



STAATSKOERANT

VAN DIE REPUBLIEK VAN SUID-AFRIKA

REPUBLIC OF SOUTH AFRICA

GOVERNMENT GAZETTE

REGULASIEKOERANT No. 2105

As 'n Nuusblad by die Poskantoor Geregistreer

PRYS 20c PRICE

OORSEE 30c OVERSEAS

POSVRY — POST FREE

REGULATION GAZETTE No. 2105

Registered at the Post Office as a Newspaper

VOL. 115]

PRETORIA, 17 JANUARIE 1975
17 JANUARY

[No. 4567

PROKLAMASIE

van die Staatspresident van die Republiek van
Suid-Afrika

No. R. 19, 1975

WYSIGING VAN BYLAE 4 VAN DIE MAAT- SKAPPYWET, 1973

Kragtens die bevoegdheid my verleen by artikel 17 van die Maatskappywet, 1973 (Wet 61 van 1973), wysig ek Bylae 4 van die Wet hierby soos volg:

1. Paragraaf 4 word gewysig—

(a) (i) deur in subparagraaf (1) die omskrywing van “groepsverslag” te skrap; en

(ii) deur in genoemde subparagraaf (1) die omskrywing van “wenslik” deur die volgende omskrywing te vervang:

“‘weselik’ enigiets betekenisvol met betrekking tot die omstandighede van toepassing op elke maatskappy; en ‘wesentlik’ het ‘n ooreenstemmende betekenis.”; en

(b) deur subparagraaf (3) (a) deur die volgende te vervang:

“(a) ‘n bedrag afgeskryf of teruggehou by wyse van voorsiening vir depresiasie, hernuwings of vermindering in waarde van bate; of”.

2. Paragraaf 16 word gewysig deur subparagraaf (6) deur die volgende te vervang:

“(6) Met betrekking tot vaste bate, in subparagraaf (5) bedoel, waarvan die bedrag met verwysing na ‘n waardering bepaal word, is die bepalings van subparagraawe (b) en (c) daarvan nie van toepassing nie, maar moet daar vermeld word die jare waarin die bate afsonderlik waardeur is en die afsonderlike waardes, en in die geval van bate wat gedurende die betrokke boekjaar waardeur is, die name en kwalifikasies van die persone wat hulle waardeur het en die basis wat hulle vir die waardering gebruik het: Met dien verstande dat wanneer daar meer as vyf afsonderlike items van grond en geboue is, wat oor die jare afsonderlik waardeur is, ‘n maatskappy, as hy van mening is dat nakoming van hierdie subparagraaf ongerieflik of omslagtig sal wees, die inligting in ‘n bylae of register kan insluit en hy in daardie geval in die balansstaat moet vermeld dat die gemelde bylae of register vir insae van lede of hulle behoorlik gemagtigde agente beskikbaar is by die geregistreerde kantoor van die maatskappy. Die bepalings van artikel 113 van die Wet met betrekking tot insae van ‘n lederegister is *mutatis mutandis* van toepassing op insae van die gemelde bylae of register.”.

PROCLAMATION

by the State President of the Republic of
South Africa

No. R. 19, 1975

AMENDMENT OF SCHEDULE 4 TO THE COMPANIES ACT, 1973

Under and by virtue of the powers vested in me by section 17 of the Companies Act, 1973 (Act 61 of 1973), I hereby amend Schedule 4 to the Act as follows:

1. Paragraph 4 is amended—

(a) (i) by the deletion in subparagraph (1) of the definition of “group report”; and

(ii) by the substitution in the said subparagraph (1) for the definition of “material” of the following definition:

“‘material’ means anything significant in relation to the circumstances applicable to each company; and ‘materially’ shall have a corresponding meaning;”; and

(b) by the substitution for subparagraph (3) (a) of the following:

“(a) any amount written off or retained by way of provision for depreciation, renewals or diminution in value of assets; or”.

2. Paragraph 16 is amended by the substitution for subparagraph (6) of the following:

“(6) As regards any fixed assets referred to in subparagraph (5), the amount of which is arrived at by reference to a valuation, the provisions of subparagraphs (b) and (c) thereof shall not apply, but there shall be stated the years in which the assets were severally valued and the several values and, in the case of assets that have been valued during the financial year concerned, the names and qualifications of the persons who valued them and the basis of valuation used by them: Provided that where there are more than five different items of land and buildings which have over the years been severally valued, a company may, if it considers that compliance with this subparagraph would be inconvenient or cumbersome, include the information in a schedule or register and shall in that event state in the balance sheet that the said schedule or register shall be open for inspection by members or their duly authorized agents at the registered office of the company. The provisions of section 113 of the Act in regard to the inspection of the register of members shall *mutatis mutandis* apply to the inspection of the said schedule or register.”.

3. Paragraaf 21 word gewysig—

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

“(1) Daar moet onder afsonderlike opskrifte aangetoon word die totale bedrae van onderskeidelik die maatskappy se genoteerde en ongenoteerde beleggings wat nie belange is in filiale waarmee in groeps- finansiële jaarstate gehandel word nie.”; en

(b) deur subparagraaf (2) (b) deur die volgende te vervang:

“(b) ten opsigte van die maatskappy se ongenoteerde beleggings, en tensy met hulle kragtens paragraaf 22 gehandel word, die totaal van die direkteure se waardering van sodanige beleggings.”.

4. Paragraaf 29 word gewysig deur dit deur die volgende te vervang:

“29. Die getal, beskrywing en bedrag van die aandele en skuldbriewe van die maatskappy wat deur sy filiale of hulle genomineerdes gehou word, moet vermeld word, maar met uitsluiting van sodanige aandele of skuldbriewe ten opsigte waarvan die filiaal in 'n verteenwoordigende hoedanigheid betrokke is of as 'n trustee kragtens 'n trust waarin nóg die maatskappy nóg 'n filiaal daarvan 'n voordelige belang het anders as by wyse van sekuriteit vir die doeleindes van 'n transaksie deur die maatskappy aangegaan in die gewone loop van besigheid wat die leen van geld insluit.”.

5. Paragraaf 31 word gewysig deur dit deur die volgende te vervang:

“31. Die bedrag van aandeelkapitaal of die getal aandele wat die direkteure gemagtig is om uit te reik by besluit van die aandeelhouders, die bewoording van sodanige magtiging en die tydperk waarvoor dit verleen is, moet vermeld word.”.

6. Paragraaf 36 word gewysig—

(a) deur subparagraaf (f) deur die volgende te vervang:

“(f) die bedrag teen inkomste gedebiteer by wyse van voorsienings (behalwe voorsienings vir waardevermindering van lopende bate) met vermelding van die aard van elke voorsiening of die bedrag onttrek aan sodanige voorsienings en nie vir die doeleindes daarvan aangewend nie.”; en

(b) deur subparagraaf (g) deur die volgende te vervang:

“(g) die bedrag vir belasting (met vermelding, waar wesenlik, van die oorsprong en verskillende klasse van die belasting) voorsien ten opsigte van die betrokke boekjaar en die bedrag, as daar is, aldus voorsien ten opsigte van 'n ander boekjaar.”.

7. Deel II word gewysig deur die opskrif deur die volgende te vervang:

“GROEPS- FINANSIËLE JAARSTATE”

8. Paragraaf 45 word gewysig deur dit deur die volgende te vervang:

“45. Die bepalinge vervat in paragrawe 46 tot en met 49 is van toepassing op alle vorms van groepsfinansiële jaarstate en is ook van toepassing ten opsigte van die vereistes van paragrawe 55 tot en met 58, met betrekking tot filiale waarmee nie in groeps- finansiële jaarstate gehandel word nie.”.

3. Paragraph 21 is amended—

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

“(1) There shall be shown under separate headings the aggregate amounts respectively of the company's listed and unlisted investments, not being interests in subsidiaries dealt with in group annual financial statements.”; and

(b) by the substitution for subparagraph (2) (b) of the following:

“(b) in respect of the company's unlisted investments, and unless they are dealt with under paragraph 22, the aggregate of the directors' valuation of such investments.”.

4. Paragraph 29 is amended by the substitution thereof of the following:

“29. There shall be stated the number, description and amount of the shares and debentures of the company held by its subsidiaries or their nominees, but excluding any such shares or debentures in respect of which the subsidiary is concerned in a representative capacity or as a trustee under a trust in which neither the company nor any subsidiary thereof is beneficially interested otherwise than by way of security for the purposes of a transaction entered into by it in the ordinary course of business which includes the lending of money.”.

5. Paragraph 31 is amended by the substitution thereof of the following:

“31. The amount of any share capital or the number of shares which the directors are authorized to issue by resolution of the shareholders, the terms of such authority and the period for which it was granted, shall be stated.”.

6. Paragraph 36 is amended—

(a) by the substitution for subparagraph (f) of the following:

“(f) the amount charged to revenue by way of provisions (other than provisions for diminution in values of current assets) specifying the nature of each provision or the amount withdrawn from such provisions and not applied for the purpose thereof.”; and

(b) by the substitution for subparagraph (g) of the following:

“(g) the amount provided for taxation (specifying, where material, the origin and different classes of taxes) in respect of the financial year concerned and the amount, if any, so provided in respect of any other financial year.”.

7. Part II is amended by the substitution for the heading of the following:

“GROUP ANNUAL FINANCIAL STATEMENTS”

8. Paragraph 45 is amended by the substitution thereof of the following:

“45. The provisions contained in paragraphs 46 to 49, inclusive, shall apply to all forms of group annual financial statements and shall also apply in respect of the requirements of paragraphs 55 to 58, inclusive, in relation to subsidiaries not dealt with in group annual financial statements.”.

9. Paragraaf 53 word gewysig—

(a) deur die woorde wat subparagraaf (a) voorafgaan deur die volgende te vervang:

“53. Met betrekking tot filiale van die houermaatskappy waarmee nie in die gekonsolideerde finansiële state gehandel is nie—”; en

(b) deur subparagraaf (b) deur die volgende te vervang:

“(b) moet aangeheg word, die inligting vereis by paragrawe 55 tot en met 58 ten opsigte van filiale waarmee nie in groeps- finansiële jaarstate gehandel is nie, maar asof verwysings daarin na die houermaatskappy se finansiële jaarstate verwysings is na die gekonsolideerde finansiële state.”.

10. Die kopskrif wat paragraaf 54 in die Engelse teks voorafgaan, word gewysig deur dit deur die volgende te vervang:

“Group Annual Financial Statements in a Form other than Consolidated Financial Statements”.

11. Paragraaf 54 word gewysig—

(a) deur die woorde wat subparagraaf (a) voorafgaan deur die volgende te vervang:

“54. Waar groeps- finansiële jaarstate in 'n ander vorm as gekonsolideerde state opgestel word, moet hulle, sover doenlik, dieselfde of gelykwaardige inligting bied aangaande die toestand van die sake en die resultate van die bedrywighede van die groep maatskappye as wat vervat sou wees in die gekonsolideerde finansiële state, insluitende die totale bedrae van—”; en

(b) deur subparagraaf (a) deur die volgende te vervang:

“(a) die oorskot (as daar is) van die kosprys van die aandele van die filiale in die groep bo die netto batewaarde van sodanige aandele op die datum van verkryging en die nie-verdeelbare reserwe (as daar is) wat ontstaan ten gevolge van die oorskot van die netto waarde van die bate op die datum van verkryging bo die kosprys van die aandele van die filiale: Met dien verstande dat nie-verdeelbare reserwes wat by die verkryging van aandele van 'n filiaal ontstaan, verreken kan word teen 'n oorskot van die kosprys van aandele van ander filiale bo die netto batewaarde van sodanige aandele;”.

12. Die kopskrif wat paragraaf 55 voorafgaan, word gewysig deur dit deur die volgende te vervang:

“Vereistes ten opsigte van Filiale waarmee nie in Groeps- Finansiële Jaarstate gehandel word nie.”.

13. Paragraaf 55 word gewysig deur dit deur die volgende te vervang:

“55. Wanneer nie met 'n filiaal, ingevolge artikel 291 van die Wet, in groeps- finansiële jaarstate gehandel word nie, en die belang in sodanige filiaal wesenlik is met betrekking tot die finansiële toestand van die resultate van die houermaatskappy, moet in die finansiële jaarstate van die houermaatskappy die inligting wat ingevolge paragrawe 56 tot en met 58 vermeld word, ingesluit word, en, indien sodanige inligting onbekombaar is, moet die rede daarvoor vermeld word: Met die verstande dat hierdie paragraaf nie van toepassing is nie op 'n houermaatskappy wat 'n volfiliaal van 'n ander maatskappy is.”.

9. Paragraph 53 is amended—

(a) by the substitution for the words preceding subparagraph (a) of the following:

“53. In relation to any subsidiaries of the holding company not dealt with in the consolidated financial statements—”; and

(b) by the substitution for paragraph (b) of the following:

“(b) there shall be annexed the information required by paragraphs 55 to 58, inclusive, in respect of subsidiaries not dealt with in group annual financial statements, but as if reference therein to the holding company's annual financial statements were reference to the consolidated financial statements.”.

10. The headnote preceding paragraph 54 is amended by the substitution therefor of the following:

“Group Annual Financial Statements in a Form other than Consolidated Financial Statements.”.

11. Paragraph 54 is amended—

(a) by the substitution for the words preceding subparagraph (a) of the following:

“54. Where group annual financial statements are prepared in a form other than consolidated statements they shall, as far as practicable, present the same or equivalent information concerning the state of affairs and the results of the operations of the group of companies as would be contained in the consolidated financial statements, including the aggregate amounts of—”; and

(b) by the substitution for subparagraph (a) of the following:

“(a) the excess (if any) of the cost of the shares of the subsidiaries in the group over the net asset value of such shares at the date of acquisition and the non-distributable reserve (if any) arising in consequence of the excess of the net value of the assets at the date of acquisition over the cost of the shares of the subsidiaries: Provided that non-distributable reserves arising on the acquisition of shares in a subsidiary may be set off against any excess of cost of shares of other subsidiaries over the net as set value of such shares;”.

12. The headnote preceding paragraph 55 is amended by the substitution therefor of the following:

“Requirements in respect of Subsidiaries not dealt with in Group Annual Financial Statements.”.

13. Paragraph 55 is amended by the substitution therefor of the following:

“55. Where a subsidiary is not dealt with in group annual financial statements in terms of section 291 of the Act and the interest in such subsidiary is material in relation to the financial position or the results of the holding company, there shall be included in the annual financial statements of the holding company the information required to be stated in terms of paragraphs 56 to 58, inclusive, and, if any such information is not obtainable, the reason therefor shall be stated: Provided that this paragraph shall not apply to a holding company which is a wholly owned subsidiary of another company.”.

14. Paragraaf 57 word gewysig deur subparagraaf (b) deur die volgende te vervang:

“(b) die oorskot (as daar is) van die kosprys van die aandele van die filiale bo die netto batewaarde van sodanige aandele op die datum van verkryging, en die nie-verdeelbare reserwe (as daar is) wat ontstaan ten gevolge van die oorskot van die netto waarde van die bate op die datum van verkryging bo die kosprys van die aandele van filiale: Met dien verstande dat nie-verdeelbare reserwes wat by die verkryging van aandele van ’n filiaal ontstaan, verreken kan word teen ’n oorskot van die kosprys van aandele van ander filiale bo die netto batewaarde van sodanige aandele;”.

15. Paragraaf 61 word gewysig—

(a) deur die woorde wat subparagraaf (a) voorafgaan deur die volgende te vervang:

“61. Tensy die inligting alreeds gegee is in ’n dokument wat by die finansiële jaarstate aangeheg is, moet die gemelde verslag vermeld—”; en

(b) deur subparagraaf (e) deur die volgende te vervang:

“(e) die feit dat die besigheid van die maatskappy of ’n deel daarvan of van ’n filiaal deur ’n derde persoon of ’n maatskappy waarin ’n direkteur ’n belang het, kragtens ’n ooreenkoms gedurende die rekenpligtige tydperk bestuur is (indien dit aldus bestuur is), en die naam van sodanige derde persoon of maatskappy en die direkteur se belang in sodanige maatskappy, indien wesenlik;”.

16. Paragraaf 63 word gewysig deur die woorde wat subparagraaf (a) voorafgaan deur die volgende te vervang:

“63. Ten opsigte van elke filiaal en ’n maatskappy wat ’n filiaal was op die voorafgaande rekenpligtige datum maar wat nie meer ’n filiaal is nie op die rekenpligtige datum waarna die verslag verwys, en waar die belang in die filiaal wesenlik is vir die finansiële posisie of die resultate van die houermaatskappy, moet vermeld word—”.

17. Die kopskrif wat paragraaf 64 voorafgaan, word gewysig deur dit deur die volgende te vervang:

“Winste en Verliese van Filiale”.

18. Paragraaf 68 word gewysig—

(a) deur subparagraaf (a) deur die volgende te vervang:

“(a) die netto wins of verlies, na belasting, van die maatskappy vir die tussentydse rekenpligtige tydperk of, in die geval van ’n houermaatskappy, die gekonsolideerde netto wins of verlies, na belasting, vir die tydperk;”;

(b) deur subparagraaf (c) deur die volgende te vervang:

“(c) kommentaar oor ’n feit of omstandighede met betrekking tot die toestand van die sake van die maatskappy, en waar van toepassing, van die groep, wat nodig is om die gegewe inligting beter te verstaan, insluitende inligting met betrekking tot kapitale verpligtings, verkrygings en vervreemdings van filiale en veranderings in die betrokke besit in ’n filiaal;”;

(c) deur subparagraaf (d) deur die volgende te vervang:

“(d) die mate, as daar is, waarin ’n verandering in die grondslag van verantwoording wesenlik die verslag, in vergelyking met vorige verslae, geraak het.”.

14. Paragraph 57 is amended by the substitution for subparagraph (b) of the following:

“(b) the excess (if any) of the cost of the shares of the subsidiaries over the net asset value of such shares at the date of acquisition, and the non-distributable reserve (if any) arising in consequence of the excess of the net value of the assets at the date of acquisition over the cost of the shares of subsidiaries: Provided that non-distributable reserves arising on the acquisition of shares in a subsidiary may be set off against any excess of cost of shares of other subsidiaries over the net asset value of such shares;”.

15. Paragraph 61 is amended—

(a) by the substitution for the words preceding subparagraph (a) of the following:

“61. Unless such information is already given in any document annexed to the annual financial statements, the said report shall state—”; and

(b) by the substitution for subparagraph (e) of the following:

“(e) the fact that the business of the company or any part thereof or of a subsidiary has been managed by a third person or a company in which a director has an interest, under any agreement during the accounting period (if it has been so managed) and the name of such third person or company and the director's interest in such company, if material;”.

16. Paragraph 63 is amended by the substitution for the words preceding subparagraph (a) of the following:

“63. In respect of each subsidiary and any company which was a subsidiary at the preceding accounting date but which is no longer a subsidiary at the accounting date to which the report refers, and where the interest of the subsidiary is material to the financial position or the results of the holding company, there shall be stated—”.

17. The headnote preceding paragraph 64 is amended by the substitution therefor of the following:

“Profits and Losses of Subsidiaries”.

18. Paragraph 68 is amended—

(a) by the substitution for subparagraph (a) of the following:

“(a) the net profit or loss, after taxation, of the company for the interim accounting period or, in the case of a holding company, the consolidated net profit or loss, after taxation, for the period;”;

(b) by the substitution for subparagraph (c) of the following:

“(c) any comments on any fact or circumstances relative to the state of the affairs of the company, and, where applicable, of the group, which are necessary better to appreciate the information given, including information regarding capital commitments, acquisitions and disposals of subsidiaries and changes in the relative holding in any subsidiary;”;

(c) by the substitution for subparagraph (d) of the following:

“(d) the extent, if any, to which any change in the basis of accounting has materially affected the report as compared with previous reports.”.

19. Paragraaf 69 word gewysig—

(a) deur subparagraaf (a) deur die volgende te vervang:

“(a) die netto wins of verlies, na belasting, van die maatskappy vir die jaar of, in die geval van ’n houer-maatskappy, die gekonsolideerde netto wins of verlies, na belasting, vir die rekenpligtige tydperk;”;

(b) deur subparagraaf (c) deur die volgende te vervang:

“(c) kommentaar oor ’n feit of omstandighede met betrekking tot die toestand van die sake van die maatskappy, en, waar van toepassing, van die groep, wat nodig is om die gegewe inligting beter te verstaan, insluitende inligting met betrekking tot kapitale verpligtings, verkrygings en vervreemdings van filiale en veranderings in die betrokke besit in ’n filiaal;”;

(c) deur subparagraaf (d) deur die volgende te vervang:

“(d) die mate, as daar is, waarin ’n verandering in die grondslag van verantwoording wesentlik die verslag, in vergelyking met vorige verslae, geraak het.”.

Gegee onder my Hand en die Seël van die Republiek van Suid-Afrika te Rouxville, op hede die Ag-en-twintigste dag van Desember Eenduisend Negenhonderd Vier-en-Sewentig.

J. J. FOUCHÉ, Staatspresident.

Op las van die Staatspresident-in-rade:

O. P. F. HORWOOD.

GOEWERMENSKENNISGEWING

DÉPARTEMENT VAN HANDEL

No. R. 119

17 Januarie 1975

MAATSKAPPYWET, 1973

ADMINISTRATIEWE REGULASIES VIR MAATSKAPPYE, 1973

Ek, Owen Pieter Faure Horwood, Minister van Ekonomiese Sake, wysig hierby ingevolge artikel 15 van die Maatskappywet, 1973 (Wet 61 van 1973), die Administratiewe Regulasies vir Maatskappye, 1973, afgekondig in *Goewermenskennisgewing* R. 1948 op 19 Oktober 1973, soos volg:

1. Die invoeging van die volgende item in Bylae 1 van genoemde regulasies:

Item No.	Diens	Gelde betaalbaar	Verbandhoudende vorm (as daar is)
29	Aansoek om vrystelling van die indiening van finansiële jaarstate ten opsigte van filiale	R10	CM 52

2. Die vervanging in Bylae 2 van genoemde regulasies van vorms CM 14, CM 17, CM 32, CM 34, CM 41 en CM 42 deur die vorms vervat in Bylae 1 hiervan.

3. Die invoeging van die vorm vervat in Bylae 2 hiervan in Bylae 2 van genoemde regulasies.

O. P. F. HORWOOD, Minister van Ekonomiese Sake.

19. Paragraph 69 is amended—

(a) by the substitution for subparagraph (a) of the following:

“(a) the net profit or loss, after taxation, of the company for the year or, in the case of a holding company, the consolidated net profit or loss, after taxation, for the accounting period;”;

(b) by the substitution for subparagraph (c) of the following:

“(c) any comments on any facts or circumstances relative to the state of the affairs of the company, and, where applicable, of the group, which are necessary better to appreciate the information given, including information regarding capital commitments, acquisitions and disposals of subsidiaries and changes in the relative holding in any subsidiary;”;

(c) by the substitution for subparagraph (d) of the following:

“(d) the extent, if any, to which any change in the basis of accounting has materially affected the report as compared with previous reports.”.

Given under my Hand and the Seal of the Republic of South Africa at Rouxville, this Twenty-eighth day of December, One thousand Nine hundred and Seventy-four.

J. J. FOUCHÉ, State President.

By Order of the State President-in-Council:

O. P. F. HORWOOD.

GOVERNMENT NOTICE

DEPARTMENT OF COMMERCE

No. R. 119

17 January 1975

COMPANIES ACT, 1973

COMPANIES ADMINISTRATIVE REGULATIONS, 1973

I, Owen Pieter Faure Horwood, Minister of Economic Affairs, hereby amend, in terms of section 15 of the Companies Act, 1973 (Act 61 of 1973), the Companies Administrative Regulations, 1973, published in *Government Notice* R. 1948 of 19 October 1973, as follows:

1. The inclusion in Schedule 1 of the said regulations of the following item:

Item No.	Service	Fee payable	Corresponding form (if any)
29	Application for exemption from lodging annual financial statements in respect of subsidiaries	R10	CM 52

2. The substitution in Schedule 2 to the said regulations for forms CM 14, CM 17, CM 32, CM 34, CM 41 and CM 42 of the forms contained in Schedule 1 hereto.

3. The inclusion in Schedule 2 to the said regulations of the form contained in Schedule 2 hereto.

O. P. F. HORWOOD, Minister of Economic Affairs.

REPUBLIEK VAN SUID-AFRIKA

MAATSKAPPYWET, 1973

SPESIALE BESLUIT VIR VERMINDERING VAN AANDELEKAPITAAL

[Artikel 87 (1)]

(Moet in tweevoud ingedien word)

Registrasienommer van maatskappy

Inkomsteseël of inkomste-frankeermasjienstempel R10

Naam van maatskappy.....

Datum waarop kennis van vergadering aan lede gegee is.....

Datum waarop spesiale besluit geneem is.....

19.....

19.....

(Afskrif van kennisgewing van vergadering aangeheg)

(Toestemming CM 25 moet aangeheg word indien minder as 21 dae kennis gegee is)

1. Die maatskappy het by spesiale besluit BESLUIT om die kapitaal van die maatskappy soos volg te verminder:

Bestaande aandeel kapitaal	Besonderhede van voorgestelde vermindering van kapitaal	Gevolgtlike aandeelkapitaal van die maatskappy na vermindering
Totale gemagtigde kapitaal R.....	R.....	R.....
Totale uitgereikte kapitaal R.....	R.....	R.....

Klas van aandeel	Getal aandeel		Nominale bedrag van elke aandeel*	Getal aandeel		Nominale bedrag van elke aandeel*
	gemagtig	uitgereik		in reserwe	uitgereik	

* Meld of pari-waarde (PW) of sonder pari-waarde (SPW).

Aandelepremierekening

Voor vermindering

Bedrag van vermindering

Bedrag van aandelepremierekening na vermindering

R..... R..... R.....

2. Die vermindering sal op die volgende wyse geskied.....

3. Daar is verder besluit om* aansoek te doen/nie aansoek te doen by die Hof om die vermindering te bekragtig.

Daar is verder besluit dat die vermindering van kapitaal in werking tree op*.....19...../behoudens bekragtiging deur die Hof.

* Skrap wat nie van toepassing is nie.

Datum.....

Handtekening.....

Direkteur/Bestuurder/Sekretaris

Rubberstempel van maatskappy, as daar is, of van sekretarisse.
Moet deur die maatskappy ingevul word.

Geperforeer

Spesiale besluit vir die vermindering van aandeelkapitaal, geneem op.....19.....

Registrasienommer van maatskappy

Spesiale besluit vandag geregistreer

Naam van maatskappy.....

Registrateur van Maatskappye

Posadres.....

Datumstempel van Registrasiekantoor vir Maatskappye

Nie geldig nie, tensy gestempel deur die Registrateur van Maatskappye.

Drukspesifikasies.—Geel papier, grootte 297 mm by 210 mm; geperforeer 70 mm van onder af; afskeurstrokie moet in vensterkoevert van Registrasiekantoor vir Maatskappye pas; drukkersproewe moet deur die Registrateur van Maatskappye, Pretoria, goedgekeur word.

AANSOEK OM VERLENGING VAN TYDPERK
[Artikels 96, 177, 179 (3), 307 (3)]

Inkomsteseëls of inkomste-
frankeermasjienstempel
R10

*n Verlenging van tydperk vanaf.....19..... tot.....19..... word verlang ten opsigte van *.....
Die gronde waarop die verlenging aangevra word, is.....

Direkteur/Sekretaris/Bestuurder

* Artikel 96.....	Uitreiking van aandeesertifikate.
Artikel 177.....	Indiening van dokumente (moet gespesifiseer word).
Artikel 179 (3).....	Hou van algemene jaarvergadering.
Artikel 307 (3).....	(a) Uitreiking van tussentydse verslag.
	(b) Uitreiking van voorlopige finansiële jaarstate.

Datumstempel van Registrasiekantoor vir Maatskappye

Drukspesifikasies.—Geel papier, grootte 210 mm by 297 mm; geperforeer 70 mm van onder af; afskeurstrokke moet in vensterkoefert van Registrasiekantoor vir Maatskappye pas; drukkersproewe moet deur die Registrateur van Maatskappye, Pretoria, goedgekeur word.

MEDEDELING VAN VERANDERING VAN DIE EINDE VAN BOEKJAAR
[Artikel 285 (2)]

Indieningsgeld R2

BEWYS VAN BETALING VAN JAARGELD TEN OPSIGTE VAN BYKOMENDE TYDPERK KRAGTENS ARTIKEL 285 (2) (b)
GELEES MET ARTIKEL 174 (5) VAN DIE WET

Druk frankeermasjienstempel hier

1. Die jaargeld is op 19..... betaal en die jaarlikse opgawe (CM 23) is op 19..... erken.
2. Die vorige boekjaar van die maatskappy het op 19..... geëindig.
3. Die boekjaar van die maatskappy is nou verander en eindig op van elke jaar.
4. Die EERSTE boekjaar van die maatskappy, NA VERANDERING, sal maande wees en strek vanaf 19..... tot 19.....

*Die rede vir die verandering van die datum van die einde van die boekjaar in 'n latere datum, met ses maande of minder, is

Direkteur/Bestuurder/Sekretaris

Rubberstempel van maatskappy, as daar is, of van die sekretarisse.

* Skrap wat nie van toepassing is nie.

**Moet deur die maatskappy ingevul word.
Geperforeer**

Datumstempel van Registrasiekantoor vir Maatskappye

Nie geldig nie, tensy gestempel deur die Registrateur van Maatskappye.

Drukspesifikasies.—Geel papier; grootte 210 mm by 297 mm; geperforeer 70 mm van onder af; afskeurstrokke moet in vensterkoever van Registrasiekantoor vir Maatskappye pas; drukkersproewe moet deur die Registrateur van Maatskappye, Pretoria, goedgekeur word.

REPUBLIEK VAN SUID-AFRIKA

MAATSKAPPYWET, 1973

INDIENING VAN FINANSIËLE STATE/TUSSENTYDSE VERSLAE

[Artikels 302 (4) (a), 302 (4) (b), 306, 329 (2), (3) en (5)]

(Moet ingedien word wanneer maatskappy kennis aan lede gee.)

Registrasienommer van Maatskappy

Inkomsteseël of inkomste-frankeermasjienstempel R2

Naam van houermaatskappy.....

* Name van filiale (as daar is).....

Registrasieno.....

Die volgende dokumente word hierby ingedien:

† Finansiële jaarstate/† groeps- finansiële jaarstate (ingevolge artikel 302 (4) (a)/† 329 (3)/† 329 (5) van die Wet) vir die boekjaar geëindig.....19.....

† Finansiële jaarstate ingevolge artikel 302 (4) (b) van die Wet vir die boekjaar geëindig.....19.....

† Tussentydse verslag ingevolge artikel 306/† 329 (2) van die Wet vir die halfjaar geëindig.....19.....

† Voorlopige finansiële jaarstate ingevolge artikel 306 van die Wet vir die boekjaar geëindig.....19.....

Rubberstempel van maatskappy, as daar is, of van sekretarisse.

* L.W.—Vul in indien finansiële jaarstate ten opsigte van filiale ingedien word.

† Skrap indien nie van toepassing nie.

Moet deur maatskappy ingevul word.

Geperforeer

Indiening van † finansiële jaarstate/† groeps finansiële jaarstate/† finansiële jaarstate van filiale/† voorlopige finansiële jaarstate/† tussentydse verslag vir boekjaar/halfjaar geëindig.....19.....

Naam van maatskappy.....

Posadres.....

Ontvang

Registrateur van Maatskappye

Datumstempel van Registrasiekantoor vir Maatskappye

Nie geldig nie, tensy gestempel deur Registrateur van Maatskappye.

Drukspesifikasies.—Grootte 210 mm by 297 mm; geperforeer 70 mm van onder af; afskeurstrokke moet in vensterkoevert van Registrasiekantoor vir Maatskappye pas; drukkersproewe moet deur Registrateur van Maatskappye, Pretoria, goedgekeur word.

REPUBLIEK VAN SUID-AFRIKA

MAATSKAPPYWET, 1973

MAKELAARSOORDRAGVORM

(Artikel 134)

Vir valutabeheerdoeleindes

VOLLE NAAM VAN UITREIKER VAN SEKURITEIT SOOS OP SERTIFIKAAT AANGEGEE

SERTIFISERING DEUR UITREIKER VAN SEKURITEIT

A

Hierdie deel moet deur die makelaar ingevul word

Hoeveelheid en volledige beskrywing van sekuriteite wat oorgedra moet word

Syfers

Woorde

Beskrywing

Sertifikaat No.
Sertifikate Nos.

Sertifisering en onderskeidende nommer(s) (as daar is)

OORDRAG VAN [voeg in blokletters die volle naam/name in van die huidige geregistreerde houer(s) oordraggewer(s)]

Ek/Ons sertifiseer dat onderstaande datum die effektiewe datum van ondertekening deur die oordraggewer vir seëlregdoeleindes was.....

(Handtekening van makelaar)

VIR SERTIFISERING INGEDIEN DEUR	B Hierdie deel moet deur die agent van die oordragnemer(s) ingevul word	OORDRAG AAN [voeg in blokletters die volle naam/name en die posadres(se) in van die persoon/persone op wie se naam/name die sekuriteite oorgedra moet word] [Oordragnemer(s)].....	
		Betaling.—Meld hier die bedrag in syfers wat vir die sekuriteite betaal is. R.....	
		Ek/Ons versoek dat die inskrywings wat nodig is om hierdie oordrag te laat plaasvind in die register gemaak word	
		Seël van kopende makelaar of indienende agent (indien nie die kopende makelaar nie)	
		S.A. INKOMSTESEËLS of endossement waarby daar ingevolge die Wet op Seëlregte, 1968, op vrystelling aanspraak gemaak word.	Vir gebruik in Registrasiekantoor

Drukpesifikasies.—Moet verkry word van die Algemene Bestuurder, Johannesburgse Effektebeurs, Johannesburg.

BYLAE 2
REPUBLIEK VAN SUID-AFRIKA
MAATSKAPPYWET, 1973
SEKURITEITE-OORDRAGVORM
(Artikel 134)
Vir valutabeheerdoeleindes

Vorm CM 42

SERTIFIKAAT (AS DAAR IS) DEUR UITREIKER VAN SEKURITEIT	A Hierdie deel moet ingevul word deur die oordragnemer/s (d.w.s. die persoon/persone op wie se naam/name die sekuriteite tans geregistreer is)	VOLLE NAAM VAN UITREIKER VAN SEKURITEIT SOOS OP SERTIFIKAAT AANGEGEE		
		Hoeveelheid en volledige beskrywing van sekuriteite om oorgedra te word	Syfers	Woorde
			Beskrywing	
			Sertifikaat No./Sertifikate Nos.	Onderskeidende nommer/s (as daar is)
		OORDRAG VAN [voeg hier in blokletters die volle naam/name in van die huidige geregistreerde houër/s (oordragnemer/s)].....		
		Ek/Ons, die ondergetekende/s, dra hier bogenoemde sekuriteite oor van voornoemde naam/name aan ondergenoemde persoon/persone of aan die onderskeie persone genoem in Deel B van die Makelaarsoordragvorms (CM 41) wat op bogenoemde sekuriteit betrekking het.....		(Seël van verkopende makelaar)
		Datum van ondertekening.....		

VIR SERTIFISERING INGEDIEN DEUR:	B Hierdie deel moet ingevul word deur die oordragnemer/s (d.w.s. die persoon/persone op wie se naam/name die sekuriteite geregistreer moet word) of agent, behalwe waar Makelaarsoordragvorms gebruik word.	OORDRAG [voeg in blokletters die volle naam/name en die posadres/se in van die persoon/persone op wie se naam/name die sekuriteite oorgedra moet word. (Oordragnemer/s)].....	
		BETALING.—Meld die bedrag (in syfers) wat vir die sekuriteite betaal is. Indien daar nie vir die sekuriteite betaal is nie, moet die markwaarde van die sekuriteite op die datum van die transaksie vermeld word. R.....	
		Ek/Ons versoek dat die inskrywings wat nodig is om hierdie oordrag te laat geskied in die register gemaak word.	
		Naam en adres of seël van persoon wat hierdie vorm indien of seël van kopende makelaar (as daar is)	
		S.A. INKOMSTESEËLS (tensy Makelaarsoordragvorms gebruik word) of endossement waarby daar ingevolge die Wet op Seëlregte, 1968, op vrystelling aanspraak gemaak word.	VIR GEBRUIK IN REGISTRASIEKANTOOR
<i>Drukpesifikasies.</i> —Moet verkry word van die Algemene Bestuurder, Johannesburgse Effektebeurs, Johannesburg.			

REPUBLIEK VAN SUID-AFRIKA

MAATSKAPPYWET, 1973

AANSOEK OM VRYSTELLING VAN DIE INDIENING VAN FINANSIËLE JAARSTATE TEN OPSIGTE VAN FILIALE
(MOET IN TWEEVOLD INGEDIEN WORD)
[Artikel 302 (4a)]

Registrasienuommer van Maatskappy

Inkomsteseël of inkomste-
frankeermasjienstempel R10

Naam van houermaatskappy

Name van private filiaalmaatskappye

Registrasienuommers van filiale

Aansoek word deur bogenoemde houermaatskappy gedoen om vrygestel te word van die indiening van finansiële jaarstate ten opsigte van bogenoemde private filiaalmaatskappye by die Registrateur. Die redes vir hierdie aansoek is.—

(Afsonderlike velle mag gebruik word)

Moet deur die maatskappy ingevul word.

Aansoek by Registrateur deur maatskappy om vrystelling van die indiening van finansiële jaarstate ten opsigte van filiale.

Gedateer

Goedgekeur

Naam van maatskappy

Nie goedgekeur nie

Posadres

Registrateur van Maatskappye

Indien goedgekeur, is die vrystelling slegs vir 'n tydperk van 2 jaar na hierdie datum van krag.

Datumstempel van Registrasie-
kantoor vir Maatskappye

Nie geldig nie, tensy gestempel deur Registrateur van Maatskappye.

Drukspesifikasies.—Grootte 210 mm by 297 mm, blou geperforeer 70 mm van onder af, afskeurstrokie moet in vensterkoevert van Registrasiekantoor vir Maatskappye pas, drukkersproewe moet deur die Registrateur van Maatskappye, Pretoria, goedgekeur word.

Form CM 14

REPUBLIC OF SOUTH AFRICA

COMPANIES ACT, 1973

SPECIAL RESOLUTION FOR REDUCTION OF SHARE CAPITAL

[Section 87 (1)]

(To be lodged in duplicate)

Registration No. of company

Revenue stamp or revenue
franking machine impression
R10

Name of company

Date of notice of meeting given to members.....19.....
(Copy of notice of meeting attached)Date of passing special resolution.....19.....
(Consent CM 25 to be attached if less than 21 days' notice given).

1. The company has by special resolution RESOLVED to reduce the capital of the company as follows:

Existing share capital	Particulars of proposed reduction of capital	Resultant share capital of the company after reduction
Total authorised capital R.....	R.....	R.....
Total issued capital R.....	R.....	R.....

Class of shares	Number of shares		Nominal amount of each share*	Number of shares	Nominal amount of each share*	Number of shares		Nominal amount of each share*
	Autho- rised	Issued				In reserve	Issued	

* State whether par value (PV) or no par value (NPV).

Share premium account
before reduction

Amount of reduction

Amount of share premium account after
reduction

R.....

R.....

R.....

2. The reduction will be effected in the following manner

3. It was further resolved to *apply/not apply to the Court for the reduction to be confirmed.
 4. It was further resolved that the reduction of capital would take effect on*.....19...../subject to confirmation by the Court.

* Delete whichever is not applicable.

Date..... Signature.....
 Director/Manager/Secretary

Rubber stamp of company, if any, or of secretaries.
 To be completed by the Company.

Special resolution for the reduction of share capital, passed on.....19.....

Registration No. of company

Special resolution registered
 this day

Registrar of Companies

Date stamp of Companies
 Registration Office

Name of company.....

Not valid unless stamped by the Registrar of Companies.

Printing specifications.—Yellow paper, size 210 mm by 297 mm; perforated 70 mm from foot; tear-off portion to fit Companies Registration Office window envelope; printer's proofs to be approved by the Registrar of Companies, Pretoria.

Form CM 17

REPUBLIC OF SOUTH AFRICA

COMPANIES ACT, 1973

APPLICATION FOR EXTENSION OF TIME [Sections 96, 177, 179 (3), 307 (3)]

Registration number of company

Revenue stamp or revenue
 franking machine impression
 R10

Name of company.....

An extension of time from.....19..... to.....19..... is required in respect of*.....
 The grounds for requiring the extension are.....

Date..... Signature.....
 Director/Secretary/Manager

Rubber stamp of company, if any, or of secretaries.

- *Section 96..... Issue of share certificates.
 Section 177..... Lodging of documents (to be specified).
 Section 179 (3)..... Holding of annual general meeting.
 Section 307 (3)..... (a) Issue of interim report.
 (b) Issue of provisional annual financial statements.

To be completed by company.

Application for extension of time in respect of....., dated.....
 Registration number of company

Name of company.....

Postal address.....

Extension granted/refused

Extension granted until.....

Date stamp of Companies
 Registration Office

Registrar of Companies

Not valid unless stamped by Registrar of Companies.

Printing specifications.—Yellow paper, size 210 mm by 297 mm; perforated 70 mm from foot; tear-off portion to fit Companies Registration Office window envelope; printer's proofs to be approved by the Registrar of Companies, Pretoria.

Form CM 32

REPUBLIC OF SOUTH AFRICA

COMPANIES ACT, 1973

ADVISE OF CHANGING OF THE DATE OF THE END OF FINANCIAL YEAR [Section 285 (2)]

Registration number of company

Lodgment fee R2

Name of company.....

PROOF OF PAYMENT OF ANNUAL DUTY IN RESPECT OF ADDITIONAL PERIOD IN TERMS OF SECTION 285 (2) (b) READ WITH SECTION 174 (5) OF THE ACT

Paste revenue receipt here

or

Affix revenue stamps here

or

Impress revenue franking machine impression here

1. The annual duty was paid on.....19..... and the annual return (CM 23) was acknowledged on.....19.....
 2. The previous financial year of the company ended on.....19.....

3. The financial year of the company is now changed to end on..... of each year.
4. The first financial year of the company, AFTER THE CHANGE will be..... months and will be from..... 19.....
to..... 19.....

*The reason for changing the date of the end of the financial year to a later date by six months or less is.....

Date.....

Signature.....

Director/Manager/Secretary

Rubber stamp of company, if any, or of secretaries.

* Delete if not applicable.

To be completed by company.
Perforated

Advice of change of date of the end of the financial year, dated..... 19.....

Name of company.....

Postal address.....

Received and approved/not
approved

Registrar of Companies

Date stamp of Companies
Registration Office

Not valid unless stamped by Registrar of Companies.

Printing specifications.—Yellow paper; size 210 mm by 297 mm; perforated 70 mm from foot; tear-off portion to fit Companies Registration Office window envelope; printers' proofs to be approved by the Registrar of Companies, Pretoria.

Form CM 34

REPUBLIC OF SOUTH AFRICA

COMPANIES ACT, 1973

LODGMET OF FINANCIAL STATEMENTS/INTERIM REPORTS

[Sections 302 (4) (a), 302 (4) (b), 306, 329 (2), (3) and (5)]
(To be lodged when company sends notice to members)

Registration No. of Company

Revenue stamp or revenue
franking machine impression
R2

Name of holding company.....

* Names of subsidiaries (if any).....

Registration No.....

The following documents are lodged herewith:

† Annual financial statements/† group annual financial statements [in terms of section 302 (4) (a)/† 329 (3)/† 329 (5) of the Act] for the financial year ended..... 19.....

† Annual financial statements in terms of section 302 (4) (b) of the Act for the financial year ended..... 19.....

† Interim report in terms of section 306/† 329 (2) of the Act for the half year ended..... 19.....

† Provisional annual financial statements in terms of section 306 of the Act for the financial year ended..... 19.....

Rubberstamp of company, if any, or of secretaries.

* N.B.—Complete if annual financial statements in respect of subsidiaries are lodged.

† Delete whichever is not applicable.

To be completed by company.
Perforated

Lodgment of/† annual financial statements/† group annual financial statements and † annual financial statements of subsidiaries/† provisional annual financial statements/† interim report for financial year/† half year ended..... 19.....

Name of company.....

Received

Registrar of Companies

Date stamp of Companies
Registration Office

Not valid unless stamped by Registrar of Companies.

Printing specifications.—Size 210 mm by 297 mm; perforated 70 mm from foot; tear-off portion to fit Companies Registration Office window envelope; printer's proofs to be approved by the Registrar of Companies, Pretoria.

REPUBLIC OF SOUTH AFRICA

COMPANIES ACT, 1973

BROKER'S TRANSFER FORM

(Section 134)

For exchange control purposes

CERTIFICATION BY ISSUER OF SECURITY	This portion to be completed by the broker	A	FULL NAME OF ISSUER OF SECURITY AS SHOWN ON CERTIFICATE		
			Quantity and full description of securities to be transferred	Figures	Words
				Description	
				Certificate(s) No.(s)	Certification and distinctive number(s) (if any)
				TRANSFER FROM [in block letters insert the full name(s) of the present registered holder(s) (transferor(s))]	
I/We certify that the effective date of the transferor's signature for stamp duty purposes was..... (Signature of broker)					

LODGED FOR CERTIFICATION BY	This portion to be completed by the agent of the transferee(s)	B	TRANSFER TO [in block letters insert the full name(s) and the postal address(es) of the person(s) into whose name(s) the securities are to be transferred] [transferee(s)].....	
			Consideration.—Here state the amount in figures paid for the securities. R.....	
			I/We request that such entries be made in the register as are necessary to give effect to this transfer.....	
			Stamp of buying broker or of lodging agent (if other than the buying broker)	
			S.A. REVENUE STAMPS or endorsement claiming exemption in terms of the Stamp Duties Act, 1968.	For use in Registering Office

Printing specifications.—To be obtained from the General Manager, Johannesburg Stock Exchange, Johannesburg.

REPUBLIC OF SOUTH AFRICA

COMPANIES ACT, 1973

SECURITIES TRANSFER FORM

(Section 134)

For exchange control purposes

CERTIFICATION, IF ANY, BY ISSUER OF SECURITY	This portion to be completed by the transferor(s) [that is, the person(s) in whose name(s) the securities are at present registered.	A	FULL NAME OF ISSUER OF SECURITY AS SHOWN ON CERTIFICATE		
			Quantity and full description of securities to be transferred	Figures	Words
				Description	
				Certificate(s) No.(s)	Distinctive number(s) (if any)
				TRANSFER FROM [in block letters insert the full name(s) of the present registered holder(s) (transferor(s))]	
I/We, the undersigned, hereby transfer the above securities from the name(s) aforesaid to the person(s) named below or to the several persons named in Part B of the broker's transfer forms (CM 41) relating to the above security..... Date of signature.....					
(Stamp of selling broker)					

LODGED FOR CERTIFICATION BY: This portion to be completed by the transferee(s) [that is, the person(s) in whose name(s) the securities are to be registered] or agent, except where broker's transfer forms are used.	TRANSFER TO [in block letters insert the full name(s) and the postal address(es) of the person(s) into whose name(s) the securities are to be transferred] [transferee(s)]
	Consideration.—State the amount (in figures) paid for the securities. If no consideration was paid, the market value of the securities at the date of the transaction must be stated. R.....
	I/We request that such entries be made in the register as are necessary to give effect to this transfer.
	Name and address or stamp of person lodging this form or stamp of buying broker (if any)
S.A. REVENUE STAMPS (unless broker's transfer forms are used) or endorsement claiming exemption in terms of the Stamp Duties Act, 1968	
For use in registering office	

Printing specifications.—To be obtained from the General Manager, Johannesburg Stock Exchange, Johannesburg.

SCHEDULE 2

Form CM 52

 REPUBLIC OF SOUTH AFRICA
 COMPANIES ACT, 1973

 APPLICATION FOR EXEMPTION FROM LODGING ANNUAL FINANCIAL STATEMENTS IN RESPECT OF SUBSIDIARIES
 (TO BE LODGED IN DUPLICATE)
 [Section 302 (4a)]

Registration No. of Company

 Revenue stamp or revenue
 franking machine impression
 R10

Name of holding company.....

Names of subsidiary private companies

Registration numbers of subsidiaries

Application is made by the above-mentioned holding company to be exempted from lodging with the Registrar annual financial statements in respect of the above-mentioned subsidiary private companies. The reasons for making this application are—

(Separate sheets may be used)

To be completed by company.

Application to Registrar by company for exemption from lodging annual financial statements in respect of subsidiaries.

Dated.....

Name of company.....

Postal address.....

If approved, the exemption is only valid for a period of two years from this date.

Not valid unless stamped by Registrar of Companies.

Printing specifications.—Size 210 mm by 297 mm, blue, perforated 70 mm from foot, tear-off portion to fit Companies Registration Office window envelope, printer's proofs to be approved by the Registrar of Companies, Pretoria.

Approved
Not approved
Registrar of Companies
Date stamp of Companies Registration Office

Spaar Tyd en Geld, Gebruik Frankeermasjiene

Save Time and Money, Use Franking Machines

INHOUD

<i>No.</i>	<i>Bladsy</i>
PROKLAMASIE	
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