



REPUBLIC OF SOUTH AFRICA

GOVERNMENT GAZETTE

STAATSKOERANT

VAN DIE REPUBLIEK VAN SUID-AFRIKA

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DEPARTMENT OF THE PRIME MINISTER

DEPARTEMENT VAN DIE EERSTE MINISTER

No. 1303.

23 June 1978.

No. 1303.

23 Junie 1978.

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. 94 of 1978: Finance Act, 1978.

No. 94 van 1978: Finansiewet, 1978.

Wet No. 94, 1978

FINANSIEWET, 1978.

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

Om voorsiening te maak vir die besteding van sekere surplusstaatsinkomste; die bestryding van ongemagtigde uitgawes uit die Staatsinkomstefonds; waarborge deur die Minister van Finansies ten opsigte van lenings deur iemand aan 'n buitelandse regering of regeringsinstelling toegestaan; die toewysing van huurgeld ten opsigte van Staatsgrond in openbare oorde, aan die Raad vir Openbare Oorde; die omskepping in 'n lening van sekere oorbruggingsfinansiering deur die Staatskuldkommissaris aan die Suid-Afrikaanse Spoorweg- en Hawe-administrasie toegestaan; om die Minister van Finansies te magtig om ooreenkomste met versekeraars aan te gaan wat die Regering bind om betalings ten opsigte van sekere verliese aan versekeraars te maak; om die Minister van Finansies te magtig om ooreenkomste aan te gaan waarkragtens die Regering versekeraars vrywaar teen verliese onder sekere versekeringskemas; om voorsiening te maak vir die aanwending van geld beskikbaar vir die aankoop van aandele in die Suid-Afrikaanse Yster en Staal Industriële Korporasie Beperk, vir rente en finansieringskoste ten opsigte van lenings; tot wysiging van die Wet op Bantobelasting, 1969, om voorsiening te maak vir die afskaffing van sekere algemene belasting betaalbaar deur volwasse swart mans; tot wysiging van die Wet op Verryking van Uraan, 1970, om voorsiening te maak vir waarborge deur die Minister van Mynwese ten opsigte van betalingsverpligtinge aangegaan deur die Uraanverrykingskorporasie van Suid-Afrika Beperk; tot wysiging van die Skatkis- en Ouditwet, 1975, om voorsiening te maak vir die instelling deur 'n rekenpligtige beampte van sekere bedryfs- en verwante rekenings; om voorsiening te maak vir die verlening van verdere delegasie deur die Tesourie aan 'n rekenpligtige beampte; om voorsiening te maak vir die betaling van rente op sekere skulde aan die Staat; om verdere voorsiening te maak vir die toepassing van sekere bepalinge rakende die bevoegdhede van die Minister van Finansies; tot wysiging van die Konsolidasiewet op Finansiële en Finansiële Reëlinswette, 1977, om voorsiening te maak dat sekere plaaslike besture bestaande uit Spoorwegdienare anders saamgestel kan word; om voorsiening te maak vir die besteding van surplus-inkomste in die Spoorweg- en Hawefonds; en vir bykomstige aangeleenthede.

(Afrikaanse teks deur die Staatspresident geteken.)

(Goedgekeur op 16 Junie 1978.)

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

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 provide for the disposal of certain surplus State revenues; for the defraying of unauthorized expenditure from the State Revenue Fund; for guarantees by the Minister of Finance in respect of loans granted by any person to a foreign government or government institution; for the allocation of rental in respect of State land in public resorts, to the Board for Public Resorts; for the conversion into a loan of certain bridging finance granted to the South African Railway and Harbour Administration by the Public Debt Commissioners; to empower the Minister of Finance to enter into agreements with insurers binding the Government to make payments to insurers in respect of certain losses; to empower the Minister of Finance to enter into agreements whereby the Government indemnifies insurers against losses under certain insurance schemes; to provide for the utilization of money available for the purchase of shares in the South African Iron and Steel Industrial Corporation Limited, for interest and finance charges in respect of loans; to amend the Bantu Taxation Act, 1969, to provide for the abolition of certain general tax payable by black male adults; to amend the Uranium Enrichment Act, 1970, to provide for guarantees by the Minister of Mines in respect of financial obligations incurred by the Uranium Enrichment Corporation of South Africa, Limited; to amend the Exchequer and Audit Act, 1975, to provide for the establishment by an accounting officer of certain trading and related accounts; to provide for the granting of further delegation to an accounting officer by the Treasury; to provide for the payment of interest on certain debts to the State; to further provide for the application of certain provisions regarding the powers of the Minister of Finance; to amend the Finance and Financial Adjustments Acts Consolidation Act, 1977, to provide that certain local authorities consisting of Railway officers may be composed differently; to provide for the disposal of surplus revenue in the Railway and Harbour Fund; and for incidental matters.

*(Afrikaans text signed by the State President.)
(Assented to 16 June 1978.)*

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

Wet No. 94, 1978

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DEEL I

AANGELEENTHEDE WAT DIE STAATSINKOMSTEFONDS RAAK

- Besteding van sekere surplusstaatsinkomste. 1. Uit die surplus in die Staatsinkomsterekening op 31 Maart 1978, soos deur die Ouditeur-generaal gesertifiseer, word daar—
- ondanks andersluidende bepalings van die een of ander wet, na die Suidwes-Afrikarekening 'n bedrag wat gelyk is aan die tekort in die Suidwes-Afrikarekening op 31 Maart 1978, soos deur die Ouditeur-generaal gesertifiseer, oorgedra; 5
 - ondanks andersluidende bepalings van die een of ander wet, na die Suidwes-Afrikarekening 'n bedrag van R30 000 000 ten opsigte van die verwagte tekort in die Suidwes-Afrikarekening vir die boekjaar wat op 31 Maart 1979 eindig, oorgedra; en 10
 - aan die Leningsfonds ter Bevordering van Ekonomiese Samewerking 'n bedrag van R5 000 000 oorbetaal. 15
- Bestryding van ongemagtigde uitgawes uit die Staatsinkomstefonds. 2. (1) Die Staatsinkomstefonds word hierby belas met die bedrag van R411 397,63 tot dekking van sekere uitgawes bo en behalwe die bedrae beskikbaar gestel vir die diens van die Republiek vir die boekjare wat op 31 Maart 1975, 31 Maart 1976 en 31 Maart 1977 geëindig het. 20
- (2) Die uitgawes in subartikel (1) bedoel, word uiteengesit in die Bylae en word nader omskryf op bladsy 8 van Deel I van die Verslag van die Ouditeur-generaal vir die boekjaar 1976-'77 wat aan die Parlement voorgelê is, en in die Eerste Verslag van die Gekose Komitee oor Openbare Rekenings, 1978. 25
- Minister van Finansies kan lenings aan buitelandse regerings of regeringsinstellings waarborg. 3. Die Minister van Finansies kan op die voorwaardes wat hy bepaal, die terugbetaling van die hoofsom van, en betaling van die rente op, en betaling van koste aangegaan in verband met, 'n lening waarborg, wat deur enigiemand aan 'n buitelandse regering of regeringsinstelling toegestaan word. 30
- Toewysing van huurgeld ten opsigte van Staatsgrond in openbare oorde. 4. Indien Staatsgrond, geleë in 'n openbare oord bedoel in artikel 3 van die Ordonnansie op Openbare Oorde, 1969 (Ordonnansie No. 18 van 1969 van die provinsie Transvaal), deur die Raad vir Openbare Oorde ingestel by artikel 5 van genoemde Ordonnansie (hierna die Raad genoem), namens die Staat verhuur word kragtens bevoegdheid aan die Raad verleen by artikel 7 (1) (b) van die Wet op die Beskikking oor Staatsgrond, 1961 (Wet No. 48 van 1961), kan die Minister van Landbou, ondanks andersluidende bepalings van die een of ander wet en met die instemming van die Minister van Finansies, gelas dat die betrokke huurgeld aan die Raad toeval. 40
- Omskepping in lening, van oorbruggingsfinansiering aan Suid-Afrikaanse Spoorweg- en Hawe-administrasie toegestaan. 5. (1) Ter aflossing van oorbruggingsfinansiering wat deur die Staatskuldkommissaris aan die Suid-Afrikaanse Spoorweg- en Hawe-administrasie toegestaan is, word 'n bedrag van R157 000 000 uit die Staatsinkomstefonds aan die Staatskuldkommissaris oorbetaal: Met dien verstande dat die Staatskuldkommissaris op dieselfde dag 'n gelyke bedrag ingevolge artikel 19 van die Skatkis- en Ouditwet, 1975 (Wet No. 66 van 1975), in openbare effekte by die Tesourie belê. 50
- (2) Vir doeleindes van artikel 27 van die Skatkis- en Ouditwet, 1975, word geag dat 'n lening van R157 000 000 op die dag in die voorbehoudsbepaling by subartikel (1) bedoel, aan die Spoorweg- en Hawe-administrasie toegestaan is, en bedoelde Administrasie betaal, behoudens die bepalings van artikel 27 (2) van bedoelde Wet, aan die Tesourie rente op die lening teen die koers betaalbaar deur die Tesourie op die in subartikel (1) bedoelde belegging deur die Staatskuldkommissaris. 55
- Minister van Finansies kan ooreenkomste met versekerers aangaan wat Regering bind om betalings vir sekere verliese aan versekerers te maak. 6. (1) Die Minister van Finansies kan met 'n geregistreerde versekerer soos omskryf in artikel 1 van die Versekeringwet, 1943 (Wet No. 27 van 1943), 'n ooreenkoms aangaan waarkragtens hy— 60
- die Regering van die Republiek bind om aan sodanige versekerer ten opsigte van elke kalenderjaar 'n bedrag

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PART I

MATTERS AFFECTING THE STATE REVENUE FUND

1. From the surplus in the State Revenue Account as at 31 March 1978, as certified by the Auditor-General, there shall be—
- 5 (a) transferred, notwithstanding anything to the contrary in any law contained, to the credit of the South West Africa Account, an amount equal to the deficit on the South West Africa Account as at 31 March 1978, as certified by the Auditor-General;
- 10 (b) transferred, notwithstanding anything to the contrary in any law contained, to the credit of the South West Africa Account, an amount of R30 000 000 in respect of the expected deficit on the South West Africa Account for the financial year ending on 31 March 1979; and
- 15 (c) paid to the Economic Co-operation Promotion Loan Fund, an amount of R5 000 000.
2. (1) The State Revenue Fund is hereby charged with the amount of R411 397,63 to defray certain expenditure over and above the amounts appropriated for the service of the Republic for the financial years which ended on 31 March 1975, 31 March 1976 and 31 March 1977.
- 20 (2) The expenditure referred to in subsection (1) is set forth in the Schedule and is more fully described on page 8 of Part I of the Report of the Auditor-General for the financial year 1976-'77, which has been submitted to Parliament, and in the First Report of the Select Committee on Public Accounts, 1978.
3. The Minister of Finance may on such terms and conditions as he may determine, guarantee the repayment of the capital of, and payment of the interest on, and payment of any charges
- 30 incurred in connection with any loan, granted by any person to a foreign government or foreign government institution.
4. If State land, situated in a public resort contemplated in section 3 of the Public Resorts Ordinance, 1969 (Ordinance No. 18 of 1969 of the province Transvaal), is leased by the Board for
- 35 Public Resorts established by section 5 of the said Ordinance (hereinafter referred to as the Board) on behalf of the State by virtue of powers conferred upon the Board by section 7 (1) (b) of the State Land Disposal Act, 1961 (Act No. 48 of 1961), the Minister of Agriculture may, notwithstanding anything to the
- 40 contrary contained in any other law, and with the concurrence of the Minister of Finance, direct that such rental shall accrue to the Board.
5. (1) An amount of R157 000 000 shall be paid from the State Revenue Fund to the Public Debt Commissioners in redemption of
- 45 bridging finance granted by the Public Debt Commissioners to the South African Railway and Harbour Administration: Provided that on the same day a similar amount shall, in terms of section 19 of the Exchequer and Audit Act, 1975 (Act No. 66 of 1975), be invested by the Public Debt Commissioners in public stock with
- 50 the Treasury.
- (2) A loan of R157 000 000 shall, for the purposes of section 27 of the Exchequer and Audit Act, 1975, be deemed to have been granted to the South African Railway and Harbour Administration on the day referred to in the proviso to subsection (1), and the said
- 55 Administration shall, subject to the provisions of section 27 (2) of the said Act, pay interest to the Treasury on the loan at the rate payable by the Treasury on the investment by the Public Debt Commissioners referred to in subsection (1).
6. (1) The Minister of Finance may enter into an agreement
- 60 with a registered insurer as defined in section 1 of the Insurance Act, 1943 (Act No. 27 of 1943), in terms of which he—
- (a) binds the Government of the Republic to pay to such insurer in respect of every calendar year an amount

Disposal of certain surplus State revenues.

Defraying of unauthorized expenditure from the State Revenue Fund.

Minister of Finance may guarantee loans to foreign governments or foreign government institutions.

Allocation of rental in respect of State land in public resorts.

Conversion into loan, of bridging finance granted to South African Railway and Harbour Administration.

Minister of Finance may enter into agreement with insurer binding Government to make payments to insurer for certain losses.

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te betaal gelyk aan die bedrag, soos bepaal op die grondslag wat in die ooreenkoms uiteengesit is, van die verlies, indien enige, wat die versekeraar in sodanige jaar gely het onder versekeringspolisse waarkragten die versekeraar die verpligting aanvaar het om die eienaars 5 van sodanige polisse teen verlies van of skade aan eiendom te vrywaar;

(b) die Regering van die Republiek bind om aan sodanige versekeraar lenings te maak of voorskotte toe te staan van sodanige bedrae en op sodanige voorwaardes en 10 bedinge soos hy met die versekeraar mag ooreenkom; en

(c) die reg sal hê om 'n beampte in die Staatsdiens of enige ander persoon as lid van die raad van direkteure van sodanige versekeraar aan te stel.

(2) By die toepassing van hierdie artikel beteken „verlies van of 15 skade aan eiendom” enige verlies van of skade aan eiendom wat betrekking het op of veroorsaak is deur—

(a) enige optrede (ongegag of dit ten behoeve van enige organisasie, liggaam, persoon of groep persone is) wat daarop bereken is of gerig is om enige Staat of regering, 20 of enige provinsiale, plaaslike of stamowerheid met dwang, of deur vrees, terrorisme of geweld te beïnvloed of omver te werp;

(b) enige optrede wat daarop bereken is of gerig is om verlies of skade te veroorsaak ten einde enige politieke 25 doel, oogmerk of saak te bevorder, of om enige maatskaplike of ekonomiese verandering teweeg te bring, of in protes teen enige Staat of regering, of enige provinsiale, plaaslike of stamowerheid, of met die doel om vrees by die publiek, of enige deel daarvan te wek; 30

(c) enige poging tot optrede in paragraaf (a) of (b) bedoel;

(d) die optrede van 'n wettig ingestelde owerheid by die beheer, voorkoming of onderdrukking van, of terwyl op ander wyse gehandel word met, 'n gebeurtenis in 35 paragraaf (a), (b) of (c) bedoel,

maar sluit nie in nie—

(i) gevolglike of onregstreekse verlies of skade van watter soort of beskrywing ook al, behalwe verlies van 40 huurgeld;

(ii) verlies of skade wat uit algehele of gedeeltelike staking 40 van werk, of die vertraging of onderbreking of staking van enige proses of operasie voortvloei;

(iii) verlies of skade veroorsaak deur permanente of tydelike besitontneming wat uit konfiskering, kommandering of rekwisisie deur enige wettig ingestelde owerheid voort- 45 vloei.

Minister van Finansies kan ooreenkoms met versekeraar aangaan om versekeraar onder sekere versekeringskemas teen verliese te vrywaar.

7. (1) Die Minister van Finansies kan, na oorlegpleging met die Minister van Verdediging, met 'n geregistreerde versekeraar soos omskryf in artikel 1 van die Versekeringswet, 1943 (Wet No. 27 van 1943), of met 'n organisasie wat aldus geregistreerde 50 versekeraars verteenwoordig, 'n ooreenkoms aangaan waarkragten hy die Regering van die Republiek bind om sodanige versekeraar of organisasie, op die bedinge en voorwaardes wat in die ooreenkoms uiteengesit is, te vrywaar teen verliese wat sodanige versekeraar of organisasie gely het onder 'n skema wat 55 ingestel is met die oogmerk om voorsiening te maak vir versekering op die lewens van, of vir voordele by die algehele of gedeeltelike permanente ongeskiktheid om enige arbeid te verrig van, persone wat diens doen in die Suid-Afrikaanse Weermag, of enige sodanige gedeelte daarvan as wat hy bepaal, insluitende 60 enige hulpdienst wat vir die Suid-Afrikaanse Weermag ingestel is.

(2) Ondanks andersluidende bepalings van die een of ander wet is geen seëlreg betaalbaar nie ten opsigte van enige versekeringspolis of ander stuk wat in verband met 'n skema soos in subartikel (1) bedoel, uitgereik of verly word. 65

Aanwending van geld beskikbaar vir aankoop van aan-

8. Ondanks andersluidende bepalings van die Skatki- en Ouditwet, 1975 (Wet No. 66 van 1975), of van enige ander wet, word 'n bedrag van hoogstens R70 000 000 van die bedrae geld

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5 equal to the amount, as determined on the basis set forth in such agreement, of the loss, if any, sustained by the insurer in such year under policies of insurance in terms of which the insurer assumed the obligation to indemnify the owners of such policies against loss of or damage to property;

10 (b) binds the Government of the Republic to make loans or grant advances to such insurer of such amounts and on such terms and conditions as he may agree upon with the insurer; and

(c) shall have the right to appoint any officer in the public service or other person as a member of the board of directors of such insurer.

15 (2) For the purpose of this section "loss of or damage to property" means any loss of or damage to property related to or caused by—

20 (a) any act (whether on behalf of any organization, body, person or group of persons) calculated or directed to overthrow or influence any State or government, or any provincial, local or tribal authority with force, or by means of fear, terrorism or violence;

25 (b) any act which is calculated or directed to bring about loss or damage in order to further any political aim, objective or cause, or to bring about any social or economic change, or in protest against any State or government, or any provincial, local or tribal authority, or for the purpose of inspiring fear in the public, or any section thereof;

30 (c) any attempt to perform any act referred to in paragraph (a) or (b);

(d) the act of any lawfully established authority in controlling, preventing, suppressing or in any other way dealing with, any occurrence referred to in paragraph (a), (b) or (c),

35 but does not include—

(i) consequential or indirect loss or damage of any kind or description whatsoever, except loss of rent;

40 (ii) loss or damage resulting from total or partial cessation of work, or the retarding or interruption or cessation of any process or operation;

(iii) loss or damage occasioned by permanent or temporary dispossession resulting from confiscation, commandeering or requisition by any lawfully constituted authority.

45 7. (1) The Minister of Finance may, after consultation with the Minister of Defence, enter into an agreement with a registered insurer as defined in section 1 of the Insurance Act, 1943 (Act No. 27 of 1943), or with an organization representing insurers so registered, in terms of which he binds the Government of the Republic to indemnify such insurer or organization, on the terms and conditions set forth in such agreement, against losses sustained by such insurer or organization under a scheme established with the object of providing insurance on the lives of, or for benefits on the total or partial permanent disablement to perform any labour of, persons rendering service in the South African Defence Force, or in any such portion thereof as he may determine, including any auxiliary service established for the South African Defence Force.

Minister of Finance may enter into agreement with insurer to indemnify insurer against losses under certain insurance schemes.

50 (2) Notwithstanding anything to the contrary in any law contained, no stamp duty shall be payable in respect of any policy of insurance or other document issued or executed in connection with a scheme as contemplated in subsection (1).

55 8. Notwithstanding anything to the contrary contained in the Exchequer and Audit Act, 1975 (Act No. 66 of 1975), or in any other law, an amount not exceeding R70 000 000 of the amounts

Utilization of money available for purchase of shares

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dele in Suid-Afrikaanse Yster en Staal Industriële Korporasie Beperk.

wat vir die aankoop van aandele ingevolge artikel 7 van die Yster- en Staalnywerheid Wet, 1928 (Wet No. 11 van 1928), gedurende die boekjaar wat op 31 Maart 1979 eindig, beskikbaar is, aangewend vir rente en finansieringskoste ten opsigte van uitstaande lenings aangegaan of gelde opgeneem deur die Suid-Afrikaanse Yster en Staal Industriële Korporasie Beperk. 5

Wysiging van artikel 6 van Wet 92 van 1969.

9. (1) Artikel 6 van die Wet op Bantoebelasting, 1969, word hierby gewysig deur paragraaf (b) te skrap.

(2) Subartikel (1) word geag op 1 Maart 1978 in werking te getree het. 10

Invoeging van artikel 7B in Wet 33 van 1970.

10. Die volgende artikel word hierby in die Wet op Verryking van Uraan, 1970, na artikel 7A ingevoeg:

„Waarborge deur Minister ten opsigte van betalingsverpligtinge deur korporasie aangegaan. 7B. Die Minister kan, in oorleg met die Minister van Finansies en op die voorwaardes wat hy bepaal, die nakoming van 'n betalingsverpligting kragtens 'n ooreenkoms deur die korporasie aangegaan, waarborg.” 15

Invoeging van artikel 11A in Wet 66 van 1975.

11. Die volgende artikel word hierby na artikel 11 van die Skatkis- en Ouditwet, 1975, ingevoeg:

„Instelling van bedryfs- en verwante rekenings. 11A. (1) Die Tesourie kan 'n rekenpligtige beampte magtig om bedryfs- en verwante rekenings in te stel ten opsigte van dienste en goedere wat sy departement aan 'n ander departement of enige ander instelling lewer. 20

(2) Uitgawes in verband met die lewering van dienste en goedere bedoel in subartikel (1), soos deur die Tesourie bepaal, word gefinansier uit geld in die rekenings, wat— 25

(a) deur die Parlement bewillig is; 30
(b) ondanks andersluidende bepalings van hierdie Wet of enige ander wet, ter betaling van die dienste en goedere in subartikel (1) bedoel, ontvang is;

(c) verkry is uit die verkoop van oortollige en ondienlike voorrade wat in verband staan met die lewering van die onderhawige dienste of goedere; 35

(d) met die instemming van die Tesourie uit enige ander bron verkry word.

(3) Enige wins aan die einde van 'n boekjaar word in die Staatsinkomsterekening inbetaal en enige verlies word uit bewilligde geld goedgemaak.” 40

Wysiging van artikel 32 van Wet 66 van 1975.

12. Artikel 32 van die Skatkis- en Ouditwet, 1975, word hierby gewysig deur subartikel (1) deur die volgende subartikel te vervang: 45

„(1) Die Tesourie kan 'n bevoegdheid wat by artikel 31 (1) of (2) of 34 (5) aan hom verleen is, op die voorwaardes deur hom bepaal, aan 'n rekenpligtige beampte deleger.”

Wysiging van artikel 34 van Wet 66 van 1975.

13. Artikel 34 van die Skatkis- en Ouditwet, 1975, word hierby gewysig deur die volgende subartikel by te voeg: 50

„(9) Indien iemand wat ingevolge subartikel (1) gelas is om 'n bedrag te betaal, versuim om die bedrag te betaal binne die tydperk in die betrokke kennisgewing bepaal, word vir die doeleindes van artikel 26 (6) geag dat 'n skuld aan die Staat ontstaan.” 55

Wysiging van artikel 36 van Wet 66 van 1975.

14. Artikel 36 van die Skatkis- en Ouditwet, 1975, word hierby gewysig deur subartikel (1) deur die volgende subartikel te vervang:

„(1) Wanneer 'n wet vereis dat 'n Minister iets in of na oorleg met of met die instemming van die Minister van 60

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of money available for the purchase of shares in terms of section 7 of the Iron and Steel Industry Act, 1928 (Act No. 11 of 1928), during the financial year ending 31 March 1979, shall be utilized for interest and finance charges in respect of loans raised or money borrowed by the South African Iron and Steel Industrial Corporation Limited.

in South African Iron and Steel Industrial Corporation Limited.

9. (1) Section 6 of the Bantu Taxation Act, 1969, is hereby amended by the deletion of paragraph (b).

Amendment of section 6 of Act 92 of 1969.

(2) Subsection (1) shall be deemed to have come into operation on 1 March 1978.

10. The following section is hereby inserted in the Uranium Enrichment Act, 1970, after section 7A:

Insertion of section 7B in Act 33 of 1970.

“Guarantee by Minister of financial obligations incurred by corporation.”
7B. The Minister may, in consultation with the Minister of Finance and subject to such conditions as he may determine, guarantee payment of any financial obligation incurred as a result of an agreement entered into by the corporation.”

11. The following section is hereby inserted in the Exchequer and Audit Act, 1975, after section 11:

Insertion of section 11A in Act 66 of 1975.

20 “Establishment of trading and related accounts.”
11A. (1) The Treasury may authorize an accounting officer to establish trading and related accounts in respect of services and goods supplied by his department to another department or any other institution.

25 (2) Expenditure in respect of the supply of services and goods referred to in subsection (1), as determined by the Treasury, shall be financed from moneys in the accounts—

30 (a) which have been appropriated by Parliament;
 (b) which, notwithstanding anything to the contrary in this Act or any other law contained, have been received in payment of services and goods referred to in subsection (1);

35 (c) which have been obtained from the sale of redundant and unserviceable supplies related to the supply of the services and goods in question;
 (d) which have been obtained with the concurrence of the Treasury from any other source.

40 (3) Any profit at the end of a financial year shall be paid into the State Revenue Account and any loss shall be made good from appropriated moneys.”

12. Section 32 of the Exchequer and Audit Act, 1975, is hereby amended by the substitution for subsection (1) of the following subsection:

Amendment of section 32 of Act 66 of 1975.

45 “(1) The Treasury may on such conditions as it may determine, delegate to an accounting officer any power conferred upon it by section 31 (1) or (2) or 34 (5).”

13. Section 34 of the Exchequer and Audit Act, 1975, is hereby amended by the addition of the following subsection:

Amendment of section 34 of Act 66 of 1975.

50 “(9) If a person who has in terms of subsection (1) been ordered to pay an amount, fails to pay such amount within the period stipulated in the notice in question, it shall for the purposes of section 26 (6) be deemed that a debt is created to the State.”

55 14. Section 36 of the Exchequer and Audit Act, 1975, is hereby amended by the substitution for subsection (1) of the following subsection:

Amendment of section 36 of Act 66 of 1975.

“(1) Whenever a law requires a Minister to do anything in or after consultation with or with the concurrence of the

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FINANSIEWET, 1978.

Finansies moet doen, word, tensy een van die betrokke Ministers anders gelas het, bedoelde vereiste geag nagekom te gewees het indien oorlegpleging tussen die betrokke departementshoofde soos omskryf in die Staatsdienswet, 1957 (Wet No. 54 van 1957), of hul verteenwoordigers 5 plaasgevind het.”.

Wysiging van artikel 24 van Wet 11 van 1977.

15. Artikel 24 van die Konsolidasiewet op Finansiële Reëlinswette, 1977, word hierby gewysig deur subartikel (3) deur die volgende subartikel te vervang:

„(3) In hierdie artikel beteken die uitdrukking „plaaslike bestuur”—

(a) 'n munisipaliteit waarvan enige van of al die lede aangestel is ingevolge artikel 8 (5) van die Munisipale Ordonnansie, 1974 (Ordonnansie 20 van 1974), van die Kaap die Goeie Hoop; 15

(b) 'n gesondheidskomitee ingestel kragtens [artikel 123] artikels 124 en 125 van die Ordonnansie op Plaaslike Bestuur, 1939 (Ordonnansie 17 van 1939 van Transvaal), indien daar by 'n proklamasie kragtens [subartikel (3) van daardie artikel] artikel 125 (c) van die Ordonnansie bepaal word dat enige van of al die lede van so 'n gesondheidskomitee [uitsluitlik] uit amprenare van die Administrasie moet bestaan, en 'n uitdrukking waaraan in artikel 1 van die Wet op Spoorweg- en Hawediens, 1960 (Wet 22 van 1960), 'n 25 betekenis toegeskryf is, het, waar dit in hierdie artikel voorkom, dieselfde betekenis.”.

DEEL II

AANGELEENTHEDE WAT DIE SPOORWEG- EN HAWEFONDS RAAK

Besteding van surplus-inkomste van Spoorweg- en Hawefonds.

16. Die surplus-inkomste van die Spoorweg- en Hawefonds ten opsigte van die boekjaar wat op 31 Maart 1978 geëindig het, soos deur die Ouditeur-generaal gesertifiseer, word oorgedra na die fonds wat ingevolge artikel 104 van die Grondwet van die Republiek van Suid-Afrika, 1961 (Wet No. 32 van 1961), ingestel is. 35

Kort titel.

17. Hierdie Wet heet die Finansiewet, 1978.

Bylae

No. van Begrotingspos	Titel van Begrotingspos	Bedrag
		R
11	Inligting	396 560,00
37	Openbare Werke	647,89
39	Waterwese	13 197,24
40	Bosbou	992,50
		411 397,63

FINANCE ACT, 1978.

Act No. 94, 1978

Minister of Finance, such requirement shall, unless one of the Ministers concerned has otherwise directed, be deemed to have been complied with if consultation has taken place between the heads of the departments concerned as defined in the Public Service Act, 1957 (Act No. 54 of 1957), or their representatives.”.

15. Section 24 of the Finance and Financial Adjustments Acts Consolidation Act, 1977, is hereby amended by the substitution for subsection (3) of the following subsection: Amendment of section 24 of Act 11 of 1977.

10 “(3) In this section the expression ‘local authority’ means—
 (a) any municipality, any or all of the councillors of which have been appointed in terms of section 8 (5) of the Municipal Ordinance, 1974 (Ordinance 20 of 1974), of the Cape of Good Hope;
 15 (b) any health committee constituted under **[section 123]** sections 124 and 125 of the Local Government Ordinance, 1939 (Ordinance 17 of 1939 of the Transvaal), if, in terms of any proclamation under **[subsection (3) of that section]** section 125 (c) of the Ordinance it is provided that any or all of the members of such health committee shall consist **[exclusively]** of officers of the Administration,
 20 and any expression to which a meaning has been assigned in section 1 of the Railways and Harbours Service Act, 1960 (Act 22 of 1960), bears, when used in this section, the same meaning.”.

PART II

MATTERS AFFECTING THE RAILWAY AND HARBOUR FUND

16. The surplus revenue of the Railway and Harbour Fund in respect of the financial year ended on 31 March 1978, as certified by the Auditor-General, shall be credited to the fund established under section 104 of the Republic of South Africa Constitution Act, 1961 (Act No. 32 of 1961). Disposal of surplus revenue of Railway and Harbour Fund.

17. This Act shall be called the Finance Act, 1978. Short title.

Schedule

No. of Vote	Title of Vote	Amount
11	Information	R 396 560,00
37	Public Works	647,89
39	Water Affairs	13 197,24
40	Forestry	992,50
		411 397,63

