, word in die provinsiale inkomstefonds gestort.

(3) Geld vir die verskaffing van kapitaal vir provinsiale voorrade en benodigdhede kan ook aan 'n provinsie by wyse van lening voorgesket word soos bepaal in subartikel (1), en word, behoudens die maksimum tydperk vermeld in subartikel (1) (b), terugbetaal op die wyse wat die Tesourie bepaal.

Betaling vir
voorrade
of materiaal aan
'n provinsie
verskaf.

10. (1) Alle voorrade of materiaal wat aan 'n provinsie deur 'n Staatsdepartement verskaf word, kom ten laste van daardie provinsie, en bedoelde provinsie moet die koste daarvan aan daardie Staatsdepartement betaal.

(2) Die bepalings van hierdie artikel word nie so uitgelê nie dat dit 'n provinsie onthef van die verpligting om aan die Staatspresident die koste terug te betaal van deur die Staat aan daardie provinsie gelewerde dienste wat die Staatspresident van tyd tot tyd bepaal.

(3) Enige uitgawes van 'n provinsie ingevolge hierdie artikel maak deel uit van die normale of terugkerende uitgawes of van die kapitaal- of nie-terugkerende uitgawes van die provinsie, na gelang bedoelde uitgawes onder die bepalings van subartikel (2) of subartikel (3) van artikel 6 van die Wet op Provinsiale Finansies en Oudit, 1972 (Wet No. 18 van 1972), val.

Opdrag van
verdere aan-
geleentheid aan
'n provinsie.

11. (1) Wanneer en so dikwels as wat dit wenslik geag word om verdere aangeleenthede toe te voeg aan die wat aan 'n provinsie by die Grondwet van die Republiek van Suid-Afrika, 1961 (Wet No. 32 van 1961), of by hierdie Wet, opgedra is, kan 'n verdere aangeleentheid aan daardie provinsie opgedra word met inagneming van die volgende bepalings:

(a) Indien dit 'n in Bylae 2 vermelde aangeleentheid is, kan die Staatspresident, met die instemming van die uitvoerende komitee van die provinsie, beslis of daardie verdere aangeleentheid aldus opgedra moet word: Met dien verstande dat die bevoegdhede wat ten opsigte van paragrafe 15 tot en met 18 van genoemde Bylae 2 oorgedra kan word, tot die omvang en behoudens die voorwaardes sal wees wat deur die Parlement voorgeskryf word;

(b) indien dit enige ander aangeleentheid is, is 'n Wet van die Parlement ooreenkomstig paragraaf (m) van subartikel (1) van artikel 84 van die Grondwet van die Republiek van Suid-Afrika, 1961, nodig.

(2) Wanneer 'n aangeleentheid ingevolge paragraaf (a) van subartikel (1) deur die Staatspresident aan 'n provinsie opgedra is, word kennis daarvan by proklamasie in die *Staatskoerant* gegee en, vanaf 'n in daardie proklamasie vermelde datum, berus alle bevoegdhede, magte en werksaamhede in verband met daardie aangeleentheid by die uitvoerende komitee van die provinsie asof hulle in artikel 81 van die Suid-Afrika Wet, 1909, bedoelde bevoegdhede, magte en werksaamhede was, en is die provinsiale raad bevoeg om ordonnansies met betrekking tot daardie aangeleentheid aan te neem asof dit 'n in artikel 84 van die Grondwet van die Republiek van Suid-Afrika, 1961, vermelde aangeleentheid was.

(3) Die uitgawes verbonde aan die bestuur en uitvoering van alle aangeleenthede wat ingevolge hierdie artikel aan 'n provinsie

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interest thereon will be repaid within such period of not less than fifteen years and not exceeding forty years, reckoned from the first day of July or the first day of January next succeeding the date of issue, as the Treasury may determine, regard being had to the nature of the work for which such advance is made: Provided that the Treasury may determine a period of less than fifteen years for the repayment of any such advance as is made for the construction of any road.

(2) The money received by a province in terms of subsection (1) (a) shall be paid into the provincial revenue fund.

(3) Money may similarly be advanced to a province upon loan, as provided in subsection (1), for the purpose of providing capital for provincial stores and requisites, and shall be repaid in such manner as the Treasury may determine, subject to the maximum period mentioned in subsection (1) (b).

10. (1) All stores or material which may be supplied to any province by a department of State shall be a liability of that province, and the said province shall pay the cost thereof to that department of State. Payment for stores or material supplied to a province.

(2) Nothing in this section contained shall be construed as relieving any province from liability to repay to the State President the cost of any such services rendered to that province by the State as the State President may from time to time determine.

(3) Any expenditure by a province under this section shall be included in the normal or recurrent expenditure or in the capital or non-recurrent expenditure of the province, according as such expenditure falls within the provisions of subsection (2) or subsection (3) of section 6 of the Provincial Finance and Audit Act, 1972 (Act No. 18 of 1972).

11. (1) When and so often as it may be deemed desirable to add to the matters entrusted to a province by the Republic of South Africa Constitution Act, 1961 (Act No. 32 of 1961), or by this Act, any additional matter may be entrusted to that province subject to the following provisions: Entrustment of additional matters to a province.

(a) If it is a matter specified in Schedule 2, the State President may, with the concurrence of the executive committee of the province, determine whether that additional matter shall be so entrusted: Provided that the powers which may be transferred in respect of paragraphs 15 to 18, inclusive, of the said Schedule 2, shall be to the extent and subject to the conditions prescribed by Parliament;

(b) if it is any other matter, an Act of Parliament shall, in accordance with paragraph (m) of subsection (1) of section 84 of the Republic of South Africa Constitution Act, 1961, be necessary.

(2) When any matter has been entrusted to a province by the State President in terms of paragraph (a) of subsection (1), notice thereof shall be given by proclamation in the *Gazette* and, as from a date specified in that proclamation, all powers, authorities and functions relating to that matter shall thereupon be vested in the executive committee of the province as if they were powers, authorities and functions referred to in section 81 of the South Africa Act, 1909, and the provincial council shall be competent to make ordinances in relation to that matter as if it were a matter mentioned in section 84 of the Republic of South Africa Constitution Act, 1961.

(3) The expenditure involved in the administration and carrying out of all matters transferred under this section to any

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oorgedra word, is, by die toepassing van hierdie Wet, uitgawes in verband met aangeleenthede wat aan daardie provinsie opgedra is.

- (4) (a) Wanneer ook al die Staatspresident ingevolge die bepalings van paragraaf (a) van subartikel (1) en van paragraaf 5 van Bylae 2 die beheer oor en die bestuur van plekke op Staatsgrond wat as plekke vir openbare vermaak of ontspanning of as plekke van geskiedkundige of wetenskaplike belang uitgehou is, aan 'n provinsie opgedra het, kan hy, ondanks andersluidende wetsbepalings, die opbrengs van verkopings van sodanige Staatsgrond aan die provinsie uitbetaal, maar sodanige opbrengs word deur die provinsie slegs vir die ontwikkeling van die aldus uitgehoue plekke aangewend.
- (b) Die uitdrukking „beheer oor en bestuur van” met betrekking tot sodanige Staatsgrond omvat ook die ontwikkeling daarvan.
- (5) (a) Die Staatspresident kan, ondanks andersluidende wetsbepalings, ten opsigte van 'n dorp waarop die bepalings van Wet No. 3 van 1870 (Natal) of Wet No. 35 van 1904 (Natal) van toepassing is, op aansoek van die uitvoerende komitee van die provinsie van Natal, alle werksaamhede en verantwoordelikhede in verband met die bestuur van so 'n dorp, met inbegrip van enige meent of dorpsgronde wat daarby behoort, aan genoemde uitvoerende komitee oordra.
- (b) 'n Oordrag ingevolge paragraaf (a) word in die *Staatskoerant* bekend gemaak en vanaf die datum van so 'n kennisgewing word die opbrengs van verkopings van Staatsgrond in so 'n dorp tesame met die netto opbrengs van vorige verkopings aan die administrasie van die Provinsie van Natal uitbetaal in trust vir die dorpsfonds wat ten opsigte van so 'n dorp gestig is: Met dien verstande dat by die toepassing van daardie bepalings van die Landbankwet, 1944 (Wet No. 13 van 1944), wat betrekking het op voorskotte vir die bou van dipbakke en by die toepassing van die Omheiningswet, 1963 (Wet No. 31 van 1963), en die Grondbewaringswet, 1969 (Wet No. 76 van 1969), die genoemde administrasie geag word die „eienaar” van sodanige meent of dorpsgronde te wees, nieteenstaande dat die eiendomsreg daarvan by die Staat bly berus.

Wetgewende bevoegdhe van provinsiale rade in verband met handelsbesighede en beroepe.

12. (1) Behoudens die bepalings van subartikel (2), kan 'n provinsiale raad ordonnansies maak in verband met sake wat onder die volgende klasse onderwerpe ressorteer, naamlik, handelsbesighede en beroepe.

(2) Die bepalings van subartikel (1) is nie van toepassing nie op die handelsbesigheid of beroep van 'n advokaat, prokureur, rekenmeester, ouditeur, argitek, versekeraar, bouvereniging, bankier of bankinstelling, eksekuteurskamer of trustmaatskappy, aktebesorger, tandarts, mediese praktisyn, verpleegster, notaris, veearts of persoon wat 'n lisensie of 'n magtiging of 'n vrystelling van verkryging van 'n lisensie kragtens die bepalings van die Drankwet, 1928 (Wet No. 30 van 1928), moet hê of op enige ander handelsbesigheid of beroep deur die Minister van Ekonomiese Sake by kennisgewing in die *Staatskoerant* aangewys.

Oordrag van beheer oor liefdadigheidsinrigtings en armesorg van provinsies aan Regering van die Republiek.

13. (1) (a) Ondanks andersluidende bepalings in paragraaf (e) van subartikel (1) van artikel 84 van die Grondwet van die Republiek van Suid-Afrika, 1961 (Wet No. 32 van 1961), of in artikel 11 van hierdie Wet, kan die Staatspresident te eniger tyd, met die instemming van die uitvoerende komitee van 'n provinsie, van die aangeleenthede wat aan daardie provinsie opgedra is die stigting en instandhouding van en die beheer oor liefdadigheidsinrigtings, die armesorg en die voor-

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province shall, for the purposes of this Act, be expenditure on matters entrusted to that province.

- (4) (a) Whenever, under the provisions of paragraph (a) of subsection (1) and of paragraph 5 of Schedule 2, the State President has transferred to the province the control and management of such places upon any State land as are reserved as places of public resort or of public recreation or of historical or scientific interest, he may, notwithstanding anything to the contrary contained in any law, pay over to the province the proceeds of any sales of such State land, but such proceeds shall be expended by the province solely on the development of the places so reserved.
- (b) The expression "control and management of" in relation to such State land shall include the development thereof.
- (5) (a) The State President may, notwithstanding anything to the contrary contained in any law, in respect of any township to which the provisions of Law No. 3 of 1870 (Natal) or Act No. 35 of 1904 (Natal) are applicable, on the application of the executive committee of the province of Natal, transfer to the said executive committee all functions and responsibilities in connection with the administration of such township, including any commonage or townlands attached thereto.
- (b) Any transfer in terms of paragraph (a) shall be notified in the *Gazette* and as from the date of such notification the proceeds from the sales of any State land in such township, together with the nett proceeds of previous sales, shall be paid over to the administration of the province of Natal in trust for the township fund created in respect of such township: Provided that, for the purposes of those provisions of the Land Bank Act, 1944 (Act No. 13 of 1944), relating to advances for the construction of dipping tanks and for the purposes of the Fencing Act, 1963 (Act No. 31 of 1963), and the Soil Conservation Act, 1969 (Act No. 76 of 1969), the said administration shall be deemed to be the "owner" of such commonage or townlands, notwithstanding that the dominium thereof continues to vest in the State.

12. (1) Subject to the provisions of subsection (2), a provincial council may make ordinances in relation to matters coming within the following classes of subjects, namely, trades and occupations,

Legislative powers of provincial councils in relation to trades and occupations.

(2) The provisions of subsection (1) shall not apply to the trade or occupation of any advocate, attorney, accountant, auditor, architect, insurer, building society, banker or banking institution, board of executors or trust company, conveyancer, dentist, medical practitioner, nurse, notary, veterinary surgeon or person by whom a licence or an authority or an exemption from obtaining a licence under the provisions of the Liquor Act, 1928 (Act No. 30 of 1928), is required, or to any other trade or occupation specified by the Minister of Economic Affairs by notice in the *Gazette*.

13. (1) (a) Notwithstanding anything to the contrary contained in paragraph (e) of subsection (1) of section 84 of the Republic of South Africa Constitution Act, 1961 (Act No. 32 of 1961), or in section 11 of this Act, the State President may at any time, with the concurrence of the executive committee of any province, by proclamation withdraw from the matters entrusted to that province, either wholly or in part, the establishment, maintenance and management of charitable institu-

Transfer of control of charitable institutions and poor relief from provinces to Government of the Republic.

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siening van buitepatiënt-dienste (met inbegrip van tandheelkundige en distriksverpleegdienste), geheel en al of ten dele, by proklamasie wegneem vanaf 'n datum wat by die proklamasie vasgestel word: Met dien verstande dat die aangeleenthede wat aldus weggeeneem word, nie die oprigting en instandhouding van en die beheer oor hospitale, tehuise vir kroniese siekes, kraaminrigtings, hersteloorde en skoolkoshuise vir behoeftige kinders insluit nie.

(b) Vanaf die datum ingevolge paragraaf (a) vasgestel—

(i) berus daar in verband met die aldus weggenome aangeleenthede nie langer enige bevoegdhede, magte of werksaamhede by die uitvoerende komitee van die betrokke provinsie nie, en is die provinsiale raad van daardie provinsie nie langer bevoeg om in verband met bedoelde aangeleenthede ordonnansies aan te neem nie;

(ii) word alle werksaamhede, bevoegdhede, regte, pligte en verpligtings wat in verband staan met die aldus weggenome aangeleenthede, en wat deur of kragtens 'n voor daardie datum aangenome ordonnansie of ander wet aan die Administrateur of die uitvoerende komitee van daardie provinsie toevertrou of verleen of opgelê word, deur die Minister van Volkswelsyn en Pensioene, of enige ander Minister aan wie die Staatspresident die administrasie van daardie aangeleenthede of een of meer van hulle opgedra het, uitgeoefen of nagekom, en word alle sulke werksaamhede, bevoegdhede, regte, pligte en verpligtings wat aldus aan 'n beampte van die betrokke provinsiale administrasie toevertrou of verleen of opgelê is, deur 'n beampte in die Staatsdepartement onder beheer van 'n Minister aan wie die administrasie van daardie aangeleenthede of een of meer van hulle aldus opgedra is, wat by kennisgewing in die *Staatskoerant* deur so 'n Minister aangewys word, uitgeoefen of nagekom.

(2) Die Staatspresident kan, met instemming van die uitvoerende komitee van die betrokke provinsie, by 'n kragtens subartikel (1) uitgevaardigde proklamasie of by 'n latere proklamasie, in enige ordonnansie of ander wet wat in daardie provinsie van krag is, en wat voor die deur die kragtens subartikel (1) uitgevaardigde proklamasie vasgestelde datum aangeeneem is, die wysigings aanbring wat vir hom noodsaaklik blyk te wees om aan laasgenoemde proklamasie gevolg te gee.

(3) Die Staatspresident kan te eniger tyd, met die instemming van die uitvoerende komitee van die provinsie waarin 'n besondere inrigting geleë is, by proklamasie bepaal dat vir die doel van hierdie artikel daardie inrigting 'n liefdadigheidsinrigting is of nie is nie.

Omskrywing van
hoër onderwys.

14. By die toepassing van artikel 84 van die Grondwet van die Republiek van Suid-Afrika, 1961 (Wet No. 32 van 1961), omvat die uitdrukking „hoër onderwys”, behoudens die bepalinge van artikel 15 van hierdie Wet, ook—

- (a) onderwys gegee aan 'n by of kragtens wet ingestelde universiteit of universiteitskollege;
- (b) onderwys gegee aan 'n kollege soos omskryf in die Wet op Gevorderde Tegnieëse Onderwys, 1967 (Wet No. 40 van 1967);
- (c) onderwys gegee aan die kuns- (met inbegrip van ballet- en musiek-), landbou-, myn-, aptekers- en skeepvaartopleidingskole wat die Minister van Nasionale Opvoeding in oorleg met die Minister van Finansies, tot skole vir hoër onderwys verklaar;
- (d) buitengewone onderwys soos omskryf in die Wet op Onderwysdienste, 1967 (Wet No. 41 van 1967);

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tions, the distribution of poor relief and the provision of outpatient services (including dental and district nursing services) as from a date to be fixed by the proclamation: Provided that the matters so withdrawn shall not include the establishment, maintenance and management of hospitals, chronic sick homes, maternity homes, convalescent homes and school hostels for indigent children.

(b) As from the date fixed in terms of paragraph (a)—

- (i) there shall cease to be vested in the executive committee of the province concerned any powers, authorities or functions, and the provincial council of that province shall cease to be competent to make ordinances, in relation to the matters so withdrawn;
- (ii) all functions, powers, rights, duties and obligations which relate to the matters so withdrawn, and which are entrusted to or conferred or imposed upon the Administrator or the executive committee of that province by or under any ordinance or other law passed before that date, shall be exercised or performed by the Minister of Social Welfare and Pensions or any other Minister of State to whom the State President may assign the administration of those matters or of any of them, and all such functions, powers, rights, duties and obligations so entrusted to or conferred or imposed upon any officer of the provincial administration concerned shall be exercised or performed by any officer in the department of State administered by any Minister to whom the administration of those matters or any of them has been so assigned, who may by any such Minister be designated by notice in the *Gazette*.

(2) The State President may, with the concurrence of the executive committee of the province concerned, by any proclamation issued under subsection (1) or by any later proclamation make such amendments to any ordinance or other law in force in that province and passed before the date fixed by the proclamation issued under subsection (1) as appear to him to be necessary for giving effect to the last-mentioned proclamation.

(3) The State President may at any time with the concurrence of the executive committee of the province in which any particular institution is situated, by proclamation determine that for the purposes of this section that institution is or is not a charitable institution.

14. For the purposes of section 84 of the Republic of South Africa Constitution Act, 1961 (Act No. 32 of 1961), the expression "higher education" shall, subject to the provisions of section 15 of this Act, include—

Definition of higher education.

- (a) education provided at a university or university college established by or under any law;
- (b) education provided at a college as defined in the Advanced Technical Education Act, 1967 (Act No. 40 of 1967);
- (c) education provided at such schools of art (including ballet and music), agriculture, mining, pharmacy and nautical training as the Minister of National Education may, in consultation with the Minister of Finance, declare to be schools of higher education;
- (d) special education as defined in the Educational Services Act, 1967 (Act No. 41 of 1967);

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- (e) 'n kursus van onderrig en opleiding bedoel in artikel 8 (1) van die Wet op Onderwysdienste, 1967;
- (f) heeltydse onderwys van 'n peil wat hoër is as die peil wat gewoonlik vir 'n eksamen vir die tiende standerd vereis word: Met dien verstande dat 'n provinsiale raad nie verbied word nie om ordonnansies te maak in verband met die tydelike afstaan op 'n heeltydse of deeltydse grondslag van 'n lid van die doserende personeel wat in diens is by 'n onderwysinrigting wat deur die provinsiale administrasie in stand gehou, bestuur en beheer word; en
- (g) enige ander onderwys wat die Minister van Nasionale Opvoeding in oorleg met die Minister van Finansies en met toestemming van die betrokke Administrateur tot hoër onderwys verklaar.

Bestryding van uitgawes aan opleiding van personeel en ander persone uit provinsiale inkomstefonds.

15. (1) Ondanks andersluidende bepalings van die Grondwet van die Republiek van Suid-Afrika, 1961 (Wet No. 32 van 1961), of 'n ander wet, kan 'n provinsiale raad voorsiening maak vir die betaling uit die provinsiale inkomstefonds van bedrae benodig vir die bestryding van—

- (a) uitgawes in verband met die instandhouding van inrigtings bedoel uitsluitlik vir die opleiding van onderwysers vir die skole wat deur die provinsiale administrasie beheer word of, met die voorafgaande goedkeuring van die Minister van Nasionale Opvoeding, vir die verskaffing van losies (met inbegrip van tugvoorwaardes) aan persone wat aan 'n universiteit as onderwysers vir sodanige skole opgelei word: Met dien verstande dat die provinsiale administrasie nie belet word nie om die geboue, toerusting, geriewe of dienste van so 'n inrigting of 'n gedeelte van sodanige geboue, toerusting, geriewe of dienste tot die beskikking van 'n universiteit vir die opleiding van sodanige persone te stel;
- (b) uitgawes wat nodig is vir die toekenning van beurse ten einde persone wat as onderwysers gekwalifiseer is of opgelei word, in staat te stel om aan universiteite of universiteitskolleges of ander hoër-onderwysinrigtings of by ander plekke binne of buite die Republiek, te studeer of navorsing te doen en vir bydraes tot die oprigting en instandhouding van oefen- en demonstrasieskole by sodanige inrigtings binne die Republiek;
- (c) uitgawes wat nodig is vir die toekenning van beurse ten einde persone wat as verpleërs gekwalifiseer is of opgelei word, in staat te stel om aan universiteite of universiteitskolleges of ander hoër-onderwysinrigtings te studeer;
- (d) uitgawes wat nodig is vir die toekenning, deur die uitvoerende komitee van die betrokke provinsie, van beurse aan persone wat, as leerlinge in skole wat deur die provinsiale administrasie van so 'n provinsie in stand gehou word, in die eksamen aan die einde van die senior sekondêre kursus slaag en 'n persentasie wat van tyd tot tyd deur bedoelde uitvoerende komitee bepaal word, van die totale behaalbare getal punte in daardie eksamen behaal, op voorwaarde dat sodanige persone hul studies aan 'n universiteit of universiteitskollege of ander hoër-onderwysinrigting as voltydse studente voortsit;
- (e) uitgawes aangegaan ten einde die Staatsdienskommissie in staat te stel om persone te help om aan universiteite of universiteitskolleges of ander hoër-onderwysinrigtings te studeer ten einde hulle te bekwaam of beter te bekwaam om poste (uitgesonderd onderwysers- of verpleërsposte) te beklee in die diens van die Staat

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- (e) a course of instruction and training referred to in section 8 (1) of the Educational Services Act, 1967;
- (f) full-time education of a standard which is higher than the standard ordinarily required for an examination for the tenth standard: Provided that a provincial council shall not be prohibited from making ordinances in relation to the temporary secondment on a full-time or part-time basis of any member of the teaching staff who is in the employ of a teaching institution maintained, managed and controlled by the provincial administration; and
- (g) any other education which, with the consent of the Administrator concerned, the Minister of National Education may, in consultation with the Minister of Finance, declare to be higher education.

15. (1) Notwithstanding anything to the contrary in the Republic of South Africa Constitution Act, 1961 (Act No. 32 of 1961), or any other law contained, a provincial council may provide for the payment from the provincial revenue fund of amounts required to defray—

Charge of expenditure for training of staff and other persons on provincial revenue fund.

- (a) expenditure incidental to the maintenance of institutions carried on solely for the training of teachers for the schools controlled by the provincial administration or, with the prior approval of the Minister of National Education, for the provision of accommodation (including disciplinary conditions) for persons who are being trained at a university as teachers for such schools: Provided that the provincial administration shall not be prohibited from making the buildings, equipment, facilities or services of such institution or any part of such buildings, equipment, facilities or services available to a university for the training of such persons;
- (b) expenditure necessary for the award of bursaries to enable persons qualified or being trained as teachers to study or do research at universities or university colleges or other institutions of higher education or other places within or outside the Republic, and of grants for the establishment and maintenance of practising and demonstration schools at such institutions within the Republic;
- (c) expenditure necessary for the award of bursaries to enable persons qualified or being trained as nurses to study at universities or university colleges or other places of higher education;
- (d) expenditure necessary for the award, by the executive committee of the province in question, of bursaries to persons who, as pupils in schools maintained by the provincial administration of such a province, pass the examination at the end of the senior secondary course and obtain such percentage as the said executive committee may from time to time determine of the total number of marks obtainable in that examination, on condition that such persons continue their studies as full-time students at any university or university college or other place of higher education;
- (e) expenditure incurred to enable the Public Service Commission to assist persons to study at universities or university colleges or other places of higher education to qualify or better qualify them to hold posts (other than teaching or nursing posts) in the service of the

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(met inbegrip van 'n provinsiale administrasie) of 'n inrigting wat deur die Staat, soos voormeld, beheer, ondersteun of gesubsidieer word;

- (f) uitgawes aangegaan met die goedkeuring van die Tesourie en ná oorlegpleging met die Staatsdienskommissie, ten einde persone te help met die doel beoog in paragraaf (e);
 - (g) uitgawes in verband met die opleiding van persone, hetsy in diens van die provinsie al dan nie, vir die aanvullende gesondheidsdiensberoep (soos omskryf in artikel 1 van die Wet op Geneeshere, Tandartse en Aanvullende Gesondheidsdiensberoep, 1974 (Wet No. 56 van 1974)) en beroep wat die Minister van Nasionale Opvoeding van tyd tot tyd in oorleg met die Minister van Finansies aanwys, hetsy sodanige opleiding verstrekkend word in hoër-onderwysinrigtings, al dan nie; en
 - (h) uitgawes in verband met die oprigting en instandhouding van inrigtings, met inbegrip van hoër-onderwysinrigtings, vir die opleiding van persone vir die aanvullende gesondheidsdiensberoep en beroep in paragraaf (g) bedoel.
- (2) 'n Aanwysing deur die Minister van Nasionale Opvoeding ingevolge subartikel (1) (g) geld vir die tydperk wat bedoelde Minister by so 'n aanwysing bepaal.

Die uitvoerende komitee van 'n provinsie kan skole buite sy provinsie stig en in stand hou.

16. (1) Ondanks andersluidende bepalings in die Grondwet van die Republiek van Suid-Afrika, 1961 (Wet No. 32 van 1961), of enige ander wet, is dit, vir so lank as wat provinsiale rade ordonnansies kan aanneem in verband met ander onderwys as hoër onderwys, binne die wetlike bevoegdheid van—

- (a) die uitvoerende komitee van 'n provinsie om, uit fondse wat die betrokke provinsiale raad vir dié doel beskikbaar gestel het, in enige ander provinsie, met die toestemming van die uitvoerende komitee van daardie ander provinsie, die skole te stig, in stand te hou en te beheer wat hy nodig ag vir die onderwys van kinders van ouers wat hulle gewone verblyf in eersbedoelde provinsie het;
- (b) die uitvoerende komitee van die Provinsie Transvaal om, uit fondse wat die Transvaalse Provinsiale Raad vir dié doel beskikbaar gestel het—
 - (i) hulptoelae te maak aan enige privaat-skool wat in Maputo in die gebied Mosambiek vir blanke kinders gestig is en in stand gehou word en wat na sy oordeel geskikte onderwys vir kinders van Suid-Afrikaanse burgers verskaf;
 - (ii) by Maputo in bedoelde gebied die skole te stig, in stand te hou en te beheer wat hy nodig ag vir die onderwys van kinders van Suid-Afrikaanse burgers wat blywend of tydelik in bedoelde gebied woonagtig is of van ouers wat hulle gewone verblyf in die Republiek het;
 - (iii) by Katima Mulilo in die gebied bekend as die Oostelike Caprivi Zipfel en omskryf in die Proklamasie op die Administrasie van die Oostelike Caprivi Zipfel, 1939 (Proklamasie No. 147 van 1939 van die Republiek), die skole te stig, in stand te hou en te beheer wat hy nodig ag vir die onderwys van kinders van Suid-Afrikaanse burgers wat blywend of tydelik in bedoelde gebied woonagtig is of van ouers wat hulle gewone verblyf in die Republiek het.

(2) 'n Ingevolge subartikel (1) (a) of (b) (ii) of (iii) gestigte skool word vir alle doeleindes geag 'n skool te wees wat binne die provinsie waarvan die uitvoerende komitee dit gestig het, gestig is: Met dien verstande dat 'n uitvoerende komitee 'n skool wat hy aldus gestig het van dié wetsbepalings op onderwys wat

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State (including a provincial administration) or any institution controlled, aided or subsidized by the State as aforesaid;

- (f) expenditure incurred, with the approval of the Treasury and after consultation with the Public Service Commission, to assist persons for the purpose contemplated in paragraph (e);
- (g) expenditure in connection with the training of persons, whether or not in the service of the province, for such supplementary health service professions (as defined in section 1 of the Medical, Dental and Supplementary Health Service Professions Act, 1974 (Act No. 56 of 1974)) and occupations as the Minister of National Education may from time to time, in consultation with the Minister of Finance, designate, whether or not such training is provided in institutions for higher education; and
- (h) expenditure in connection with the establishment and maintenance of institutions, including institutions for higher education, for the training of persons for the supplementary health service professions and occupations referred to in paragraph (g).

(2) Any designation by the Minister of National Education under subsection (1) (g) shall operate for such period as may be determined by the said Minister when making that designation.

16. (1) Notwithstanding anything to the contrary in the Republic of South Africa Constitution Act, 1961 (Act No. 32 of 1961), or in any other law contained, it shall be lawful, so long as education, other than higher education, is a matter in regard to which provincial councils may make ordinances, for—

The executive committee of a province may establish and maintain schools outside its province.

- (a) the executive committee of a province, out of moneys appropriated by the provincial council concerned for the purpose, to establish, maintain and control in any other province, with the consent of the executive committee of that other province, such schools as it may deem necessary for the education of children of parents ordinarily resident in such first-mentioned province;
- (b) the executive committee of the Transvaal Province, out of moneys appropriated by the Transvaal Provincial Council for the purpose—
 - (i) to make grants-in-aid to any private school established and maintained for European children in Maputo in the territory of Mozambique which in its opinion provides suitable education for children of South African citizens;
 - (ii) to establish, maintain and control at Maputo in the said territory such schools as it may deem necessary for the education of children of South African citizens permanently or temporarily resident in that territory, or of parents ordinarily resident in the Republic;
 - (iii) to establish, maintain and control at Katima Mulilo in the area known as the Eastern Caprivi Zipfel and described in the Eastern Caprivi Zipfel Administration Proclamation, 1939 (Proclamation No. 147 of 1939 of the Republic), such schools as it may deem necessary for the education of children of South African citizens permanently or temporarily resident in that area or of parents ordinarily resident in the Republic.

(2) Any school established under subsection (1) (a) or (b) (ii) or (iii) shall for all purposes be deemed to be a school established within the province the executive committee of which established it: Provided that an executive committee may exclude any school so established by it from such provisions of the laws

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in sy provinsie van krag is wat hy goedvind, kan uitsluit: Met dien verstande voorts dat die uitvoerende komitee van die provinsie van Transvaal voorwaardes vir toelating tot en gelde betaalbaar vir bywoning van 'n skool wat ingevolge subartikel (1) (b) (ii) of (iii) gestig is, kan voorskryf.

Bydraes vir bevordering van uitvoerende kunste.

17. (1) Ondanks andersluidende bepalings van enige ander wet, kan 'n provinsiale raad voorsiening maak vir die betaling uit die provinsiale inkomstefonds van bydraes aan 'n maatskappy of ander regspersoon of liggaam van persone wat deur die Minister van Nasionale Opvoeding erken is as 'n liggaam wat hom die bevordering van opera, musiek, toneel of ballet deur middel van uit- of opvoerings in die betrokke provinsie of in die betrokke provinsie en elders ten doel stel.

(2) 'n Bydrae wat uit hoofde van die bepalings van subartikel (1) betaal word, word, vir die doeleindes van die betaling aan die betrokke maatskappy, regspersoon of liggaam van 'n subsidie of bydrae uit die Staatsinkomstefonds, geag nie 'n deel van die fondse of inkomste van dié maatskappy, regspersoon of liggaam te wees nie.

Die uitvoerende komitee van 'n provinsie kan paaie, uitspanplekke, ponte en brûe buite sy provinsie aanlê, bepaal, aanbring of bou en in stand hou.

18. Ondanks andersluidende bepalings van enige ander Wet, is dit, vir so lank as wat provinsiale rade ordonnansies kan maak in verband met paaie, uitspanplekke, ponte en brûe, behalwe brûe wat twee provinsies verbind, binne die wetlike bevoegdheid van die uitvoerende komitee van 'n provinsie om, uit fondse wat die betrokke provinsiale raad vir dié doel beskikbaar gestel het, in enige ander provinsie, met die toestemming van die uitvoerende komitee van daardie ander provinsie, die paaie of enige gedeelte daarvan, uitspanplekke, ponte en brûe aan te lê, te bepaal, aan te bring of te bou en in stand te hou wat sodanige eersgenoemde uitvoerende komitee in die openbare belang wenslik ag.

Die uitvoerende komitee van 'n provinsie kan geboue voorsien vir die bevordering van uitvoerende kunste.

19. Die uitvoerende komitee van 'n provinsie kan, ondanks andersluidende wetsbepalings, uit fondse wat die betrokke provinsiale raad vir dié doel beskikbaar gestel het, geboue vir die bevordering van opera, musiek, toneel of ballet oprig of verkry en onderhou, en sodanige geboue verhuur of laat gebruik onderworpe aan die bedinge en voorwaardes wat die uitvoerende komitee bepaal.

Provinsiale rade kan voorsiening maak vir bydraes en uitgawes in verband met navorsing.

20. 'n Provinsiale raad kan voorsiening maak vir die betaling uit die provinsiale inkomstefonds van bydraes aan 'n persoon of liggaam van persone ten opsigte van navorsing gedoen deur sodanige persoon of liggaam in verband met aangeleenthede—

- (a) ten opsigte waarvan 'n provinsiale raad wetgewing kan aanneem;
- (b) wat in verband staan met die verrigting van die werksaamhede van 'n instelling of liggaam beoog in artikel 84 (1) (f) van die Grondwet van die Republiek van Suid-Afrika, 1961 (Wet No. 32 van 1961).

Provinsiale rade kan voorsiening maak vir bydraes en uitgawes in aangeleenthede van nasionale belang.

21. (1) 'n Provinsiale raad kan voorsiening maak vir die betaling uit die provinsiale inkomstefonds—

- (a) van bydraes aan 'n persoon of liggaam van persone tot die koste wat deur so 'n persoon of liggaam binne of buite die provinsie in verband met 'n aangeleentheid van nasionale belang aangegaan word; en
- (b) van 'n bedrag wat nodig is vir die bestryding van uitgawes wat binne of buite die provinsie in verband met 'n aangeleentheid van nasionale belang aangegaan word.

(2) By die toepassing van subartikel (1) beteken „aangeleentheid van nasionale belang” 'n daad, gebeurtenis, hulpverlening, plegtigheid of demonstrasie wat deur die Minister van Binnelandse Sake tot 'n aangeleentheid van nasionale belang verklaar word op grond daarvan dat dit—

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relating to education in force in its province as it may deem fit: Provided further that the executive committee of the province of Transvaal may prescribe conditions of admission to and fees payable for attendance at any school established under subsection (1) (b) (ii) or (iii).

17. (1) Notwithstanding anything to the contrary contained in any other law, a provincial council may provide for the payment from the provincial revenue fund of contributions to any company or other corporate body or body of persons recognized by the Minister of National Education as a body having as its object the advancement of opera, music, the stage or ballet, by means of performances in the province in question or in the province in question and elsewhere.

Contributions for advancement of performing arts.

(2) A contribution paid by virtue of the provisions of subsection (1) shall for the purposes of the payment to the company or body in question of a subsidy or contribution out of the State Revenue Fund, be deemed not to be part of the funds or income of that company or body.

18. Notwithstanding anything to the contrary in any other law contained, it shall, for so long as provincial councils may make ordinances in connection with roads, outspans, ponds and bridges, except bridges connecting two provinces, be lawful for the executive committee of a province, out of funds appropriated by the provincial council concerned for the purpose, to make, define, construct or build and maintain in any other province, with the consent of the executive committee of that other province, such roads or any portion thereof, outspans, ponds and bridges as such first-mentioned executive committee may consider desirable in the public interest.

The executive committee of a province may make, define, construct or build and maintain roads, outspans, ponds and bridges outside its province.

19. The executive committee of a province may, notwithstanding anything to the contrary in any law contained, out of funds appropriated by the provincial council concerned for the purpose, erect or acquire and maintain buildings for the advancement of opera, music, the stage or ballet, and let such buildings or permit such buildings to be used subject to the terms and conditions which the executive committee may determine.

The executive committee of a province may provide buildings for the advancement of performing arts.

20. A provincial council may provide for the payment from the provincial revenue fund of contributions to any person or body of persons in respect of research carried out by such person or body in relation to matters—

Provincial councils may provide for contributions and expenditure in connection with research.

- (a) in respect of which a provincial council may legislate;
- (b) connected with the performance of the functions of an institution or body contemplated in section 84 (1) (f) of the Republic of South Africa Constitution Act, 1961 (Act No. 32 of 1961).

21. (1) A provincial council may provide for the payment from the provincial revenue fund—

Provincial councils may provide for contributions and expenditure in connection with matters of national interest.

- (a) of contributions to any person or body of persons towards the cost incurred by such person or body within or outside the province in connection with a matter of national interest; and
- (b) of any amount required to meet expenditure which is incurred within or outside the province in connection with a matter of national interest.

(2) For the purposes of subsection (1) "matter of national interest" shall mean any act, event, granting of aid, ceremony or demonstration declared by the Minister of the Interior to be a matter of national interest on the grounds that it is—

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- (i) bereken is om godsdien, patriotisme, onderwys, natuur- of geesteswetenskappe, kultuur, sport of landsveiligheid te bevorder;
- (ii) ter viering of herdenking is van 'n belangrike gebeurtenis in verband met godsdien, patriotisme, staatsmanskap, geskiedenis, onderwys, natuur- of geesteswetenskappe, kultuur of sport of op militêre gebied;
- (iii) ter verering van of ter nagedagtenis aan 'n persoon of groep persone is wat onderskeiding verwerf het in verband met 'n aangeleentheid in paragraaf (ii) vermeld; of
- (iv) ter verlening van bystand of leniging van nood is na 'n ernstige ramp.

Goedkeuring van Minister van Finansies moet verkry word ten opsigte van sekere betalings.

22. Die goedkeuring van die Minister van Finansies moet verkry word voordat 'n betaling uit die betrokke provinsiale inkomstefonds gedoen word kragtens 'n ordonnansie aange- neem kragtens die bepalinge van artikel 21.

Aankoop van kranse vir plegtighede en begrafnisse.

23. 'n Provinsiale raad kan voorsiening maak vir die betaling uit die provinsiale inkomstefonds van 'n bedrag, wat in 'n bepaalde geval nie vyftig rand te bowe mag gaan nie, vir die aankoop van kranse vir—

- (a) plegtighede wat binne of buite die provinsie plaasvind in verband met die viering van Setlaarsdag, Kruger- dag en Gelofte- dag, soos in die Wet op Openbare Fees- dae, 1952 (Wet No. 5 van 1952), omskryf, en in ver- band met die dae bekend as Van Riebeeckdag, Del- villebosdag en Wapenstilstandsdag; en
- (b) begrafnisse, of soortgelyke plegtighede in verband met die oorlyde, van hoogwaardigheidsbekleërs wat binne of buite die provinsie plaasvind.

'n Provinsiale raad kan voorsiening maak vir bydraes en uitgawes in verband met die viering van Republiekdag.

24. 'n Provinsiale raad kan voorsiening maak vir die betaling uit die provinsiale inkomstefonds—

- (a) van bydraes aan enige persoon of liggaam van persone tot die koste van enige funksie wat binne of buite die provinsie deur daardie persoon of liggaam van persone gereël word in verband met die viering van Republiek- dag soos in die Wet op Openbare Feesdae, 1952 (Wet No. 5 van 1952), omskryf; en
- (b) van enige bedrag vir die bestryding van uitgawes wat binne of buite die provinsie in verband met bedoelde viering aangegaan word.

Vereistes ten opsigte van pensioenskemas vir lede van die provinsiale raad of uitvoerende komitee van 'n provinsie.

25. Na die inwerkingtreding van hierdie Wet—

- (a) word geen ordonnansie waarvan die uitwerking is dat die verpligting van 'n provinsie ten opsigte van enige pensioenskema vir lede van die provinsiale raad of van die uitvoerende komitee van daardie provinsie vergroot word, sonder die toestemming van die Staatspresident ingedien nie;
- (b) word elke konsep-ordonnansie wat betrekking het op 'n pensioenskema bedoel in paragraaf (a), minstens twee maande, of die korter tydperk wat die Sekretaris van Volkswelsyn en Pensioene, of 'n beamppte in sy departement wat deur hom gemagtig is, in 'n bepaalde geval toelaat, voor sy indiening aan daardie Departement voorgelê.

Vergoeding aan Pietermaritzburg weens vermindering van voorspoed.

26. Ondanks andersluidende wetsbepalinge kan die provin- siale raad van die provinsie van Natal na goeëddunke uit geld deur hom bewillig die bedrag wat hy goeëvind aan die munisipa- liteit van Pietermaritzburg betaal ten einde Pietermaritzburg verder te vergoed vir enige verlies wat daardie stad gely het by wyse van vermindering van voorspoed of daling van belasbare waarde deurdat dit opgehou het om 'n regeringsetel te wees.

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- (i) calculated to promote religion, patriotism, education, physical or human sciences, culture, sport or national security;
 - (ii) in celebration or commemoration of any important event in connection with religion, patriotism, statesmanship, history, education, physical or social sciences, culture or sport or in the military sphere;
 - (iii) in honour or commemoration of any person or group of persons who or which has achieved distinction in connection with any matter referred to in paragraph (ii); or
 - (iv) for the granting of aid or relief of distress after a major disaster.
- 22.** The approval of the Minister of Finance shall be obtained before any payment is made from the provincial revenue fund concerned under any ordinance passed under the provisions of section 21.
- Approval of Minister of Finance to be obtained in respect of certain payments.
- 23.** A provincial council may provide for the payment from the provincial revenue fund of an amount, not exceeding fifty rand in any particular case, for the purchase of wreaths for—
- Purchase of wreaths for ceremonies and funerals.
- (a) ceremonies taking place within or outside the province in connection with the celebration of Settlers' Day, Kruger Day and the Day of the Covenant, as defined in the Public Holidays Act, 1952 (Act No. 5 of 1952), and in connection with the days known as Van Riebeeck Day, Delville Wood Day and Remembrance Day; and
 - (b) funerals, or similar rites in connection with the demise, of dignitaries taking place within or outside the province.
- 24.** A provincial council may provide for the payment from the provincial revenue fund—
- A provincial council may provide for contributions and expenditure in connection with the celebration of Republic Day.
- (a) of contributions to any person or body of persons towards the cost of any function which is organized within or outside the province by that person or body of persons in connection with the celebration of Republic Day as defined in the Public Holidays Act, 1952 (Act No. 5 of 1952); and
 - (b) of any amount to meet expenditure which is incurred within or outside the province in connection with the said celebration.
- 25.** After the commencement of this Act—
- Requirements in respect of pension schemes for members of the provincial council or executive committee of a province.
- (a) no ordinance the effect of which is to increase the liability of a province in respect of any pension scheme for members of the provincial council or of the executive committee of that province shall be introduced without the consent of the State President;
 - (b) every draft ordinance relating to any pension scheme referred to in paragraph (a), shall at least two months, or such shorter period as the Secretary for Social Welfare and Pensions, or an officer in his department authorized by him, may in a particular case allow, before its introduction be submitted to that Department.
- 26.** Notwithstanding anything to the contrary contained in any law, the provincial council of the province of Natal may in its discretion pay to the municipality of Pietermaritzburg from moneys appropriated by it, such amount as it may deem fit in order further to compensate Pietermaritzburg for any loss sustained by that city in the form of diminution of prosperity or decreased rateable value by reason of its having ceased to be a seat of government.
- Compensation to Pietermaritzburg for diminution of prosperity.

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Onderrig en opleiding van studente in geneeskunde, snykunde, verloskunde en tandheelkunde.

27. (1) Ondanks andersluidende wetsbepalings kan, onderworpe aan reëling tussen die provinsiale administrasie en die raad van die betrokke universiteit of, in die geval van 'n universiteitskollege, tussen die provinsiale administrasie en die Sekretaris handelende in oorleg met die raad van daardie universiteitskollege, aan professore, lektore en studente aan 'n universiteit of universiteitskollege toegang tot enige provinsiale hospitaal of soortgelyke inrigting vir die doeleindes van en in verband met praktiese onderrig en opleiding in geneeskunde, snykunde, verloskunde of tandheelkunde verleen word.

(2) 'n Provinsiale administrasie kan, ondanks andersluidende wetsbepalings, by ooreenkoms met die raad van 'n universiteit, of, in die geval van 'n universiteitskollege, met die Sekretaris handelende in oorleg met die raad van daardie universiteitskollege, 'n lid van die personeel van 'n provinsiale hospitaal aan bedoelde universiteit of universiteitskollege beskikbaar stel ten einde in verband met die onderrig en opleiding van studente in geneeskunde, snykunde, verloskunde of tandheelkunde aan daardie universiteit of universiteitskollege hulp te verleen.

(3) In hierdie artikel beteken—

- (a) „Sekretaris” die Sekretaris van Bantoe-onderwys, en ook 'n Ondersekretaris van die Departement van Bantoe-onderwys, 'n Direkteur van Bantoe-onderwys en 'n Adjunk-direkteur van Bantoe-onderwys; en
- (b) „universiteitskollege” 'n universiteitskollege soos in die Wet op Uitbreiding van Universiteitsopleiding, 1959 (Wet No. 45 van 1959), omskryf.

Onderrig en opleiding van onderwysers in samewerking met sekere kolleges.

28. (1) Ondanks andersluidende wetsbepalings kan, onderworpe aan 'n reëling tussen 'n provinsiale administrasie en die raad van 'n universiteit wat die Minister van Nasionale Opvoeding van tyd tot tyd by kennisgewing in die *Staatskoerant* aanwys, aan studente aan daardie universiteit toegang tot 'n kollege wat deur daardie provinsiale administrasie in stand gehou, bestuur en beheer word, verleen word vir die doeleindes van en in verband met die opleiding van daardie studente as onderwysers in die vakke of kursusse wat die Minister van Nasionale Opvoeding van tyd tot tyd by kennisgewing in die *Staatskoerant* aanwys.

(2) Ondanks andersluidende wetsbepalings kan 'n provinsiale administrasie by ooreenkoms met die raad van 'n universiteit wat die Minister van Nasionale Opvoeding van tyd tot tyd by kennisgewing in die *Staatskoerant* aanwys, 'n lid van die personeel van 'n onderwysinrigting wat deur daardie provinsiale administrasie in stand gehou, bestuur en beheer word, aan bedoelde universiteit beskikbaar stel om met die onderrig en opleiding van studente aan daardie universiteit as onderwysers in die vakke of kursusse wat die Minister van Nasionale Opvoeding van tyd tot tyd by kennisgewing in die *Staatskoerant* aanwys, hulp te verleen.

Aanspreeklikheid van provinsie van Natal vir sekere pensioene.

29. Die pensioene kragtens die bepalinge van die „School Teachers' Pensions Act” (Wet No. 31 van 1910) van Natal betaalbaar ten opsigte van onderwysers wat na 31 Mei 1910 daaronder geregistreer is, kom ten laste van die provinsiale inkomstefonds van Natal.

Belegging van geld deur Staatskuldkommissaris vir provinsiale administrasies.

30. (1) Ondanks andersluidende bepalinge in die Wet op die Staatskuldkommissaris, 1969 (Wet No. 2 van 1969), of in enige ander wet, word alle deposito's wat deur 'n provinsiale administrasie gehou word, met inagneming van die bepalinge van artikel 5 van daardie Wet, vir belegging oorhandig aan die Staatskuldkommissaris, wat ook alle ander gelde wat deur, vir of op rekening van 'n provinsiale administrasie gehou word, kan ontvang en belê: Met dien verstande dat wanneer sulke deposito's of gelde gehou word deur of toevertrou is aan 'n provinsiale administrasie kragtens 'n wetsbepaling, ooreenkoms of legaat wat vereis dat die deposito's of gelde op 'n bepaalde

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27. (1) Notwithstanding anything to the contrary contained in any other law, professors, lecturers and students at a university or university college may, subject to arrangement between the provincial administration and the council of the university concerned or, in the case of a university college, between the provincial administration and the Secretary acting in consultation with the council of that university college, be granted access to any provincial hospital or similar institution for the purpose of and incidental to practical teaching and training in medicine, surgery, midwifery or dentistry.

Teaching and training of students in medicine, surgery, midwifery and dentistry.

(2) Notwithstanding anything to the contrary contained in any law, a provincial administration may by agreement with the council of a university or, in the case of a university college, with the Secretary acting in consultation with the council of that university college, make any member of the staff of a provincial hospital available to such university or university college for the purpose of assisting in the teaching and training of students in medicine, surgery, midwifery or dentistry at such university or university college.

(3) In this section—

- (a) "Secretary" means the Secretary for Bantu Education, and includes any Under-Secretary of the Department of Bantu Education, any Director of Bantu Education and any Deputy Director of Bantu Education; and
- (b) "university college" means a university college as defined in the Extension of University Education Act, 1959 (Act No. 45 of 1959).

28. (1) Notwithstanding anything to the contrary contained in any other law, students at any university may, subject to arrangement between a provincial administration and the council of such university as the Minister of National Education may designate from time to time by notice in the *Gazette*, be granted access to any college, maintained, managed and controlled by such provincial administration, for the purpose of or incidental to the training of such students as teachers in such subjects or courses as the Minister of National Education may from time to time designate by notice in the *Gazette*.

Teaching and training of teachers in collaboration with certain colleges.

(2) Notwithstanding anything to the contrary contained in any other law, a provincial administration may by agreement with the council of such university as the Minister of National Education may designate from time to time by notice in the *Gazette*, make any member of the staff of any educational institution, maintained, managed and controlled by such provincial administration, available to such university for the purpose of assisting in the teaching and training of students at such university as teachers in such subjects or courses as the Minister of National Education may designate from time to time by notice in the *Gazette*.

29. The pensions payable under the provisions of the School Teachers' Pensions Act (Act No. 31 of 1910) of Natal in respect of teachers registered thereunder after 31 May 1910 shall form a charge against the provincial revenue fund of Natal.

Liability of province of Natal for certain pensions.

30. (1) Notwithstanding anything to the contrary contained in the Public Debt Commissioners Act, 1969 (Act No. 2 of 1969), or in any other law, any deposits held by a provincial administration shall, subject to the provisions of section 5 of that Act, be lodged, for investment, with the Public Debt Commissioners who may also receive and invest any other moneys held by, for, or on account of a provincial administration: Provided that where such deposits or moneys are held by or entrusted to a provincial administration under any law, agreement or bequest which requires that they be invested in a particular manner, such

Investment by Public Debt Commissioners of moneys for provincial administrations.

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wyse belê moet word, sodanige deposito's of gelde op daardie wyse deur die Staatskuldkommissaris belê moet word.

(2) By die toepassing van hierdie artikel word 'n verwysing na die Regering van die Republiek in die omskrywing van deposito's in artikel 1 van genoemde Wet op die Staatskuldkommissaris, 1969, geag 'n verwysing ook na 'n provinsiale administrasie te wees.

Provinsiale belasting ens. kan in enige provinsie ingevorder word.

31. Enige belasting, geld, reg of lisensiegeld waarop 'n provinsiale raad kragtens die bepalings van artikel 6 geregtig is, kan in enige bevoegde hof in die Republiek ingevorder word, en so 'n hof is nie onbevoeg om so 'n regsverordering te verhoor en te beslis nie slegs omdat hy geen regsbevoegdheid het nie in die provinsie waarvan die provinsiale raad geregtig is op die belasting, geld, reg of lisensiegeld wat in daardie regsverordering geëis word.

Herroeping van wette en voorbehoude.

32. (1) Behoudens die bepalings van subartikels (2) en (3) word die wette vermeld in Bylae 3 hierby herroep in die mate uiteengesit in die derde kolom van daardie Bylae.

(2) Iets wat ingevolge 'n bepaling van 'n wet bedoel in subartikel (1) gedoen is, word geag ingevolge die ooreenstemmende bepaling van hierdie Wet gedoen te gewees het.

(3) 'n Ordonnansie wat deur 'n provinsiale raad aangeneem is kragtens artikel 12 (1) van die Drankwet, 1928 (Wet No. 30 van 1928), voor die wysiging daarvan deur artikel 32 van die Konsolidasie- en Wysigingswet op Finansiële Verhoudings, 1945 (Wet No. 38 van 1945), bly van krag totdat dit deur die Parlement gewysig of herroep word.

(4) Die herroeping van 'n bepaling van 'n wet deur subartikel (1) raak nie die geldigheid van 'n ordonnansie van 'n provinsiale raad, of die geldigheid van 'n handeling, wat deur so 'n bepaling geldig verklaar is nie.

Kort titel.

33. Hierdie Wet heet die Wet op Finansiële Verhoudings, 1976.

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deposits or moneys shall be invested by the Public Debt Commissioners in that manner.

(2) For the purposes of this section any reference to the Government of the Republic in the definition of "deposits" in section 1 of the said Public Debt Commissioners Act, 1969, shall be deemed to include a reference to a provincial administration.

31. Any tax, fee, duty or licence money which a provincial council is entitled to receive under the provisions of section 6 shall be recoverable in any court of competent jurisdiction within the Republic, and no such court shall be incompetent to hear and determine any such action solely by reason of the fact that it does not exercise jurisdiction within the province whose provincial council is entitled to receive the tax, fee, duty or licence money sought to be recovered by such action.

Provincial tax, etc. may be recovered in any province.

32. (1) Subject to the provisions of subsections (2) and (3), the laws specified in Schedule 3 are hereby repealed to the extent set out in the third column of that Schedule.

Repeal of laws and savings.

(2) Anything done in terms of a provision of any law referred to in subsection (1), shall be deemed to have been done in terms of the corresponding provision of this Act.

(3) Any ordinance passed by a provincial council under section 12 (1) of the Liquor Act, 1928 (Act No. 30 of 1928), prior to its amendment by section 32 of the Financial Relations Consolidation and Amendment Act, 1945 (Act No. 38 of 1945), shall remain in force until amended or repealed by Parliament.

(4) The repeal by subsection (1) of a provision of any law shall not affect the validity of any ordinance of a provincial council, or the validity of any act, validated by such provision.

33. This Act shall be called the Financial Relations Act, 1976. Short title.

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Bylae 1

BRONNE WAARUIT 'N PROVINSIALE RAAD INKOMSTE KAN VERKRY EN WAT GEAG WORD AANGELEENTHEDE TE WEES TEN OPSIGTE WAARVAN HY DIE BEVOEGDHEID HET OM WETGEWING AAN TE NEEM.

1. Hospitaalgelde en gelde ontvang ten opsigte van die onderwys wat, kragtens paragraaf (c) van subartikel (1) van artikel 84 van die Grondwet van die Republiek van Suid-Afrika, 1961 (Wet No. 32 van 1961), gelees met artikel 14 van hierdie Wet, binne die regsbevoegdheid van 'n provinsiale raad val.
2. Lisensies vir honde; lisensies om wild, vis (behalwe vis ten opsigte waarvan die Wet op Seevisserye, 1973 (Wet No. 58 van 1973), van toepassing is) of ander diere (uitgesonderd robbe en seevoëls ten opsigte waarvan die bepalings van die Wet op die Beskerming van Seevoëls en Robbe, 1973 (Wet No. 46 van 1973), van toepassing is) te neem, te vang of dood te maak; lisensies om wild te verkoop; lisensies om veldblomme te pluk of te verkoop.
3. Lisensies om 'n motorvoertuig of 'n ander voertuig wat deur meganiese krag aangedryf word, te besit of te bestuur.
4. Wielbelasting of belasting op voertuie, met inbegrip van motor- en ander meganiese voertuie.
5. Vermaaklikheidsbelasting.
6. Vendusieregte.
7. Die lisensiering van handelsbesighede en beroepe in verband waarmee 'n provinsiale raad by artikel 12 gemagtig word om ordonnansies te maak.
8. Die lisensiering van totalisators en die oplegging aan die lisensiehouers van 'n belasting ten opsigte van die ontvangste daarvan; en lisensies, belastinge en gelde in verband met perde- en ander wedrenne, weddenskappe en die verspreiding van inligting in verband met weddenskappe.
9. 'n Belasting op die eiendomsreg van onroerende goed maar nie op die transport of verkopings daarvan op 'n ander wyse as in die vorm van vendusieregte ingevolge paragraaf 6 van hierdie Bylae nie.
10. Behoudens die bepalings van subartikels (2) en (3) van artikel 8, 'n hospitaalbydrae deur Bantoes.
11. Belastinge op vaste eiendom geleë binne 'n gebied waarvoor 'n skema waarna in paragraaf 20 van Bylae 2 verwys word, bedoel is, en gelde ten opsigte van water kragtens so 'n skema voorsien.
12. 'n Heffing op enige plaaslike bestuur tot dekking van uitgawes deur 'n provinsie aangegaan in verband met vry biblioteekdienste wat binne die regsgebied van daardie plaaslike bestuur verskaf word.
13. Ontvangste van diverse aard in verband met aangeleenthede aan 'n provinsie opgedra.

Bylae 2

AANGELEENTHEDE WAARVAN DIE BEHEER EN DIE BEVOEGDHEID OM WETGEWING TEN OPSIGTE DAARVAN AAN TE NEEM, DEUR DIE STAATSPRESIDENT AAN 'N PROVINSIE INGEVOLGE PARAGRAAF (a) VAN SUBARTIKEL (1) VAN ARTIKEL 11 OORGEDRA KAN WORD.

1. Die uitroeiing van ongedierte en die registrasie van en die beheer oor honde.
2. Die behoud van plante en diere.
3. Die toekenning van bydraes aan landbou- en aanverwante verenigings met uitsondering van verenigings wat kragtens wet geregistreer is.
4. Die instelling van, beheer oor en bestuur van biblioteke en biblioteekdienste, museums, kunsgalerye, herbariums, botaniese tuine en soortgelyke instellings en dieretuine, akwariums, oseaanariums, slangparke en soortgelyke instellings waar lewendige diere gehou word vir vertoning, met uitsondering van enige inrigting waarop die bepalings van die Wet op Kulturele Inrigtings, 1969 (Wet No. 29 van 1969), van toepassing is.
5. Die beheer oor en die bestuur van sodanige plekke op Staatsgrond as wat die Staatspresident mag uithou as plekke van openbare vermaak of ontspanning, of van geskiedkundige of wetenskaplike belang.
6. Die daarstelling van, beheer oor, bestuur en reëling van begraaftuine en krematoriums, en die reëling van aangeleenthede in verband met die verwydering van en beskikking oor lyke.
7. Die armesorg.
8. Die reëling van die openings- en sluitingsure van winkels.
9. Die uitvoering van die Wet op Arbeidskolonies, 1909 (Kaap die Goeie Hoop) vir sover dit betrekking het op nywerheidsinrigtings.
10. Die stigting en bestuur van dorpe.

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FINANCIAL RELATIONS ACT, 1976

Schedule 1

SOURCES THROUGH WHICH A PROVINCIAL COUNCIL MAY RAISE REVENUE AND WHICH ARE DEEMED TO BE MATTERS IN RESPECT OF WHICH IT HAS THE POWER TO LEGISLATE.

1. Hospital fees and fees received in respect of such education as, under paragraph (c) of subsection (1) of section 84 of the Republic of South Africa Constitution Act, 1961 (Act No. 32 of 1961), read with section 14 of this Act, is within the jurisdiction of a provincial council.
2. Licences required for dogs; licences to take, catch or kill game, fish (other than fish in respect of which the Sea Fisheries Act, 1973 (Act No. 58 of 1973), applies) or other animals (excluding seals and sea birds in respect of which the provisions of the Sea Birds and Seals Protection Act, 1973 (Act No. 46 of 1973), applies; licences to sell game; licences to pick or sell wild flowers.
3. Licences to own or drive any motor vehicle or other vehicle propelled by mechanical power.
4. Wheel tax or tax on vehicles, including motor and other mechanical vehicles.
5. Amusements or entertainment tax.
6. Auction dues.
7. Licensing of trades and occupations in relation to which a provincial council is by section 12 empowered to make ordinances.
8. Licensing of totalisators and the imposition on the licensees of a duty in respect of the takings thereof; and licences, taxes and fees in connection with horse and other racing, betting and wagering, and the dissemination of information as to betting and wagering.
9. A tax on the ownership of immovable property but not on the transfer or sales thereof otherwise than in the form of auction dues under paragraph 6 of this Schedule.
10. Subject to the provisions of subsections (2) and (3) of section 8, a hospital contribution from Bantu.
11. Rates on immovable property situated within an area for which such a scheme as is referred to in paragraph 20 of Schedule 2 is intended, and fees in respect of water supplied under such a scheme.
12. A levy on any local authority for the purpose of meeting expenditure incurred by a province in connection with free library services provided within the area of jurisdiction of that local authority.
13. Receipts of a miscellaneous nature connected with matters entrusted to a province.

Schedule 2

MATTERS THE CONTROL OF WHICH AND THE POWER TO LEGISLATE IN RESPECT OF WHICH MAY BE TRANSFERRED BY THE STATE PRESIDENT TO A PROVINCE IN TERMS OF PARAGRAPH (a) OF SUBSECTION (1) OF SECTION 11.

1. The destruction of vermin and the registration and control of dogs.
2. The preservation of flora and fauna.
3. The provision of grants in respect of agricultural and kindred societies other than societies registered under any law.
4. The establishment, control and management of libraries and library services, museums, art galleries, herbaria, botanical gardens and similar institutions, and zoological gardens, aquariums, oceanariums, snake parks and similar institutions where live animals are kept for exhibition, except any institution which is subject to the provisions of the Cultural Institutions Act, 1969 (Act No. 29 of 1969).
5. The control and management of such places upon State land as the State President may reserve as being places of public resort, of public recreation, or of historical or scientific interest.
6. The establishment, control, management and regulation of cemeteries and crematoria and the regulation of matters relating to the removal or disposal of dead bodies.
7. The distribution of poor relief.
8. The regulation of the hours of opening and closing of shops.
9. The administration of the Labour Colonies Act, 1909 (Cape of Good Hope) in so far as it relates to industrial institutions.
10. The establishment and administration of townships.

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WET OP FINANSIËLE VERHOUDINGS, 1976

11. Die lisensiering van en beheer oor voertuie en alle ander vervoermiddels hoegenaamd wat gebruik maak van daardie paaie en brúe wat ingevolge paragraaf (h) van subartikel (1) van artikel 84 van die Grondwet van die Republiek van Suid-Afrika, 1961 (Wet No. 32 van 1961), aangeleenthede is in verband waarmee 'n provinsiale raad ordonnansies kan aanneem, en van die bestuurders van sodanige voertuie of vervoermiddels.

12. Die beperking en reëling van en beheer oor perdewedrenne, die verbod, beperking en reëling van en beheer oor ander wedrenne, die beperking en reëling van en beheer oor weddenskappe (hetsy met betrekking tot omstandighede, plek, of persele), die verbod en die reëling van en die beheer oor die verspreiding van inligting betreffende weddenskappe binne die provinsie, en die lisensiering van die instrument, masjien of toestel wat algemeen bekend is as 'n totalisator en die oplegging van 'n belasting aan die lisensiehouer ten opsigte van die ontvangste daarvan.

13. Die lisensiering en reëling van, en die beheer oor vermaaklikheids- en ontspanningsplekke binne die provinsie, en die oplegging van 'n belasting aan die lisensiehouer ten opsigte van die ontvangste aldaar of van 'n heffing gegrond op die toelatingsprys.

14. Die aanleg van dorpe, met inbegrip van—

- (a) die onderverdeling, aanleg of ontwikkeling van stukke grond of groepe van stukke grond vir boudoeleindes of stadsbewoning, of wat deur die uitvoerende komitee van die betrokke provinsie geag word vir sulke doeleindes of bewoning bestem te wees;
- (b) die reëling en beperking van bou op persele;
- (c) die verandering, behoudens vergoeding in gevalle van skade, van 'n bestaande onderverdeling of aanleg van grond wat vir boudoeleindes of stadsbewoning gebruik word, of wat deur die uitvoerende komitee van die betrokke provinsie geag word vir sulke doeleindes of bewoning bestem te wees, en die magtiging vir die wysiging diensgevolge van 'n algemene plan of kaart van 'n aldus gewysigde onderverdeling of aanleg, en van die verandering diensgevolge van, of aantekening op, 'n titelbewys of inskrywing in 'n registrasiekantoor;
- (d) die uithou van grond vir plaaslike bestuur of ander openbare doeleindes in 'n goedgekeurde of gewysigde skema van dorpsaanleg;
- (e) die verbod op die transport van grond wat deel uitmaak van 'n goedgekeurde of gewysigde skema van dorpsaanleg waar 'n wettige vereiste nie uitgevoer is nie;
- (f) die beplanning of herbeplanning, behoudens die bepalinge van subparagraaf (c), van 'n gebied, hetsy dit as stadsgebied ontwikkel is al dan nie, met inbegrip van die verbod op die gebruik van enige grond binne so 'n gebied in stryd met die bepalinge van 'n dorpsaanlegskema wat ten opsigte van die gebied waarbinne sulke grond geleë is, van krag of in voorbereiding is;
- (g) sonder afbreuk aan of beperking deur die voorgaande bepalinge, die reservering van grond vir landboudoeleindes in enige dorpsaanlegskema en die gevolglike verbod of beperking op of reëling van die onderverdeling, aanleg of ontwikkeling van aldus gereserveerde grond vir enige doeleinde wat nie 'n landboudoeleinde is nie;
- (h) die sloping van, of die opleë van 'n spesiale heffing ten opsigte van, geboue of ander strukture opgerig of verander in stryd met enige bepaling gemaak ingevolge 'n bevoegdheid uit hoofde van hierdie paragraaf verleen;
- (i) die betaling van 'n bedrag of die oordrag van grond—
 - (i) aan 'n instelling, raad of liggaam bedoel in artikel 84 (1) (f) van die Grondwet van die Republiek van Suid-Afrika, 1961 (Wet No. 32 van 1961), deur die eienaar, of sy opvolger in titel, van grond waarvan die waarde verhoog is; en
 - (ii) deur 'n instelling, raad of liggaam soos bedoel in item (i), aan die eienaar, of sy opvolger in titel, van grond waarvan die waarde verminder is, deur 'n dorpsaanlegskema, of die verandering of vervanging van 'n dorpsaanlegskema, ongeag of sodanige dorpsaanlegskema in voorbereiding is, op goedkeuring wag of van krag is.

15. Besproeiingskemas.

16. Landsnedersettingskemas.

17. Die stigting van arbeidskolonies.

18. Die beheer oor inheemse bosse en bosplantasies.

19. Die onteining, onderworpe aan die voorwaardes wat by proklamasie voorgeskryf word, van grond vir openbare doeleindes in 'n provinsie.

20. Die ontwerp en uitvoering van skemas—

- (a) behoudens die bepalinge van die Waterwet, 1956 (Wet No. 54 van 1956), vir die voorsiening van water en die beskikking oor rioolvuil en industriële afval in enige gebied; en
- (b) vir die verskaffing van enige diens wat gewoonlik deur plaaslike besture verskaf word, en die instelling van korporasies met die bevoegdheid om sulke skemas te ontwerp of uit te voer, en om vir die doeleindes van sulke skemas belastinge op vaste eiendom te hef en gelde ten opsigte van water of dienste deur hulle voorsien, te vorder.

21. Inryteaters, maar sonder afbreuk aan die bepalinge van enige ander paragraaf van hierdie Bylae, en onderworpe aan die voorwaarde dat geen bepaling gemaak ingevolge 'n bevoegdheid uit hoofde van hierdie paragraaf verleen, van toepassing is met betrekking tot 'n inryteater wat by die inwerkingtreding van die Wysigingswet op Finansiële Verhoudings, 1959 (Wet No. 28 van 1959), gedryf was nie.

22. Die voorsiening, by wyse van versekering, van dekking vir die Administrateur en lede van die uitvoerende komitee van 'n provinsie ten opsigte van liggaamlike besering, ongeskiktheid of dood wat uitsluitlik en regstreeks die gevolg is van 'n ongeluk wat in die loop van die verrigting van hul ampspligte plaasvind.

23. Die instelling van en beheer oor openbare oorde, rusoorde, strandoorde, vakansieplekke, vakansiekampe, woonwaparke, tentkampe en pickniekplekke.

24. Ondanks die bepalinge van die Waterwet, 1956 (Wet No. 54 van 1956), die Wet op Voorkoming van Lugbesoedeling, 1965 (Wet No. 45 van 1965), en die Wet op die Voorkoming en Bestryding van Besoedeling van die See deur Olie, 1971 (Wet No. 67 van 1971), maar behoudens die bepalinge van artikel 85 van die Grondwet van die Republiek van Suid-Afrika, 1961 (Wet No. 32 van 1961), omgewingsbesoedeling.

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11. The licensing and control of vehicles and of any other conveyance or means of transport whatsoever using those roads and bridges which under paragraph (h) of subsection (1) of section 84 of the Republic of South Africa Constitution Act, 1961 (Act No. 32 of 1961), are matters as to which a provincial council may make ordinances and of the drivers of any such vehicles or means of conveyance or transport.

12. The restriction, regulation and control of horse racing, the prohibition, restriction, regulation and control of other racing and the restriction, regulation and control of betting and wagering (whether as to circumstances, locality or premises), the prevention, control and regulation of the dissemination of information as to betting within the province and the licensing of any instrument, machine or contrivance, commonly known as a totalisator and the imposition of a duty in respect of the takings thereof, upon the licensees.

13. The licensing, regulation and control of places of amusement and recreation within the province and the imposition of a duty upon the licensee in respect of the takings thereat or of a charge based upon the payments for admission thereto.

14. Town planning, including—

- (a) the sub-division, lay-out or development of areas or groups of areas for building purposes or urban settlement, or deemed by the executive committee of the province concerned to be destined for such purposes or settlement;
- (b) the regulation and limitation of building upon sites;
- (c) the variation, subject to compensation in cases of prejudice, of any existing sub-division or lay-out of land used for building purposes or urban settlement, or deemed by the executive committee of the province concerned to be destined for such purposes or settlement, and the authorization of the consequential amendment of any general plan or any diagram of any sub-division or lay-out so varied and of the consequential alteration or endorsement of any document of title or any entry in a deeds registry;
- (d) the reservation of land for local government or other public purposes in any approved or varied scheme of town planning;
- (e) the prohibition of the transfer of land included in any approved or varied scheme of town planning where any lawful requirement has not been fulfilled;
- (f) the planning or re-planning, subject to the provisions of subparagraph (c), of any area, whether developed as an urban area or not, including the prohibition of the use of any land within such area in conflict with the terms of any town-planning scheme in operation or in the course of preparation in respect of the area within which such land is situated;
- (g) without prejudice to or limitation by the foregoing provisions, the reservation of land for agricultural purposes in any town-planning scheme and the consequential prohibition, restriction or regulation of the sub-division, lay-out or development of any land so reserved for any purpose which is not an agricultural purpose;
- (h) the demolition of, or the imposition of a special charge in respect of, buildings or other structures erected or altered contrary to any provision made by virtue of powers conferred in pursuance of this paragraph;
- (i) the payment of an amount or the transfer of land—
 - (i) to an institution, council or body contemplated in section 84 (1) (f) of the Republic of South Africa Constitution Act, 1961 (Act No. 32 of 1961), by the owner, or his successor in title, of land the value of which has been increased; and
 - (ii) by an institution, council or body referred to in item (i), to the owner, or his successor in title, of land the value of which has been decreased,by any town-planning scheme, or the alteration or substitution of any town-planning scheme, irrespective of whether such town-planning scheme is in the course of preparation, is awaiting approval or is in operation.

15. Irrigation schemes.

16. Land Settlement schemes.

17. The establishment of labour colonies.

18. The control of indigenous forests and forest plantations.

19. The expropriation, subject to such terms and conditions as may be prescribed by proclamation, of land for public purposes in a province.

20. The preparation and carrying out of schemes—

- (a) subject to the provisions of the Water Act, 1956 (Act No. 54 of 1956), for the supply of water and the disposal of sewage and industrial effluent in any area; and
- (b) for the provision of any service ordinarily provided by local authorities, and the establishment of corporations with power to prepare or to carry out such schemes and, for the purposes of such schemes, to levy rates on immovable property and to raise fees in respect of water or services supplied by them.

21. Drive-in theatres, but without derogation from the provisions of any other paragraph of this Schedule, and subject to the condition that no provision made by virtue of powers conferred in pursuance of this paragraph shall apply with reference to any drive-in theatre which was being carried on at the commencement of the Financial Relations Amendment Act, 1959 (Act No. 28 of 1959).

22. The provision of insurance cover for the Administrator and members of the executive committee of a province in respect of bodily injury, disablement or death resulting solely and directly from an accident occurring in the course of the performance of their official duties.

23. The establishment of and control over public resorts, places of rest, seaside resorts, holiday centres, holiday camps, caravan parks, tent camps and picnic places.

24. Notwithstanding the provisions of the Water Act, 1956 (Act No. 54 of 1956), the Atmospheric Pollution Prevention Act, 1965 (Act No. 45 of 1965), and the Prevention and Combating of Pollution of the Sea by Oil Act, 1971 (Act No. 67 of 1971), but subject to the provisions of section 85 of the Republic of South Africa Constitution Act, 1961 (Act No. 32 of 1961), environmental pollution.

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WET OP FINANSIËLE VERHOUDINGS, 1976

Bylae 3

WETTE HERROEP

No. en jaar van wet	Titel	In hoeverre herroep
Wet No. 38 van 1945	Konsolidasie- en Wysigingswet op Finansiële Verhoudings, 1945	Die geheel
Wet No. 22 van 1946	Wysigingswet op Finansiële Verhoudings, 1946	Die geheel
Wet No. 51 van 1946	Wysigingswet op Volksgesondheid, 1946	Artikel 15
Wet No. 8 van 1949	Wysigingswet op Finansiële Verhoudings, 1949	Die geheel
Wet No. 31 van 1950	Wysigingswet op Finansiële Verhoudings, 1950	Die geheel
Wet No. 4 van 1952	Wysigingswet op Finansiële Verhoudings, 1952	Die geheel
Wet No. 42 van 1953	Wysigingswet op Finansiële Verhoudings, 1953	Die geheel
Wet No. 45 van 1954	Wysigingswet op Finansiële Verhoudings, 1954	Die geheel
Wet No. 70 van 1956	Wysigingswet op Finansiële Verhoudings, 1956	Die geheel
Wet No. 38 van 1957	Wysigingswet op Finansiële Verhoudings, 1957	Die geheel
Wet No. 74 van 1957	Verdere Wysigingswet op Finansiële Verhoudings, 1957	Die geheel
Wet No. 25 van 1959	Wet op Belasting op Spoorwegeiendom, 1959	Artikel 5, vir sover dit 'n bepaling van Wet No. 38 van 1945 wysig
Wet No. 28 van 1959	Wysigingswet op Finansiële Verhoudings, 1959	Die geheel
Wet No. 45 van 1959	Wet op Uitbreiding van Universiteitsopleiding, 1959	Artikel 41, vir sover dit 'n bepaling van Wet No. 38 van 1945 wysig
Wet No. 11 van 1960	Wysigingswet op Finansiële Verhoudings, 1960	Die geheel
Wet No. 32 van 1961	Grondwet van die Republiek van Suid-Afrika, 1961	Artikel 120, vir sover dit 'n bepaling van Wet No. 38 van 1945 herroep
Wet No. 44 van 1962	Wet op Lisensies, 1962	Artikel 15, vir sover dit 'n bepaling van Wet No. 38 van 1945 herroep
Wet No. 3 van 1963	Wysigingswet op Finansiële Verhoudings, 1963	Die geheel
Wet No. 6 van 1963	Wysigingswet op Inkomstebelasting, 1963	Artikel 25 (a), (c) en (d)
Wet No. 54 van 1963	Verdere Wysigingswet op Finansiële Verhoudings, 1963	Artikels 1 en 2
Wet No. 19 van 1964	Wysigingswet op Finansiële Verhoudings, 1964	Die geheel
Wet No. 3 van 1965	Wet op Provinsiale Aangeleenthede, 1965	Artikels 1 en 2
Wet No. 9 van 1965	Wysigingswet op Finansiële Verhoudings, 1965	Die geheel
Wet No. 58 van 1965	Verdere Wysigingswet op Finansiële Verhoudings, 1965	Die geheel
Wet No. 41 van 1967	Wet op Onderwysdienste, 1967	Artikel 44
Wet No. 45 van 1967	Wysigingswet op Finansiële Verhoudings, 1967	Die geheel
Wet No. 7 van 1968	Wysigingswet op Finansiële Verhoudings, 1968	Die geheel
Wet No. 69 van 1968	Verdere Wysigingswet op Finansiële Verhoudings, 1968	Die geheel
Wet No. 10 van 1969	Wysigingswet op Finansiële Verhoudings, 1969	Die geheel

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Schedule 3

LAWS REPEALED

No. and year of law	Title	Extent of repeal
Act No. 38 of 1945	Financial Relations Consolidation and Amendment Act, 1945	The whole
Act No. 22 of 1946	Financial Relations Amendment Act, 1946	The whole
Act No. 51 of 1946	Public Health Amendment Act, 1946	Section 15
Act No. 8 of 1949	Financial Relations Amendment Act, 1949	The whole
Act No. 31 of 1950	Financial Relations Amendment Act, 1950	The whole
Act No. 4 of 1952	Financial Relations Amendment Act, 1952	The whole
Act No. 42 of 1953	Financial Relations Amendment Act, 1953	The whole
Act No. 45 of 1954	Financial Relations Amendment Act, 1954	The whole
Act No. 70 of 1956	Financial Relations Amendment Act, 1956	The whole
Act No. 38 of 1957	Financial Relations Amendment Act, 1957	The whole
Act No. 74 of 1957	Financial Relations Further Amendment Act, 1957	The whole
Act No. 25 of 1959	Rating of Railway Property Act, 1959	Section 5, in so far as it amends any provision of Act No. 38 of 1945
Act No. 28 of 1959	Financial Relations Amendment Act, 1959	The whole
Act No. 45 of 1959	Extension of University Education Act, 1959	Section 41, in so far as it amends any provision of Act No. 38 of 1945
Act No. 11 of 1960	Financial Relations Amendment Act, 1960	The whole
Act No. 32 of 1961	Republic of South Africa Constitution Act, 1961	Section 120, in so far as it repeals any provision of Act No. 38 of 1945
Act No. 44 of 1962	Licences Act, 1962	Section 15, in so far as it repeals any provision of Act No. 38 of 1945
Act No. 3 of 1963	Financial Relations Amendment Act, 1963	The whole
Act No. 6 of 1963	Income Tax Amendment Act, 1963	Section 25 (a), (c) and (d)
Act No. 54 of 1963	Financial Relations Further Amendment Act, 1963	Sections 1 and 2
Act No. 19 of 1964	Financial Relations Amendment Act, 1964	The whole
Act No. 3 of 1965	Provincial Affairs Act, 1965	Sections 1 and 2
Act No. 9 of 1965	Financial Relations Amendment Act, 1965	The whole
Act No. 58 of 1965	Financial Relations Further Amendment Act, 1965	The whole
Act No. 41 of 1967	Educational Services Act, 1967	Section 44
Act No. 45 of 1967	Financial Relations Amendment Act, 1967	The whole
Act No. 7 of 1968	Financial Relations Amendment Act, 1968	The whole
Act No. 69 of 1968	Financial Relations Further Amendment Act, 1968	The whole
Act No. 10 of 1969	Financial Relations Amendment Act, 1969	The whole

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No. en jaar van wet	Titel	In hoeverre herroep
Wet No. 97 van 1969	Verdere Wysigingswet op Finansiële Verhoudings, 1969	Die geheel
Wet No. 11 van 1970	Wysigingswet op Finansiële Verhoudings, 1970	Die geheel
Wet No. 27 van 1971	Wysigingswet op Finansiële Verhoudings, 1971	Die geheel
Wet No. 77 van 1971	Tweede Wysigingswet op Finansiële Verhoudings, 1971	Die geheel
Wet No. 18 van 1972	Wet op Provinsiale Finansies en Oudit, 1972	Artikels 30, 31, 32 en 33
Wet No. 61 van 1972	Wet op Provinsiale Aangeleenthede, 1972	Artikels 1, 2 en 6
Wet No. 89 van 1972	Wysigingswet op Inkomstewette, 1972	Artikel 1
Wet No. 90 van 1972	Inkomstebelastingwet, 1972	Artikel 31, vir sover dit 'n bepaling van Wet No. 38 van 1945 herroep
Wet No. 42 van 1973	Wet op Provinsiale Aangeleenthede, 1973	Die geheel
Wet No. 55 van 1974	Wysigingswet op Finansiële Verhoudings, 1974	Die geheel
Wet No. 92 van 1974	Wysigingswet op die Nasionale Onderwysbeleid, 1974	Artikels 7 en 8
Wet No. 51 van 1976	Wysigingswet op Finansiële Verhoudings, 1976	Die geheel

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No. and year of law	Title	Extent of repeal
Act No. 97 of 1969	Financial Relations Further Amendment Act, 1969	The whole
Act No. 11 of 1970	Financial Relations Amendment Act, 1970	The whole
Act No. 27 of 1971	Financial Relations Amendment Act, 1971	The whole
Act No. 77 of 1971	Second Financial Relations Amendment Act, 1971	The whole
Act No. 18 of 1972	Provincial Finance and Audit Act, 1972	Sections 30, 31, 32 and 33
Act No. 61 of 1972	Provincial Affairs Act, 1972	Sections 1, 2 and 6
Act No. 89 of 1972	Revenue Laws Amendment Act, 1972	Section 1
Act No. 90 of 1972	Income Tax Act, 1972	Section 31, in so far as it repeals any provision of Act No. 38 of 1945
Act No. 42 of 1973	Provincial Affairs Act, 1973	The whole
Act No. 55 of 1974	Financial Relations Amendment Act, 1974	The whole
Act No. 92 of 1974	National Education Policy Amendment Act, 1974	Sections 7 and 8
Act No. 51 of 1976	Financial Relations Amendment Act, 1976	The whole

