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GOVERNMENT GAZETTE

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PROCLAMATION

*by the State President of the Republic of
South Africa*

No. 85, 1979

PROCLAMATION TO APPLY THE EXCHEQUER AND AUDIT ACT, 1975, IN THE TERRITORY OF SOUTH WEST AFRICA; TO PROVIDE FOR THE ESTABLISHMENT OF A CENTRAL REVENUE FUND FOR THE SAID TERRITORY; AND TO AMEND THE SAID ACT AS IT APPLIES IN THAT TERRITORY AND IN THE REPUBLIC, RESPECTIVELY

Under the powers vested in me by section 38 of the South-West Africa Constitution Act, 1968 (Act 39 of 1968), I hereby make the laws set out in the Schedule.

Given under my Hand and the Seal of the Republic of South Africa at Oubos this Fourteenth day of April, One thousand nine Hundred and Seventy-nine.

B. J. VORSTER, State President.

By Order of the State President-in-Council:

O. P. F. HORWOOD.

SCHEDULE

Definitions

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

(i) "Central Revenue Account" means the Central Revenue Account mentioned in section 2 of the Act, as amended by Part II of this Proclamation;

(ii) "Territory" means the Territory of South West Africa;

(iii) "the Act" means the Exchequer and Audit Act, 1975 (Act 66 of 1975), and, in the application of sections 31, 32 and 33, includes the regulations, Treasury Instructions and Revenue Instructions made or issued thereunder.

8142—A

PROKLAMASIE

*van die Staatspresident van die Republiek van
Suid-Afrika*

No. 85, 1979

PROKLAMASIE OM DIE SKATKIS- EN OUDITWET, 1975, IN DIE GEBIED SUIDWES-AFRIKA VAN TOEPASSING TE MAAK; OM VOORSIENING TE MAAK VIR DIE INSTELLING VAN 'N SENTRALE INKOMSTEFONDS VIR GENOEMDE GEBIED; EN OM GENOEMDE WET TE WYSIG SOOS DIT ONDERSKEIDELIK IN DAARDIE GEBIED EN IN DIE REPUBLIEK VAN TOEPASSING IS

Kragtens die bevoegdheid my verleen by artikel 38 van die Wet op die Konstitusie van Suidwes-Afrika, 1968 (Wet 39 van 1968), maak ek hierby die wette in die Bylae vervat.

Gegee onder my Hand en die Seël van die Republiek van Suid-Afrika te Oubos, op hede die Veertiende dag van April Eenduisend Negehonderd Nege-en-sewentig.

B. J. VORSTER, Staatspresident.

Op las van die Staatspresident-in-rade:

O. P. F. HORWOOD.

BYLAE

Woordomskrywings

1. In hierdie Proklamasie, tensy uit die samehang anders blyk, beteken—

(i) "die Wet" die Skatkis- en Ouditwet, 1975 (Wet 66 van 1975), en, by die toepassing van artikels 31, 32 en 33, ook die regulasies, Tesourie-Instruksies en Inkomstevoorskrifte daarkragtens uitgevaardig of uitgereik;

(ii) "gebied" die gebied Suidwes-Afrika;

(iii) "Sentrale Inkomsterekening" die Sentrale Inkomsterekening vermeld in artikel 2 van die Wet, soos deur Deel II van hierdie Proklamasie gewysig.

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PART I

APPLICATION OF THE EXCHEQUER AND AUDIT ACT, 1975, IN THE TERRITORY AND ESTABLISHMENT OF CENTRAL REVENUE FUND

Application of Act 66 of 1975 in South West Africa

2. The Act, as amended by Part II of this Proclamation, shall apply in the Territory.

Central Revenue Fund

3. (1) There shall be a Central Revenue Fund into which, there shall, subject to the provisions of section 40, be deposited all revenue referred to in section 2 of the Act, as amended by Part II of this Proclamation.

(2) No moneys shall be withdrawn from the Central Revenue Fund, except in accordance with a proclamation by the Administrator-General or any other law.

(3) In any law, including an Appropriation Act, as defined in section 1 of the Act, as amended by Part II of this Proclamation, any reference—

(a) to the South West Africa Account, in relation to any matter in respect of which that Account is not maintained in terms of section 40, shall be construed as a reference to the Central Revenue Account;

(b) to the Central Revenue Account, shall be construed as a reference to the South West Africa Account, in relation to any matter in respect of which the last-mentioned Account is maintained in terms of section 40.

Transfer of credit balance in South West Africa Account

4. (1) Moneys in the South West Africa Account shall at the times and to the amounts determined by the Treasury under section 40, be deposited in the Central Revenue Fund and the Central Revenue Account shall be credited with those amounts.

(2) The amounts of money determined under subsection (1) shall not exceed the unexpended balances appropriated in respect of a vote in the South West Africa Account.

PART II

AMENDMENT OF THE EXCHEQUER AND AUDIT ACT, 1975, AS IT APPLIES IN THE TERRITORY

Application of Part II of this Proclamation

5. This Part shall apply only in the Territory.

Amendment of section 1 of Act 66 of 1975

6. Section 1 of the Act is hereby amended—

(a) by the substitution in subsection (1) for the definition of "appropriation Act" of the following definition:

"'appropriation Act' means a Proclamation by which the estimates or additional estimates of expenditure from the Central Revenue Fund have been approved by the Administrator-General.";

(b) by the insertion in the said subsection (1) after the definition of "Bank" of the following definitions:

"'Central Revenue Account' means the account referred to in section 2;

"'Central Revenue Fund' means the Central Revenue Fund established by section 3 of the Exchequer and Audit Proclamation, 1979, of the State President of the Republic of South Africa";

"'Director of Finance' means the Director of Finance mentioned in section 15 (3) (b).";

DEEL I

TOEPASSING VAN DIE SKATKIS- EN OUDITWET, 1975, IN DIE GEBIED EN INSTELLING VAN SENTRALE INKOMSTEFONDS

Toepassing van Wet 66 van 1975 in Suidwes-Afrika

2. Die Wet, soos deur Deel II van hierdie Proklamasie gewysig, is in die gebied van toepassing.

Sentrale Inkomstefonds

3. (1) Daar is 'n Sentrale Inkomstefonds waarin daar, behoudens die bepalings van artikel 40, alle inkomste bedoel in artikel 2 van die Wet, soos deur Deel II van hierdie Proklamasie gewysig, gestort word.

(2) Geen geld word uit die Sentrale Inkomstefonds getrek nie, behalwe ooreenkomstig 'n proklamasie van die Administrateur-generaal of 'n ander wet.

(3) In enige wet, met inbegrip van 'n Begrotingswet, soos omskryf in artikel 1 van die Wet, soos gewysig deur Deel II van hierdie Proklamasie, word 'n verwysing—

(a) na die Suidwes-Afrikarekening, met betrekking tot 'n aangeleentheid ten opsigte waarvan daardie Rekening nie ingevolge artikel 40 in stand gehou word nie, uitgelê as 'n verwysing na die Sentrale Inkomsterekening;

(b) na die Sentrale Inkomsterekening, uitgelê as 'n verwysing na die Suidwes-Afrikarekening, met betrekking tot 'n aangeleentheid ten opsigte waarvan laasgenoemde Rekening ingevolge artikel 40 in stand gehou word.

Oordrag van batige saldo in Suidwes-Afrikarekening

4. (1) Geld in die Suidwes-Afrikarekening word op die tye en tot die bedrae wat die Tesourie kragtens artikel 40 bepaal, in die Sentrale Inkomstefonds gestort en die Sentrale Inkomsterekening word met daardie bedrae gekrediteer.

(2) Die bedrae geld kragtens subartikel (1) bepaal, oorskryf nie die onbestede saldo wat bewillig is ten opsigte van 'n begrotingspos in die Suidwes-Afrikarekening nie.

DEEL II

WYSIGING VAN DIE SKATSKIS- EN OUDITWET, 1975, SOOS DIT IN DIE GEBIED VAN TOEPASSING IS

Toepassing van Deel II van hierdie Proklamasie

5. Hierdie Deel is slegs in die gebied van toepassing.

Wysiging van artikel 1 van Wet 66 van 1975

6. Artikel 1 van die Wet word hierby gewysig—

(a) deur in subartikel (1) die omskrywing van "Begrotingswet" deur die volgende omskrywing te vervang:

"'Begrotingswet' 'n Proklamasie waarby 'n begroting of addisionele begroting van uitgawes uit die Sentrale Inkomstefonds deur die Administrateur-generaal goedgekeur is";

(b) deur in genoemde subartikel (1) die omskrywing van "Betaalmeester-generaalrekening" te skrap;

(c) deur in genoemde subartikel (1) na die omskrywing van "buitelandse effekte" die volgende omskrywing in te voeg:

"'Direkteur van Finansies' die Direkteur van Finansies vermeld in artikel 15 (3) (b).";

(c) by the deletion in the said subsection (1) of the definition of "credit";

(d) by the deletion in the said subsection (1) of the definition of "Exchequer Account";

(e) by the deletion in the said subsection (1) of the definition of "Minister";

(f) by the substitution in the said subsection (1) for the definition of "part appropriation Act" of the following definition:

"'part appropriation Act' means an appropriation Act contemplated in the first proviso to section 4 (1);";

(g) by the deletion in the said subsection (1) of the definition of "Paymaster-General's Account";

(h) by the insertion in subsection (1) after the definition of "permanent capital" of the following definition:

"'Public Service' means the Central Government Service consisting of the persons who hold posts established or to be established under the Public Service Act, 1957 (Act 54 of 1957), for the administration of the affairs of the Territory by the Administrator-General and are classified in a Directorate of Finance and the other Directorates to be determined from time to time;";

(i) by the substitution in subsection (1) for the definition of "revenue" of the following definition:

"'revenue' means all moneys received by way of taxes, imposts or rates and all casual and other receipts of the State, whatever the source, which may be appropriated by the Administrator-General, and includes moneys borrowed in terms of the provisions of this Act, but does not include the amount of any fine not exceeding R20 imposed upon any person by any court of law, in so far as such amount has not been paid, and revenue accruing to the Post Office Fund and the revenue fund referred to in section 1 of the South-West Africa Constitution Act, 1968 (Act 39 of 1968);";

(j) by the deletion in the said subsection (1) of the definition of "South West Africa Account";

(k) by the substitution in the said subsection (1) in the definition of "Stabilization Account" for the expression "18 (1)" of the expression "3bis (1)";

(l) by the insertion in the said subsection (1) after the definition of "standard interest rate" of the following definition:

"'State' includes the Administrator-General;";

(m) by the deletion in the said subsection (1) of the definitions of "State Revenue Account" and "State Revenue Fund"; and

(n) by the substitution in the said subsection (1) for the definition of "Treasury" of the following definition:

"'Treasury' means the financial authority in the Public Service which is vested in the Directorate of Finance and whose powers in relation to any matter are exercised by the Administrator-General or a holder of a post in that Directorate or in the Department of Finance mentioned in the Public Service Act, 1957 (Act 54 of 1957), who, by virtue of the division of work in that Directorate, deals with that matter;";

(d) deur in genoemde subartikel (1) die omskrywing van "gedeeltelike Begrotingswet" deur die volgende omskrywing te vervang:

"'gedeeltelike Begrotingswet' 'n gedeeltelike Begrotingswet beoog in die eerste voorbehoudsbepaling by artikel 4 (1);";

(e) deur in genoemde subartikel (1) die omskrywing van "inkomste" deur die volgende omskrywing te vervang:

"'inkomste' alle geld ontvang by wyse van belasting, heffings of regte en alle toevallige en ander ontvangste van die Staat, uit watter bron ook al afkomstig, waarvoor die Administrateur-generaal bewilligingsbevoegdheid besit, en ook geld ingevolge die bepaling van hierdie Wet geleen, maar nie ook die bedrag van 'n boete van hoogstens R20 deur 'n gereghof aan iemand opgelê, vir sover daardie bedrag nie betaal is nie, en inkomste wat die Postkantoorfonds en die inkomstefonds bedoel in artikel 1 van die Wet op die Konstitusie van Suidwes-Afrika, 1968 (Wet 39 van 1968) toeval;";

(f) deur in genoemde subartikel (1) die omskrywing van "kredit" te skrap;

(g) deur in genoemde subartikel (1) die omskrywing van "Minister" te skrap;

(h) deur in genoemde subartikel (1) na die omskrywing van "sekuriteit" die volgende omskrywings in te voeg:

"'Sentrale Inkomstefonds' die Sentrale Inkomstefonds ingestel by artikel 3 van die Skatkis- en Ouditproklamasie, 1979, van die Staatspresident van die Republiek van Suid-Afrika;

'Sentrale Inkomsterekening' die rekening bedoel in artikel 2;

'Staat' ook die Administrateur-generaal;

'Staatsdiens' die Sentrale Owerheidsdiens wat bestaan uit die persone wat poste beklee wat kragtens die Staatsdienswet, 1957 (Wet 54 van 1957), ingestel is of ingestel word vir die administrasie van die sake van die Gebied deur die Administrateur-generaal en wat ingedeel is by 'n Direktooraat van Finansies en die ander Direktooraat wat van tyd tot tyd bepaal word;";

(i) deur in genoemde subartikel (1) die omskrywing van "Skatkisrekening" te skrap;

(j) deur in genoemde subartikel (1) die omskrywings van "Staatsinkomstefonds" en "Staatsinkomsterekening" te skrap;

(k) deur in genoemde subartikel (1) in die omskrywing van "Stabilisatierekening" die uitdrukking "18 (1)" deur die uitdrukking "3bis (1)" te vervang;

(l) deur in genoemde subartikel (1) die omskrywing van "Suidwes-Afrikarekening" te skrap; en

(m) deur in genoemde subartikel (1) die omskrywing van "Tesourie" deur die volgende omskrywing te vervang:

"'Tesourie' die finansiële gesag in die Staatsdiens wat gesetel is in die Direktooraat van Finansies en wie se bevoegdhede met betrekking tot die een of ander aangeleentheid uitgeoefen word deur die Administrateur-generaal of 'n bekleër van 'n pos in daardie Direktooraat of in die Departement van Finansies vermeld in die Staatsdienswet, 1957 (Wet 54 van 1957), wat, uit hoofde van die indeling van werk in daardie Direktooraat, met daardie aangeleentheid handel;";

Substitution of section 2 of Act 66 of 1975

7. The following section is hereby substituted for section 2 of the Act:

"Account of Central Revenue Fund"

2. The Treasury shall, in respect of the Central Revenue Fund, keep in its books a Central Revenue Account which shall be credited with—

(a) all revenue referred to in section 22 (1) of the South-West Africa Affairs Act, 1969 (Act 25 of 1969);

(b) moneys transferred in terms of section 3bis (2) to the Central Revenue Fund;

(c) moneys appropriated by the Parliament of the Republic of South Africa for the benefit of the Central Revenue Fund;

(d) all revenues which are required to be deposited in the Central Revenue Fund in terms of the provisions of any law;

and from which shall be defrayed all expenditure and be paid any amounts with which it is charged in terms of this Act or any other law."

Substitution of section 3 of Act 66 of 1975

8. The following section is hereby substituted for section 3 of the Act:

"Banking account"

3. (1) The Treasury shall maintain at the Bank an account into which shall be deposited all State moneys.

(2) (a) The Secretary for Inland Revenue shall cause the revenue of his department received from time to time, less the amount of any drawbacks or refunds, to be deposited in the account referred to in subsection (1).

(b) Such deposits shall be made on each appropriate working day.

(3) Returns of all such deposits shall on each appropriate working day be rendered by the Bank to the Treasury and the Auditor-General in such form as the Treasury may determine.

(4) The Treasury may utilize the moneys in the account referred to in subsection (1) for the defrayment of expenditure chargeable to the Central Revenue Account.

(5) The Treasury shall subject to the provisions of this Act, ensure that there shall at all times be sufficient moneys in the account referred to in subsection (1)."

Insertion of section 3bis in Act 66 of 1975

9. (1) The following section is hereby inserted in the Act after section 3:

"Stabilization Account"

3bis (1) There is hereby established an account to be known as the Stabilization Account of South West Africa (hereinafter referred to as the account) which shall notwithstanding anything to the contrary in any law contained, be credited with—

(a) moneys appropriated by law for the account;

(b) such portions determined by the Treasury of any surplus in the Central Revenue Account at the close of a financial year;

(c) any interest derived from the investment of moneys standing to the credit of the account.

Vervanging van artikel 2 van Wet 66 van 1975

7. Artikel 2 van die Wet word hierby deur die volgende artikel vervang:

"Rekening van Sentrale Inkomstefonds"

2. Die Tesourie hou in sy boeke ten opsigte van die Sentrale Inkomstefonds 'n Sentrale Inkomsterekening wat gekrediteer word met—

(a) alle inkomste bedoel in artikel 22 (1) van die Wet op Aangeleenthede met Betrekking tot Suidwes-Afrika, 1969 (Wet 25 van 1969);

(b) geld wat ingevolge artikel 3bis (2) na die Sentrale Inkomstefonds oorgedra word;

(c) geld wat die Parlement van die Republiek van Suid-Afrika ten bate van die Sentrale Inkomstefonds bewillig;

(d) alle inkomste wat ingevolge die bepalings van die een of ander wet in die Sentrale Inkomstefonds gestort moet word,

en waaruit alle uitgawes bestry en bedrae betaal word waarmee dit ingevolge hierdie Wet of 'n ander wet belas word."

Vervanging van artikel 3 van Wet 66 van 1975

8. Artikel 3 van die Wet word hierby deur die volgende artikel vervang:

"Bankrekening"

3. (1) Die Tesourie moet by die Bank 'n rekening hou waarin alle Staatsgeld gestort word.

(2) (a) Die Sekretaris van Binnelandse Inkomste moet die inkomste van sy departement wat van tyd tot tyd ontvang word, min die bedrag van teruggawes van regte en ander terugbetalings, in die rekening bedoel in subartikel (1) laat stort.

(b) Sodanige stortings moet op elke toepaslike werkdag geskied.

(3) Opgawes van al sodanige inbetalings moet op elke toepaslike werkdag deur die Bank aan die Tesourie en die Ouditeur-generaal verstrek word in die vorm wat die Tesourie bepaal.

(4) Die Tesourie kan die geld in die rekening bedoel in subartikel (1) aanwend om uitgawes te bestry waarmee die Sentrale Inkomsterekening belas moet word.

(5) Die Tesourie moet, behoudens die bepalings van hierdie Wet, sorg dra dat daar te alle tye voldoende geld in die rekening bedoel in subartikel (1) is."

Invoeging van artikel 3bis in Wet 66 van 1975

9. (1) Die volgende artikel word hierby in die Wet na artikel 3 ingevoeg:

"Stabilisasierekening"

3bis (1) Daar word hierby 'n rekening met die naam Stabilisasierekening van Suidwes-Afrika (hieronder die rekening genoem) ingestel, wat, ondanks andersluidende bepalings van die een of ander wet, gekrediteer word met—

(a) geld by wet vir die rekening bewillig;

(b) dié gedeeltes van enige surplus in die Sentrale Inkomsterekening aan die einde van 'n boekjaar, wat die Tesourie bepaal;

(c) rente verkry uit die belegging van geld waarmee die rekening gekrediteer is.

(2) The moneys in the account may be transferred to the Central Revenue Fund for the benefit of the Central Revenue Account at such times and in such amounts as the Treasury may determine, to be appropriated by, or otherwise disposed of under, law to meet the stabilization of the economic conditions and the proper regulation of the public finances in the Territory.

(3) Moneys standing to the credit of the account which are not required for immediate use, may be invested by the Treasury with the Public Debt Commissioners or with any banking institution registered under the Banks Act, 1965 (Act 23 of 1965), and any building society registered under the Building Societies Act, 1965 (Act 24 of 1965), carrying on business in the Territory or with the Post Office.

(4) Notwithstanding anything to the contrary in any law contained, any unexpended balance in the account at the close of any financial year, including accrued interest on investment balances, shall be carried forward as a credit in the account to the next succeeding financial year."

(2) The Special Stabilization Account of South West Africa Proclamation, 1979, of the Administrator-General is hereby repealed.

(3) Anything done under a provision of the proclamation repealed by subsection (2), and which could be done under a provision of the Act, as amended by subsection (1), shall be deemed to have been done under the last-mentioned provision.

Amendment of section 4 of Act 66 of 1975

10. Section 4 of the Act is hereby amended—

(a) by the substitution in subsection (1) for the words "or other Act" of the words "Act or other law";

(b) by the substitution in subsection (2) for the words "Act of Parliament" of the word "law";

(c) by the substitution in subsection (3) for the word "Minister" of the word "Treasury";

(d) by the substitution in subsection (4) for the word "Minister" of the word "Treasury"; and

(e) by the deletion of subsection (5).

Amendment of section 7 of Act 66 of 1975, as amended by section 23 of Act 102 of 1976

11. Section 7 of the Act is hereby amended by the substitution for subsection (2) of the following subsection:

"(2) Steps shall be taken, not later than the close of the financial year in which that authority was granted, for the appropriation of any amounts which have been or will be utilized in terms of subsection (1)."

Amendment of section 8 of Act 66 of 1975, as amended by section 9 of Act 111 of 1977

12. Section 8 of the Act is hereby amended—

(a) by the deletion in subsection (1) of the words "limit the granting of credits referred to in section 9 (3) to the amounts which, in its opinion, are required for current payments in respect of the service or purpose concerned, or it may";

(b) by the addition of the following subsection:

"(5) The Treasury may limit the availability of moneys which have been appropriated or in respect of which authority has been granted in terms of section 7 (1), if in the opinion of the Treasury circumstances make such limitation desirable."

(2) Die geld in die rekening kan op die tye en tot die bedrae wat die Tesourie bepaal, na die Sentrale Inkomstefonds ten bate van die Sentrale Inkomsterekening oorgeplaas word, om ten laste van genoemde Sentrale Inkomsterekening by wet of andersins kragtens wet beskik te word vir die bestryding van uitgawes vir dienste met betrekking tot die stabilisering van die ekonomiese toestande en die behoorlike reëling van die openbare finansies in die gebied.

(3) Geld waarmee die rekening gekrediteer is en wat nie vir onmiddellike gebruik nodig is nie, kan deur die Tesourie by die Staatskuldkommissarisse of 'n bankinstelling geregistreer kragtens die Bankwet, 1965 (Wet 23 van 1965), en 'n bouvereniging geregistreer kragtens die Bouverenigingswet, 1965 (Wet 24 van 1965), wat in die Gebied sake doen, of by die Postkantoor belê word.

(4) Ondanks andersluidende bepalings van die een of ander wet, word onbestede saldo's in die rekening aan die einde van 'n boekjaar, met inbegrip van opgelope rente op beleggingsaldo's, as kredits in die rekening na die daaropvolgende boekjaar oorgedra."

(2) Die Proklamasie op die Spesiale Stabilisasierekening van Suidwes-Afrika, 1979, van die Administrateur-generaal word hierby herroep.

(3) Enigiets wat gedoen is kragtens 'n bepaling van die proklamasie wat by subartikel (2) herroep is en wat kragtens 'n bepaling van die Wet, soos deur subartikel (1) gewysig, gedoen sou kon word, word geag kragtens laasgenoemde bepaling gedoen te wees.

Wysiging van artikel 4 van Wet 66 van 1975

10. Artikel 4 van die Wet word hierby gewysig—

(a) deur in subartikel (1) van die woorde "ander Wet" deur die woorde "ander wet" te vervang;

(b) deur in subartikel (2) die woord "Parlements-wet" deur die woord "wet" te vervang;

(c) deur in subartikel (3) die woord "Minister" deur die woord "Tesourie" te vervang;

(d) deur in subartikel (4) die woord "Minister" deur die woord "Tesourie" te vervang; en

(e) deur subartikel (5) te skrap.

Wysiging van artikel 7 van Wet 66 van 1975, soos gewysig deur artikel 23 van Wet 102 van 1976

11. Artikel 7 van die Wet word hierby gewysig deur subartikel (2) deur die volgende subartikel te vervang:

"(2) Stappe moet gedoen word, nie later nie as die einde van die boekjaar waarin daardie magtiging verleen is, vir die bewilliging van bedrae wat ingevolge subartikel (1) aangewend is of sal word."

Wysiging van artikel 8 van Wet 66 van 1975, soos gewysig deur artikel 9 van Wet 111 van 1977

12. Artikel 8 van die Wet word hierby gewysig—

(a) deur in subartikel (1) die woorde "die verlening van kredits bedoel in artikel 9 (3) beperk tot die bedrae wat, volgens sy oordeel, nodig is vir lopende betalings ten opsigte van die betrokke diens of doel, of kan hy" te skrap; en

(b) deur die volgende subartikel by te voeg:

"(5) Die Tesourie kan die beskikbaarheid van geld wat bewillig is of ten opsigte waarvan magtiging ingevolge artikel 7 (1) verleen is, beperk, indien omstandighede, volgens die oordeel van die Tesourie, sodanige beperking wenslik maak."

Repeal of section 9 of Act 66 of 1975

13. Section 9 of the Act is hereby repealed.

Amendment of section 10 of Act 66 of 1975

14. Section 10 of the Act is hereby amended—

(a) by the deletion of paragraph (b) of subsection (1); and

(b) by the substitution in paragraph (c) of the said subsection (1) for the expression "18 (1)" of the expression "3bis (1)".

Amendment of section 13 of Act 66 of 1975, as amended by section 10 of Act 111 of 1977

15. Section 13 of the Act is hereby amended by the deletion of paragraphs (c) and (d) of subsection (3).

Amendment of section 14 of Act 66 of 1975

16. Section 14 of the Act is hereby amended by the substitution for subsection (3) of the following subsection:

"(3) Each appropriation account rendered to the Auditor-General shall be accompanied by—

(a) an indication of any variation between expenditure and the amount contemplated in subsection (2) (a);

(b) explanations of the causes of any such variation in excess of 2 per cent."

Amendment of section 15 of Act 66 of 1975

17. Section 15 of the Act is hereby amended by the substitution for subsection (3) of the following subsection:

"(3) Unless otherwise directed by the Treasury, the accounting officer for—

(a) the vote or votes of a department of State shall be the head of the department appointed in terms of the Public Service Act, 1957 (Act 54 of 1957), for that department;

(b) the vote or votes of the Directorate of Finance in the Public Service, the person appointed as head of that Directorate and who shall be called the Director of Finance."

Repeal of section 18 of Act 66 of 1975

18. Section 18 of the Act is hereby repealed.

Amendment of section 19 of Act 66 of 1975

19. Section 19 of the Act is hereby amended—

(a) by the deletion in subsection (2) of the words "the Public Debt Commissioners or";

(b) by the substitution in the said subsection (2) for the word "their" of the word "Its"; and

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

"(3) Any amount borrowed in terms of a power conferred by this Act and the interest thereon shall be chargeable to and payable from the revenues and assets of the Territory."

Amendment of section 20 of Act 66 of 1975

20. Section 20 of the Act is hereby amended by the deletion in paragraph (b) of subsection (2) of the words "and in respect of which a credit was obtained out of the Exchequer Account".

Amendment of section 21 of Act 66 of 1975, as amended by section 24 of Act 102 of 1976

21. Section 21 of the Act is hereby amended by the substitution in paragraph (b) of subsection (7) for the word "Pretoria" of the word "Windhoek".

Herroeping van artikel 9 van Wet 66 van 1975

13. Artikel 9 van die Wet word hierby herroep.

Wysiging van artikel 10 van Wet 66 van 1975

14. Artikel 10 van die Wet word hierby gewysig—
(a) deur paragraaf (b) van subartikel (1) te skrap; en

(b) deur in paragraaf (c) van genoemde subartikel (1) die uitdrukking "18 (1)" deur die uitdrukking "3bis (1)" te vervang.

Wysiging van artikel 13 van Wet 66 van 1975, soos gewysig deur artikel 10 van Wet 111 van 1977

15. Artikel 13 van die Wet word hierby gewysig deur paragrafe (c) en (d) van subartikel (3) te skrap.

Wysiging van artikel 14 van Wet 66 van 1975

16. Artikel 14 van die Wet word hierby gewysig deur subartikel (3) deur die volgende subartikel te vervang:

"(3) Elke appropriasie rekening wat by die Ouditeur-generaal ingedien moet word, moet vergesel wees van—

(a) 'n aanduiding van 'n verskil tussen uitgawes en die bedrag beoog in subartikel (2) (a);

(b) verduidelikings van die oorsake van so 'n verskil, wat 2 persent te bowe gaan."

Wysiging van artikel 15 van Wet 66 van 1975

17. Artikel 15 van die Wet word hierby gewysig deur subartikel (3) deur die volgende subartikel te vervang:

"(3) Tensy die Tesourie anders gelas, is die rekenpligtige beampte vir—

(a) die begrotingspos of -poste van 'n staatsdepartement, die departementshoof wat ingevolge die Staatsdienswet, 1957 (Wet 54 van 1957), vir dié staatsdepartement aangestel is;

(b) die begrotingspos of -poste van die Direktooraat van Finansies in die Staatsdiens, die persoon wat aangestel is as die hoof van daardie Direktooraat en wat die Direkteur van Finansies genoem word."

Herroeping van artikel 18 van Wet 66 van 1975

18. Artikel 18 van die Wet word hierby herroep.

Wysiging van artikel 19 van Wet 66 van 1975

19. Artikel 19 van die Wet word hierby gewysig—

(a) deur in subartikel (2) die woorde "die Staatskuldkommissaris of" te skrap;

(b) deur in genoemde subartikel (2) die woord "hulle" deur die woord "hom" te vervang; en

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

"(3) Enige bedrag wat geleen is ingevolge 'n bevoegdheid by hierdie Wet verleen, en die rente daarop, is 'n las teen en betaalbaar uit die inkomste en bates van die Gebied."

Wysiging van artikel 20 van Wet 66 van 1975

20. Artikel 20 van die Wet word hierby gewysig deur in paragraaf (b) van subartikel (2) die woorde "en ten opsigte waarvan 'n krediet uit die Skatkisrekening verkry is" te skrap.

Wysiging van artikel 21 van Wet 66 van 1975, soos gewysig deur artikel 24 van Wet 102 van 1976

21. Artikel 21 van die Wet word hierby gewysig deur in paragraaf (b) van subartikel (7) die woord "Pretoria" deur die woord "Windhoek" te vervang.

Amendment of section 24 of Act 66 of 1975

22. Section 24 of the Act is hereby amended by the deletion in subsection (2) of the words "and a credit was obtained out of the Exchequer Account in respect thereof."

Repeal of sections 27, 28, 29 and 30 of Act 66 of 1975

23. Section 27 of the Act is hereby amended by the deletion of paragraph (c) of subsection (2).

Amendment of section 31 of Act 66 of 1975

24. Section 31 of the Act is hereby amended by the deletion of the proviso to subsection (3).

Amendment of section 35 of Act 66 of 1975

25. Section 35 of the Act is hereby amended—

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

"(1) The Administrator-General may on such terms and conditions as he may determine, guarantee the repayment of the capital of, and payment of the interest on, and payment of any charges incurred in connection with, any loan granted by the Bank to any statutory body or a foreign government or central bank and in respect of which such a guarantee has not been given by the Administrator-General in terms of any law."; and

(b) by the deletion in subsection (2) of the words "Subject, *mutatis mutandis*, to the proviso to subsection (1)."

Amendment of section 36 of Act 66 of 1975, as amended by section 14 of Act 94 of 1978

26. Section 36 of the Act is hereby amended—

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

"(1) Whenever a law requires a Minister to do anything in or after consultation with or with the concurrence of the Minister of Finance, and notwithstanding the fact that a reference in any such law to the Minister concerned or the Minister of Finance shall under any law be construed as a reference to the Administrator-General, such requirement shall, unless one of those Ministers or the Administrator-General, as the case may be, has directed otherwise, be deemed to have been complied with—

(a) in the case where consultation is so required, if consultation has taken place between the heads of the departments concerned mentioned in the Public Service Act, 1957 (Act 54 of 1957), or, as the circumstances may require in accordance with section 40 of the Exchequer and Audit Proclamation, 1979, of the State President of the Republic of South Africa, between any such head of a department and the Director of Finance, or their representatives; or

(b) in the case where concurrence is so required, if the head of the Department of Finance as mentioned in the said Public Service Act, 1957, or the Director of Finance, as the said circumstances may require, or his representative, granted his concurrence."

(b) by the deletion in subsection (2) of the expression "4 (3) and (4)" and the expression "18 (1), (2) and (7)"; and

(c) by the substitution in the said subsection (2) for the expression "38 (3), 42 (7) and 45 (1)" of the expression "38 (3) and 42 (7)".

Wysiging van artikel 24 van Wet 66 van 1975

22. Artikel 24 van die Wet word hierby gewysig deur in subartikel (2) die woorde "en 'n krediet uit die Skatkisrekening ten opsigte daarvan verkry is" te skrap.

Herroeping van artikels 27, 28, 29 en 30 van Wet 66 van 1975

23. Artikels 27, 28, 29 en 30 van die Wet word hierby herroep.

Wysiging van artikel 31 van Wet 66 van 1975

24. Artikel 31 van die Wet word hierby gewysig deur die voorbehoudsbepaling by subartikel (3) te skrap.

Wysiging van artikel 35 van Wet 66 van 1975

25. Artikel 35 van die Wet word hierby gewysig—

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

"(1) Die Administrateur-generaal kan op die voorwaardes wat hy bepaal die terugbetaling van die hoofsom van, en die betaling van die rente op, en die betaling van koste aangegaan in verband met, 'n lening waarborg wat deur die Bank aan 'n statutêre liggaam of 'n buitelandse regering of sentrale bank toegestaan is en ten opsigte waarvan geen sodanige waarborg deur die Administrateur-generaal ingevolge 'n ander wet verstrekk is nie."; en

(b) deur in subartikel (2) die woorde "Behoudens, *mutatis mutandis*, die voorbehoudsbepaling by subartikel (1), kan die Minister" deur die woorde "Die Administrateur-generaal kan" te vervang.

Wysiging van artikel 36 van Wet 66 van 1975, soos gewysig deur artikel 14 van Wet 94 van 1978

26. Artikel 36 van die Wet word hierby gewysig—

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

"(1) Wanneer 'n wet vereis dat 'n Minister iets in of na oorleg met, of met die instemming van, die Minister van Finansies moet doen, en ondanks die feit dat 'n verwysing in so 'n wet na die betrokke Minister of die Minister van Finansies kragtens die een of ander wet uitgelê moet word as 'n verwysing na die Administrateur-generaal, word, tensy een van daardie Ministers of die Administrateur-generaal, na gelang van die geval, anders gelas, bedoelde vereiste geag nagekom te gewees het—

(a) in die geval waar oorlegpleging aldus vereis word, indien oorlegpleging tussen die betrokke departementshoofde vermeld in die Staatsdienswet, 1957 (Wet 54 van 1957), of, na vereiste van omstandighede ooreenkomstig artikel 40 van die Skatkis- en Oudtproklamasie, 1979, van die Staatspresident van die Republiek van Suid-Afrika, tussen so 'n departementshoof en die Direkteur van Finansies, of hul verteenwoordigers, plaasgevind het; of

(b) in die geval waar instemming aldus vereis word, indien die hoof van die Departement van Finansies soos in genoemde Staatsdienswet, 1957, vermeld, of die Direkteur van Finansies, na vereiste van genoemde omstandighede, of sy verteenwoordiger, sy instemming verleen het."; en

(b) deur in subartikel (2) die uitdrukking "4 (3) en (4)" en die uitdrukking "18 (1), (2) en (7)" te skrap; en

(c) deur in genoemde subartikel (2) die uitdrukking "38 (3), 42 (7) en 45 (1)" deur die uitdrukking "38 (3) en 42 (7)" te vervang.

Amendment of section 42 of Act 66 of 1975, as amended by section 27 of Act 48 of 1977

27. Section 42 of the Act is hereby amended—

- (a) by the deletion of subsection (2); and
- (b) by the substitution in subparagraph (iv) of paragraph (c) of subsection (9) for the expression "Minister of Agriculture" of the expression "Administrator-General".

Substitution of section 45 of Act 66 of 1975, as amended by section 27 of Act 48 of 1977

28. The following section is hereby substituted for section 45 of the Act:

"Certificates of examination of Auditor-General"

45. (1) As soon as is practicable after the close of a financial year but not later than the close of the succeeding financial year the Auditor-General shall examine all the accounts which he is in terms of any law required to audit, and transmit them, together with his certificate and a report signed by him to the Administrator-General.

(2) The Auditor-General may at any time, if he considers it desirable, transmit a special report on any matter connected with his powers and duties under this or any other Act to the Administrator-General."

Amendment of section 46 of Act 66 of 1975

29. Section 46 of the Act is hereby amended by the deletion of the words "other Minister and such".

Amendment of section 52 of Act 66 of 1975, as amended by section 25 of Act 102 of 1976

30. Section 52 of the Act is hereby amended by—

- (a) by the substitution in subsection (1) for the expression "to (9)" of the expression "and (3)"; and
- (b) by the deletion of subsections (4), (5), (6), (7), (8) and (9).

Substitution of certain expressions in Act 66 of 1975

31. Subject to the provisions of this Part the Act is hereby amended—

(a) by the substitution for the words "Minister of Finance", whenever they occur, of the word "Administrator-General";

(b) by the substitution for the words "State President" and "Parliament", whenever they occur, except in sections 2 and 41, of the word "Administrator-General";

(c) by the substitution for the word "Republic", whenever it occurs, of the word "Territory";

(d) by the substitution for the words "State Revenue Fund", whenever they occur, of the words "Central Revenue Fund";

(e) by the substitution for the words "State Revenue Account", whenever they occur, of the words "Central Revenue Account";

(f) by the substitution for the word "Gazette", whenever it occurs, of the words "Official gazette";

(g) by the substitution for the words "Secretary to the Treasury", whenever they occur, of the words "Director of Finance"; and

(h) by the substitution for the words "Exchequer Account", whenever they occur, of the words "account referred to in section 3 (1)".

Wysiging van artikel 42 van Wet 66 van 1975, soos gewysig deur artikel 27 van Wet 48 van 1977

27. Artikel 42 van die Wet word hierby gewysig—

- (a) deur subartikel (2) te skrap; en
- (b) deur in subparagraaf (iv) van paragraaf (c) van subartikel (9) die uitdrukking "Minister van Landbou" deur die uitdrukking "Administrateur-generaal" te vervang.

Vervanging van artikel 45 van Wet 66 van 1975, soos gewysig deur artikel 27 van Wet 48 van 1977

28. Artikel 45 van die Wet word hierby deur die volgende artikel vervang:

"Sertifikate van ondersoek van Ouditeur-generaal"

45. (1) So gou doenlik na die einde van 'n boekjaar maar nie later nie as die einde van die daaropvolgende boekjaar moet die Ouditeur-generaal al die rekenings wat hy ingevolge die een of ander wet moet ouditeer, ondersoek en hulle saam met sy sertifikaat en 'n verslag wat deur hom onderteken is, deurstuur aan die Administrateur-generaal.

(2) Die Ouditeur-generaal kan te eniger tyd, indien hy dit wenslik ag, 'n spesiale verslag oor enige aangeleentheid wat in verband staan met sy bevoegdhede en pligte kragtens hierdie of enige ander Wet aan die Administrateur-generaal deurstuur."

Wysiging van artikel 46 van Wet 66 van 1975

29. Artikel 46 van die Wet word hierby gewysig deur die woorde "die ander Minister en" te skrap.

Wysiging van artikel 52 van Wet 66 van 1975, soos gewysig deur artikel 25 van Wet 102 van 1976

30. Artikel 52 van die Wet word hierby gewysig—

- (a) deur in subartikel (1) die uitdrukking "tot (9)" deur die uitdrukking "en (3)" te vervang; en
- (b) deur subartikels (4), (5), (6), (7), (8) en (9) te skrap.

Vervanging van sekere uitdrukkings in Wet 66 van 1975

31. Behoudens die bepalings van hierdie Deel word die Wet hierby gewysig—

(a) deur die woorde "Minister van Finansies", oral waar dit voorkom, deur die woord "Administrateur-generaal" te vervang;

(b) deur die woorde "Staatspresident" en "Parlement", oral waar hulle voorkom, behalwe in artikels 2 en 41, deur die woord "Administrateur-generaal" te vervang;

(c) deur die woord "Republiek", oral waar dit voorkom, deur die woord "Gebied" te vervang;

(d) deur die woord "Staatsinkomstefonds", oral waar dit voorkom, deur die woorde "Sentrale Inkomstefonds" te vervang;

(e) deur die woord "Staatsinkomsterekening", oral waar dit voorkom, deur die woorde "Sentrale Inkomsterekening" te vervang;

(f) deur die woord "Staatskoerant", oral waar dit voorkom, deur die woord "Offisiële Koerant" te vervang;

(g) deur die woorde "Sekretaris van die Tesourie", oral waar dit voorkom, deur die woorde "Direkteur van Finansies" te vervang; en

(h) deur die woord "Skatkisrekening", oral waar dit voorkom, deur die woorde "rekening bedoel in artikel 3 (1)" te vervang.

Application of certain provisions of Proclamation AG.7 of 1977

32. The provisions of sections 3 (4), 4 and 4bis of the Executive Powers Transfer (General Provisions) Proclamation, 1977, of the Administrator-General, shall apply *mutatis mutandis* in relation to the Act as if this Proclamation were a transfer proclamation referred to in that Proclamation: Provided that in such application any reference in the said provisions to section 3 (1) of that Proclamation shall be deemed to be deleted.

Interpretation of expressions "Treasury" and "the Exchequer and Audit Act, 1975" in other laws

33. A reference in any other law which in terms of a transfer proclamation referred to in section 1 of the Executive Powers Transfer (General Provisions) Proclamation, 1977 (Proclamation AG.7 of 1977), or other proclamation is administered by the Administrator-General or under his authority—

(a) to the Treasury, except in section 40 of this Proclamation, shall be construed as a reference to the Treasury, as defined in section 1 of the Act, as amended by Part II of this Proclamation;

(b) to the Act, shall be construed as a reference to the Act, as amended by Part II of this Proclamation.

Transitional provisions

34. Anything done before the commencement of this Part under any provision of the Act, shall, except in so far as it is obviously inappropriate, be deemed to have been done under that provision, as amended by any provision of this Part.

PART III

AMENDMENT OF THE EXCHEQUER AND AUDIT ACT, 1975, AS IT APPLIES IN THE REPUBLIC

Application of Part III of this Proclamation

35. This Part shall apply only in the Republic.

Amendment of section 1 of Act 66 of 1975

36. Section 1 of the Act is hereby amended—

(a) by the deletion in subsection (1) of the definition of "Territory"; and

(b) by the deletion in the said subsection (1) of the definition of "South West Africa Account".

Substitution of section 2 of Act 66 of 1975

37. The following section is hereby substituted for section 2 of the Act:

"Account of State Revenue Fund

2. (1) The Treasury shall, in respect of the State Revenue Fund, keep in its books a State Revenue Account which shall, subject to the provisions of subsection (2), be credited with all revenue and all moneys transferred in terms of section 18 (2) of the Exchequer Account, and from which shall be defrayed all expenditure and be paid any amounts with which it is charged in terms of this Act or any other law.

(2) If any law provides that any specified revenue shall be paid into the State Revenue Fund or specified expenditure shall be defrayed out of that fund, and the Treasury is of the opinion that, if the Exchequer and Audit Proclamation, 1979, had not been issued, the

Toepassing van sekere bepalinge van Proklamasie AG. 7 van 1977

32. Die bepalinge van artikels 3 (4), 4 en 4bis van die Proklamasie op die Oordrag van Uitvoerende Gesag (Algemene Bepalinge), 1977, van die Administrateur-generaal, is *mutatis mutandis* met betrekking tot die Wet van toepassing asof hierdie Proklamasie 'n oordragproklamasie is soos in daardie Proklamasie bedoel: Met dien verstande dat by sodanige toepassing enige verwysing in genoemde bepalinge na artikel 3 (1) van die Proklamasie geag word geskrap te wees.

Uitleg van uitdrukkings "Tesourie" en "die Skatkis- en Ouditwet, 1975" in ander wette

33. 'n Verwysing in enige ander wet wat ingevolge 'n oordragproklamasie bedoel in artikel 1 van die Proklamasie op die Oordrag van Uitvoerende Gesag (Algemene Bepalinge), 1977 (Proklamasie AG.7 van 1977), of ander proklamasie, deur die Administrateur-generaal of onder sy gesag geadministreer word—

(a) na die Tesourie, behalwe in artikel 40 van hierdie Proklamasie, word uitgelê as 'n verwysing na die Tesourie, soos omskryf in artikel 1 van die Wet, soos gewysig deur Deel II van hierdie Proklamasie;

(b) na die Wet, word uitgelê as 'n verwysing na die Wet, soos gewysig deur Deel II van hierdie Proklamasie.

Oorgangsbepalinge

34. Enigiets wat voor die inwerkingtreding van hierdie Deel kragtens 'n bepaling van die Wet gedoen is, word, behalwe vir sover dit klaarblyklik onvanpas is, geag kragtens daardie bepaling, soos deur die een of ander bepaling van hierdie Deel gewysig, gedoen te wees.

DEEL III

WYSIGING VAN DIE SKATSKIS- EN OUDITWET, 1975, SOOS DIT IN DIE REPUBLIEK VAN TOEPASSING IS

Toepassing van Deel III van hierdie Proklamasie

35. Hierdie Deel is slegs in die Republiek van toepassing.

Wysiging van artikel 1 van Wet 66 van 1975

36. Artikel 1 van die Wet word hierby gewysig—

(a) deur in subartikel (1) die omskrywing van "Gebied" te skrap; en

(b) deur in genoemde subartikel (1) die omskrywing van "Suidwes-Afrikarekening" te skrap.

Vervanging van artikel 2 van Wet 66 van 1975

37. Artikel 2 van die Wet word hierby deur die volgende artikel vervang:

"Rekening van Staatsinkomstefonds

2. (1) Die Tesourie hou in sy boeke ten opsigte van die Staatsinkomstefonds 'n Staatsinkomsterekening wat, behoudens die bepalinge van subartikel (2), gekrediteer word met alle inkomste en geld ingevolge artikel 18 (2) na die Skatkisrekening oorgedra, en waaruit alle uitgawes bestry en bedrae betaal word waarmee dit ingevolge hierdie Wet of 'n ander wet belas word.

(2) Indien 'n wet bepaal dat bepaalde inkomste in die Staatsinkomstefonds gestort moet word of bepaalde uitgawes uit daardie fonds bestry moet word en die Tesourie van oordeel is dat, indien die Skatkis- en Ouditproklamasie, 1979, nie uitgevaardig was nie, die

South West Africa Account would have been credited with such revenue or charged with such expenditure, such revenue shall be paid into, or as the case may be, such expenditure shall be defrayed out of, the Central Revenue Fund referred to in section 3 of the said Proclamation."

Amendment of section 4 of Act 66 of 1975

38. Section 4 of the Act is hereby amended by the deletion of subsections (5) and (6).

Repeal of section 43 of Act 66 of 1975

39. Section 43 of the Act is hereby repealed.

PART IV

GENERAL

Powers of Treasury in relation to the application of Parts I, II and III

40. (1) The provisions of the Act and the regulations, Treasury Instructions and Revenue Instructions made or issued thereunder shall remain in force until a date determined by the Treasury and subject to the directions issued by the Treasury, as if Part I (except section 3), Part II and Part III of this Proclamation had not come into operation.

(2) The Treasury may determine different dates under subsection (1) and issue different directions thereunder in respect of different accounting officers or other persons, different duties or functions of an accounting officer or other person, different categories of moneys or the application or effect of the different said Parts of this Proclamation or of different provisions of any such Part.

Short title

41. This Proclamation shall be called the Exchequer and Audit Proclamation, 1979.

Suidwes-Afrikarekening met daardie inkomste gekrediteer of daardie uitgawes belas sou gewees het, word daardie inkomste gestort in, of, na gelang van die geval, daardie uitgawes bestry uit, die Sentrale Inkomstefonds bedoel in artikel 3 van genoemde Proklamasie."

Wysiging van artikel 4 van Wet 66 van 1975

38. Artikel 4 van die Wet word hierby gewysig deur subartikels (5) en (6) te skrap.

Herroeping van artikel 43 van Wet 66 van 1975

39. Artikel 43 van die Wet word hierby herroep.

DEEL IV

ALGEMEEN

Bevoegdheid van Tesourie met betrekking tot toepassing van Dele I, II en III

40. (1) Die bepalinge van die Wet en die regulasies, Tesourie-Instruksies en Inkomstevoorskrifte daarkragtens uitgevaardig of uitgereik bly tot op 'n datum wat die Tesourie bepaal en behoudens die opdragte wat die Tesourie uitreik, van krag asof Deel I (behalwe artikel 3), Deel II en Deel III van hierdie Proklamasie nie in werking getree het nie.

(2) Die Tesourie kan verskillende datums kragtens subartikel (1) bepaal en verskillende opdragte daarkragtens uitreik ten opsigte van verskillende rekenpligtige beamptes of ander persone, verskillende pligte of werksaamhede van 'n rekenpligtige beampte of ander persoon, verskillende kategorieë van geld of the toepassing of uitwerking van die verskillende genoemde Dele van hierdie Proklamasie of verskillende bepalinge van so 'n Deel.

Kort titel

41. Hierdie Proklamasie heet die Skatskis- en Ouditproklamasie, 1979.

THE FLOWERING PLANTS OF AFRICA

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Verkoopbelasting moet by binnelandse bestellings ingesluit word.

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