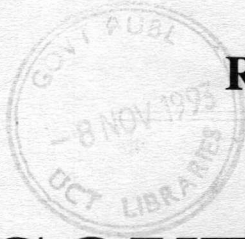




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REPUBLIC OF SOUTH AFRICA

# GOVERNMENT GAZETTE

## STAATSKOERANT

VAN DIE REPUBLIEK VAN SUID-AFRIKA

*Registered at the Post Office as a Newspaper*

*As 'n Nuusblad by die Poskantoor Geregistreer*

VOL. 340

CAPE TOWN, 13 OCTOBER 1993

No. 15169

KAAPSTAD, 13 OKTOBER 1993

### STATE PRESIDENT'S OFFICE

### KANTOOR VAN DIE STAATSPRESIDENT

No. 1861.

13 October 1993

No. 1861.

13 Oktober 1993

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

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

No. 142 of 1993: Exchequer Second Amendment Act, 1993.

No. 142 van 1993: Tweede Skatkiswysigingswet, 1993.

**GENERAL EXPLANATORY NOTE:**

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

# ACT

To amend the Exchequer Act, 1975, in order to provide that revenue deposited by the Commissioner for Customs and Excise and the Commissioner for Inland Revenue in an account other than the Exchequer Account shall for certain purposes be regarded as moneys in the Exchequer Account; and to extend the power of the Minister to make regulations; and to provide for matters connected therewith.

*(Afrikaans text signed by the State President.)  
(Assented to 1 October 1993.)*

**B**E IT ENACTED by the State President and the Parliament of the Republic of South Africa, as follows:—

Amendment of section 1 of Act 66 of 1975, as amended by section 36 of Proclamation 85 of 1979, section 7 of Act 21 of 1980, section 1 of Act 100 of 1984, section 4 of Act 79 of 1985, section 22 of Act 69 of 1986, section 7 of Act 77 of 1986, section 36 of Act 9 of 1989, section 18 of Act 52 of 1989, section 5 of Act 109 of 1990, section 14 of Act 120 of 1991, section 1 of Act 96 of 1992, section 56 of Act 122 of 1992, section 1 of Act 69 of 1993 and section 16 of Act 123 of 1993

1. Section 1 of the Exchequer Act, 1975, is hereby amended by the substitution for subsection (6) of the following subsection:

“(6) Any power, duty or function mentioned in sections 3(2), 9(12)(a), (c) and (d), 10(1)(a), (b) and (c), 13(1A), 13(3)(e) and (f), 13(3A), 13(6), 16 to 26 inclusive, 30A, 30B, 30C, 35, 38(1)(b) and (g), 40 and 52(3) and (8) vests in the Minister of Finance or an officer in the Department of Finance, who, by virtue of the division of work in that Department, deals with that matter, and for the purposes of section 36 in respect of the said sections ‘the responsible Minister’ shall mean the Minister of Finance.”.

Amendment of section 3 of Act 66 of 1975

2. Section 3 of the Exchequer Act, 1975, is hereby amended—

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

“(1) The Treasury shall maintain at the Bank an account, entitled ‘the Account of the Exchequer of the Republic of South Africa’, into which shall, subject to the provisions of paragraph (a) of subsection (2), be deposited all revenues.”;

**ALGEMENE VERDUIDELIKENDE NOTA:**

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

**WET**

Tot wysiging van die Skatkiswet, 1975, ten einde te bepaal dat inkomste wat die Kommissaris van Doeane en Aksyns en die Kommissaris van Binnelandse Inkomste stort in 'n ander rekening as die Skatkisrekening, vir sekere doeleindes as geld in die Skatkisrekening beskou word; en die bevoegdheid van die Minister om regulasies uit te vaardig, uit te brei; en om voorsiening te maak vir aangeleenthede wat daarmee in verband staan

*(Afrikaanse teks deur die Staatspresident geteken.)*  
*(Goedgekeur op 1 Oktober 1993.)*

**D**AAR WORD BEPAAL deur die Staatspresident en die Parlement van die Republiek van Suid-Afrika, soos volg:—

Wysiging van artikel 1 van Wet 66 van 1975, soos gewysig deur artikel 36 van Proklamasie 85 van 1979, artikel 7 van Wet 21 van 1980, artikel 1 van Wet 100 van 1984, artikel 4 van Wet 79 van 1985, artikel 22 van Wet 69 van 1986, artikel 7 van Wet 77 van 1986, artikel 36 van Wet 9 van 1989, artikel 18 van Wet 52 van 1989, artikel 5 van Wet 109 van 1990, artikel 14 van Wet 120 van 1991, artikel 1 van Wet 96 van 1992, artikel 56 van Wet 122 van 1992, artikel 1 van Wet 69 van 1993 en artikel 16 van Wet 123 van 1993.

1. Artikel 1 van die Skatkiswet, 1975, word hierby gewysig deur subartikel (6) deur die volgende subartikel te vervang:

“(6) Enige bevoegdheid, plig of werksaamheid vermeld in artikels 3(2), 9(12)(a), (c) en (d), 10(1)(a), (b) en (c), 13(1A), 13(3)(e) en (f), 13(3A), 13(6), 16 tot en met 26, 30A, 30B, 30C, 35, 38(1)(b) en (g), 40 en 52(3) en (8) berus by die Minister van Finansies of 'n beampte in die Departement van Finansies wat, uit hoofde van die indeling van werk in daardie Departement, met daardie aangeleentheid handel, en by die toepassing van artikel 36 ten opsigte van genoemde artikels beteken ‘die verantwoordelike Minister’ die Minister van Finansies.”

2. Wysiging van artikel 3 van Wet 66 van 1975

2. Artikel 3 van die Skatkiswet, 1975, word hierby gewysig—

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

“(1) Die Tesourie moet by die Bank 'n rekening met die naam ‘die Rekening van die Skatkis van die Republiek van Suid-Afrika’ hou waarin, behoudens die bepalings van paragraaf (a) van subartikel (2), alle inkomste gestort word.”;

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

“(a) The Commissioner for Customs and Excise and the Commissioner for Inland Revenue shall each cause the revenue of his office received from time to time, less the amount of any drawbacks and other refunds, to be deposited in the Exchequer Account or in any other account which has with the written authority of the Treasury under section 11 been opened at a bank other than the Bank.”; and

- (c) by the substitution for subsection (3) of the following subsection: 10

“(3) (a) Moneys deposited in terms of subsection (2)(a) at a bank other than the Bank shall for the purposes of sections 10(1)(a) and 13(2) be deemed to be moneys in the Exchequer Account.

(b) The Bank shall on each appropriate working day render to the Treasury, in such form as the Treasury may determine, returns of— 15

(i) revenue deposited in the Exchequer Account in terms of subsection (2)(a); and

(ii) revenue deposited in terms of subsection (2)(a) at another bank.”.

**Amendment of section 13 of Act 66 of 1975, as amended by section 10 of Act 111 of 1977, section 9 of Act 21 of 1980, section 9 of Act 100 of 1981 and section 7 of Act 100 of 1984** 20

**3. Section 13 of the Exchequer Act, 1975, is hereby amended—**

- (a) by the insertion after subsection (1) of the following subsection:

“(1A) The Department of Finance shall account for the other accounts referred to in section 3(2)(a), and shall keep such accounts and records as are necessary to exercise proper control over such accounts.”; and 25

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

“(3A) As soon as practicable after the accounts in respect of any financial year have been closed, but in any case within six months after the close of a financial year, the Department of Finance shall prepare statements of the other accounts referred to in section 3(2)(a).”.

**Amendment of section 38 of Act 66 of 1975, as amended by section 12 of Act 100 of 1984, section 15 of Act 77 of 1986 and section 17 of Act 69 of 1993** 35

**4. Section 38 of the Exchequer Act, 1975, is hereby amended by the substitution for paragraph (d) of subsection (1) of the following paragraph:**

“(d) providing for the designation of officers or other persons as financial managers and of officers as departmental accountants and describing their duties and responsibilities as such.”. 40

**Short title**

**5. This Act shall be called the Exchequer Second Amendment Act, 1993.**

- (b) deur paragraaf (a) van subartikel (2) deur die volgende paragraaf te vervang:

5       “(a) Die Kommissaris van Doeane en Aksyns en die Kommissaris van Binnelandse Inkomste moet elkeen die inkomste van sy kantoor wat van tyd tot tyd ontvang word, min die bedrag van teruggawes van regte en ander terugbetalings, laat stort in die Skatkisrekening of in ’n ander rekening wat met die skriftelike magtiging van die Tesourie kragtens artikel 11 by ’n ander bank as die Bank geopen is.”; en

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

      “(3) (a) Geld wat ingevolge subartikel (2)(a) by ’n ander bank as die Bank gestort is, word by die toepassing van artikels 10(1)(a) en 13(2) geag geld in die Skatkisrekening te wees.

15       (b) Die Bank moet op elke toepaslike werkdag aan die Tesourie opgewas verstrek in die vorm wat die Tesourie bepaal, van—

      (i) inkomste wat ingevolge subartikel (2)(a) in die Skatkisrekening gestort is; en

      (ii) inkomste wat ingevolge subartikel (2)(a) by ’n ander bank gestort is.”.

- 20       **Wysiging van artikel 13 van Wet 66 van 1975, soos gewysig deur artikel 10 van Wet 111 van 1977, artikel 9 van Wet 21 van 1980, artikel 9 van Wet 100 van 1981 en artikel 7 van Wet 100 van 1984**

3. Artikel 13 van die Skatkiswet, 1975, word hierby gewysig—

- 25       (a) deur na subartikel (1) die volgende subartikel in te voeg:

      “(1A) Die Departement van Finansies moet verantwoording doen van die ander rekenings bedoel in artikel 3(2)(a), en moet die rekenings en rekords hou wat noodsaaklik is vir die uitoefening van behoorlike beheer oor dié rekenings.”; en

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

      “(3A) So gou doenlik nadat die rekenings ten opsigte van ’n boekjaar afgesluit is, maar in elk geval binne ses maande na die einde van ’n boekjaar, moet die Departement van Finansies state opstel van die ander rekenings bedoel in artikel 3(2)(a).”.

- 35       **Wysiging van artikel 38 van Wet 66 van 1975, soos gewysig deur artikel 12 van Wet 100 van 1984, artikel 15 van Wet 77 van 1986 en artikel 17 van Wet 69 van 1993**

4. Artikel 38 van die Skatkiswet, 1975, word hierby gewysig deur paragraaf (d) van subartikel (1) deur die volgende paragraaf te vervang:

40       “(d) voorsiening maak vir die aanwysing van beampes of ander persone as finansiële bestuurders en van beampes as departementele rekenmeesters en hul pligte en verantwoordelikhede as sodanig voorskryf.”.

#### Kort titel

5. Hierdie Wet heet die Tweede Skatkiswysigingswet, 1993.