

ACCOUNTANTS AND AUDITORS

Public Accountants' and Auditors' Act 51 of 1951, with some South African amendments



Summary: This Act ([SA GG 4663](#)) governs the registration and regulation of public accountants and auditors. It was brought into force in South Africa and South West Africa on 1 November 1951 by SA Proc. 207/1951 ([SA GG 4695](#)), pursuant to section 33 of the Act.

Applicability to SWA: Section 1 originally defined “Union” to include “the territory of South West Africa”; after amendment by *Act 30 of 1962*, section 1 defined “Republic” to include “the territory of South West Africa”. Section 33 states “This Act shall apply also to the territory of South West Africa”. Although section 33 did not make amendments to the Act in South Africa automatically applicable to South West Africa, they appear to have applied to South West Africa by virtue of the definitions of “Union” and “Republic” in section 1. This assumption is supported by the fact that the first post-independence amendments to this Act, made by Act 10 of 1994 ([GG 922](#)), cite previous amendments by *Act 47 of 1956*, *Act 30 of 1962*, *Act 68 of 1965*, *Act 53 of 1975*, *Act 80 of 1971* and *Act 9 of 1988*. However, it should be noted that three amending acts – *Act 30 of 1962*, *Act 68 of 1965*, and *Act 53 of 1975* – were made expressly applicable to South West Africa, while none of the other South African amending Acts contained any such language.

Transfer of administration to SWA: This Act was administered by the Minister of Finance. Acts administered by the Minister of Finance in the Department of Inland Revenue were transferred to South West Africa by the Executive Powers (Inland Revenue) Transfer Proclamation, AG 18 of 1978, but this Act fell under the Department of Finance at the time, as indicated by government notices pertaining to the appointment of members of the Public Accountants' and Auditors' Board and the rules of that Board issued during the 1970s. See, for example, Government Notice 2085/1977 ([RSA GG 5767](#)), Government Notice 2809/1979 ([RSA GG 6776](#)) and Government Notice 625/1976 ([RSA GG 5080](#)). There was no transfer proclamation for laws administered by the Minister of Finance in the Department of Finance.

Amendments: The following pre-independence South African amendments were applicable to SWA –

- *Public Accountants' and Auditors' Amendment Act 47 of 1956* ([SA GG 5703](#))
- *Public Accountants' and Auditors' Amendment Act 64 of 1957* ([SA GG 5901](#))
- *Public Accountants' and Auditors' Amendment Act 30 of 1962* ([RSA GG 205](#))
- *Public Accountants' and Auditors' Amendment Act 68 of 1965* ([RSA GG 1128](#))
- *Transvaal and Natal Societies of Chartered Accountants Act 66 of 1968* ([RSA GG 2116](#))
- *General Law Amendment Act 80 of 1971* ([RSA GG 3197](#))
- *Public Accountants' and Auditors' Amendment Act 53 of 1975* ([RSA GG 4753](#))
- *Public Accountants' and Auditors' Amendment Act 91 of 1979* ([RSA GG 6540](#))
- *Public Accountants' and Auditors' Amendment Act 42 of 1982* ([RSA GG 8102](#))
- *Public Accountants' and Auditors' Amendment Act 12 of 1983* ([RSA GG 8594](#))
- *Public Accountants' and Auditors' Amendment Act 48 of 1984* ([RSA GG 9161](#))
- *Public Accountants' and Auditors' Amendment Act 51 of 1985* ([RSA GG 9734](#))
- *Public Accountants' and Auditors' Amendment Act 45 of 1986* ([RSA GG 10219](#))
- *Public Accountants' and Auditors' Amendment Act 9 of 1988* ([RSA GG 11186](#))
- *Accountants' and Auditors' and Financial Institutions Amendment Act 92 of 1988* ([RSA GG 11414](#))
- *Public Accountants' and Auditors' Amendment Act 3 of 1990* ([RSA GG 12332](#)).

Act 10/1994 ([GG 922](#)) amends sections 1, 3, 4, 5, 6, 12 and 29, and substitutes certain expressions.

Act 10/2013 ([GG 5334](#)) amends section 5.

Regulations: There is no provision authorising the promulgation of regulations in terms of this Act.

Rules: Rules Governing the Investigation and Discipline of Public Accountants and Auditors are contained in General Notice 100/2020 ([GG 7152](#)). These rules do not contain any repeals.

Rules issued under the Act prior to independence are as follows:

- **Public Accountants' and Auditors' Board Rules** - SA GN 1896/1955 ([SA GG 5550](#)), as amended by RSA GN 165/1988 ([RSA GG 11132](#))¹
- **Public Accountants' and Auditors' Disciplinary Rules** - RSA GN 158/1976 ([RSA GG 4980](#)), as amended by RSA GN 626/1976 ([RSA GG 5080](#)), RSA GN 2012/1980 ([RSA GG 7242](#)) and RSA GN 659/1982 ([RSA GG 8130](#))²
- **Public Accountants' and Auditors' Board: Rules for Special Examination in Law of Republic** - RSA GN 2178/1980 ([RSA GG 7267](#)), as amended by RSA GN 230/1982 ([RSA GG 8018](#))
- **Public Accountants' and Auditors' Board Rules for Qualifying Examinations** - RSA GN 156/1976 ([RSA GG 4980](#)), as amended by RSA GN 352/1979 ([RSA GG 6316](#)), RSA GN 176/1983 ([RSA GG 8530](#)) and RSA GN 1858/1987 ([RSA GG 10881](#)).³

No repeals of any of these rules have been located, but some appear to have been superseded by the 2020 rules.

Notices: It is announced in SA GN 1826/1956 ([SA GG 5747](#)) that the Public Accountants' and Auditors' Board will assume responsibility for all prescribed examinations from 1 January 1957, pursuant to section 25(1) of the Act.

Fees: The following fees were prescribed prior to independence and appear to remain in force:

- **Public Accountants' and Auditors' Registration Fees** - RSA GN 157/1976 ([RSA GG 4980](#)),⁴ as amended by RSA GN 2173/1981 ([RSA GG 7832](#)), RSA GN 2682/1981 ([RSA GG 7946](#)), RSA GN 2385/1982 ([RSA GG 8435](#)), RSA GN 2677/1982 ([RSA GG 8481](#)), RSA GN 161/1984 ([RSA GG 9049](#)), RSA GN 1957/1984 ([RSA GG 9412](#)), RSA GN 900/1987 ([RSA GG 10715](#)), RSA GN 166/1988 ([RSA GG 11132](#)), RSA GN 683/1988 ([RSA GG 11240](#)) and RSA GN 2660/1988 ([RSA GG 11643](#)).⁵

Application of law: The application of this law is affected by the Financial Intelligence Act 13 of 2012 ([GG 5096](#)), which places certain duties on the Public Accountants' and Auditors' Board.

Appointments: Appointments to the Public Accountants' and Auditors' Board are announced in GN 226/1995 ([GG 1204](#)), GN 3/2000 ([GG 2259](#)), GN 118/2001 ([GG 2552](#)), GN 266/2012 ([GG 5069](#)), GN 150/2013 ([GG 5223](#)), GN 232/2017 ([GG 6397](#)), GN 86/2021 ([GG 7521](#)) and GN 64/2022 ([GG 7758](#)).

Cases: *Hashagen v Public Accountants' & Auditors' Board* 2021 (3) NR 711 (SC) (overview of Board's powers under Act in context of administrative review of disciplinary proceeding).

¹ These rules repeal SA GN 418/1953.

² These rules withdraw the rules in RSA GN 1569/1965, as amended by RSA GN R.1841/1965, RSA GN R.2008/1966 and RSA GN R.901/1970.

³ These rules withdraw the rules in RSA GN 1571/1965, as corrected by RSA GN 1841/1965 and as amended by RSA GN 20/1969 and RSA GN 79/1973.

⁴ These withdraw the fees contained in SA GN 3010/1951 ([SA GG 4739](#)).

⁵ RSA GN 157/1976 ([RSA GG 4980](#)) withdraws with effect from 1 January 1974 the fees contained in RSA GN 1924/1963 ([RSA GG 666](#)), as amended by RSA GN 360/1964 ([RSA GG 743](#)), RSA GN R.2009/1966 ([RSA GG 1610](#)), RSA GN R.11/1968 ([RSA GG 1944](#)), RSA GN R.1381/1968 ([RSA GG 2141](#)), RSA GN R.3810/1969 ([RSA GG 2569](#)), RSA GN R.2153/1970 ([RSA GG 2938](#)), RSA GN 2193/1970 ([RSA GG 2943](#)), RSA GN 2136/1973 ([RSA GG 4080](#)) and RSA GN 2140/1974 ([RSA GG 4511](#)), which would have been effective as of 1 January 1975 had the entire catalogue of fees not been withdrawn with retrospective effect from 1 January 1974.