



STAATSKOERANT

VAN DIE REPUBLIEK VAN SUID-AFRIKA

REPUBLIC OF SOUTH AFRICA

GOVERNMENT GAZETTE

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KANTOOR VAN DIE EERSTE MINISTER

No. 666.

11 April 1984

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

No. 48 van 1984: Wysigingswet op Openbare Rekenmeesters en Ouditeurs, 1984.

OFFICE OF THE PRIME MINISTER

No. 666.

11 April 1984

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

No. 48 of 1984: Public Accountants' and Auditors' Amendment Act, 1984.

Wet No. 48, 1984

WYSIGINGSWET OP OPENBARE REKENMEESTERS EN
AUDITEURS, 1984

ALGEMENE VERDUIDELIKENDE NOTA:

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

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

WET

Tot wysiging van die Wet op Openbare Rekenmeesters en Ouditeurs, 1951, ten einde die dissiplinêre bevoegdhede van die Openbare Rekenmeesters- en Ouditeursraad nader te omskryf; verdere voorsiening te maak vir die registrasie van leerkontrakte; en sekere pligte van openbare rekenmeesters en ouditeurs nader te omskryf; en om vir bykomstige aangeleenthede voorsiening te maak.

(Afrikaanse teks deur die Staatspresident geteken.)
(Goedgekeur op 26 Maart 1984.)

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

Wysiging van
artikel 21 van
Wet 51 van 1951,
soos gewysig deur
artikel 7 van
Wet 47 van 1956,
artikel 5 van
Wet 30 van 1962,
artikel 3 van
Wet 68 van 1965,
artikel 8 van
Wet 53 van 1975
en artikel 1 van
Wet 91 van 1979.

1. Artikel 21 van die Wet op Openbare Rekenmeesters en Ouditeurs, 1951 (hieronder die Hoofwet genoem), word hierby gewysig—

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

“(g) om gedrag wat onbehoorlike gedrag deur 'n rekenmeester en ouditeur wat ingevolge hierdie Wet geregistreer is, uitmaak, die wyse waarop 'n aantyging of klagte van onbehoorlike gedrag ondersoek en, indien nodig, verhoor moet word, en die strawwe, met inbegrip van 'n boete, skapping uit die register, beperkte, tydelike of permanente onbevoegdverklaring vir registrasie, skorsing van praktyk vir die tydperk wat die raad bepaal, 'n waarskuwing of 'n berisping, wat na so 'n ondersoek of verhoor deur die raad opgelê kan word, voor te skryf;” en

(b) deur paragraaf (g) *bis* van subartikel (1) te skrap.

2. Artikel 24 van die Hoofwet word hierby gewysig—

(1) (a) deur die woord “of” by subparagraaf (iii) van paragraaf (c) van subartikel (1) te voeg;

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

“(iv) in die geval van 'n persoon wat in 'n eksamen beoel in subparagraaf (ii) geslaag het, maar nie in wiskunde geslaag het of die standaard behaal het wat deur daardie subparagraaf vereis word nie, 'n sertifikaat verstrek word ten effekte dat hy daarna aldus geslaag het en die vereiste standaard behaal het, en, in die geval van 'n persoon aan wie 'n sertifikaat bedoel in subparagraaf (iii) uitgereik is maar wat nie bewys kon lewer dat hy in wiskunde of 'n verwante vak die standaard behaal het wat deur daardie subparagraaf vereis word nie, 'n sertifikaat verstrek word ten effekte dat hy daarna die vereiste standaard behaal het.”;

Wysiging van
artikel 24 van
Wet 51 van 1951,
soos gewysig deur
artikel 9 van
Wet 47 van 1956,
artikel 2 van
Wet 64 van 1957,
artikel 7 van
Wet 30 van 1962,
artikel 5 van
Wet 68 van 1965
en artikel 11 van
Wet 53 van 1975.

PUBLIC ACCOUNTANTS' AND AUDITORS' AMENDMENT ACT,
1984

Act No. 48, 1984

GENERAL EXPLANATORY NOTE:

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

 Words underlined with solid line indicate insertions in existing enactments.

ACT

To amend the Public Accountants' and Auditors' Act, 1951, in order to further define the disciplinary powers of the Public Accountants' and Auditors' Board; to make further provision for the registration of articles of clerkship; and to further define certain duties of public accountants and auditors; and to provide for incidental matters.

(Afrikaans text signed by the State President.)
(Assented to 26 March 1984.)

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

1. Section 21 of the Public Accountants' and Auditors' Act, 1951 (hereinafter referred to as the principal Act), is hereby
5 amended—

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

10 “(g) to prescribe conduct constituting improper conduct by an accountant and auditor registered in terms of this Act, the manner in which an allegation or a charge of improper conduct shall be investigated and, if necessary, heard, and the punishments, including a fine, removal from the register, qualified, temporary or permanent disqualification for registration, suspension from
15 practice for such period as the board may determine, a caution or a reprimand, which may be imposed by the board after such an investigation or hearing;” and

20 (b) by the deletion of paragraph (g)*bis* of subsection (1).

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

(1) (a) by the addition to subparagraph (iii) of paragraph (c) of subsection (1) of the word “or”;

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

30 “(iv) in the case of a person who passed in an examination contemplated in subparagraph (ii) but did not pass in mathematics or obtain the standard required by that subparagraph, a certificate to the effect that he did thereafter so pass or achieve the required standard, and, in the case of a person to whom a certificate contemplated in subparagraph (iii) was issued but who could not furnish proof that he achieved in mathematics or a related subject the standard required by that subparagraph, a certificate to the effect that he did thereafter
35 achieve the required standard.”;

Amendment of section 21 of Act 51 of 1951, as amended by section 7 of Act 47 of 1956, section 5 of Act 30 of 1962, section 3 of Act 68 of 1965, section 8 of Act 53 of 1975 and section 1 of Act 91 of 1979.

Amendment of section 24 of Act 51 of 1951, as amended by section 9 of Act 47 of 1956, section 2 of Act 64 of 1957, section 7 of Act 30 of 1962, section 5 of Act 68 of 1965 and section 11 of Act 53 of 1975.

Wet No. 48, 1984

WYSIGINGSWET OP OPENBARE REKENMEESTERS EN
OUDITEURS, 1984

- (c) deur die woord "of" by paragraaf (d) van die tweede voorbehoudsbepaling by subartikel (3) te voeg; en
 (d) deur die volgende paragraaf by genoemde subartikel (3) te voeg:
 "(e) in die geval van 'n persoon wat 'n sertifikaat be- 5
 doel in subartikel (1) (c) (iv) verstrek het en wat
 heeltyds in diens was van 'n geregistreerde reken-
 meester of ouditeur wat openbare praktyk be-
 oefen, en gedurende die tyd wat hy aldus in diens
 was, dieselfde pligte as 'n klerk onder leerkontrak 10
 verrig het, die dienstdoerperk onder leerkontrak kan
 verminder met die tydperk wat hy aldus in diens
 was, maar hoogstens 12 maande."

(2) Subartikel (1) word geag op 1 Januarie 1984 in werking te
 getree het. 15

Wysiging van
 artikel 26bis van
 Wet 51 van 1951,
 soos ingevoeg
 deur artikel 3 van
 Wet 64 van 1957
 en gewysig deur
 artikel 9 van
 Wet 30 van 1962,
 artikel 6 van
 Wet 68 van 1965,
 artikel 13 van
 Wet 53 van 1975
 en artikel 3 van
 Wet 91 van 1979.

3. Artikel 26bis van die Hoofwet word hierby gewysig deur
 die voorbehoudsbepaling by paragraaf (a) van subartikel (1)
 deur die volgende voorbehoudsbepaling te vervang:
 "Met dien verstande dat kennis van 'n verandering in—
 (i) die naam of adres van 'n takkantoor van 'n firma; 20
 of
 (ii) die samestelling van 'n firma waarby 'n vennoot
 toegewys aan 'n takkantoor van sodanige firma in
 die besonder betrokke is,
 slegs aan die raad en die persone aan wie professionele 25
 dienste uit daardie takkantoor gelewer word, gegee
 [moet] hoef te word; en".

Wysiging van
 artikel 27 van
 Wet 51 van 1951,
 soos gewysig deur
 artikel 12 van
 Wet 47 van 1956,
 artikel 10 van
 Wet 30 van 1962,
 artikel 7 van
 Wet 68 van 1965
 en artikel 14 van
 Wet 53 van 1975.

4. Artikel 27 van die Hoofwet word hierby gewysig—
 (a) deur in subartikel (1) die woorde wat die voorbe-
 houdsbepalings voorafgaan deur die volgende woorde 30
 te vervang:
 "(1) Die raad kan 'n aantyging of klagte van onbe-
 hoorlike gedrag, hetsy voorgeskryf al dan nie,
 waaraan iemand wat ingevolge hierdie Wet as re-
 kenmeester en ouditeur geregistreer is of was hom 35
 na bewering skuldig sou gemaak het terwyl hy al-
 dus geregistreer was, ondersoek of laat ondersoek
 en, indien nodig, verhoor, en ten opsigte van so 'n
 klag enige voorgeskrewe straf oplê";
 (b) deur subartikel (1)bis deur die volgende subartikel te 40
 vervang:
 "(1)bis Die raad kan iemand wat kragtens subartikel
 (1) 'n straf opgelê word, beveel om die redelike
 koste wat die raad in verband met die ondersoek
 en verhoor van die betrokke klagte opgeloop het, 45
 of die deel daarvan wat die raad billik ag, te be-
 taal."; en
 (c) deur paragraaf (b) van subartikel (2) deur die volgende
 paragraaf te vervang:
 "(b) 'n kostebevel kragtens subartikel (1)bis uitgereik 50
 is,".

Kort titel.

5. Hierdie Wet heet die Wysigingswet op Openbare Reken-
 meesters en Ouditeurs, 1984.

PUBLIC ACCOUNTANTS' AND AUDITORS' AMENDMENT ACT,
1984

Act No. 48, 1984

- (c) by the addition to paragraph (d) of the second proviso to subsection (3) of the word "or"; and
 (d) by the addition to the said subsection (3) of the following paragraph:

5 “(e) in the case of a person who lodged a certificate contemplated in subsection (1) (c) (iv) and who was in the full-time service of a registered accountant and auditor in public practice, and who, during the time that he was so in service, performed the same duties as a clerk under articles of clerkship, reduce the period of service under articles by the period that he was so in service, but not exceeding 12 months.”.

10 (2) Subsection (1) is deemed to have come into operation on 15 January 1984.

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

“Provided that notice of a change in—

- 20 (i) the name or address of any branch office of a firm; or
 (ii) the constitution of a firm particularly involving a partner assigned to a branch office of such firm,
 [shall] need be given only to the board and such persons to whom professional services are provided from
 25 such branch office; and”.

Amendment of section 26bis of Act 51 of 1951, as inserted by section 3 of Act 64 of 1957 and amended by section 9 of Act 30 of 1962, section 6 of Act 68 of 1965, section 13 of Act 53 of 1975 and section 3 of Act 91 of 1979.

4. Section 27 of the principal Act is hereby amended—

- (a) by the substitution in subsection (1) for the words preceding the provisos of the following words:

30 “(1) The board may investigate or cause to be investigated and, if necessary, hear any allegation or charge of improper conduct, whether prescribed or not, of which a person who is or was registered in terms of this Act is alleged to have been guilty while he was so registered, and impose any prescribed punishment in respect of such a charge.”;

Amendment of section 27 of Act 51 of 1951, as amended by section 12 of Act 47 of 1956, section 10 of Act 30 of 1962, section 7 of Act 68 of 1965 and section 14 of Act 53 of 1975.

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

40 “(1)bis The board may order any person upon whom any punishment is imposed under subsection (1) to pay such reasonable costs as the board may have incurred in connection with the investigation or hearing of the charge in question, or such part thereof as the board may consider just.”; and

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

“(b) an order as to costs has been made under subsection (1)bis.”.

5. This Act is called the Public Accountants' and Auditors' Short title.
 50 Amendment Act, 1984.

