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REPUBLIEK VAN SUID-AFRIKA

STAATSKOERANT

GOVERNMENT GAZETTE

OF THE REPUBLIC OF SOUTH AFRICA

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KANTOOR VAN DIE STAATSPRESIDENT

No. 528. 9 Maart 1990

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

No. 3 van 1990: Wysigingswet op Openbare Rekenmeesters en Ouditeurs, 1990.

STATE PRESIDENT'S OFFICE

No. 528. 9 March 1990

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

No. 3 of 1990: Public Accountants' and Auditors' Amendment Act, 1990.

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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 in gevalle van onbehoorlike gedrag die publikasie van sekere addisionele inligting toe te laat.

(Afrikaanse teks deur die Staatspresident geteken.)
(Goedgekeur op 3 Maart 1990.)

DAAR WORD BEPAAL deur die Staatspresident en die Parlement 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, artikel 1 van Wet 91 van 1979, artikel 1 van Wet 48 van 1984, artikel 1 van Wet 51 van 1985, artikel 3 van Wet 9 van 1988 en artikel 1 van Wet 92 van 1988

1. Artikel 21 van die Wet op Openbare Rekenmeesters en Ouditeurs, 1951, word hierby gewysig deur subparagraaf (ii) van paragraaf *(g)* van subartikel (1) deur die volgende subparagraaf te vervang:

"(ii) om in 'n tydskrif of ander publikasie in paragraaf *(h)bis* vermeld, of in die openbare pers, die naam bekend te maak van 'n rekenmeester en ouditeur (met of sonder die naam van die firma waaraan hy verbonde is) wat soos in subparagraaf (i) bedoel, verhoor **[is]** en **[ten opsigte van wie die raad enige van die volgende strawwe opgelê het, te wete, skrapping uit die register, beperkte, tydelike of permanente onbevoegdverklaring vir registrasie of skorsing van praktyk vir 'n tydperk deur die raad bepaal]** aan onbehoorlike gedrag skuldig bevind is;".

Kort titel

2. Hierdie Wet heet die Wysigingswet op Openbare Rekenmeesters en Ouditeurs, 1990.

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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, so as to allow for certain additional information to be published in cases of improper conduct.

(Afrikaans text signed by the State President.)
(Assented to 3 March 1990.)

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

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, section 1 of Act 91 of 1979, section 1 of Act 48 of 1984, section 1 of Act 51 of 1985, section 3 of Act 9 of 1988 and section 1 of Act 92 of 1988

1. Section 21 of the Public Accountants' and Auditors' Act, 1951, is hereby amended by the substitution for subparagraph (ii) of paragraph *(g)* of subsection (1) of the following subparagraph:

"(ii) to cause to be made known in a journal or other publication referred to in paragraph *(h)bis*, or in the public press, the name of an accountant and auditor (with or without the name of the firm with which he is associated) who has been heard as contemplated in subparagraph (i) and **[in respect of whom the board has imposed any of the following punishments, namely, removal from the register, qualified, temporary or permanent disqualification for registration or suspension from practice for a period determined by the board]** found guilty of improper conduct;".

Short title

2. This Act shall be called the Public Accountants' and Auditors' Amendment Act, 1990.