



# STAATSKOERANT

VAN DIE REPUBLIEK VAN SUID-AFRIKA

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REPUBLIC OF SOUTH AFRICA

# GOVERNMENT GAZETTE

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KANTOOR VAN DIE EERSTE MINISTER

OFFICE OF THE PRIME MINISTER

No. 666. 11 April 1984

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

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

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

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

**ALGEMENE VERDUIDELIKENDE NOTA:**

- [ ]** Woorde in vet druk tussen vierkantige hake dui skrappings 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 bevoegdheide 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—** 5

- (a) deur paragraaf (g) van subartikel (1) deur die volgende paragraaf te vervang: 5  
 “(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 10  
 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 15
- (b) deur paragraaf (g)bis van subartikel (1) te skrap. 20

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.

- 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: 25  
 “(iv) in die geval van 'n persoon wat in 'n eksamen be-  
 doel 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 30  
 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 35  
 deur daardie subparagraaf vereis word nie, 'n sertifikaat verstrek word ten effekte dat hy daarna die vereiste standaard behaal het.”;

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 amended—
  - 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 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
  - 15      (b) by the deletion of paragraph (g)bis of subsection (1).
2. Section 24 of the principal Act is hereby amended—
  - 25      (1) (a) by the addition to subparagraph (iii) of paragraph (c) of subsection (1) of the word “or”;
  - (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 achieve the required standard.”;
  - 35      (b) by the deletion of paragraph (g)bis of subsection (1).

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 dien tydperk 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 gelever 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 voorbehoudsbepalings voorafgaan deur die volgende woorde 30 te vervang:

"(1) Die raad kan 'n aantying 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-  
aldus 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  
kosse 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 Rekenmeesters 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:

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.

- 20       “Provided that notice of a change in—
- (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,
- 25       **[shall] need** be given only to the board and such persons to whom professional services are provided from such branch office; and”.

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

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.

- (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.”;
- 35
- (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.”;
- 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. Amendment Act, 1984.