



DISCUSSION PAPER 119

PROJECT 25

**STATUTORY LAW REVISION:
LEGISLATION ADMINISTERED BY THE NATIONAL TREASURY**

AUGUST 2010

**CLOSING DATE FOR COMMENTS:
31 JANUARY 2011**

ISBN: 978- 0- 621- 39738-3

INTRODUCTION

The South African Law Reform Commission (SALRC) was established by the South African Law Commission Act, 1973 (Act 19 of 1973).

The members of the SALRC are:

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Preface

This paper has been prepared to elicit responses and to serve as basis for the SALRC's further deliberations. It contains the SALRC's preliminary findings and recommendations. The views, conclusions and recommendations which follow should not be regarded as the SALRC's final views.

This paper, which includes a draft Bill proposing the repeal of redundant, obsolete and unconstitutional legislation or provisions in legislation administered by the National Treasury; is published in full so as to provide persons and bodies wishing to comment with sufficient background information to enable them to place focused submissions before the SALRC. A summary of the preliminary recommendations and questions for comment appear on page (vi). The proposed repeal Bill is contained in Annexure A. Schedule 1 of the proposed Bill consists of Acts that may be wholly repealed, and Schedule 2 identifies a specific provision or provisions in legislation that may be repealed. In addition, the SALRC has identified a number of provisions in legislation administered by the National Treasury that require amendment. These statutes will be added to the proposed Bill after the National Treasury has reviewed the proposals contained in this Discussion Paper in respect of these statutes and a consensus reached on how the amendments should be couched. Annexure C contains a list of statutes currently administered by the National Treasury, enacted between 1910 and 2004; including those recommended for repeal or amendment in this discussion paper.

The SALRC will assume that respondents agree to the SALRC quoting from or referring to comments of and attributing comments to respondents, unless representations are marked confidential. Respondents should be aware that the SALRC may in any event be required to release information contained in representations under the Promotion of Access to Information Act 2 of 2000.

Respondents are requested to submit written comment and representations to the SALRC by 31 January 2011 at the address appearing on the previous page. Comments can be sent by post or fax, but comments sent by email in electronic format are preferable.

(v)

This Discussion Paper is also available on the internet at:
www.doj.gov.za/salrc/index.htm

Any inquiries should be addressed to the Secretary of the SALRC or the SALRC official assigned to this project, Adv Fanyana Mdumbe. Contact particulars appear on page (iii).

Preliminary recommendations

1. The SALRC has been mandated with the task of revising the South African statute book with a view to identifying and recommending for repeal or amendment legislation or provisions in legislation that are inconsistent with the right to equality in the Constitution of the Republic of South Africa, 1996, redundant or obsolete. Pursuant to this mandate, the SALRC has established that there are 2 800 Acts in the statute book. Furthermore, the SALRC has identified 624 Acts as being statutes that are administered by the National Treasury. After a careful and thorough analysis of the Acts administered by the National Treasury, the SALRC proposes that

- the Acts set out in Schedule 1 of the proposed Bill contained in Annexure A be repealed for the reasons set out in Chapter 2 of this Discussion Paper; and that
- various provisions of Acts set out in Schedule 2 of the proposed Bill, found in the same Annexure referred to above, be repealed to the extent set out in that Schedule.

2. In addition, the SALRC has identified a number of provisions in legislation administered by the National Treasury that require amendment. These statutes will be added to the proposed Bill after the National Treasury has reviewed the proposals contained in this Discussion Paper and consensus reached on how these amendments should be couched. Furthermore, it is possible that some of the statutes recommended for repeal are still useful, and thus should not be repealed. Moreover, it is also possible that there are other pieces of legislation not identified as possible candidates for repeal which are of no practical utility anymore and which could be repealed. These statutes should be identified and brought to the attention of the SALRC.

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Chapter 1
Project 25: Statutory Law Revision

A. INTRODUCTION

1. Background of the investigation

1.1 The objects of the SA Law Reform Commission (SALRC) as set out in the South African Law Reform Commission Act 19 of 1973 are to do research with reference to all branches of the law of the Republic and to study and to investigate all such branches of the law in order to make recommendations for the development, improvement, modernization or reform thereof, including –

- the repeal of obsolete or unnecessary provisions;
- the removal of anomalies;
- the bringing about of uniformity in the law in force in the various parts of the Republic; and
- the consolidation or codification of any branch of the law.

1.2 In short, the SALRC is an advisory body whose aim is the renewal and improvement of the law of South Africa on a continuous basis.

1.3 Shortly after its establishment in 1973, the SALRC undertook a revision of all pre-Union legislation as part of its project 7. This resulted in the repeal of approximately 1 200 laws, ordinances and proclamations of the former Colonies and Republics. In 1981 the SALRC finalised a report on the repeal of post-Union statutes as part of its project 25 on statute law: the establishment of a permanently simplified, coherent and generally accessible statute book. This report resulted in Parliament adopting the Repeal of Laws Act, 1981 (Act No 94 of 1981) which repealed approximately 790 post-Union statutes.

1.4 In 2003 Cabinet approved that the Minister of Justice and Constitutional Development co-ordinates and mandates the SALRC to review provisions in the legislative framework that would result in discrimination as defined by section 9 of the Constitution of the Republic of South Africa, 1996 (the Constitution). This section prohibits unfair discrimination on the basis of

race, gender, sex, pregnancy, marital status, ethnic or social origin, colour, sexual orientation, age, disability, religion, conscience, belief, culture, language and birth.

1.5 In 2004 the SALRC included in its law reform programme an investigation into statutory law revision, which entails a revision of all statutes from 1910 to date. While the emphasis in the previous investigations was to identify obsolete and redundant provisions for repeal, the emphasis in the current investigation is on compliance with the Constitution, particularly section 9 thereof. All redundant and obsolete provisions identified in the course of the current investigation will also be recommended for repeal. It can be argued that purging the statute book of redundant and obsolete legislation first will facilitate the constitutional scrutiny of those statutes that remain on the statute book.

1.6 With the advent of constitutional democracy in 1994, the legislation enacted prior to that year remained in force. This has led to a situation where numerous pre-1994 provisions are constitutionally non-compliant. The matter is compounded by the fact that some of these provisions were enacted to promote and sustain the policy of apartheid. A recent provisional audit, by the SALRC, of national legislation remaining on the statute book since 1910, established that there are in the region of 2 800 individual statutes, comprising principal Acts, amendment Acts, private Acts, additional or supplementary Acts and partially repealed Acts. A substantial number of these Acts serve no useful purpose anymore, while many others still contain unconstitutional provisions that have already given rise to expensive and sometimes protracted litigation.

2. Initial investigation

1.7 In the early 2000s the SALRC and the German Agency for Technical Cooperation commissioned a study to determine the feasibility, scope and operational structure of revising the South African statute book for constitutionality, redundancy and obsolescence. The Centre for Applied Legal Studies of the University of the Witwatersrand pursued four main avenues of research in their study conducted in 2001:¹

First, a series of role-player interviews were conducted with representatives of all three tiers of government, Chapter 9 institutions, the legal profession,

¹ "Feasibility and Implementation Study on the Revision of the Statute Book" prepared by the Law & Transformation Programme of the Centre for Applied Legal Studies of the University of the Witwatersrand.

academia and civil society. These interviews revealed a high level of support for the project.

Second, an analysis of all Constitutional Court judgments until 2001 was undertaken. Schedules reflecting the nature and outcome of the cases, and the statutes impugned were compiled. The three most problematic categories of legislative provision were identified, and an analysis made of the Constitutional Court's jurisprudence in relation to each category. The three categories were: reverse onus provisions; discriminatory provisions; and provisions that infringe on the separation of powers. Guidelines summarising the Constitutional Court's jurisprudence were compiled in respect of each category.

Third, sixteen randomly selected national statutes were tested against these guidelines. The outcome of the test was then compared against a control audit that tested the same statutes against the entire Bill of Rights, excluding socio-economic rights. A comparison of the outcomes revealed that a targeted revision of the statute book, in accordance with the guidelines, produced surprisingly effective results.

Fourth, a survey of five countries (United Kingdom, Germany, Norway, Switzerland and France) was conducted. With the exception of France, all the countries have conducted or are conducting statutory revision exercises, although the motivation for and the outcomes of these exercises differ.

3. Reports of the SALRC proposing reform or the repeal of discriminatory provisions

1.8 The following reports, proposing reform of discriminatory areas of the law or the repeal of specific discriminatory provisions, were finalised by the SALRC—

- the Recognition of Customary Marriages (August 1998);
- the Review of the Marriage Act 25 of 1961 (May 2001);
- the Application of the Bill of Rights to Criminal Procedure, Criminal Law, the Law of Evidence and Sentencing (May 2001);
- Traditional courts (January 2003);
- the Recognition of Muslim marriages (July 2003);
- the Repeal of the Black Administration Act, 1927 (March 2004);
- Customary Law of Succession (March 2004); and

- Domestic Partnerships (March 2006).

4. Commencement of project

1.9 Early in 2004 the SALRC informed all national Government departments of the priority of the investigation into statutory law revision. The SALRC conducted a workshop with representatives from these departments, so as to elicit their participation in the revision process. From the outset it was clear that with the available capacity at the SALRC and in government departments, the review should, at this stage, focus on national legislation.

1.10 As mentioned previously, a provisional audit of all national legislation on the statute book — from 1910 to 2004 — was conducted by the SALRC, in July 2004. This audit determined that there are in the region of 2 800 individual statutes, comprising principal Acts, amendment Acts, private Acts, additional or supplementary Acts and partially repealed Acts. Government departments were then requested, in August 2004, to study the provisional audit of national legislation and to confirm their respective responsibilities for administering the statutes that were allocated to them. A number of statutes, however, remained unaccounted for and were not claimed by any of the departments. Consequently, the SALRC launched its own investigation in order to establish which Ministers introduced these statutes. A significant problem encountered in this regard was that some departments, which existed at the time the legislation was promulgated, no longer exist. Furthermore, it was not clear which of the current Government departments inherited the legislation administered by these “old” departments. The SALRC then grouped the remaining legislation into various categories, and submitted this information, during 2005 to those departments the SALRC believed had the responsibility for administering the remaining statutes and requested them to investigate and provide feedback.

1.11 In 2006 the SALRC once again corresponded with Government departments informing them that it wished to secure their assistance in reducing the number of obsolete or redundant pieces of legislation on our statute book. The number of statutes that each department is responsible for were set out in lists which were forwarded to them. It was pointed out to the departments that it was possible that although some of

these statutes may be redundant or obsolete, they still remain on the statute book, since they have never been repealed. In some instances, Principal Acts may have been repealed while their corresponding Amendment Acts were never listed in a Schedule to the repealing Act — thus causing the Amendment Acts, although of no legal force, to clutter up the statute book (unless, of course, they contain substantive provisions).

B. WHAT IS STATUTORY LAW REVISION?

1.12 Statutory law revision is the process of repealing statutes that are no longer of practical utility. The purpose of the revision process is to modernise and simplify the statute book, thereby reducing its size and saving the time of legal professionals and others who make use of it. This, in turn helps, to avoid unnecessary costs. Moreover, it also ensures people are not misled by obsolete laws masquerading as 'live' law. If Acts still feature in the statute book and are referred to in text-books, people reasonably assume those Acts still serve a purpose.

1.13 Legislation identified for repeal is selected on the basis that it is no longer of practical utility. Usually this is because these laws no longer have any legal effect on technical grounds - because they are spent, unnecessary or obsolete. But sometimes they are selected because, although strictly speaking they do continue to have legal effect, the purposes for which they were enacted, either no longer exist, or are currently being met by alternative means.

1.14 Provisions commonly repealed by Repeal of Laws Acts include the following: ²

- references to bodies, organisations, etc. that have been dissolved or wound up or which have otherwise ceased to serve any purpose;
- references to issues that are no longer relevant as a result of changes in social or economic conditions;
- references to Acts that have been superseded by more modern legislation or by international conventions;

² These guidelines are based on the Background notes on Statute Law Repeals compiled by the Law Commission for England and Wales available at: http://www.lawcom.gov.uk/docs/background_notes.pdf (accessed by 28 May 2009).

- references to statutory provisions (i.e. sections, schedules, orders, etc.) that have been repealed;
- repealing provisions e.g. “Section 33 is repealed/shall cease to have effect”;
- commencement provisions once the whole Act is in force;
- transitional or savings provisions that are spent;
- provisions that are self-evidently spent - e.g. a once-off statutory obligation to do something becomes spent once the required act has duly been done; and
- powers that have never been exercised over a period of many years or where any previous exercise is now spent.

1.15 The meaning of the terms *expired*, *spent*, *repealed in general terms*, *virtually repealed*, *superseded* and *obsolete* was explained by the Law Commission of India as follows:³

- Expired – that is, enactments which having been originally limited to endure only for a specified period by a distinct provision, have not been either perpetuated or kept in force by continuance, or which have merely had as their object the continuance of previous temporary enactments for periods now gone by effluxion of time;
- Spent – that is, enactments spent or exhausted in operation by the accomplishment of the purposes for which they were passed, either at the moment of their first taking effect or on the happening of some event or on the doing of some act authorised or required;
- Repealed in general terms – that is, repealed by the operation of an enactment expressed only in general terms, as distinguished from an enactment specifying the Acts which it is to operate;
- Virtually repealed – where an earlier enactment is inconsistent with, or is rendered nugatory by, a later one;
- Superseded – where a later enactment effects the same purposes as an earlier one by repetition of its terms or otherwise;

³

Law Commission of India *Ninety-Sixth Report on Repeal of Certain Obsolete Central Acts* March 1884 available at: <http://lawcommissionofindia.nic.in/51-100/Report96.pdf> accessed on 29 August 2007.

- Obsolete – where the state of things contemplated by the enactment has ceased to exist, or the enactment is of such a nature as to be no longer capable of being put in force, regard being had to the alteration of political or social circumstances.

1.16 The obsolescence of statutes tends to be a gradual process. Usually there is no single identifiable event that makes a statute obsolete, often it is simply a case of legislation being overtaken by social and economic changes. Inevitably some provisions fade away more quickly than others. These include commencement and transitory provisions and 'pump-priming' provisions (e.g. initial funding and initial appointments to a Committee or a Board) to implement the new legislation. Next to go may be subordinate legislation-making powers that are no longer needed. Then the Committee or Board established by the Act no longer meets and can be abolished.

1.17 Much statutory law revision is possible because of the general savings provisions contained in section 12(2) of the Interpretation Act 33 of 1957. This section provides that where a law repeals any other law, then unless the contrary intention appears, the repeal shall not-

- (a) revive anything not in force or existing at the time at which the repeal takes effect; or
- (b) affect the previous operation of any law so repealed or anything duly done or suffered under the law so repealed; or
- (c) affect any right, privilege, obligation or liability acquired, accrued or incurred under any law so repealed; or
- (d) affect any penalty, forfeiture or punishment incurred in respect of any offence committed against any law so repealed; or
- (e) affect any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, forfeiture or punishment as is in this subsection mentioned,

and any such investigation, legal proceeding or remedy may be instituted, continued or enforced, and any such penalty, forfeiture or punishment may be imposed, as if the repealing law had not been passed.

C. SCOPE OF THE PROJECT

1.18 This investigation then will focus not only on obsolescence or redundancy of provisions but also on the question of the constitutionality of provisions in statutes. In 2004 Cabinet agreed that the highest priority be given to reviewing provisions that would result in discrimination as defined in section 9 of the Constitution which prohibits unfair discrimination on the basis of race, gender, sex, pregnancy, marital status, ethnic and social origin, colour, sexual orientation, age, disability, religion, conscience, belief, culture, language and birth. The SALRC agrees that the project should proceed by scrutinising and revising national legislation which discriminates unfairly.⁴ It is not foreseen that the SALRC and government departments will have capacity in the foreseeable future to revise all national statutes or the entire legislative framework to determine whether they contain provisions that are inconsistent with other provisions of the Constitution.

D. ASSISTANCE BY GOVERNMENT DEPARTMENTS AND OTHER STAKEHOLDERS

1.19 In 2004 Cabinet endorsed that Departments should be requested to participate in and contribute to this investigation. Sometimes it is impossible to tell whether a provision can be repealed without factual information that is not readily ascertainable without access to 'inside' knowledge held by a Department or other organisation. Examples of this include savings or transitional provisions which are there to preserve the status quo, until an office-holder ceases to hold office or until repayment of a loan has been made. In cases like these, the repeal notes drafted by the SALRC invite the Department or organisation being consulted to supply the necessary information. Any help that can be given to fill in the gaps will be much appreciated. It is important that the departments concerned feel that they have ownership over this process and that it is not something that is being imposed upon them. This will ensure that all relevant provisions are identified and dealt with responsively and without creating unintended negative consequences.

⁴ Cathi Albertyn prepared a 'Summary of Equality jurisprudence and Guidelines for assessing the SA Statute Book for Constitutionality against section 9 of the 1996 Constitution', specifically for the SALRC in February 2006.

E. STATUTES ADMINISTERED BY THE NATIONAL TREASURY

1.20 In respect of legislation administered by the National Treasury,⁵ the SALRC identified 624 statutes as being statutes administered by the National Treasury. The SALRC has conducted an investigation to determine whether any of these statutes may be repealed as a result of redundancy, obsolescence or for being inconsistent with section 9 of the Constitution. The SALRC has focused on the Pensions (Supplementary) Acts; the Appropriation Acts and other miscellaneous Acts administered by the National Treasury. The review of the Income Tax Acts⁶, Value Added Tax Acts, the Abolition of Quitrent Acts and the Savings Bank Societies Borrowing Powers Act has already commenced. The preliminary findings and proposals for legislative reform in respect of these statutes will be published in Discussion Paper 2 for public comments and information. The SALRC has identified a number of Acts that may be wholly or partially repealed. These Acts are set out in Schedules 1 and 2 of the proposed draft Bill appended as Annexure A of this Discussion Paper. In addition, the SALRC has identified a number of provisions in legislation administered by the National Treasury that require amendment. These statutes will be added to the proposed Bill after the National Treasury has reviewed the proposals contained in this Discussion Paper and consensus reached on how these amendments should be couched. This Discussion Paper sets out the reasons why these statutes and or provisions were selected for repeal or amendment.

1.21 It is also necessary to point out right at the outset that it is possible in South African law to repeal legislation that confers rights or that create obligations. Such obligations or rights would not become unenforceable or cease to exist when the

⁵ The National Treasury is responsible for managing South Africa's national government finances. The Constitution of the Republic (Chapter 13) mandates the National Treasury to ensure transparency, accountability and sound financial controls in the management of public finances. The National Treasury's legislative mandate is also described in the Public Finance Management Act (Chapter 2) as to promote government's fiscal policy framework; to coordinate macroeconomic policy and intergovernmental financial relations; to manage the budget preparation process; to facilitate the Division of Revenue Act, which provides for an equitable distribution of nationally raised revenue between national, provincial and local government; and to monitor the implementation of provincial budgets. See <http://www.treasury.gov.za/nt/info.aspx#>

⁶ Except the Income Tax Act 23 of 1922, which has been reviewed and is recommended for repeal in this paper.

legislation is repealed. Section 12(2) of the Interpretation Act, referred to above, dealing with the effects of repeal, expressly deals with this aspect. This provision is particularly significant in respect of legislation administered by the National Treasury because they confer rights and create obligations, for example, the Pensions (Supplementary) Acts.

F. CONSULTATION WITH THE NATIONAL TREASURY

1.22 As stated above, the SALRC has reviewed a number of statutes administered by the National Treasury. In June 2008 and in accordance with its policy to consult widely and to involve the Department likely to be affected by the proposals made, the SALRC developed and submitted to the National Treasury a consultation paper explaining the background to statutory law revision, setting out the guidelines utilised by the SALRC to test the constitutionality and redundancy of statutes administered by the National Treasury and provided detailed findings and proposals for legislative reform in respect of legislation found wanting; appended a draft repeal Bill setting out legislation which needed to be repealed and the extent of such repeal and invited the National Treasury to peruse the preliminary findings, proposals and questions for comment and submit comments to the SALRC. The National Treasury has engaged internally with the various entities that fall under its auspices in respect of the preliminary findings and proposals set out in the consultation paper.

1.23 In June 2010, the National Treasury submitted comments to the SALRC. In a nutshell, the National Treasury is of the view that, although past legislation such as Appropriation Acts; Additional Appropriation Acts; Part Appropriation Acts; Post Office, Railways and Harbours Appropriation Acts; and the various Finance Act, may technically be redundant, they form a legislative historical record which may be necessary to retain. The National Treasury concedes that while it is possible that the obligations created by these enactments may be fulfilled and these statutes may thus be considered as being spent, it is however of the view that they should not be repealed as they constitute the legislative authority for the spending actions of government that remains part of the state's inherited financial legacy. This legacy, according to the National Treasury, is the basis upon which subsequent Finance and Appropriation Acts build. Furthermore, the National Treasury submits that this legislation must be retained for the purposes of ongoing financial accountability, transparency and continuity.

1.24 The proposal that the Appropriation Acts and other statutes identified by the SALRC as being obsolete or redundant be repealed is not novel. In the late 1970s, the SALRC conducted a similar investigation which culminated in the enactment of the Repeal of Laws Act 94 of 1981. This Act repealed, among other statutes, a number of Appropriation Acts, Part Appropriation Acts, Additional Appropriation and Railways and Harbours Appropriation Acts enacted between 1910 and 1979. In the light of this precedent, the SALRC is of the view similar statutes enacted between 1910 and 2004 can also be repealed, provided they no longer serve any practical utility.

CHAPTER 2

REASONS FOR THE PROPOSED REPEALS OR AMENDMENTS

A. INTRODUCTION

2.1 The SALRC has prepared a draft Bill entitled the Repeal of Laws Bill (National Treasury) which, if enacted, will repeal legislation administered by the National Treasury which is considered redundant, obsolete or inconsistent with section 9 (the equality provision) of the Constitution of the Republic of South Africa, 1996 (the Constitution). Schedule 1 to the draft Bill contains various statutes identified by the SALRC as possible candidates for repeal.⁷ This Chapter contains reasons why these statutes may be repealed.

B. LEGISLATION RECOMMENDED FOR REPEAL OR AMENDMENT

1. PART 1: PENSIONS (SUPPLEMENTARY) ACTS

(a) General

2.2 The National Treasury is currently responsible for the administration of 86 Pensions (Supplementary) Acts. Eighty-four of these Acts were enacted before 1994, and two in 2003.⁸ The Pensions (Supplementary) Acts enacted between 1913 and 1979, owe their existence to section 74 of the Public Service and Pensions Act 29 of 1912.⁹

⁷ **NB. Schedule 2 of the proposed repeal Bill will be finalised after the National Treasury and other organs of state likely to be affected by the legislative proposals have considered and commented to this Discussion Paper.**

⁸ These are the Pensions (Supplementary) Act 8 of 2003 and the Pensions Second (Supplementary) Act 39 of 2003.

⁹ This provision reads: "74. From and after the date of commencement of this Act –

- (a) the grant of an increased pension, annuity, or gratuity in respect of former employment in the Public Service or in the public or civil service of any part of South Africa included in the Union;
- (b) the alteration of any condition, and the condonation of a breach of any condition, upon which any such pension, annuity, or gratuity, is by law earned or to be earned;
- (c) any increase whatever of benefits or privileges in respect of any such pension, annuity, or gratuity,

shall not be lawful, unless the same be sanctioned –

- (i) in respect of persons who became officers in the Public Service by reason of section *one hundred and forty* of the South Africa Act, 1909, by the law governing pensions in the Colony in which they were serving on the thirtieth day of May, 1910; and
- (ii) in respect of persons appointed to the Public Service after that day, by this Act;

Although this Act was later repealed by the General Pensions Act 29 of 1979, 14 Pensions (Supplementary) Acts were enacted between 1980 and 1993. The 2003 Acts were enacted pursuant to section 213(2) of the 1996 Constitution which provides that money may be withdrawn from the National Revenue Fund only in terms of an Act of Parliament.

2.3 It is clear that these Acts were enacted to award pensions, grants, gratuities and other pensionable benefits to deserving individuals who would otherwise not have qualified for such benefits in terms of legislation dealing with the award of such benefits. This view is bolstered by the inclusion of a provision in these statutes that:

“Notwithstanding anything to the contrary in any law contained, it shall be lawful to award to persons mentioned in the Schedule to this Act, the pension, grant, gratuity or other pensionable benefit specified in the said Schedule, in respect of each such person”.¹⁰

(b) Pensions (Supplementary) Acts recommended for repeal

2.4 The SALRC has identified a number of the Pensions (Supplementary) Acts as possible candidates for repeal. These are the Pensions (Supplementary) Acts 36 of 1913, 37 of 1914, 25 of 1915, 45 of 1916, 27 of 1918, 44 of 1919, 39 of 1920, **37 of 1921**, 39 of 1922, 33 of 1923, 37 of 1924, 44 of 1925, 41 of 1926, 32 of 1927, 20 of 1928, 28 of 1929, 33 of 1930, 33 of 1931, 30 of 1932, 24 of 1933, 65 of 1934, 54 of 1935, 26 of 1936, 49 of 1937, 7 of 1938, 40 of 1939, 28 of 1940, 32 of 1941, 43 of 1942, 32 of 1943, 43 of 1944, 42 of 1945, 56 of 1946, 47 of 1947, 24 of 1948, 46 of 1949, 32 of 1950, 48 of 1951, 57 of 1952, 46 of 1953, 53 of 1954, 66 of 1955, 67 of 1956, 80 of 1957, 15 of 1958, 68 of 1959, 67 of 1960, 65 of 1961, 82 of 1962, 94 of 1963, 83 of 1964, 100 of 1965, 60 of 1966, 93 of 1967, 84 of 1968, 100 of 1969, 95 of 1970, 94 of 1971, 98 of 1972, 75 of 1973, 78 of 1974, 68 of 1975, 116 of 1977, 106 of 1978, 106 of 1979, 93 of 1980, 115 of 1981, 106 of 1982, 97 of 1983, 124 of 1984, 100 of 1985, 102

or in respect of either of such classes of persons, unless the grant, the alteration, the condonation of breach or the increase of benefits or privileges be sanctioned by an Act of Parliament which specifically prescribes the grant, condonation, or increase and the person in whose favour the same is sanctioned.

¹⁰ The provision of section *sixty-two* of the South Africa Act, 1909, shall apply in respect of any Bill for such an Act.
In most Pensions (Supplementary) Acts this provision is found in section 1. This provision is then followed by the provision containing the short title.

of 1986 (House of Assembly), 109 of 1986, 89 of 1987, 32 of 1989, 118 of 1990, 133 of 1991, 138 of 1992, 128 of 1993; and the Second Pensions (Supplementary) Acts 42 of 1926, 21 of 1938, 46 of 1948, 47 of 1958, 111 of 1983, and 86 of 1989.

2.5 The SALRC is of the view that these Acts may be repealed for the following reasons:

- Some of these Acts have been rendered nugatory by the passage of time. For example, Act 36 of 1913 came into operation 93 years ago, and sought, amongst other things, to condone breaks in the service of certain specified employees that occurred between 1876 and 1912. Acts such as this one are no doubt obsolete and may be repealed.
- Some items or provisions contained in the Schedules to some of these statutes have expired. For example, item 12 contained in the Schedule to Act 44 of 1919 awarded £1 5s per month to a widow for a period of two years. Item 13 awarded £36 per annum to a widow on behalf of her minor children, with effect from April 1919, for a period of three years. These provisions have expired.
- Some items or provisions contained in some of these Acts are now spent and can no longer be used. A study of these Acts reveal that a number of provisions contained in these statutes condoned breaks in the service of certain employees; awarded benefits to specified individuals for specific period; increased pension awarded to some beneficiaries; provided that certain people who lost their limbs, be provided with artificial limbs (see for example, Act 65 of 1934); and awarded compensation to people who got injured during the Anglo-Boer War, and so on. If these obligations have been met, these provisions or items are now spent and may be repealed.
- Furthermore, it is doubtful whether the beneficiaries mentioned in some of these statutes are still alive or whether payments are still being made pursuant to these statutes.

2.6 It is possible that some of the statutes recommended for repeal under this heading are still useful, or that there are statutes not included above which no longer serve any purpose. These statutes should be identified and brought to the attention of

the SALRC. The SALRC is not certain whether the the Pensions (Supplementary) Acts promulgated in the 1980s and early 1990s have become spent. The SALRC will be guided by the National Treasury and other organs of state in this regard. The SALRC is of the view that if payments in terms of any of these Acts have ceased, then the Act concerned may be repealed as being unnecessary. However, if the beneficiaries are still alive, the SALRC would recommend that the Act concerned be retained in the statute book.

2.7 Furthermore, the SALRC would like to add that, although these statutes created rights and obligations, their repeal will not affect the rights and obligations that came into being as a result of the enactment of these Acts. This conclusion is based on section 12(2)(c) of the Interpretation Act 33 of 1957 which provides that where a law repeals any other law, then unless the contrary intention appears, the repeal shall not affect any right, privilege, obligation or liability acquired, accrued or incurred under the law so repealed.

2.8 Each of these Acts have been summarised in Annexure B to give the reader an idea of what each entails. It should, however, be pointed out right from the outset that the Schedules to some of these Acts contain more than hundred and fifty items, and as a result it was not expedient to include every item in these summaries.

2. PART 2: APPROPRIATION ACTS

(a) General

2.9 The SALRC has also identified a number of Appropriation Acts; Additional Appropriation Acts; Part Appropriation Acts; Appropriation Adjustment Acts; Railways and Harbours Appropriation Acts; Railways and Harbours Additional Appropriation Acts; Post Office Appropriation Acts; Post Office Part Appropriation Acts; Additional Post Office Appropriation Acts; Transport Services Appropriation Acts; Transport Services Part Appropriation Act; Transport Services Additional Appropriation Acts as possible candidates for repeal.

(b) Appropriation Acts recommended for repeal

(i) Appropriation Acts

2.10 The Appropriation Acts recommended for repeal under this heading are Act 120 of 1979, Act 103 of 1980, Act 109 of 1981, Act 95 of 1982; Act 98 of 1983 , Act 98 of 1984, Act 62 of 1985 (Appropriation Act for the Administration: House of Delegates, 1985), Act 63 of 1985 (Appropriation Act of the Administration: House of Assembly, 1985), Act 66 of 1985 (Appropriation Act of the Administration: House of Representatives, 1985), Act 73 of 1985; Act 55 of 1986 (Appropriation Act (House of Delegates), 1986), Act 61 of 1986 (Appropriation Act (House of Representatives), 1986), Act 63 of 1986 (Appropriation Act, 1986), Act 39 of 1987 (Appropriation Act (House of Representatives), 1987), Act 49 of 1987 (Appropriation Act (House of Assembly), 1987), Act 77 of 1987 (Appropriation Act (House of Delegates), 1987), Act 83 of 1987, Act 58 of 1988 (Appropriation Act (House of Representatives), 1988), Act 61 of 1988 (Appropriation Act (House of Delegates), 1988), Act 62 of 1988 (Appropriation Act (House of Assembly), 1988), Act 79 of 1988, Act 67 of 1989, Act 81 of 1989 (Appropriation Act (House of Assembly), 1989), Act 82 of 1989 (Appropriation Act (House of Representatives), 1989), Act 83 of 1989 (Appropriation Act: House of Delegates), 1989), Act 57 of 1990 (House of Assembly); Act 58 of 1990 (Appropriation Act: House of Delegates); Act 93 of 1990; Act 103 of 1990 (Appropriation Act: House of Representatives); Act 91 of 1991 (Appropriation Act (House of Assembly), 1991), Act 92 of 1991 (Appropriation Act

(House of Representatives), 1991), Act 93 of 1991 (Appropriation Act (House of Delegates), 1991), Act 132 of 1991, Act 72 of 1993 (Appropriation Act (House of Assembly), 1992), Act 73 of 1992 (Appropriation Act (House of Representatives), 1992), Act 74 of 1992 (Appropriation Act (House of Delegates), 1992), Act 95 of 1992, Act 74 of 1993 (Appropriation Act (House of Representatives), 1993), Act 75 of 1993 (Appropriation Act (House of Delegates), 1993) Act 77 of 1993 (Appropriation Act (House of Assembly), 1993; 16 of 1994; 42 of 1995; and Act 41 of 1996; Act 29 of 1997; Act 29 of 1998; Act 31 of 1999; Act 23 of 2000; Act 18 of 2001; Act 29 of 2002; and Act 18 of 2003.

(ii) Additional Appropriation Acts

2.11 Additional Appropriation Acts recommended for repeal here are Acts 15 of 1979; 1 of 1980; 37 of 1981; 46 of 1982; 15 of 1983; 28 of 1984; 32 of 1985; 33 of 1985 (Additional Appropriation Act of the Administration: House of Assembly, 1985); 34 of 1985 (Additional Appropriation Act of the Administration: House of Representatives, 1985); 35 of 1985 (Additional Appropriation Act for the Administration: House of Delegates, 1985); 17 of 1986; 19 of 1986 (Additional Appropriation Act (House of Representatives), 1986); 20 of 1986 (Additional Appropriation Act (House of Delegates), 1986); 21 of 1986 (Additional Appropriation Act: House of Assembly, 1986); 13 of 1987 (Additional Appropriation Act (House of Delegates), 1987); 14 of 1987 (Additional Appropriation Act, 1987); 19 of 1987 (Additional Appropriation Act (House of Representatives), 1987); 22 of 1987 (Additional Appropriation Act (House of Assembly), 1987); 15 of 1988; 16 of 1988 (Additional Appropriation Act (House of Representatives), 1988); 17 of 1988 (Additional Appropriation Act (House of Delegates), 1988); 18 of 1988 (Additional Appropriation Act (House of Assembly), 1988); 5 of 1989; 15 of 1989 (Additional Appropriation Act (House of Representatives), 1989); 16 of 1989 (Additional Appropriation Act (House of Delegates, 1989)); 17 of 1989 (Additional Appropriation Act (House of Assembly), 1989); 6 of 1990; 19 of 1990 (Additional Appropriation Act: House of Assembly); 20 of 1990 (Additional Appropriation Act: House of Representatives); 21 of 1990 (Additional Appropriation Act: House of Delegates); 26 of 1991; 31 of 1991 (Additional Appropriation Act (House of Assembly), 1991); Act 32 of 1991 (Additional Appropriation Act (House of Representatives), 1991); 33 of 1991 (Additional Appropriation Act (House of Delegates), 1991); 24 of 1992 (Additional Appropriation Act

(House of Assembly), 1992); 25 of 1992 (Additional Appropriation Act (House of Representatives), 1992); 26 of 1992 (Additional Appropriation Act (House of Delegates), 1992); 28 of 1992; Act 1 of 1993; 24 of 1993 (Additional Appropriation Act (House of Assembly), 1993); 25 of 1993 (Additional Appropriation Act (House of Representatives), 1993); and 26 of 1993 (Additional Appropriation Act (House of Delegates), 1993).

(iii) Part Appropriation Acts

2.12 The Acts recommended for repeal under this heading are Act 8 of 1937; Act 28 of 1979; Act 10 of 1980; Act 39 of 1981; Act 41 of 1982; Act 14 of 1983; Act 24 of 1984; Act 22 of 1985 (Part Appropriation Act of the Administration: House of Assembly, 1985); Act 23 of 1985 (Part Appropriation Act of the Administration: House of Representative); Part Appropriation Act of the Administration: House of Delegates 25 of 1985; Act 37 of 1985; Act 6 of 1986; Act 13 of 1986 (Part Appropriation Act (House of Assembly), 1986); Act 14 of 1986 (Part Appropriation Act (House of Representatives), 1986); Act 15 of 1986 (Part Appropriation Act (House of Delegates), 1986); Act 5 of 1987; Act 10 of 1987 (Part Appropriation Act (House of Assembly), 1987); Act 11 of 1987 (Part Appropriation Act (House of Representatives), 1987); Act 12 of 1987 (Part Appropriation Act (House of Delegates), 1987); Act 4 of 1988; Act 6 of 1988 (Part Appropriation Act (House of Representatives), 1988); Act 7 of 1988 (Part Appropriation Act (House of Delegates), 1988) Act 1 of 1989; Act 10 of 1989 (Part Appropriation Act (House of Assembly), 1989); Act 11 of 1989 (Part Appropriation Act (House of Representatives), 1989); Act 12 of 1989 (Part Appropriation Act (House of Delegates), 1989); Act 1 of 1990; Act 7 of 1990 (Part Appropriation Act: House of Representatives); Act 8 of 1990 (Part Appropriation Act: House of Assembly); Act 11 of 1990 (Part Appropriation Act: House of Delegates); Act 27 of 1991 (Part Appropriation Act , 1991); Act 28 of 1991 (Part Appropriation Act (House of Assembly), 1991); Act 29 of 1991 (Part Appropriation Act (House of Representatives), 1991); Act 30 of 1991 (Part Appropriation Act (House of Delegates), 1991); Act 27 of 1992; Act 30 of 1992 (Part Appropriation Act (House of Assembly); Act 31 of 1992 (Part Appropriation Act (House of Representatives), 1992); and Act 32 of 1992 (Part Appropriation Act (House of Delegates), 1992).

(iv) Adjustments Appropriation Acts

2.13 The Adjustments Appropriation Acts were enacted to make provision for the appropriation of additional amounts of money for the requirements of the Administration. The wording used in these Acts is also similar to that used by the legislature in Additional Appropriation Acts and since these statutes were enacted for a particular financial year, their operation has been exhausted and are thus recommended for repeal. These pieces of legislation are Act 160 of 1993; Act 164 of 1993 (House of Assembly); Act 165 of 1993 (Adjustment Estimate Act (House of Delegates) which, despite a slightly different name, also appropriated an additional amount of money for the requirements of the Administration; and Act 167 of 1993; Act 1 of 1995; and Act 1 of 1996; Act 3 of 1998; Second Adjustments Appropriation Act 129 of 1998; Act 51 of 1999; the Second Adjustments Appropriation Act 52 of 1999; the Second Adjustments Appropriation Act 55 of 2000; Act 59 of 2001; Act 73 of 2002; and Act 37 of 2003.

(v) Post Office, Railways and Harbours and Transport Services Appropriation Acts

2.14 The Acts recommended for repeal under this heading are: the Railways and Harbours Additional Appropriation Act 4 of 1979; the Post Office Additional Appropriation Act 22 of 1979; the Railways and Harbours Appropriation Act 27 of 1979; the Post Office Appropriation Act 33 of 1979; the Railways and Harbours Additional Appropriation Act 14 of 1980; the Railways and Harbours Appropriation Act 17 of 1980; the Post Office Appropriation Act 18 of 1980; the Railways and Harbours Additional Appropriation Act 34 of 1981; the Railways and Harbours Part Appropriation Act 49 of 1981; the Post Office Part Appropriation Act 50 of 1981; the Post Office Appropriation Act 74 of 1981; the Railways and Harbours Appropriation Act 80 of 1981; the Transport Services Additional Appropriation Act 24 of 1982; the Transport Services Appropriation Act 54 of 1982; the Post Office Appropriation Act 57 of 1982; the Transport Services Additional Appropriation Act 7 of 1983; the Additional Post Office Appropriation Act 11 of 1983; the Transport Services Appropriation Act 22 of 1983; the Post Office Appropriation Act 26 of 1983; the Additional Post Office Appropriation Act 22 of 1984; the Transport Services Appropriation Act 34 of 1984; the Post Office Appropriation Act 41 of 1984; the Transport Services Appropriation Act 38 of 1985; the Post Office Appropriation Act 40 of 1985; the Additional Post Office Appropriation Act 16 of 1986; the Transport Services

Appropriation Act 26 of 1986; the Post Office Appropriation Act 28 of 1986; the Transport Services Part Appropriation Act 7 of 1987; the Post Office Part Appropriation Act 15 of 1987; the Post Office Appropriation Act 28 of 1987; the Transport Services Appropriation Act 30 of 1987; the Transport Services Appropriation Act 23 of 1988; the Post Office Appropriation Act 34 of 1988; the Additional Post Office Appropriation Act 2 of 1989; the Transport Services Additional Appropriation Act 4 of 1989; the Transport Services Appropriation Act 28 of 1989; the Post Office Appropriation Act 38 of 1989; the Additional Post Office Appropriation Act 2 of 1990; the Transport Services Additional Appropriation Act 4 of 1990; the Post Office Appropriation Act 22 of 1990; the Post Office Appropriation Act 35 of 1991; the Post Office Appropriation Act 35 of 1993; the Post Office Appropriation Act 11 of 1994; the Additional Post Office Appropriation Act 4 of 1995; the Post Office Appropriation Act 17 of 1995; and the Post Office Appropriation Act 30 of 1996.

(c) Reasons for the proposed repeals

2.15 Each of the Acts referred to in the preceding paragraphs appropriated money for the requirements of the State, former provinces, or a department of state. A distinctive feature of these Acts is that their long title specifies financial year or years to which the Act applies, and in some instances the amount of money that may be appropriated. Unlike the Division of Revenue Acts, which provide for the equitable division of revenue among national, provincial and local spheres of government¹¹, these Acts do not contain a section repealing earlier Appropriation Acts, with the result that although they can no longer be applied, they remain in the statute book. Furthermore, the Repeal of Laws Act 94 of 1981 repealed quite a significant number of similar Acts enacted between 1910 and 1978. As shown above, the legislature has since then promulgated a number of Appropriation Acts. The SALRC is of the view that all the Acts listed above may be repealed because they are:

- spent (that is, the purpose for which these Acts were enacted has been accomplished),

¹¹ See for example, section 49(1) of the Division of Revenue Act 2 of 2006 which provides for the repeal of the Division of Revenue Act, 2005 (Act No. 1 of 2005).

- have expired (these Acts were only enacted to endure only for a specified period),
- have been virtually repealed (each of these statutes has been rendered nugatory by a later one); and
- obsolete (some of the institution referred to in some of these Acts no longer exist).

3. PART 3: MISCELLANEOUS ACTS RECOMMENDED FOR REPEAL

(a) Special Taxation Amendment Acts

(i) Special Taxation Amendment Act 54 of 1946

2.16 The purpose of the Special Taxation Amendment Act 54 of 1946 (“this Act”) was to amend three Acts namely, the Income Tax Act of 1940, the Special Taxation Act of 1942 and the Special Taxation Act of 1944 and to repeal laws relating to the levy of gold mines special contribution, the new motor car sales tax, the personal and savings fund levy and the railway passengers’ tax.¹²

2.17 This Act originally had eighteen sections and a Schedule. Sections 1 to 12 were repealed by the Special Taxation Amendment Act 29 of 1947. The remaining substantive provisions; section 13 substituted section 2 of the Special Taxation Act 39 of 1944; and sections 14 to 16 amended various provisions of the same Act. The Special Taxation Act 39 of 1944 was repealed by the Repeal of Laws Act 94 of 1981. Therefore, the principal Act affected by these amendments no longer exists. As a result, this Act does not serve any useful purpose any more. The SALRC recommends that this Act be repealed.

(ii) Special Taxation Amendment Act 29 of 1947

2.18 This Act originally had six sections. Section 1 was repealed by section 7 of the Income Tax Act 64 of 1951. Sections 2 and 3 sought to amend sections 2 and 9 respectively of the Special Taxation Act 39 of 1944. Section 4 deals with laws repealed and the effect of such repeal. Section 5 deals with the payments to and from loan account. Section 6 contains the short title. This is followed by the Schedule. The Special Taxation Act of 1944 amended by sections 2 and 3 of this Act (Act 29 of 1947) was repealed by the Repeal of Laws Act 94 of 1981. This, in itself renders the Act unnecessary. However, this Act also partially repealed a number of Acts specified in the Schedule to the Act. With the exception of the Special Taxation Amendment Act 54 of 1946, all the Acts listed in the Schedule have been repealed. As far as the Special Taxation Amendment Act 54 of 1946 is concerned, this Act provided that Chapter I and II would cease to exist on the first day of July 1946 and Chapter III on the first day of

¹² See the long title.

March 1947. These provisions became spent on the dates specified and no longer serve any useful purpose. This Act may be repealed in its entirety.

(iii) Special Taxation Amendment Act 38 of 1948

2.19 The Special Taxation Amendment Act 38 of 1948 (“this Act”) contains two sections only. Section 1 of this Act substituted section 1 of the Special Taxation Act 39 of 1944, and section 2 effected amendments to section 2 of the same Act. As stated above, the Special Taxation Act 39 of 1944 was repealed by the Repeal of Laws Act 94 of 1981. As a result these amendments no longer have any practical utility. The SALRC recommends that this Act be repealed.

(b) Revenue Laws Amendment Acts

(i) Revenue Laws Amendment Act 71 of 1961

2.20 The long title of this Act lists a number of Acts sought to be amended by it, namely the Stamp Duties 30 of 1911; the Licenses Consolidation Act 32 of 1925; the Licenses Amendment Act 26 of 1927; the Estate Duty Act 45 of 1955; and the Cinematograph Films Tax Act 56 of 1960. All these Acts, except the Estate Duty Act of 1955 have been repealed by some or other Act.¹³ The SALRC recommends that the long title be amended by deleting reference to the Acts mentioned above.

(ii) Revenue Laws Amendment Act 70 of 1963

2.21 Part of the long title, and section 1 of the Revenue Laws Amendment Act 70 of 1963 (this Act) provides that “Any reference in any law or document to the Commissioner for Inland Revenue shall be construed as a reference to the person who, in terms of the Public Service Act, 1957 (Act 54 of 1957), is for the time being the head of the Department of Inland Revenue.

2.22 The Public Service Act 54 of 1957 was repealed by the Public Service Act 111 of 1984 and reference to it in this Act is misleading. The SALRC recommends that

¹³ See Acts 44 of 1962, 59 of 1962 and 57 of 1982.

reference to the Public Service Act of 1957 in this Act be deleted or that this Act be amended.

(iii) Revenue Laws Amendment Act 77 of 1964

2.23 Section 1 (a) of this Act deleted the word “Commissioner” in the definition section of the Transfer Duty Act 40 of 1949. This word was once again inserted by section 4 (1) (a) of the Revenue Laws Amendment Act 106 of 1980. Subsection (b) of section 1 of this Act inserted the word “Secretary” to the definition section of Act 40 of 1949. The definition of “Secretary” was later deleted by section 4(1)(c) of Act 106 of 1980 referred to above. Section 1 of this Act serves no useful purpose anymore and may be repealed.

2.24 Section 3(b) of this Act amended subsection (5) of section 9 of the Transfer Duty Act of 1949. The subsection affected by this amendment was deleted by the Taxation Laws Amendment Act 136 of 1992. As a result of this amendment, this section has ceased to have any useful purpose and may be repealed.

2.25 Section 8(a) and (b) of this Act amended section 3(3)(c) of the Estate Duty Act 45 of 1955. The subsection affected by this amendment was deleted by section 9(1)(a) of the Taxation Laws Amendment Act 87 of 1988, rendering section 8(a) and (b) of this Act redundant. Section 8(c) of this Act amended section 3(4) of the Estate Duty Act of 1955. Section 3(4) was deleted by section 7(b) of the Taxation Laws Amendment Act 97 of 1993. Therefore, section 8(c) of this Act does not serve any useful purpose anymore, and may be repealed.

2.26 Section 9(1)(a) of this Act amended section 4 of the Estate Duty Act of 1955 by substituting paragraphs (k) and (l) respectively. Both these paragraphs were deleted by the Taxation Laws Amendment Act 87 of 1988. Subsection (2) of section 9 provides that amendments effected by paragraph (a) referred to above shall apply in respect of any person who dies or died after 16 March 1964. This subsection is clearly ancillary to subsection (1). The SALRC recommends that section 9(1)(a) and (2) of this Act be repealed.

2.27 Paragraph (b) of section 16 of the Estate Duty Act of 1955 amended by section 11 of this Act was deleted by the Taxation Laws Amendment Act 87 of 1988. As a result the amendment effected by section 11 no longer serves any useful purpose and may be repealed.

2.28 One of the Acts amended by this Act was the Licenses Act 44 of 1962. The Licenses Act 44 of 1963 was repealed by a number of Ordinances, namely Ordinance 19/1972 (Cape); Ordinance 8/1972(OFS); Ordinance 11/1973 (Natal); and Ordinance 19/1974 (Tvl). For this reason, the SALRC recommends that reference to this Act in the long title be deleted and that sections 16, 17 and 18 of this Act which purported to effect amendments to the provisions of Act 44 of 1962 be repealed because that Act no longer exist.

(iv) Revenue Laws Amendment Act 81 of 1965

2.29 Section 3(1)(b) and (c) of this Act amended section 4 of the Estate Duty Act 45 of 1955 by substituting paragraphs (k) and (l) respectively. Section 3(2) of this Act is ancillary to subsection (1) in that it provides that the amendment effected by paragraph (b) in subsection (1) shall apply in respect of an estate of any person who dies or died on or after the twenty-fourth day of March 1965, and that the amendment effected by paragraph (c) of that subsection shall apply in respect of the estate of any person who died on or after the first day of February 1965.

2.30 Both these paragraphs of the Estate Duty Act of 1955 amended by section 3(1)(b) and (c) of this Act were deleted by section 10(1)(b) and (c) of the Taxation Laws Amendment Act 87 of 1988 respectively. Therefore, amendments introduced by this Act have redundant. The SALRC recommends that section 3(1)(b), (c) and 3(2) of this Act be repealed.

(v) Revenue Laws Amendment Act 56 of 1966

2.31 The purpose of this Act was to effect amendments, amongst others, to the Transfer Duty Act 40 of 1949. To that end, section 1 of this Act amended section 2 of the Transfer Duty Act of 1955 by substituting subsection (2). This subsection was deleted by section 3 (1) (b) of Revenue Laws Amendment Act 88 of 1974. Although subsection (2)

of section two of the Transfer Duty Act was later inserted by section 1 of the Revenue Laws Amendment Act 31 of 2005, this insertion did not revive subsection (2) introduced by this Act. As a result, the amendment introduced by section 1 has no useful purpose anymore, and may be repealed.

(vi) Revenue Laws Amendment Act 94 of 1967

2.32 According to its long title, the Revenue Laws Amendment Act 94 of 1967 (“this Act”) was enacted to amend certain provisions of the Companies Act of 1926, Estate Duty Act of 1955, and the Stamp duties Act of 1962. Furthermore, this Act contained four sections. The Companies Act of 1926 purportedly amended by this Act was repealed by the Companies Act 61 of 1973, and the Stamp Duties Act of 1962 was repealed by the Unemployment Insurance Act 30 of 1966. It is therefore not surprising that sections 1 and 3 and 4 of this Act was repealed by sections 442 of Act 61 of 1973 and 34(1) of the Stamp Duties Act 77 of 1968 respectively.

2.33 The remaining section, section 2 effected amendments to section 4 of the Estate Duty Act 45 of 1955, which is still in force, by substituting paragraph (k) of section 4 in that Act (45 of 1955). Section 2(1)(a) of this Act substituted paragraph (k) of section 4 of the Estate Duty Act; and section 2(1)(b) substituted paragraph (l) of section the same section. The paragraphs referred to above were deleted by sections 10(1)(a) and 10(1)(c) of the Taxation Laws Amendment Act 87 of 1988. Subsection (2) of section 2 of this Act is ancillary to subsection (1) and merely states that amendments affected by subsection (1) shall apply in respect of the estate of any person who dies or died on or after the twenty-third day of March 1967. Therefore, the amendments effected by this Act longer exist and the SALRC recommends that the entire Act be repealed.

(vii) Revenue Laws Amendment Act 103 of 1969

2.34 It is apparent from the long title of the Revenue Laws Amendment Act 103 of 1969 (“this Act”) that its purpose was to effect amendments to various provisions of the Marketable Securities Tax Act 32 of 1948, the Transfer Duty of 1949, the Diamond Export Duty Act of 1957, and the Cinematography Films Tax Act of 1960. The Marketable Securities Tax Act was repealed by the Revenue Laws Amendment Act 45 of 2003. The Diamond Export Duty Act was repealed by the Diamonds Act 56 of 1983. And lastly, the Cinematography Films Tax Act was repealed by the Revenue Laws

Amendment Act 87 of 1982. The only Act mentioned in the long title of this Act that is still in force is the Transfer Duty Act of 1949.

2.35 This Act contained 30 sections and a Schedule repealing certain laws of the former Territory of South West Africa. Sections 1 to 4 purported to amend various provisions of the Marketable Securities Tax Act. These amendments no longer serve any useful purpose because the Act that they amended no longer exists. The SALRC suggests that they be deleted or repealed.

2.36 Section 7 introduced amendments to section 9 of the Transfer Duty Act of 1949. Some of these are now obsolete. The first one is paragraph (c) of this section which amended section 5(b)(i) of the Transfer Duty Act. This section (section 5(b)(i)) was deleted by section 4(1)(b) of the Taxation Laws Amendment Act 136 of 1992. Subsection (10) of section 9 of the Transfer Duty Act of 1949, added by paragraph (f) of this section was also deleted, by section 4(1)(i) of the Taxation Laws Amendment Act 87 of 1988.

2.37 Section 9 inserted section 21A in the Transfer Duty Act. This section (section 21A) was repealed by section 6 of the Taxation Laws Amendment Act 87 of 1988.

2.38 Section 16 amended section 1 of the Stamp Duties Act 77 of 1968, by, inter alia, inserting the definition of “policy or certificate of marine insurance”. This definition was later deleted by section 5(1) of the Taxation Laws Amendment Act 136 of 1991. Paragraphs (d) and (e) of the same section inserted the definition of “Republic” and “territory” respectively. These definitions were later deleted by the Taxation Laws Amendment Act 87 of 1988.

2.39 Section 17 of this Act also amended section 4(1) of the Stamp Duties Act. Paragraph (c) of this section substituted paragraph (e) of section 4(1) of the Stamp Duties Act. This paragraph was deleted by section 4(1)(b) of the Taxation Laws Amendment Act 69 of 1989.

2.40 Section 19 of this Act amended section 22(4) of the Stamp Duties Act. This section (section 22) was deleted by section 97 of the Revenue Laws Amendment Act 31 of 2005.

2.41 Section 20 of this Act amended section 23 of the Stamp Duties Act. Paragraph (a) substituted the definition of "bank". As stated elsewhere in this document, this definition refers to statutes that no longer exist. For that reason it is recommended that this amendment be deleted also. Paragraph (f) of this section inserted subsection (7A) to the Stamp Duties Act. This subsection was deleted by section 13(1)(f) of the Taxation Laws Amendment Act 37 of 1996.

2.42 Section 21 of this Act amended section 24 of the Stamp Duties Act. Paragraph (b) inserted subsection (8A). This subsection was repealed by section 44(1) of Act 12 of 2003. Section 22 of this Act inserted section 37A in the Stamp Duties Act. Section 37A was repealed by section 31 of the Taxation Laws Amendment Act 87 of 1988. Section 23 amended Item 1 of Schedule 1 to the Stamp Duties Act by substituting the Exemption. This Item was deleted by section 13(1) of the Revenue Laws Amendment Act 88 of 1974. Section 26 amended Item 18 of Schedule 1 to the Stamp Duties Act. This Item was repealed by section 45(1) of the Exchange Control Amnesty and Amendment of Taxation Laws Act 12 of 2003. Section 27 amended Item 20 of Schedule 1 to the Stamp Duties Act. This Item was repealed by section 64(1) of the Revenue Laws Amendment Act 19 of 2001. Section 27 substituted Item 21 of Schedule 1 to the Stamp Duties Act. This Item was deleted by section 36 of Act 87 of 1988. Subsection (2) dealing with commencement of the amendment effected by this section should fall with it. Section 29 dealing with repeal of laws refers to sections 27(3A) and 24(8A) which, as shown above, were repealed. Furthermore, it makes reference to the laws of the "territory of South West Africa". This territory no longer exists, under that name, and this raises the question whether reference to it still serves any useful purpose.

2.43 The SALRC recommends that all the provisions referred to above be repealed.

(viii) Revenue Laws Amendment Act 72 of 1970

2.44 Section 7 of this Act amended section 31 of the Stamp Duties Act 77 of 1968. Paragraph (a) substituted in subsection (2) the words preceding paragraph (a) and that paragraph; paragraph (b) inserted paragraph (bA) in subsection (2); and paragraph (c) inserted subsection (2A) and paragraph (d) substituted subsection (4). These changes were later substituted by section 18 of the Revenue Laws Amendment Act 46 of 1996.

2.123 Section 8 amended Item 2 of Schedule 1 to the Stamp Duties Act. This Item was deleted by section 16 of the Taxation Laws Amendment Act 97 of 1993. Section 9 inserted Item 13A in Schedule 1 of the Stamp Duties Act. This Item was deleted by section 17(1) of the Taxation Laws Amendment Act 9 of 2005.

2.45 The SALRC is of the view that the amendments introduced to the Stamp Duties Act by this Act no longer serves any useful purpose and may be repealed.

(ix) Revenue Laws Amendment Act 92 of 1971

2.46 Section 1 of this Act effected amendments to section 1 of the Marketable Securities Act 32 of 1948. Act 32 of 1948 was repealed by the Revenue Laws Amendment Act 45 of 2003.

2.47 Section 4 of this Act amended section 3 of the Estate Duty Act of 1955 by substituting subsection (4)(d). This subsection was deleted by the Taxation Laws Amendment Act 97 of 1993.

2.48 Section 5 amended section 4 of the Estate Duty Act of 1955 by substituting paragraph (l). This paragraph was later deleted by section 10(1)(c) of the Taxation Laws Amendment Act 87 of 1988.

2.49 Section 12 amended the Schedule to the Licences Act 44 of 1962. This Act was repealed by ordinances of the former four provinces namely, Transvaal, Cape, Orange Free State and Natal. See, for example, Ordinance 19 of 1972 (Cape).

2.50 The SALRC is of the view that all four sections of this Act referred to above may be repealed.

(x) Revenue Laws Amendment Act 89 of 1972

2.51 Section 2 of this Act amended section 9(1) of the Transfer Duty Act 40 of 1949 by inserting paragraph (bA). This paragraph was deleted by section 3(1)(a) of the Taxation Laws Amendment Act 30 of 2000.

2.52 Section 3(1) amended section 3(3) of the Estate Duty Act 45 of 1955 by substituting paragraph (c)(cc). This paragraph was deleted by section 9(1)(a) of the Taxation Laws Amendment Act 87 of 1988.

2.53 Section 5 substituted section 12 of the Licences Act 44 of 1962. Act 44 of 1962 was repealed by various ordinances of the former four provinces, including Ordinance 19 of 1972 (Cape).

2.54 Sections 6 and 7 of this Act amended various sections of the Licences Act of 1962. These provisions may also be repealed because the Licenses Act, as stated above, was repealed.

2.55 Section 11 of this Act effected amendments to various provisions of the Stamp Duties Act 77 of 1968. Subsection (1)(a) of this section (section 11) amended section 23 of the Stamp Duties Act by inserting the definition of "arbitrage transaction". This definition was deleted by section 19(1)(a) of the Taxation Laws Amendment Act 27 of 1997. Paragraph (b) inserted, inter alia, subsection (2)(b) after the word "any". This subsection was deleted by section 89(1)(b) of the Revenue Laws Amendment Act 32 of 2004. Paragraphs (h) and (j) inserted subsections (8)(aA) and (9) respectively in the Stamp Duties Act. Both subsection were deleted by section 89(1)(d) of Act 32 of 2004. Paragraph (i) substituted subsection (8)(b) which was also deleted by section 89(1)(d) of Act 32 of 2004.

2.56 Section 12 of this Act added a paragraph (d) to the exemptions in Item 11 of Schedule 1 of the Stamp Duties Act. This Item was repealed by section 63(1) of the Revenue Laws Amendment Act 19 of 2001.

2.57 Section 13(2)(b) of this Act makes reference to paragraph (n) under paragraph (3) of Item 15 of Schedule 1. Paragraph (n) was deleted by section 21(1)(c) of the Taxation Laws Amendment Act 27 of 1997.

2.58 Section 14 of this Act, in addition to repealing the Registration of Businesses Act of the Transvaal 36 of 1909, makes reference to the Financial Adjustments Act 29 of 1933 and the Finance Act 46 of 1944. Both Acts were repealed by Act 11 of 1977.

2.59 The SALRC is of the view that all the provisions of this Act referred to above may be repealed because they no longer serve any useful purpose.

(xi) Revenue Laws Amendment Act 66 of 1973

2.60 The following provisions of the Revenue Laws Amendment Act 66 of 1973 have been identified as possible candidates for repeal because they refer to pieces of legislation that have been repealed or deleted by some or other statute.

2.61 The first such provision is section 1, which amended section 228 of the Companies Act 46 of 1926. The Companies Act 26 of 1946 was repealed by the Companies Act 61 of 1973.

2.62 Paragraph (b) of section 3 of this Act amended section 9 of the Transfer Duty Act of 1949 by inserting paragraph (bC). This paragraph (paragraph (bC)) was repealed by section 6(2) of the South African Abattoir Corporation Act 120 of 1992.

2.63 Section 7 of this Act sought to amend section 5 of the Stamp Duties Act 77 of 1968 by substituting subsection (3)(a), and by adding subsection (4). The first subsection was deleted by Act 114 of 1977. The second was substituted by section 9(b) of the same Act.

2.64 Section 8 amended section 7 of the Stamp Duties Act by inserting paragraph (iA). This paragraph was deleted by section 5(a) of the Taxation Laws Amendment Act 69 of 1989.

2.65 Section 10 amended section 23 of the Stamp Duties Act by inserting, inter alia, subsection (1B), and by substituting subsection (8)(b). Subsection (1B) was deleted by section 98(1)(a) of the Revenue Laws Amendment Act 31 of 2005, and subsection (8)(b), by section 89(1)(d) of the Revenue Laws Amendment Act 32 of 2004. Subsection (2)(a) and (b) of section 10 should be repealed together with subsection (1).

2.66 Section 11 amended item 2 of Schedule 1 to the Stamp Duties Act. Item 2 was deleted by section 16(1) of the Taxation Laws Amendment Act 97 of 1993. Section 12 amended Item 7 of Schedule 1. This Item was deleted by section 41 of the Taxation Laws Amendment Act 16 of 2004. Section 13 amended Item 8 of Schedule 1 of the Stamp Duties Act. This item was deleted by section 19(1) of the Revenue Laws Amendment Act 88 of 1974. Section 15 amended Item 12 which was deleted by section 12(1) of the Taxation Laws Amendment Act 32 of 1999. Section 16 amended Item 15 by, inter alia, substituting paragraph (1). This paragraph was deleted by section 100(1)(a) of Act 31 of 2005. Section 17 amended Item 16. This Item was deleted by section 22(1) of the Revenue Laws Amendment Act 88 of 1974. Section 18 amended Item 18 of the Schedule to the Stamp Duties Act. Item 18 was repealed by section 45(1) of the Exchange Control Amnesty and Amendment of Taxation Laws Act 12 of 2003. Section 19 amended Item 20 which was repealed by section 64(1) of the Revenue Laws Amendment Act 19 of 2001. Section 20 amended Item 21 which was deleted by section 36 of the Taxation Laws Amendment Act 87 of 1988. All the provisions identified above may be repealed as they serve no useful purpose anymore.

2.67 The SALRC recommends that these sections be repealed.

(xii) Revenue Laws Amendment Act 88 of 1974

2.68 Sections 1 and 2 of this Act sought to amend the Marketable Securities Tax Act 32 of 1948. The Marketable Securities Act 32 of 1948 was repealed by the Revenue Laws Amendment Act 45 of 2003, and as a result these two sections no longer serve any useful purpose.

2.69 Section 11 of this Act amended section 24 of the Stamp Duties Act 77 of 1968. Section 24 was repealed by section 44(1) of the Exchange Control Amnesty Act 12 of 2003. Sections 14, 16, 17, 18, 23(1), 24, 25, and 26 amended various Items of Schedule

1 of the Stamp Duties Act of 1968. All the Items affected were deleted by some or other piece of legislation. Thus these amendments serve no useful purpose.

2.70 The SALRC recommends that sections of this Act referred to above be repealed.

(xiii) Revenue Laws Amendment Act 70 of 1975

2.71 This Act has four sections. The SALRC has identified only two as possible candidates for repeal namely sections 2(1) and 4 of this Act. Section 2(1) of this amending Act effected amendments to section 4 of the Estate Duty Act 45 of 1955 by substituting paragraphs (k) and (l). Both paragraphs were deleted by section 10(1)(b) and (c) of the Taxation Laws Amendment Act 87 of 1988. Subsection (2) should fall with subsection (1) because it is an ancillary provision which provides that amendments effected by subsection (1) shall apply in respect of the estate of any person who dies on or after 27 March 1975. Section 4 amended section 24 of the Stamp Duties Act 77 of 1968. This section (s 24) was deleted by section 44 of the Exchange Control Amnesty and Amendment of Taxation Laws Act 12 of 2003.

2.169 The SALRC recommends that both sections be repealed.

(xiv) Revenue Laws Amendment Act 104 of 1976

2.72 Section 1(1)(b) of this Act amended section 4 of the Estate Duty Act 45 of 1955 by substituting paragraph (l). This paragraph was deleted by section 10(1)(c) of the Taxation Laws Amendment Act 87 of 1988. Section 2 amended section 24 of the Estate Duty Act by substituting subsection (8). This subsection no longer exists, as a result of further amendments to the section. Section 3(a) amended item 15 of Schedule 1 to the Stamp Duties Act 77 of 1968 by adding paragraph (c) in Exemptions from the duty under paragraph (1) and (2). This paragraph was deleted by section 100(1)(b) of the Revenue Laws Amendment Act 31 of 2005. Paragraph (b) of this section inserted paragraph (dA) in Exemptions from the duty under paragraph (3). This paragraph was also deleted by section 163(1)(h) of the Revenue Laws Amendment Act 45 of 2003.

2.73 The SALRC recommends that sections 1(1)(b), 2, and 3(a) and (b) of this Act be repealed.

(xv) Revenue Laws Amendment Act 114 of 1977

2.74 A number of amendments introduced by this Act to some of the Acts affected serve no useful purpose any more because those Acts have either been repealed or the provisions affected by the amendments have been repealed or deleted by subsequent legislation. Sections 1 to 6 of this amending Act sought to effect amendments to various provisions of the Marketable Securities Tax Act 32 of 1948. The Marketable Securities Act 32 of 1948 was repealed by section 224(1) of the Revenue Laws Amendment Act 45 of 2003. Therefore, these sections have no legal effect anymore. Section 12 of this amending Act amended section 24(4)(a) of the Stamp Duties Act 77 of 1968 by substituting the proviso. Section 24(4)(a) of the Stamp Duties Act was repealed by section 44(1) of the Exchange Control Amnesty and Amendment of Taxation Laws Act 12 of 2003.

2.75 Section 13 of this Act (Act 114 of 1977) amended item 2 of Schedule 1 to the Stamp Duties Act. This item was deleted by section 16(1) of the Taxation Laws Amendment Act 97 of 1993. Section 14(1) of this Act amended item 5 of the Stamp Duties Act by substituting paragraph (1). This item was repealed by section 61(1) of the Revenue Laws Amendment Act 19 of 2001. Section 15 of this Act amended item 7 of Schedule 1 of the Stamp Duties Act by adding paragraph (d) to the Exemptions. This item was repealed by section 41 of the Taxation Laws Amendment Act 16 of 2004. Section 17 amended item 12 of Schedule 1 of the Stamp Duties Act. This item was repealed by section 42 of the Taxation Laws Amendment Act of 2004. Section 18 substituted item 13A of Schedule 1 of the Stamp Duties Act. This item was later repealed by section 17(1) of the Taxation Laws Amendment Act 9 of 2005. Paragraphs (a), (b), (c), and (e) of section 20 amended item 15 by substituting in paragraph (3)(b) words preceding subparagraph (1), by adding paragraph (3)(c), by deleting paragraph (j)(i) and (ii), and by substituting for paragraph 5(i) and (ii) paragraph (5)(i)(ii) and (iii). The paragraphs affected were all repealed by section 163 of the Revenue Laws Amendment Act 45 of 2003.

2.76 Section 22 of this Act amended section 174 of the Companies Act 61 of 1973 by substituting subsection (2). The whole of section 174 of the Companies Act of 1973 was repealed by section 8 of the Companies Amendment Act 31 of 1986.

2.77 Section 23 of this Act amended section 175 of the Companies Act 61 of 1973 by substituting in the first proviso the word “eighty” for the word “fifty”. This section (section 175) was later repealed by section 9(1) of the Companies Amendment Act 29 of 1982.

2.78 The SALRC recommends that the provisions of this Act identified supra be repealed.

(xvi) Revenue Laws Amendment Act 95 of 1978

2.79 The long title to this Act provides that the purpose of this legislation was to amend, inter alia, the Marketable Securities Tax Act 32 of 1948. Section 1 of this Act gives effect to this purpose by amending section 3 of the Marketable Securities Tax Act 32 of 1948. The Marketable Securities Tax Act of 1948 has been repealed by the Revenue Laws Amendment Act 45 of 2003.

2.80 The SALRC recommends that references in the long title of this Act to the Marketable Securities Tax Act of 1948 be deleted, and that section 3 of this Act be repealed.

(xvii) Revenue Laws Amendment Act 102 of 1979

2.81 The long title of this Act tells us that one of the Acts that it seeks to amend is the Marketable Securities Tax Act of 1948. To this end, section 1 of this Act amends section 2 of the Marketable Securities by substituting the expression “one percent” for the expression “one and a half percent”. As stated above, the Marketable Securities Act 32 of 1948 was repealed by the Revenue Laws Amendment Act 45 of 2003. In the light of this repeal, the SALRC recommends that the long title be amended by the deletion the part dealing with the Marketable Securities Act of 1948 and by repealing section 1 of this Act.

2.82 Section 4(1)(a) and (b) of this Act purported to effect amendments to section 4 of the Estate Duty Act 45 of 1955 by substituting in paragraph (k) the expression “R40 000” for the expression “thirty-five thousand rand”; and by substituting in paragraph (l) the

expression “R80 000” for the expression “seventy thousand rand”. These amendments were deleted by section 10(1) of the Taxation Laws Amendment Act 87 of 1988. It is recommended that this section, together with subsection (2)(which states that amendments effected by subsection (1) applied in respect of the estate duty of any person who died on or after 1 April 1979), be repealed as a result of redundancy.

2.83 Section 5(1) of this Act amended section 4 of the Estate Duty Act 45 of 1955 by substituting the expression “R35 000” for the expression “thirty thousand rand” wherever it occurred. However, none of the provisions in section 4 refer to this expression. It is recommended that this section, together with subsection (2), which is ancillary to subsection (1), be repealed.

2.84 Lastly, section 7 of this Act amended item 11 of Schedule 1 to the Stamp Duties Act 77 of 1968. This item was repealed by section 63 of the Revenue Laws Amendment Act 19 of 2001. Section 7 of this Act no longer serve any useful purpose and may be repealed.

(xviii) Revenue Laws Amendment Act 106 of 1980

2.85 A number of Acts mentioned in the long title of this Act no longer exist. The first such law is the Marketable Securities Tax Act 32 of 1948. This Act was repealed by the Revenue Laws Amendment Act 45 of 2003. The second is the Diamond Export Duty Act of 1957. This piece of legislation was repealed by the Diamonds Act 56 of 1986. The third is the Cinematograph Films Tax Act 56 of 1960. This Act was repealed by the Revenue Laws Amendment Act 87 of 1982. The long title of this Act may be amended by deleting the Acts listed above.

2.86 Sections 1 to 3(2) of this Act purported to amend various provisions of the Marketable Securities Tax Act of 1948. These provisions may be repealed because Act 32 of 1948 no longer exists.

2.87 Section 6 of this Act amended section 9 of the Transfer Duty Act 40 of 1949 by adding subsection (12). This subsection was deleted by section 3(1)(b) of the Taxation

Laws Amendment Act 30 of 2002. The SALRC is of the view that that section 6 may be repealed.

2.88 Section 11 of this Act amended section 4 of the Estate Duty Act 45 of 1955 by substituting in paragraphs (k) and (l) certain expressions. Subsection (2) provides that subsection (1) shall apply in respect of the estate of any person who died on or after 1 April 1980. The paragraphs affected by section 11 were deleted by the Taxation Laws Amendment Act 87 of 1988. Therefore, section 11(1) and (2) may be repealed.

2.89 Section 12 of this Act also purported to amend section 4 of the Estate Duty Act by substituting the expression "R37 500" for the expression "R35 000", wherever it occurred. Unfortunately none of the provisions of section 4 make reference to this expression. Therefore this amendment serves no purpose and may be repealed.

2.90 Section 16 of this Act amended the Diamond Export Duty Act 16 of 1957. Subsection (2) provided that the amendment shall be deemed to come into operation on 1 April 1980. As stated, this Act was repealed in 1986 and this amendment serves no useful purpose anymore, and may be repealed.

(ix) Revenue Laws Amendment Act 99 of 1981

2.91 The long title provides that this Act amends, *inter alia*, the Diamond Export Duty Act of 1957. The Diamond Export Duty Act was repealed by the Diamonds Act 56 of 1986. It is recommended that reference to the Diamond Duty Act has become obsolete, and may be deleted.

(xx) Revenue Laws Amendment Act 87 of 1982

2.92 The Revenue Laws Amendment Act of 1982 ("this Act") sought to amend, amongst other Acts, the Marketable Securities Tax Act of 1948. To that end, sections 1 and 2 of this Act amended sections 3(c) and (5) respectively of the Marketable Securities Tax Act. The Marketable Securities Act was repealed by the Revenue Laws Amendment Act 45 of 2003. Therefore, the amendments introduced by this Act to the Marketable Securities Tax Act of 1948 have become obsolete, and may be repealed.

2.93 Paragraph (a) of section 6 of this Act amended section 23 of the Stamp Duties Act 77 of 1968 by substituting, inter alia, subsection (10) and (12). These subsection were deleted by section 98(1)(d) and (f) respectively of the Revenue Laws Amendment Act 31 of 2005. These amendments have ceased to have any useful purpose and may be repealed.

(xxi) Revenue Laws Amendment Act 92 of 1983

2.94 The long title of the Revenue Laws Amendment Act 92 of 1983 (this Act) mentions that the Marketable Securities Tax Act 32 of 1948 is one of the Acts sought to be amended by this Act. Section 1(a) and (b) of this Act amended section 3 of the Marketable Securities Tax Act of 1948. As stated, the Marketable Securities Act was repealed by the Revenue Laws Amendment Act 45 of 2003. In light of this, the SALRC recommends that the long title be amended by deleting reference to the Marketable Securities Tax Act of 1948. Furthermore, the SALRC recommends that section 1 of this Act be repealed.

2.95 Section 5(a) and (b) of this Act amended section 23(10) of the Stamp Duties Act 77 of 1968. Section 23(10) has been deleted by section 98(1)(d) of the Revenue Laws Amendment Act 31 of 2005. The SALRC recommends that section 5(a) and (b) of this Act be repealed.

2.96 Section 6 of this Act amended section 24(4) of the Stamp Duties Act of 1968. Section 24 of the Stamp Duties Act was repealed by the Exchange Control Amnesty and Amendment of Taxation Laws Act 12 of 2003. Therefore, the amendments effected by section 6 of this Act serve no useful purpose anymore and may be repealed.

2.97 Sections 7 to 17 amended various items of Schedule 1 of the Stamp Duties Act. These items have either been repealed or deleted by some or other Acts. These items are: item 2 (deleted by section 16(1) of Act 97 of 1993); item 3 (deleted by section 10(1) of Act 32 of 1999); item 5 (repealed by section 61(1) of Act 19 of 2001); item 11 (repealed by section 63(1) of Act 19 of 2001); item 12 (repealed by section 12(1) of Act 32 of 1999) item 13 (repealed by section 42 of Act 16 of 2001); item 13A (repealed by section 17(1) of Act 9 of 2005); item 15(3) (deleted by Acts 45 of 2003); item 17 (deleted

by section 13(1) of Act 32 of 1999); item 19 (deleted by section 14(1) of Act 32 of 1999); item 20 (deleted by section 64(1) of Act 19 of 2001). These sections have no practical utility anymore and may be repealed.

(xxii) Revenue Laws Amendment Act 118 of 1984

2.98 It is clear from the long title of this Act that its purpose was to amend, inter alia, the Marketable Securities Tax Act of 1948. To this end, section 1 of this Act amended section 3 of the Marketable Securities Act by substituting paragraph (3). The Marketable Securities Act was repealed by Act 45 of 2003, and the reference to it in this Act may be deleted or repealed as it no longer serves any purpose.

2.99 Section 2 of this Act amended section 9 of the Transfer Duty Act 40 of 1949 by adding subsection (13). Subsection (13) was later deleted by section 3(1)(e) of the Taxation Laws Amendment Act 30 of 2000. Section 7 amended section 7 of the Stamp Duties Act 77 of 1968 by inserting paragraph (iB) and by adding subsection (2). Both these amendments were deleted by section 6(1)(a) and (b) respectively of the Taxation Laws Second Amendment Act 10 of 2005. Section 8 of this Act inserted section 19 in the Stamp Duties Act of 1968. Section 19 was later repealed by section 7(1) of the Taxation Laws Second Amendment Act 10 of 2005. Section 9 of this Act amended item 5 of Schedule 1 to the Stamp Duties Act of 1968. This item was repealed by section 61(1) of the Revenue Laws Amendment Act 19 of 2001. Section 10 of this Act inserted item 6 in Schedule 1 to the Stamp Duties Act of 1968. This item was repealed by section 16(1) of the Taxation Laws Amendment Act 9 of 2005.

2.100 These amendments no longer serve any useful purpose, and may be repealed.

(xxiii) Revenue Laws Amendment Act 81 of 1985

2.101 This Act sought to amend, inter alia, the Marketable Securities Act of 1948. To that end, it makes reference to that Act in the long title and in section 1. It is recommended that the long title be amended, and that section 1 be repealed as obsolete. Section 3 of this Act makes reference to the Local Authority Loans Fund Board established by section 2 of the Local Authorities Loans Fund Act 67 of 1984. Act 67 of

1984 was repealed by Local Authorities Loans Funds Repeal Act 98 of 1997. Paragraph (b) of section 4(1) of this Act substituted in paragraph (c) of section 3(3) of the Estate Duty Act 45 of 1955 the words preceding subparagraph (i). Paragraph (c) was deleted by section 9(1)(a) of Act 87 of 1988, with the result that this amendment serves no useful purpose anymore. It is recommended that it be repealed or deleted. Section 11 amended item 15 of the Stamp Duties Act 77 of 1968 by, inter alia, adding subparagraph (xiv). This subparagraph was deleted by section 75(c) of the Revenue Laws Amendment Act 20 of 2006.

(xxiv) Revenue Laws Amendment Act 71 of 1986

2.102 The long title and section 1 of this Act refers to an Act that was repealed by the Act 45 of 2003, namely the Marketable Securities Tax Act 32 of 1948. It is recommended that the reference to Act 32 of 1948 in the long title be deleted and that section, amended provisions of the Marketable Securities Tax Act of 1948, be repealed.

2.103 Section 2(1)(a) to (d) of this Act amended section 4 of the Estate Duty Act 45 of 1955 by substituting in paragraph (a) the expression “R100 000” for the expression “R50 000” and in paragraphs (b) and (c) the expression “R80 000” for the expression “R40 000” wherever it occurs; and substituted in paragraph (d) the expression “R100 000” for the expression “R50 000” wherever it occurred. These expressions, as a result of further amendments to these paragraphs, no longer appear in these paragraphs.¹⁴ It is therefore recommended that section 2(1)(a) to (d) of this Act be repealed.

¹⁴ The affected sections of section 4 now read: “Net value of an estate shall be determined by making the following deductions from the total value of all property included therein in accordance with section 3, that is to say-

(a) so much of the funeral, tombstone and death-bed expenses of the deceased which the Commissioner considers to be fair and reasonable;

(b) all debts due by the deceased to persons ordinarily resident within the Republic (other than any debt which constitutes a claim by such a person to property donated by the deceased in terms of a donation which was exempt from donations tax under section 56 (1) (c) or (d) of the Income Tax Act, 1962 (Act 58 of 1962)), which it is proved to the satisfaction of the Commissioner have been discharged from property included in the estate;

(c) all costs which have been allowed by the Master in the administration and liquidation of the estate, other than expenses incurred in the management and control of any income accruing to the estate after the date of death;

(d) all expenditure incurred in carrying out the requirements of the Master or the Commissioner in pursuance of the provisions of this Act.”

(xxv) Revenue Laws Amendment Act 140 of 1993

2.104 The long title of this Act provides that it seeks to amend, inter alia, the Insurance of 1943. The Insurance Act of 1943 was repealed by the Long-term Insurance Act of 1998. The SALRC recommends that the long title of this Act be amended by deleting reference to the Insurance Act of 1943.

2.105 Section 13(1)(c) of this Act amended section 64C (4) of the Income Tax Act of 1962 by substituting paragraph (h). Paragraph (h) affected by this amendment was deleted by section 59(1)(j) of the Revenue Laws Amendment Act 45 of 2003. This repeal has rendered section 13(1)(c) redundant. The SALRC recommends that this section be repealed.

2.106 Section 17(1) of this Act amended Item 15 of Schedule 1 to the Stamp Duties Act 77 of 1968 by adding the word “and” at the end of paragraph (xv), and by adding paragraph (xvi). The word “and”, as a result of further amendments to this Item, no longer appears. The SALRC recommends, in the light of this, that paragraph (a) of section 17(1) be repealed.

(xxvi) Revenue Laws Amendment Act 46 of 1996

2.107 This Act amended, inter alia, the Marketable Securities Tax Act 32 of 1948.¹⁵The Marketable Securities Tax Act of 1948 was repealed by the Revenue Laws Amendment Act 45 of 2003. It is recommended reference to the Marketable Securities Tax Act of 1948 in the long title of this Act be deleted, and that sections 1 to 3 of this Act which amended provisions of the Marketable Securities Tax Act of 1948 be repealed because the Act they refer to no longer exists.

2.108 Section 9 of this Act amended section 10(1)(t) of the Income Tax Act 58 of 1968 by deleting paragraphs (viii) and (ix). Later amendments have inserted these paragraphs, rendering these amendments redundant. It is recommended that section 9(1)(a) and (b) of this Act be repealed. Subsection (2) of this section should fall with it

¹⁵ See the long title.

because it deals with the commencement dates of the amendments effected by subsection (1).

(xxvii) Revenue Laws Amendment Act 53 of 1999

2.109 Sections 1 to 6 of this Act amended various provisions, and the Afrikaans text, of the Marketable Securities Tax Act 32 of 1948. The Marketable Securities Tax Act 32 of 1948 was repealed by Act the Revenue Laws Amendment Act 45 of 2003. It is recommended that these provisions be repealed because they are redundant and that the long title be substituted to reflect these developments.

2.110 Section 75 of this Act amended section 19 of the Stamp Duties Act 77 of 1968. Section 19 of the Stamp Duties Act of 1968 was repealed by section 7(1) of the Taxation Laws Second Amendment Act 10 of 2005. For that reason, this amendment no longer serves any useful purpose and may be repealed.

2.111 Section 76(1)(a) of this Act amended section 23 of the Stamp Duties Act 77 of 1968 by, substituting subsection (10)(a). Subsection 10(a) of section 23 of the Stamp Duties Act of 1968 was deleted by section 98(1)(d) of the Revenue Laws Amendment Act 31 of 2005. Section 76(1)(a) may also be repealed because the amendment it effected has ceased to exist.

2.112 Section 78 of this Act amended item 6 of Schedule 1 to the Stamp Duties Act of 1968 by substituting paragraph (c) of the definition of “debit entry”. This item was repealed by section 16(1) of the Taxation Laws Amendment Act 9 of 2005. Therefore, the amendment effected by section 78 of this Act no longer serves any useful purpose and may be repealed.

2.113 Paragraphs (a) to (d) of section 81(1) of this Act amended the definition of “commercial rental establishment” in section 1 of the Value-Added Tax Act 89 of 1991. This definition was deleted by section 65(1)(b) of the Revenue Laws Amendment Act 19 of 2001. This amendment, therefore, no longer serves any purpose and it is hereby recommended for repeal.

2.114 Section 82(b) of this Act purported to amend section 2 of the Value-Added Tax of 1991 by, inter alia, substituting subsection (2)(v). However, section 2 of the Value-Added Tax does not have subsection (2)(v). For this reason, it is recommended that paragraph (b) of section 82 be repealed.

2.115 Paragraph (h) of section 85(1) of this Act added in subsection (2) of section 11 of the Value-Added Tax Act of 1991 the word “or” at the end of paragraph (p). Paragraph (p) was deleted by section 169(1)(h) of the Revenue Laws Amendment Act 45 of 2003. Therefore, paragraph (h) of section 85(1) may be repealed.

2.116 Section 96 of this Act amended section 33A(1)(a) of the Value-Added Tax Act of 1991 by substituting the expression “R30 000” for the expression “R20 000”. Section 98 of this Act amended section 44 of the Value-Added Tax Act of 1991 by substituting in paragraph (ii) of the proviso to subsection (1) the expression “R25” for the expression “R10”, and substituted in subsection (3)(b) the expression “R25” for the expression “R10”, and lastly substituted in subsection (4) the expression “R25” for the expression “R10”. These amendments no longer exist as a result of further amendments to these sections. Therefore, these amendments no longer serve any useful purpose and may be repealed.

2.117 Section 108 of this Act amended section 39(1) of the Taxation Laws Amendment Act 20 of 1994 by, inter alia, substituting the definition of “listed company”. This definition reads: “‘listed company’ means a company the equity share capital of which is listed on a stock exchange as defined in section 1 of the Stock Exchanges Control Act, 1985 (Act 1 of 1985)”. The problem with this definition is that it makes reference to an Act that no longer exists namely, the Stock Exchanges Control Act of 1985. Act 1 of 1985 was repealed by the Securities Services Act 36 of 2004. It is recommended that this definition be amended so that it reflects the current law.

(xxviii) Revenue Laws Amendment Act 59 of 2000

2.118 Section 2(f) of this Act amended section 1(1) of the Income Tax Act 58 of 1962 by inserting the definition of “international headquarter company”. This definition was repealed by section 12(1)(g) of the Revenue Laws Amendment Act 45 of 2003.

Therefore, section 2(f) of this Act has become redundant. The SALRC recommends that section 2(f) of this Act be repealed.

2.119 Section 64(a) of this Act amended section 1 of the Value Added Tax Act 89 of 1991 by adding a proviso to the definition of “local authority”. This definition was deleted by section 40(1)(i) of the Small Business Tax Amnesty and Amendment of Taxation Laws Act 9 of 2006. Therefore, section 64(a) has become redundant. The SALRC recommends that this section be repealed.

(xxix) Revenue Laws Amendment Act 19 of 2001

2.120 Section 37(1) of this Act amended section 18(1) of the Customs and Excise Act 91 of 1964 by substituting paragraphs (a), (b) and (c). Subsection (2) of this section provided that subsection (1) shall come into operation on a date fixed by the President by proclamation in the Gazette. Subsection (1) came into operation in March 2002. Therefore, subsection (2) is no longer necessary and may be repealed.

2.121 Section 38(1) of this Act amended section 18A of the Customs and Excise Act of 1964 by substituting subsection (4). Subsection (2) of this section also provides that subsection (1) shall come into operation on a date to be fixed by the President in the Gazette. Subsection (1) of this section came into operation in March 2002. Therefore, subsection (2) is now redundant and may be repealed.

2.122 Section 41(1) of this Act amended section 20(4) of the Customs and Excise Act 91 of 1964 by substituting the words preceding paragraph (a). Subsection 2 of this section provided that subsection (1) shall come into operation on a date fixed by the President by proclamation in the Gazette. Subsection (1) of this section came into operation in October 2002. Therefore, subsection (2) has become redundant and may be repealed.

2.123 Section 45(1) of this Act inserted section 59A in the Customs and Excise Act of 1964. Subsection (2) of this section provides that subsection (1) shall come into operation on a date fixed by the President by proclamation in the *Gazette*. Subsection

(1) of section 45 came into operation in February 2002. Therefore, section 45(2) is now redundant and may be repealed.

2.124 Section 48(1) of this Act inserted sections 64D and 64E in the Customs and Excise Act of 1964. Subsection (2) of this section provides that subsection (1) shall come into operation on a date fixed by the President in the *Gazette*. Section 48(1) of this Act came into operation in March 2002. Subsection (2) of section 48 is therefore redundant, and may be repealed.

2.125 Section 51(2) of this Act inserted section 101A in the Customs and Excise Act of 1964. Subsection (2) of this section provides that subsection shall come into operation on a date fixed by the President by proclamation in the *Gazette*. Subsection (1) of section 51 came into operation in December 2002. This has redundant section 51(2) redundant and it may be repealed.

2.126 Section 62 of this Act amended item 6(c) of Schedule 1 to the Stamp Duties Act 77 of 1968 by substituting the words following paragraph (ii). The whole of item 6 was repealed by section 16(1) of the Taxation Laws Amendment Act 9 of 2005. Therefore, the amendment introduced by section 62 of this Act serves no useful purpose anymore and it may be repealed.

2.127 Section 67 of this Act amended section 8(6) of the Value-Added Tax Act 89 of 1991 by deleting the word “and” at the end of paragraph (a), by adding the word “and” at the end of paragraph (b), and by adding paragraph (c). This subsection was amended subsequent to the amendment made by section 67 of this Act. As a result it does no longer have, for example, paragraphs. The SALRC recommends that section 67 be repealed because it no longer serves any useful purpose.

2.128 Section 69(1) of this Act amended section 12(c) of the Value-Added Tax Act of 1991 referred to above by adding subparagraphs (iii) and (iv). This paragraph, as a result of further amendments, no longer have subparagraphs (iii) and (iv). The SALRC recommends that section 69(1) be repealed. Since subsection (2) is ancillary to subsection (1), it should fall with it.

2.129 Section 74 of this Act amended section 5 of the Road Accident Fund Act 56 of 1996 by adding subsection (3). This subsection was deleted by section 126(1) of the Revenue Laws Amendment Act 31 of 2005. The SALRC recommends that section 74 be repealed.

(xxx) Second Revenue Laws Amendment Act 60 of 2001

2.130 One of the Acts sought to be amended by this Act was the Marketable Securities Tax Act 32 of 1948. To that effect, section 1 to 5 of this Act amended various provisions of the Marketable Securities Act of 1948. The Marketable Securities Tax Act 32 of 1948 was repealed by section 224(1) of the Revenue Laws Amendment Act 45 of 2003. Therefore, these sections no longer serve any purpose because they effected amendments to an Act that has been repealed. The SALRC recommends that sections 1 to 5 of this Act be repealed.

2.131 Section 10(1) of this Act substituted section 18 of the Transfer Duty Act 40 of 1949. Subsection (2) of this section provides that subsection (1) shall come into operation on a date fixed by the President by proclamation in the *Gazette*. Subsection (1) of section 10 of this Act came into operation in April 2003. As a result, subsection (2) referred to above does not serve any useful purpose anymore and the SALRC recommends that it be repealed.

2.132 Section 11(1) of this Act repealed section 19 of the Transfer Duty Act of 1949. Subsection (2) provides that subsection (1) shall come into operation on a date to be fixed by the President by proclamation in the *Gazette*. The commencement provision contained in subsection (2) does not serve any useful purpose anymore because subsection (1) came into operation in April 2003. The SALRC recommends that it be repealed.

2.133 Section 14(1) of this Act amended section 9A of the Estate Duty Act 45 of 1955 by substituting the words preceding the proviso. Subsection (2) of this section provides that subsection (1) shall come into operation on a date to be fixed by the President by proclamation in the *Gazette*. Subsection (1) came into operation in April 2003. As a

result, subsection (2) does not serve any useful purpose anymore. The SALRC recommends that subsection (2) of section 14 be repealed.

2.134 Section 15(1) substituted section 24 of the Estate Duty Act of 1955. Subsection (2) of the same section provides that subsection (1) shall come into operation on a date fixed by the President by proclamation in the Gazette. Subsection (1) came into operation in April 2003. The SALRC recommends that subsection (2) be repealed because it no longer serves any useful purpose anymore.

2.135 Section 114 of this Act amended section 3 of the Customs and Excise Act 91 of 1964 by adding subsection (3). Subsection (3) added by section 114 of this Act was deleted by section 32 (b) of Act 45 of 2003. The SALRC recommends that section 114 of this Act be repealed because it no longer serves any useful purpose anymore.

2.136 Section 121(1) of this Act inserted section 21A in the Customs and Excise Act of 91 of 1964. Subsection (2) provides that subsection (1) shall come into operation on a date fixed by the President by proclamation in the *Gazette*. Section 121(1) came into operation in January 2005. Therefore, subsection (2) of this section has become redundant and the SALRC recommends that it be repealed.

2.137 Section 126(1) of this Act amended section 47 of the Customs and Excise Act of 1964. Subsection (2)(a) of this section (section 126) provides that subsection (1)(a) to (e) shall come into operation on the date of promulgation of this Act (the Second Revenue Laws Amendment Act of 2001). This Act came into operation in December 2001. The question is whether this provision is still necessary. The SALRC recommends that subsection (2)(a) of section 126 of this Act be repealed. Furthermore, subsection (2)(b)(ii) of section 126 of this Act provides that subsection (1)(f) shall, in so far as it inserts subsection (13), come into operation on the date of promulgation of this Act. As stated above, this Act came into operation in December 2001. In the light of this, the SALRC recommends that subsection (2)(b)(ii) of section 126 of this Act be repealed as well.

2.138 Section 134(1) of this Act amended inserted section 93A in the Customs and Excise Act of 1964. Section 93A inserted by this section (section 134(1) of this Act) was

repealed by section 151 of Act 45 of 2003. Section 134 has therefore become redundant. The SALRC recommends that section 134(1) be repealed. Furthermore, the SALRC recommends that subsection (2) which is ancillary to subsection (1) be repealed as well.¹⁶

2.139 Section 143(a), (b) and (c) of this Act amended section 24 of the Stamp Duties Act 77 of 1968. The whole of section 24 of the Stamp Duties Act of 1968 was repealed by section 44(1) of the Exchange Control Amnesty and Amendment of Taxation Laws Act 12 of 2003. Therefore, section 143 of this Act has become redundant. The SALRC recommends that section 143(a) to (c) of this Act be repealed.

2.140 Section 145(1) of this Act inserted section 32B in the Stamp Duties Act of 1968. Subsection (2) of section 145 of this Act provides that subsection (1) shall come into operation on a date fixed by the President by proclamation in the *Gazette*. Subsection (1) of section 145 of this Act came into operation in April 2003. Therefore, subsection (2) of this section has become redundant. The SALRC recommends that subsection (2) of section 145 of this Act be repealed because it no longer serves any useful purpose.

2.141 Section 146(1) of this Act amended item 6(c) of Schedule 1 to the Stamp Duties Act of 1968 by substituting the words following subparagraph (ii). Item 6 of Schedule 1 to the Stamp Duties Act of 1968 was repealed by section 16(1) of the Taxation Laws Amendment Act 9 of 2005. As a result, section 146(1) of this Act has become redundant. The SALRC recommends that section 146(1) of this Act be repealed. Furthermore, the SALRC also recommends that subsection (2) of section 146 of this Act which makes provision for the retrospective application of subsection (1) be repealed as well.

2.142 Section 147(a) of this Act amended item 15 of Schedule 1 to the Stamp Duties Act of 1968 by adding paragraph (g) to the Exemptions from the duty under paragraphs (1) and (2). These paragraphs were deleted by section 100(1)(b) of the Revenue Laws Amendment Act 31 of 2005.

¹⁶ This subsection reads: "The provisions contained in the regulations prescribing the circumstances under which the Commissioner may settle any dispute and the reporting requirements, as contemplated in section 93A of the Customs and Excise Act, 1964, must be tabled in Parliament within a period of 12 months from the date that the regulations come into operation for incorporation into the Customs and Excise Act, 1964".

2.143 Section 150(a) of this Act amended section 6 of the Value-Added Tax Act 89 of 1991 by substituting the proviso to subsection (1). The problem is that the proviso amended by this section makes reference to an Act that was repealed. Subsection (1) of section 6 of the Value-Added Tax Act of 1991 reads:

“A person employed in carrying out the provisions of this Act shall not-

- (a) disclose to any person or his representative any matter in respect of any other person that may in the exercise of his powers or the performance of his duties under the said provisions come to his knowledge; or
- (b) permit any person to have access to any records in the possession or custody of the Commissioner, except in the exercise of his powers or the performance of his duties in terms of this Act or by order of a competent court:

Provided that-

- (i) the Auditor-General in the performance of his duties in terms of section 3 of the Auditor-General Act, 1995 (Act 12 of 1995), shall have access to all records and documents in the possession or custody of the Commissioner for the purposes of this Act; and
- (ii) the Commissioner shall disclose to the Director-General of the National Treasury information in respect of...”.”

2.144 The Act referred to in paragraph (1) of the proviso, namely the Auditor-General Act 12 of 1995 was repealed by the Auditing Profession Act 25 of 2004. The SALRC recommends that this paragraph be amended.

2.145 Section 154(1)(b) of this Act substituted paragraph (h) of section 12 of the Value-Added Tax Act of 1991. Section 12(h)(i) of the Value Added Tax Act of 1991 reads:

“the supply of educational services-

- (aa) provided by the State or a school registered under the South African Schools Act, 1996 (Act 84 of 1996), or a further education and training institution established by the State or such institution

registered under the Further Education and Training Act, 1998 (Act 98 of 1998).”

2.146 The Further Education and Training Act 98 of 1998 referred to in this provision was repealed by section 58(1) of the Further Education and Training Colleges Act 16 of 2006. The SALRC recommends that section 12(h)(i) of the Value-Added Tax Act of 1991 substituted by paragraph (b) of this Act be amended so as to reflect this change that has taken place. Subsections (2)(a) and (b) provide that subsection (1)(a) and (1)(b) and (c) shall come into operation in November 2001 and March 2002 respectively. The commencement dates mentioned in subsection (2)(a) and (b) have passed and this subsection is now spent. The SALRC recommends that subsection (2)(a) and (b) of section 154 be repealed.

2.147 Section 155(b) of this Act amended section 13 of the Value-Added Tax Act of 1991 by substituting subsection (4). However, this subsection was deleted by section 100(1)(c) of the Revenue Laws Amendment Act 32 of 2004. The SALRC recommends that paragraph (b) of section 155 of this Act be repealed on grounds that it no longer serves any useful purpose.

2.148 Section 156(d) of this Act amended section 16 of the Value-Added Tax Act of 1991 by adding subsection (3)(l). Section 16(3)(l) of the Value-Added Tax Act of 1991 reads:

“an amount as determined by the Commissioner in lieu of a refund in respect of the purchase and use of diesel paid by a vendor to a supplier of pastoral, agricultural or other farming products who is not a vendor, in terms of a scheme operated by the controlling body of an industry for the development of small-scale farmers approved by the Minister with the concurrence of the Minister of Agriculture and Land Affairs to compensate that supplier for an amount refundable in the production of such goods”.

2.149 This provision makes reference to the Department of Agriculture and Land Affairs. Agriculture and Land Affairs are now two separate departments, each headed by a Minister. The question that arises is whether this provision applies to both or only to

one of these ministries. The SALRC recommends that this provision be amended so as to clarify the situation.

2.150 Section 157(a) of this Act amended section 20 of the Value-Added Tax Act of 1991 by inserting subsection (1A). This subsection was deleted by section 104(1)(b) of the Revenue Laws Amendment Act 32 of 2004. Therefore, paragraph (a) of section 157 of this Act has become redundant. The SALRC recommends that it be repealed.

2.151 Section 160(1) of this Act amended various provisions of section 33 of the Value-Added Tax Act of 1991. Subsection (2) of section 160 provides that subsection (1) shall come into operation on a date fixed by the President by Proclamation in the *Gazette*. Subsection (1) of section 160 of this Act came into operation in April 2003. Therefore, subsection (2) of this section is no longer necessary. The SALRC recommends that it be repealed.

2.152 Section 166 of this Act amended section 39 of the Value-Added Tax Act of 1991 by deleting subsection (5). Subsequent to this deletion, subsection (5) was inserted by section 50 (1) (a) of the Taxation Laws Amendment Act 16 of 2004. As a result, section 166 has no practical utility anymore. The SALRC recommends that section 166 of this Act be repealed.

2.153 Section 179(1)(a) of this amended section 39 of the Taxation Laws Amendment Act 20 of 1994 by inserting in subsection (1) the definition of “marketable securities tax”. This definition reads: “‘marketable securities tax’ means the marketable securities tax leviable under the Marketable Securities Tax Act, 1948 (Act 32 of 1948)”. It is no longer possible to levy marketable securities tax in terms of the Marketable Securities Tax Act 32 of 1948 because the Act was repealed by the Revenue Laws Amendment Act 45 of 2003. Therefore, this definition has become redundant. The SALRC recommends that section 179(1)(a) of this Act be repealed.

2.154 Section 182(1) of this Act inserted section 17A in the Uncertified Securities Tax Act 31 of 1998. Subsection (2) of section 182 of this Act provides that subsection (1) shall commence on a date fixed by the President by proclamation in the *Gazette*.

Subsection (1) of this section came into operation in April 2003. Therefore, subsection (1) is no longer necessary. The SALRC recommends that it be repealed.

(xxxi) Revenue Laws Amendment Act 74 of 2002

2.155 The long title of this Act tells us that one of the Acts sought to be amended by it is the Marketable Securities Tax Act of 1948. To that end section 1(1) of this Act amended section 3 of the Marketable Securities Tax Act by substituting paragraph (f). The Marketable Securities Tax Act of 1948 sought to be amended by this section was repealed by the Revenue Laws Amendment Act 45 of 2003. Therefore, section 1(1) of this Act no longer serves any useful purpose. The SALRC recommends that section 1(1), together with subsection (2)(a) and (b) which is ancillary to subsection (a),¹⁷ be repealed.

2.156 Section 108(1) of this Act inserted section 64F in the Customs and Excise Act 91 of 1964. Subsection (2) of section 108 provides that subsection (1) shall come into operation on a date fixed by the President by proclamation in the Gazette. Subsection (1) of section 108 came into operation in April 2003. The commencement provision in section 108(2) of this Act does not serve any useful purpose anymore. The SALRC recommends that it be repealed.

2.157 Section 111(1) of this Act amended section 105 of the Customs and Excise Act 91 of 1964. Subsection (2) of section 111 of this Act provides that subsection (1) shall come into operation on a date fixed by the President by proclamation in the Gazette. The President fixed that date to be 1 April 2003. The SALRC recommends that subsection (2) of section 111 be repealed.

2.158 Section 113(1)(a) of this Act amended item 15 of Schedule 1 to the Stamp Duties Act 77 of 1968 by substituting paragraph (g) in Exemptions from the duty under

¹⁷ Subsection (2)(a) and (b) of section 1 of Act 74 of 2002 reads:

“Subsection (1) shall-

- (a) to the extent that it substitutes the word 'company' with the word 'person' be deemed to have come into operation on 1 October 2001, and applies in respect of any purchase of a marketable security on or after that date; and
- (b) to the extent that it amends the rest of section 3, come into operation on 6 November 2002 and shall apply in respect of any purchase of marketable securities on or after that date”.

paragraph (1) or (2). Exemptions from duty under paragraphs (1) and (2) of Item 15 affected by this amendment were deleted by section 100(1)(b) of the Revenue Laws Amendment Act 31 of 2005. Section 113(1)(a) of this Act has therefore ceased to have any practical utility. The SALRC recommends that it be repealed.

(c) Customs and Excise Act and amendment Acts

(i) Customs and Excise Act 91 of 1964

2.159 The purpose of the Customs and Excise Act 91 of 1964 (“this Act”), as stated in the long title, is to provide for the levying of customs and excise duties and a surcharge; fuel levy; Road Accident Fund levy; air passenger tax and environmental levy; and the prohibition and control of the importation, export, manufacture or use of certain goods. This Act contains provisions which make reference to functionaries or statutes that no longer exist. In the ensuing paragraphs these are identified and recommended for repeal or amendment.

2.160 Section 4(3) of this Act provides that the Commissioner or any officer shall not disclose any information relating to any person, firm or business acquired in the performance of his duties. Further, it states that this provision shall not be interpreted as preventing the Commissioner, from

“(i) disclosing such information in relation to any person as may be required by the *Chief of the Central Statistical Services* in connection with the collection of statistics in complying with the provisions of the *Statistics Act, 1976 (Act 66 of 1976)*, or any regulation thereunder”.¹⁸

2.161 The piece of legislation referred to in this provision (the Statistics Act 66 of 1976) was repealed by the Statistics Act 6 of 1999. The functionary responsible for administering Act 6 of 1999 is the Statistician-General.¹⁹ Therefore, reference to the Chief of the Central Statistical Services²⁰ and Act 66 of 1976 may be misleading; in that it creates the impression that Act 66 of 1976 is still in force and that the functionary called “Chief of the Central Statistical Services” still exists. As pointed out above, this is

¹⁸ My italics.

¹⁹ Section 7.

²⁰ Section 4 (3A) also makes reference to the Chief of the Central Statistical Services.

no longer the case. It is for that reason that the SALRC recommends that this provision be amended, first, by the substitution of the words “Statistician General” for “Chief of the Central Statistical Services”; and further by deleting reference to the “Statistics Act 66 of 1976” and replacing it with “Statistics Act 6 of 1999”.

2.162 Section 4(3E) of this Act provides that “Notwithstanding anything to the contrary contained in subsection (3), the Auditor-General shall in the performance of the Auditor-General’s duties in terms of section 3 of the Auditor-General Act, 1995 (Act 12 of 1995) have access to the documents in the possession or custody of the Commissioner or a Controller”. The Auditor-General Act 12 of 1995 was repealed in 2004 by the Public Audit Act 25 of 2004 (“the new Act”). This provision may be amended to refer to the powers and duties of the Auditor-General contained in sections 4, 5, 15 and 16 of the new Act.

2.163 Section 30(2) of this Act provides that “The blending of brandy in terms of section 9(1)(b) of the Wines and Spirits Control Act, 1970 (Act 47 of 1970)...shall be subject to such supervision by an officer as the Commissioner may in each case consider necessary”. Act 47 of 1970 referred to in this provision has, by virtue of section 58D inserted by section 6 of Wine and Spirit Control Amendment Act 25 of 1998, lapsed. Section 58D reads:

“58D Lapsing of this Act

This Act shall lapse and the laws mentioned in Schedule 3 be repealed to the extent indicated in the third column of Schedule 3-

- (a) on a date determined by the Minister in the Gazette in consultation with the management authority; or
 - (b) on 30 June 1999,
- whichever date may occur first.”.

2.164 Therefore, Act 47 of 1970 has lapsed. Therefore, the part of section 30(2) which makes reference to Act 47 of 1970 has become redundant and may be repealed.

2.165 Section 35 (1)(a) of this Act empowers the Commissioner to license the premises of, amongst others, the Deciduous Fruit Board, to deal in wine in wholesale quantities,

as a special customs and excise warehouse for the purposes of manufacturing wine. The question that arises in respect to this provision is whether it is still necessary to refer to the Deciduous Fruit Board. It seems that this Board is now operating under a different name after it was privatized. This inference is based on section 10 of the Taxation Laws Amendment Act 89 of 1990 which provides that

“10 Special exemption in respect of privatization of the Deciduous Fruit Board
No transfer duty or stamp duty shall be payable in respect of the passing of assets, rights, liabilities and obligations of the Deciduous Fruit Board to Unifruco Limited in terms of the agreement dated 1 March 1990 between the Deciduous Fruit Board, Unifruco Limited and Universal Frustrate (Co-operative) Limited”.

2.166 The SALRC recommends that reference to Deciduous Fruit Board be deleted since this Board no longer exists.

2.167 Section 47(2)(a) of this Act provides that: “Notwithstanding anything to the contrary in this Act contained, if any person is unable to calculate the correct amount of duty payable in terms of this Act due to the fact that the computer system used to provide any information required for the calculation of such duty is not Year 2000 compliant, the Commissioner may estimate the amount of duty payable on such basis as he considers reasonable in the circumstances”.

2.168 The purpose of this provision was to empower the Commissioner to deal with the cases of people affected by what used to be called the “Y2K” problem which, most analysts believed was going to affect computers on the first day of the year 2000. It is highly unlikely that there are people and institutions out there that are still using computers that are year 2000 non-compliant. For that reason, it is recommended that this section is now obsolete and may be deleted.

2.169 Section 75(2)(b) of this Act provides that a rebate of duty in respect of any goods described in Schedule 3 shall be allowed only in respect of goods entered for use in a factory which is registered under the Machinery and Occupational Safety Act, 1983 (Act 6 of 1983). The Act referred to in this provision was repealed by the Occupational Health and Safety Act 85 of 1993. Therefore, reference to Act 6 of 1983 may be deleted.

Constitutionally suspect provision

2.170 Section 62(2) of the Customs and Excise Act 91 of 1964 regulates the issuing of licenses to agricultural distillers.²¹ It reads:

“(2) After the commencement of this Act a licence under this Act as an agricultural distiller shall not be granted to any person-

- (a) who had not at any time before such commencement been licensed under any law relating to excise as an agricultural distiller; or
- (b) who, after such commencement, has for any continuous period of more than twelve months not been the holder of a licence as an agricultural distiller issued under this Act”.

2.171 First, this provision is couched in peremptory terms. It states that “a licence under this Act...*shall* not be granted to any person”²² and precludes certain categories of people from obtaining licences. Paragraph (a) prevents people who did not have licences as agricultural distillers prior to the commencement of this Act from obtaining licences under this Act. The exclusion of people who did not have licences prior to the coming into operation of this Act from the benefits seems to offend the right to equality entrenched in the Constitution. Put differently, paragraph (b) of this subsection prohibits the granting of a licence *in terms of this Act* to any person who has for an uninterrupted of more than twelve months not been the holder of a licence *issued in terms of this Act*. This paragraph is vague. It is not clear whether the purpose of this provision is to prohibit people who had been issued with licences and never used them from being issued with another licence in terms of this Act? In view of the right to a just administrative action it is doubtful whether paragraph (b) of this subsection is constitutional or consistent with the Promotion of Administrative Justice Act of 3 of 2000.

(ii) Customs and Excise Amendment Act 95 of 1965

2.172 Section 17 of the Customs and Excise Amendment Act 95 of 1965 amended, inter alia, paragraph (d) of section 113 of the Customs and Excise Act 91 of 1964. This

²¹ Section 1 provides that “agricultural distiller means any owner or occupier of a farm in the Republic who-

(a) is licensed to keep a still on such farm; and

(b) is licensed to distil spirits exclusively from prescribed fresh fruit grown by him on such farm; or”.

²² My emphasis.

paragraph was deleted by section 25 of the Customs and Excise Amendment Act 86 of 1982. This section may therefore be deleted as it serves no useful purpose any more.

(iii) Customs and Excise Amendment Act 57 of 1966

2.173 The purpose of the Customs and Excise Amendment Act 57 of 1966 (“this Act”) was to amend the Customs and Excise Act 91 of 1964 (“the principal Act”). However, some of the amendments effected by this Act have been deleted by legislation enacted subsequent to this Act.

2.174 Section 62(1) of the principal Act was substituted by section 8(a) of this Act. This section (section 62(1) of the principal Act) was deleted by section 12(1)(a) of the Customs and Excise Amendment Act 86 of 1982.

2.175 Paragraph (k) of section 113(1) inserted by section 14(d) of this Act to the principal Act was deleted by section 12(c) of the Customs and Excise Amendment Act 98 of 1993.

2.176 The SALRC is of the view that sections 8(a) and 14(d) of this Act may be repealed because they effected changes to provisions of the principal Act that are no longer in force.

(iv) Custom and Excise Amendment Act 96 of 1967

2.177 The Customs and Excise Amendment Act 96 of 1967 (“this Act”) has four sections only. According to the long title of this Act, its purpose was to amend section 77 and Schedules 1 to 6, inclusive, of the Customs and Excise 91 of 1964 (“the principal Act”). Section 3 of this Act reads:

- “3 Refund of excise duties on certain kaffircorn malt
- (1) If a manufacturer of sorghum beer proves to the satisfaction of the Secretary, as defined in section 1 of the principal Act, that the full excise duty has been paid on any kaffircorn malt delivered prior to the twenty-third day of March 1967, from any customs and excise

warehouse and used in the manufacture of sorghum beer in respect of which a rebate of the full excise duty was not applicable during any period after the said date, and on which the non-rebated portion of the excise duty has been paid, the Secretary may refund to the manufacturer of such beer the excise duty paid on any such malt which has been so used.

- (2) For the purposes of subsection (1)-
 - (a) kaffircorn malt used in the manufacture of sorghum beer shall be deemed to include kaffircorn malt used in the manufacture of sorghum beer powder or mash subsequently used in the manufacture of sorghum beer; and
 - (b) the Secretary may in his discretion accept proof of payment in respect of kaffircorn malt or sorghum beer powder or mash by a manufacturer of sorghum beer of a price which in the opinion of the Secretary included any excise duty on kaffircorn malt as proof that the excise duty on such kaffircorn malt has been paid.
- (3) No refund of duty shall be paid by virtue of the provisions of this section unless the application for refund is received by the Controller, as defined in section 1 of the principal Act, within six months after the date of commencement of this section and any such application and any refund in pursuance of such application shall otherwise be subject to the provisions of sections 76 and 77 of the principal Act.”.

2.178 There are two problems with regard to this section. The first, is the requirement contained in section 3(1) that the manufacturer of sorghum beer must prove to the satisfaction of the “Secretary, as defined in section 1 of the principal Act” that the full excise duty has been paid on any kaffircorn malt delivered prior to the twenty-third day of March 1967. Two comments can be made in respect of this provision. The first comment is that the definition of “Secretary” in the principal Act was deleted by section 1(1)(d) of the Customs and Excise Amendment Act 98 of 1980, thus rendering this provision meaningless. The second comment is that this provision requires the manufacturer to prove that full excise duty has been paid in respect of malt that was delivered prior to 21

March 1967. The question that arises with regard to this provision is whether it is still being applied (in other words, the SALRC suspects that this provision has become obsolete). The second problem is the use of the word “kaffircorn” in the heading to this section and in section 3(1); (2)(a) and (b). This word, whether used as a noun or as an adjective, is offensive.

2.179 The SALRC recommends that this section be repealed in its entirety on the grounds that it is obsolete, makes reference to definitions in the principal Act that have been deleted or repealed and that it contains an expression that is offensive.

(v) Customs and Excise Amendment Act 85 of 1968

2.180 Section 6 of this Act substituted section 67 of the Customs and Excise Act 91 of 1964. Section 67 affected by this amendment was later repealed by section 22 of the Second Customs and Excise Amendment Act 112 of 1977. Although section 67 was later inserted by another Act, the amendment introduced by section 6 of this Act ceased to have any legal effect when it was repealed by Act 112 of 1977. Since this amendment is still in the statute book, the SALRC recommends that it be repealed.

(vi) Customs and Excise Amendment Act 105 of 1969

2.181 The purpose of the Customs and Excise Amendment Act 105 of 1965 (“this Act”) was to effect amendments to the Customs and Excise Act 91 of 1964 (the principal Act). Paragraph (c) of section 1 of this Act substituted the definition of “custom tariff”. This definition was later deleted by section 1(d) of the Customs and Excise Amendment Act 59 of 1990. Paragraph (h) of the same section inserted the definition of “sales duty” and “sales duty goods”. Both definitions were later deleted by section 1(h) and (j) respectively of Act 59 of 1990.

2.182 Section 18 of this Act amended section 48 of the principal Act. Paragraph (a) inserted subsection (3A). This subsection was deleted by section 8(c) of the Customs and Excise Amendment Act 105 of 1976.

2.183 Section 23 inserted section 70 in the principal Act. Section 70 was later repealed by section 28 of the Customs and Excise Amendment Act 59 of 1990 referred to above. Section 24 amended section 75 by adding subsection 1(e). This subsection was deleted by section 29(1) of Act 59 of 1990. Section 34 inserted section 116A in the Customs and Excise Act. This section was deleted by section 33 of the Customs and Excise Amendment Act 84 of 1987. Of particular interest is section 40, which empowers the Minister to amend the Schedules to the Customs and Excise Act with retrospective effect. It provides that

“The Minister may, at any time before the date on which he introduces the Appropriation Bill in respect of the financial year 1970-'71, apply the provisions of section 48(3A) or 75(15)(a) of the principal Act, in so far as they relate to sales duty as defined in that Act, with retrospective effect to a date which he considers reasonable but not earlier than the twenty-sixth day of March 1969, if he considers such action is warranted or in order to avoid serious detriment to any manufacturer, owner, importer, or other person affected to an unforeseen extent by sales duty”.

2.184 This power had to be exercised before the promulgation of the Appropriation Act for the financial year 1970-71. This Act was promulgated, and later repealed by the Repeal of Laws Act 94 of 1981. Therefore, this section is now spent, and may be repealed. Furthermore, section 48(3A) referred to in this section was deleted by section 8(c) of the Customs and Excise Amendment Act 105 of 1976.

(vii) Customs and Excise Amendment Act 98 of 1970

2.185 Section 1 of this Act amended section 1 of the Customs and Excise Act 91 of 1964 by substituting, inter alia, the definition of “Government Brandy Board”. This definition was deleted by section 32 of the Liquor Products Act 60 of 1989.

2.186 Section 3 of this Act amended section 48 of the Customs and Excise Act by substituting subsection (7). This subsection was deleted by section 3(c) of the Customs and Excise Amendment Act 19 of 1994.

2.187 Section 10 of this Act provides that the Minister may at any time before the date on which he introduces the Appropriation Bill in Parliament in respect of the financial year 1971-'72, apply the provisions of section 48(3A) or 75(15)(a) of the principal Act, ...with retrospective effect...". As stated above, this provision became spent when the Minister introduced the Appropriation Bill for the 1971-72 financial year. These amendments may therefore be repealed.

(viii) Customs and Excise Amendment Act 89 of 1971

2.188 The only provision in this Act that has ceased to have any legal effect is section 3. This section empowers the Minister "at any time before the date on which he introduces the Appropriation Bill in Parliament in respect of the financial year 1972-'73, to apply the provisions of sections 48(3A) or 75(15)(a) of the principal Act". This provision became spent when the Minister introduced the Bill in Parliament which eventually became the Appropriation Act for the financial year 1972 to 1973. This section serves no useful purpose any more and the SALRC recommends that it be repealed.

(ix) Customs and Excise Amendment Act 103 of 1972

2.189 Two sections of this Act effected amendments to sections of the Customs and Excise Act 91 of 1964 which have been deleted by various pieces of legislation. The first such section is section 3, which amended section 35 of the Customs and Excise Act by substituting subsection (2). This subsection was deleted by section 23 of the Customs and Excise Amendment Act 45 of 1995. The second section is section 11, which amended section 113 of the Customs and Excise Act. Paragraph (a) substituted subsection (1)(a), and paragraph (b) substituted subsection (1)(d)(i). Both subsections were deleted by the Financial Institutions Amendment Act 86 of 1982. The SALRC recommends that both sections be repealed.

(x) Customs and Excise Amendment Act 68 of 1973

2.190 Two provisions contained in this piece of legislation have been deleted by other statutes. Section 1(c) substituted subsection (3A)(a) in section 48 of the Customs and Excise Act 91 of 1964. This subsection was deleted by section 8(c) of the Customs and Excise Amendment Act 105 of 1976. Section 5 amended section 113(1)(d) of the

Customs and Excise Act of 1964. This section (s 113) was later deleted by section 25 of the Customs and Excise Amendment Act 86 of 1982.

2.191 The SALRC recommends that both provisions, namely section 1(c) and section 5 be repealed.

(xi) Customs and Excise Amendment Act 71 of 1975

2.192 Section 3 of this amending Act amended section 7(2) of the Customs and Excise Act 91 of 1964 by inserting and substituting paragraphs (aA) and (b) respectively. This section was deleted by section 4(b) of the Customs and Excise Amendment Act 45 of 1995. The SALRC recommends that this section be repealed.

(xii) Customs and Excise Amendment Act 105 of 1976

2.193 Section 2 of this amending Act sought to amend section 11(1) of the Customs and Excise Act 91 of 1964 by adding a proviso. This proviso no longer exists as a result of substitution of this section by section 6 of the Customs and Excise Amendment Act 45 of 1995. Section 9 of this Act amended section 70 of the Customs and Excise Act. This section (section 70) was repealed by section 29 of the Customs and Excise Amendment Act 59 of 1990. Section 12(b) of this Act substituted subsection (2) of section 91 of the Customs and Excise Act. Subsection (2) was deleted by section 133 of the Second Revenue Laws Amendment Act 60 of 2001.

2.194 The SALRC recommends that sections 2, 9 and 12(b) of this Act be repealed.

(xiii) Second Customs and Excise Amendment Act 112 of 1977

2.195 Section 2 of this Act amended section 13 of the Customs and Excise Act 91 of 1964 by substituting subsection (2). This subsection was deleted by section 3(b) of the Customs and Excise Amendment Act 101 of 1985. Section 23 of this Act amended section 70 of the Customs and Excise Act of 1964. Section 70 was repealed by section 28 of the Customs and Excise Amendment Act 59 of 1990. Therefore, these two sections serve no useful purpose anymore and may be deleted.

(xiv) Customs and Excise Amendment Act 93 of 1978

2.196 The purpose of this Act was to effect amendments to various provisions of the Customs and Excise Act 91 of 1964. Section 7 of this Act sought to amend section 70 of the Customs and Excise Act by substituting words in subsections or the subsections themselves. However, section 7 has been repealed by section 28 of the Customs and Excise Act 59 of 1990. In addition, paragraph (b) of section 8 of this Act inserted section 18(cA) in the Customs and Excise Act. This provision (section 18(cA) was deleted by section 92(1)(l) of the Revenue Laws Amendment Act 31 of 2005. Therefore, these amendments have become redundant, and may be repealed.

(xv) Customs and Excise Amendment Act 98 of 1980

2.197 Section 2 of this Act inserted sections 1A and 1B to the Customs and Excise Act 91 of 1964. These amendments were repealed by section 34(1) of the South African Revenue Service Act 34 of 1997. The SALRC recommends that section 2 of this Act be repealed.

(xvi) Customs and Excise Amendment Act 86 of 1982

2.198 Section 2 of this Act amended section 30 of the Customs and Excise Act by substituting subsection (2). This subsection provides:

“The blending of brandy in terms of section 9 (1) (b) of the Wine and Spirits Control Act, 1970 (Act 47 of 1970), and the production from spirits of any other beverage or any other non-excisable goods shall be subject to such supervision by an officer as the Commissioner may in each case consider necessary”.

2.199 The Wine and Spirits Control Act 47 of 1970 referred to in this provision has lapsed in terms of section 58D of that Act.²³ The SALRC recommends that reference to

²³

Section 58D of Act 47 of 1970 reads

“This Act shall lapse and the laws mentioned in Schedule 3 be repealed to the extent indicated in the third column of Schedule 3-

(a) on a date determined by the Minister in the Gazette in consultation with the management authority; or
 (b) on 30 June 1999,

section 9(1)(b) of the Wine and Spirits Control Act 47 of 1970 in section 30(2) of the Customs and Excise Act of 1964 be deleted.

2.200 Section 16 of this Act amended section 70 of the Customs and Excise Act of 1964 by substituting subsection (1). Section 70 of the Customs and Excise Act affected by this amendment was repealed by section 28 of the Customs and Excise Amendment Act 59 of 1990. In the light of this repeal, the SALRC recommends that section 16 of this Act be repealed.

2.201 Section 19 of this Act amended section 75 of the Customs and Excise Act of 1964 by substituting subsection (2)(b). This subsection reads:

“A rebate of duty in respect of any goods described in Schedule 3 shall be allowed-

...

- (b) only in respect of goods entered for use-
 - (i) in a factory which is registered under the Machinery and Occupational Safety Act, 1983 (Act 6 of 1983);
 - (ii) in a mine or works as defined in section 1 of the Mines and Works Act, 1956 (Act 27 of 1956); or
 - (iii) elsewhere in any other activity which the Commissioner may approve for the purposes of this subparagraph.”.

2.202 The two Acts referred to in this provision namely the Machinery and Occupational Safety Act 6 of 1983 and the Mines and Works Act 27 of 1956 were repealed by Act 85 of 1993 and section 68(1) of Act 56 of 1991 respectively. The SALRC recommends that this provision be amended by deleting reference to these Act that no longer exist.

2.203 Section 23 of this Act repealed section 96A of the Customs and Excise Act of 1964. Section 96A has, once again, been inserted by section 9 of the Customs and Excise Amendment Act 89 of 1984. Therefore, the repeal introduced by section 23 serves no useful purpose anymore. The SALRC recommends that section 23 of this Act be repealed.

(xvii) Customs and Excise Amendment Act 89 of 1983

2.204 Section 11(2) of this Act provides that section 1 and 2 shall come into operation 30 days after the date of its promulgation. Act 89 of 1983 came into operation on 6 July 1983. The 30 days lapsed on 6 August 1983 and these provisions came into force on that day. As a result, this subsection is now spent, and may be repealed.

(xviii) Customs and Excise Amendment Act 89 of 1984

2.205 The only problem with this Act is that section 4 amended section 56 of the Customs and Excise Act 91 of 1964 by substituting subsection (7). This section has been further substituted and it does not have subsection (7) anymore. It is recommended that this amendment be deleted as it serves no useful purpose.

(xix) Customs and Excise Amendment Act 101 of 1985

2.206 The purpose of this Act was to amend various provisions of the Customs and Excise Act 91 of 1964. Section 1 amended section 7(2) of the Customs and Excise Act by substituting paragraph (a). This section (section 7(2)) was deleted by section 4(b) of the Customs and Excise Amendment Act 45 of 1995, with the result that this amendment has become redundant. The SALRC recommends that section 1 of this Act be repealed.

2.207 Section 11 of this Act amended, inter alia, section 75 of the Customs and Excise Act of 1964 by inserting subsection (18)(bA). This subsection was deleted by section 92(1)(j) of the Revenue Laws Amendment Act 31 of 2005. The SALRC recommends that section 11 be repealed.

2.208 Section 12 of this Act amended section 102 of the Customs and Excise Act by substituting subsection (4). This provision is a reverse onus provision. The question is whether it is consistent with the Constitution. It reads:

“(4) If in any prosecution under this Act or in any dispute in which the State, the Minister or the Commissioner or any officer is a party, the question arises

whether the proper duty has been paid or whether any goods or plant have been lawfully used, imported, exported, manufactured, removed or otherwise dealt with or in, or whether any books, accounts, documents, forms or invoices required by rule to be completed and kept, exist or have been duly completed and kept or have been furnished to any officer, it shall be presumed that such duty has not been paid or that such goods or plant have not been lawfully used, imported, exported, manufactured, removed or otherwise dealt with or in, or that such books, accounts, documents, forms or invoices do not exist or have not been duly completed and kept or have not been so furnished, as the case may be, unless the contrary is proved”.

(xx) Customs and Excise Amendment Act 52 of 1986

2.209 Section 7 of this Act amended section 56 of the Customs and Excise Act 91 of 1964 by substituting subsection (1A) and by adding subsection (2)(b)(iii). These amendments, as a result of further amendments to this section, no longer exist. Therefore, section 7(a) and (b) serves no useful purpose anymore. The SALRC recommends that section 7 of this Act be repealed.

2.210 Section 9(a) of this Act amended section 75 of the Customs and Excise Act of 1964 by substituting subsection (2)(b). This subsection reads:

“(2) A rebate of duty in respect of any goods described in Schedule 3 shall be allowed-

- (b) only in respect of goods entered for use-
 - (i) in a factory which is registered under the Machinery and Occupational Safety Act, 1983 (Act 6 of 1983).

2.211 Act 6 of 1983 was repealed by the Occupational Health and Safety Act 85 of 1993. These provisions may be repealed because they refer to Acts or provisions that have been repealed or deleted.

2.212 Sections 10 to 17 of this Act increased the amounts of money appearing in sections 78 to 81, 83 to 86. However, these amounts were subsequently changed by

further amendments. As a result of these further amendments, the SALRC is of the view that the amendments effected by sections 10 to 17 of this Act serve no useful purpose anymore and may be repealed.

(xxi) Customs and Excise Amendment Act 84 of 1987

2.213 The purpose of the Customs and Excise Amendment Act of 1987 (this Act) was to effect amendments to various provisions of the Customs and Excise Act 91 of 1964. Section 9 of this Act amended section 38 of the Customs and Excise Act by substituting in subsection (1)(a)(v) the expression "R200" for the words "one hundred rand". This amounts were changed by subsequent amendments to the subsection. Section 19 inserted section 48A in the Customs and Excise Act. Section 48A was repealed by section 40 of the Customs and Excise Amendment Act 45 of 1995. Section 21 amended section 58(1) of the Customs and Excise Act by adding a proviso. Section 58(1) no longer contains a proviso (as a result of further amendments to the section). Paragraph (c) of section 23 of this Act added subsection (1)(f) in section 75 of the Customs and Excise Act. This subsection was deleted by section 50(1)(b) of the Revenue Laws Amendment Act 19 of 2001. Paragraph (p) of section 23 of this Act amended section 75 of the Customs and Excise Act by adding subsection (18)(f). This subsection was deleted by section 130(1)(i) of the Second Revenue Laws Amendment Act 60 of 2001. Paragraph (c) of section 24(1) of this Act added the word "or" to subsection (2)(f) of section 76 of the Customs and Excise Act. This word no longer appears in this subsection. Section 26 of this Act amended section 77 of the Customs and Excise by substituting subsection (1)(a) and subsection (2). These subsections no longer appear in section 77, instead the section has two paragraphs namely, paragraph (a) and (b). Section 29 of this Act amended section 91(2) of the Customs and Excise Act by substituting certain expression for other words. Section 91(2) was deleted by section 133 of the Second Revenue Laws Amendment Act 60 of 2001. The amendments effected by these sections referred to above are therefore redundant and are hereby recommended for repeal.

(xxii) Customs and Excise Amendment Act 69 of 1988

2.214 Section 8(a) and (b) of this Act amended section 75 of the Customs and Excise Amendment Act 91 of 1964 by substituting subsection (1)(f)(iv) and by adding subsection (1)(f)(v). The subsections affected by this amendment were deleted by section 50(1)(b) of the Revenue Laws Amendment Act 19 of 2001. Paragraph (c) of section 8 of this Act added subsection (1)(g)(ii) in section 75 of the Customs and Excise Act of 1964. This subsection was deleted by section 53(b) of Act 45 of 1995.

2.215 Section 10 amended section 77(4) of the Customs and Excise Act by substituting paragraph (a). Section 77 has no subsections but two paragraphs, (a) and (b). It is recommended that these provisions be repealed.

2.216 The SALRC recommends that section 8(a), (b), (c) and section 10 be repealed.

(xxiii) Customs and Excise Amendment Act 68 of 1989

2.217 Section 8 of this Act amended section 48 of the Customs and Excise Act 91 of 1964 by substituting subsection (1). Section 48 was repealed by section 40 of the Customs and Excise Amendment Act 45 of 1995. Section 15 amended section 88 of the Customs and Excise Act by substituting subsection (1). This subsection provides:

“8 Seizure

(1) (a) An officer, magistrate or member of the police force may detain any ship, vehicle, plant, material or goods at any place for the purpose of establishing whether that ship, vehicle, plant, material or goods are liable to forfeiture under this Act.

(b) Such ship, vehicle, plant, material or goods may be so detained where they are found or shall be removed to and stored at a place of security determined by such officer, magistrate or member of the police force, at the cost, risk and expense of the owner, importer, exporter, manufacturer or the person in whose possession or on whose premises they are found, as the case may be”.

2.218 Although it is beyond the scope of this project, the SALRC is concerned that the inclusion of magistrates in this provision violates the doctrine of separation of powers embedded in the Constitution and recommends that the word “magistrate” be deleted from this provision.

(xxiv) Customs and Excise Amendment Act 59 of 1990

2.219 Section 2 of this Act substituted section 1B of the Customs and Excise Act 91 of 1964. Section 1B was repealed by section 34(1) of Act 34 of 1997. Section 4 of this Act substituted subsection (9) of section 4 of the Customs and Excise Act of 1964. Paragraph (d) of this subsection reads:

“(d) If any lock, seal or mark placed upon any goods on board a ship or vehicle by an officer in terms of the provisions of this section is wilfully opened, broken, obliterated or altered or if any goods which have been locked, sealed, marked or otherwise secured in terms of this section are removed or if the hatchways of any such ship are, after having been fastened down by an officer, opened without his consent, the master of any such ship, the pilot of any aircraft concerned or the person in charge of any other such vehicle, as the case may be, shall be guilty of an offence unless he proves that it was not possible for him to have prevented the act in question.”

2.220 Although falling outside the scope of this project, the SALRC is of the view that this is a reverse onus provision which may be unconstitutional.

2.221 Section 9 amended section 3 of the Customs and Excise by substituting paragraph (g). Section 3 no longer has paragraphs, it only has subsections. Therefore, this section may be repealed.

2.222 Section 14 amended section 20(5) of the Customs and Excise Act by substituting the proviso. Section 20(5) as it stands now does not have a proviso. Therefore, section 14 of this Act may be repealed.

2.223 Paragraph (b) of section 29(1) of this Act amended section 75 of the Customs and Excise Act by substituting the proviso to subsection (1)(f)(i). This subsection was deleted by section 50(1)(b) of the Revenue Laws Amendment Act 19 of 2001. Section 29(1)(b) may be repealed. Paragraph (c) of this section substituted subsection (2)(b)(i) of section 75 of the Customs and Excise Act. This subsection reads:

“(2) A rebate of duty in respect of any goods described in Schedule 3 shall be allowed-

- (b) only in respect of goods entered for use-
 - (i) in a factory which is registered under the Machinery and Occupational Safety Act, 1983 (Act 6 of 1983).

2.224 Act 6 of 1983 was repealed by the Occupational Health and Safety Act 85 of 1993. These provisions may be repealed because they refer to an Act or provisions that have been repealed or deleted.

(xxv) Customs and Excise Amendment Act 61 of 1992

2.225 Section 4(a) of this Act amended section 48 of the Customs and Excise Act 91 of 1964 by substituting subsection (1)(b). This subsection reads:

“The Minister may from time to time by notice in the Gazette amend the General Notes to Schedule 1 and Part 1 of the said Schedule or substitute the said Part 1 and amend Part 2 of the said Schedule in so far as it relates to imported goods in order to give effect to any request by the Minister of Trade and Industry and for Economic Co-ordination”.

2.226 As a result of changes that took place after 1994, the Ministry referred to in this section, namely, “Trade and Industry and for Economic Co-ordination” no longer exists. It is recommended that the provision be amended by deleting this expression “and for Economic Co-ordination”.

2.227 Section 13(b) of this Act amended section 75 of the Customs and Excise Act by substituting in subsection (1)(f)(i) the words preceding the proviso. Subsection (1)(f) was

deleted by section 50(1)(b) of the Revenue Laws Amendment Act 19 of 2001. Therefore, this amendment no longer serves any useful purpose. The SALRC recommends that it be repealed.

2.228 Section 13(d) of this Act also amended section 75 of the Customs and Excise Act by substituting section 14A. This section (section 14A) was deleted by section 53(m) of the Customs and Excise Amendment Act 45 of 1995. This amendment, as the one mentioned above, may be repealed as a result of redundancy.

(xxvi) Customs and Excise Amendment Act 105 of 1992

2.229 The only problem presented by this statute is section 1 which amended section 4 of the Customs and Excise Act 91 of 1964 by inserting subsection (3A). This subsection reads:

“(3A) The Chief of the Central Statistical Services or the Director General of the Department of Trade and Industry or the Treasury as defined in the Exchange Control Regulations, 1961, or the Governor of the South African Reserve Bank or the National Commissioner of the South African Police Service or the National Director of Public Prosecutions or the Director-General of the National Treasury or any person acting under the direction and control of such Chief of the Central Statistical Services or Director-General of the Department of Trade and Industry or Governor of the South African Reserve Bank or National Commissioner of the South African Police Service or National Director of Public Prosecutions or the Director-General of the National Treasury, shall not disclose any information supplied under the proviso to subsection (3) to any person or permit any person to have access thereto, except in the exercise of his powers or the carrying out of his duties under any Act from which such powers or duties are derived”.

2.230 The question is whether this subsection is consistent with the right of access to information entrenched in the Constitution and the Promotion of Access to Information Act 2 of 2000.

(xxvii) Customs and Excise Amendment Act 98 of 1993

2.231 This Act amended various provisions of the Customs and Excise Act 91 of 1964. Section 4 of this Act substituted section 47 of the Customs and Excise Act. Section 47(2)(a) and (b) of the Customs and Excise Act states:

“(2)(a) Notwithstanding anything to the contrary in this Act contained, if any person is unable to calculate the correct amount of duty payable in terms of this Act due to the fact that the computer system used to provide any information required for the calculation of such duty is not Year 2000 compliant, the Commissioner may estimate the amount of duty payable on such basis as he considers reasonable in the circumstances.

(b) The provisions of this subsection shall not be construed as absolving any person from otherwise complying with the provisions of this Act”.

2.232 The purpose of this provision was to empower the Commissioner to deal with the cases of people affected by what used to be called the “Y2K” problem which, most analysts believed was going to affect computers on the first day of the year 2000. It is highly unlikely that there are people and institutions out there that are still using computers that are year 2000 non-compliant. The SALRC firmly believes that this provision has become obsolete, and that it may be repealed.

2.233 Section 10 of this Act amended section 88(1) of the Customs and Excise Act by inserting paragraph (bA). This paragraph reads:

“(bA) No person shall remove any ship, vehicle, plant, material or goods from any place where it was so detained or from a place of security determined by an officer, magistrate or member of the police force”.

2.234 This paragraph makes reference to the “police force”. It is recommended that the expression “police service” be substituted for the expression “Police force”.

2.235 Paragraph (b) of section 11 of this Act amended section 92 of the Customs and Excise Act by adding subsections (2) and (3). These subsections were deleted by section 61(1)(b) of the Customs and Excise Amendment Act 45 of 1995. Therefore, this amendment has become redundant and it may be repealed.

(xxviii) Customs and Excise Amendment Act 19 of 1994

2.236 Section 4 of this Act amended section 48A of the Customs and Excise Act of 1964. Section 48A of the Customs and Excise Act was repealed by section 40 of the Customs and Excise Amendment Act 45 of 1995. This has resulted in section 4 of this Act becoming redundant. The SALRC recommends that section 4 of this Act be repealed.

2.237 Section 14 of this Act extended the application of the Customs and Excise Act of 1964 to the former Republics of Transkei, Bophuthatswana, Ciskei and Venda. These territories now form part of the nine new provinces created by the Constitution. Is it still necessary to have this provision?

(xxix) Customs and Excise Amendment Act 45 of 1995

2.238 Section 2 of this Act amended section 4 of the Customs and Excise Act 91 of 1964 by deleting subsection (3B). This subsection was once again added by section 34(1) of the South African Revenue Services Act 34 of 1997, rendering this deletion redundant. The SALRC recommends that section 2 of this Act be repealed.

2.239 Section 36(b) of this Act amended section 46 of the Customs and Excise Act by deleting subsection (5). This subsection was again added by section 52(c) of Act 53 of 1999. The SALRC is of the view that section 36(b) of this Act is no longer necessary and that it may be repealed.

2.240 Section 53(a), (d), (e), (k), (o), and (p) of this Act amended section 75 of the Customs and Excise Act by substituting, inter alia, subsection (1)(f)(ii); (1A)(g)(i); (1A)(h)(i), (13),(18)(bA), and (18)(dA) respectively. All these subsections were deleted

by some or other Act. It is recommended that section 53(a), (d), (e), (k), (o), and (p) of this Act be repealed.

2.241 Furthermore, section 53 of this Act also substituted in subsection (14)(b) of section 75 the proviso to subparagraph (i). This subsection, as a result of further amendments to it, no longer has a proviso. Therefore, it is recommended that it be repealed.

(d) Financial Institutions Amendment Acts

(i) Financial Institutions Amendment Act 99 of 1967

2.242 The Financial Institutions Amendment Act 99 of 1967 contained a long title, and sections 1 to 5. Sections 1 and 2 were repealed by section 46(1) of the Unit Trust Control Act 54 of 1981. Sections 3 and 4 were repealed by section 95(1) of the Mutual Banks Act 124 of 1993. The only remaining provision is section 5, containing the short title. This Act may be repealed as it no longer has any useful purpose.

(ii) Financial Institutions Amendment Act 65 of 1968

2.243 The long title of the Financial Institutions Amendment Act 65 of 1968 makes reference to two pieces of legislation which have been repealed. The first one is the Insurance Act of 1943. This Act was repealed by the Long-term Insurance Act 52 of 1998. The second piece of legislation is the Unit Trusts Control Act of 1947, which was repealed by the Unit Trust Control Act 54 of 1981. The SALRC recommends that references to these two Acts in the long title be deleted.

(iii) Financial Institutions Amendment Act 80 of 1969

2.244 The Financial Institutions Amendment Act 80 of 1969 contained a long title, sections 1 and 2, and section 3 containing a short title. The purpose of section 1 was to amend section 19 of the Pension Funds Act 24 of 1956 by adding subsection 6(b). This subsection was deleted by section 17 of the Financial Institutions Amendment Act 86 of 1984. Section 2 was repealed by section 95(1) of the Banks Act 94 of 1990. The

amendments introduced by this Act have ceased to exist, and it may be repealed for that reason.

(iv) Financial Institutions Amendment Act 23 of 1970

2.245 The Financial Institutions Amendment Act 23 of 1970 contained 11 sections. Sections 1 and 3 to 10 were repealed by various Acts. Section 11 contains the short title. The remaining section, section 2, amended section 19(1) of the Pension Funds Act 24 of 1956. Subsection (1) of section 19 of Act 24 of 1956 was deleted by section 8(a) of the Financial Institutions Amendment Act 53 of 1989. Therefore, this amendment relates to a provision that no longer exists and has for that reason become redundant. The entire Act may be repealed.

(v) Second Financial Institutions Amendment Act 75 of 1970

2.246 This Act had two substantive provisions, sections 1 and 2. Section 3 contains a short title of the Act. Sections 1 and 2 were repealed by section 73 of the Long-term Insurance Act 52 of 1998 and section 46(1) of the Unit Trusts Control Act 54 of 1981. Therefore this Act has become obsolete and may be repealed.

(vi) Financial Institutions Amendment Act 91 of 1972

2.247 The only problem with this Act is that the long title refers to Acts that have been repealed, namely the Insurance Act of 1943; National Finance Corporation of 1949; Participation Bonds Act of 1964; Banks Act of 1965; and the Building Society Act of 1965. The SALRC recommends that this long title be amended by deleting reference to these Acts.

(vii) Financial Institutions Amendment Act 67 of 1973

2.248 This Amending Act had 16 sections. Sections 1 to 13 were repealed by various Acts. Sections 14 and 15 effected amendments to the Securities' Transfer Act 69 of 1965. The Securities' Transfer Act of 1965 was repealed by the Companies Act 61 of 1973. Section 16 contains the short title. The SALRC is of the view that this Act has become obsolete and that it may be repealed in its entirety.

(viii) Financial Institutions Amendment Act 101 of 1976

2.249 The Financial Institutions Amendment Act 101 of 1976 effected amendments to a number of Acts that have been repealed. All these Acts are mentioned in the long title. These Acts are the Insurance Act of 1943; the Stock Exchanges Control Act of 1947; the Unit Trusts Control Act of 1947; the Pension Funds Act of 1956; Friendly Societies Act of 1956; Inspection of Financial Institutions Act of 1962; Participation Bonds Act of 1964; the Banks Act of 1965; and the Building Societies Act of 1965. All the Acts, except the Pension Funds Act of 1956 and the Friendly Societies Act of 1956, have been repealed by some or other Act. This resulted in the repeal of sections 1 to 20 and 32 to 56 of this Act. The remaining provisions which are still operational are sections 21 to 24 which amended the Pension Funds Act of 1956 and sections 25 to 31, which amended the Friendly Societies Act 25 of 1956.

2.250 Various amendments effected by this Act in the Pension Funds Act 24 of 1956 were deleted by other pieces of legislation. Paragraph (a) of section 23 amended section 19 of the Pension Funds Act by substituting subsection (1), paragraph (d) substituted subsection 6(b), paragraph (e) substituted subsection (7)(b) and paragraph (f) added subsection (8). Subsection 1(1) was deleted by section 8(a) of the Financial Institutions Amendment Act 53 of 1989. Subsections (6)(b), (7)(b) and (8) were deleted by section 17(d),(e) and (f) of Act 86 of 1984. Paragraphs (a) and (b) of section 28 amended section 20 of the Friendly Societies Act 26 of 1956 by substituting subsections (2) and (3). These subsections were deleted by section 10(a) of Act 53 of 1989.

2.251 The SALRC recommends that the long title be amended by deleting all the Acts listed above that have been repealed. Furthermore, the SALRC recommends that paragraphs (a), (d), (e) and (f) of section 23 of this Act and paragraphs (a) and (b) of section 28 of this Act be repealed.

(ix) Financial Institutions Amendment Act 94 of 1977

2.252 This Act originally had 24 sections. Various sections were repealed by various pieces of legislation, with the result that the only remaining provisions are sections 9, 10, 11, 12, 13, and 24(1) and (2) containing the short title and commencement provisions. The long title to this Act refers to Acts that no longer exist, namely the Insurance Act 27

of 1943; the Inspection of Financial Institutions Act 68 of 1962; the Banks Act 23 of 1965; and the Building Society Act 26 of 1965. References to these Acts create the impression that they are still in force. Section 11 amended section 19 of the Pension Fund Act 24 of 1956 by inserting subsection (1A). This subsection was deleted by section 8(a) of Act 53 of 1989.

2.253 The SALRC recommends that the long title of this Act be amended by deleting the Acts mentioned supra. The SALRC further recommends that section 11 of this Act be repealed because the section it sought to amend was deleted.

(x) Financial Institutions Amendment Act 80 of 1978

2.254 This amending Act was enacted to effect amendments to a number of Acts. These are expressly mentioned in the long title, and they are: the Insurance Act 27 of 1943, the Stock Exchanges Control Act 7 of 1947, the Pension Funds Act 24 of 1956, the Inspection of Financial Institutions Act 68 of 1962, the Participation Bonds Act 48 of 1964, the Banks Act 23 of 1965, and the [Mutual] Building Societies Act 24 of 1965. All the Acts referred to in this long title, with the exception of the Pension Funds Act of 1956, have been repealed by various pieces of legislation. The long title may be amended by the deletion of all the Acts mentioned above, except Pension Funds Act. It could look like this: "The following long title is hereby substituted for the long title in the Financial Institutions Amendment Act, 1978: 'To amend the Pension Funds Act, 1956, in order to redefine "dependant"; and to further regulate the granting of loans by pension funds to members and the protection of pension benefits ".

(xi) Financial Institutions Amendment Act 103 of 1979

2.255 The long title of this Act makes references to pieces of legislation that were abrogated a long time ago, namely, the Insurance Act of 1943 (repealed by Act 52 of 1998); the Banks Act 1965 (repealed by Act 94 of 1990); and the [Mutual] Building Societies Act of 1965 (repealed by Act 124 of 1993). All these Acts were repealed, and the reference to them in the long title is misleading, and the SALRC recommends that the long title be amended by deleting these Acts.

(xii) Financial Institutions Amendment Act 99 of 1980

2.256 The purpose of this amendment, as it is clear from its long title, was to amend a number of Acts, namely, the Insurance Act of 1943; the Stock Exchanges Control Act of 1947; Unit Trusts Control Act of 1947; the Pension Funds Act of 1956; the Friendly Societies Act of 1956; the Participation Bonds Act of 1964; the Banks Act of 1965; and the [Mutual] Building Society of 1965. These Acts, with the exception of the Friendly Societies Act of 1956 and the Pension Funds Act of 1956, have been repealed by various pieces of legislation. The long title may be amended by deleting all the Acts that have ceased to exist.

2.257 Furthermore, section 56(4) of this Act provides that the provisions of section 23 (of this Act) shall come into operation on a date fixed by the President by proclamation in the Gazette. Section 23 came into operation and was later repealed by the Stock Exchanges Control Act 1 of 1985. The SALRC recommends that section 56(4) be repealed.

(xiii) Financial Institutions Amendment Act 36 of 1981

2.258 The purpose of this Act was to effect amendments to the Insurance Act of 1943; the Stock Exchanges Control Act of 1947; the Inspection of Financial Institutions Act of 1962; Unit Trusts Control Act of 1947; the Financial Institutions (Investment of Funds) Act of 1964; and the Banks Act of 1965. It had 32 sections. All the substantive provisions contained in this legislation have been repealed by some or other Act. The only remaining provisions are the long title and the short title and commencement section. This amending Act is recommended for repeal in its entirety because it serves no purpose anymore.

(xiv) Financial Institutions Amendment Act 82 of 1982

2.259 The purpose of this Act was to amend the Insurance Act of 1943, Stock Exchanges Control Act of 1947, Pension Funds Act of 1956, Inspection of Financial Institutions Act of 1962, Banks Act of 1965, and the Building Societies Act of 1965. All these Acts, except the Pension Funds Act of 1956, were repealed by some or other Act.

It is therefore not surprising that a number of provisions of this Act have also been repealed. The only provision that has not yet been repealed is section 14 which amended section 19(1) of the Pension Funds Act 24 of 1956 by substituting the proviso. Interestingly, section 19(1) of Act 24 of 1956 was deleted by section 8(a) of the Financial Institutions Amendment Act 53 of 1989. As a result, the amendment effected to section 19(1) by section 14 of this Act has ceased to have any effect whatsoever. The SALRC recommends that the Financial Institutions Amendment Act 82 of 1982 be repealed.

(xv) Financial Institutions Amendment Act 86 of 1984

2.260 The long title of this Act makes reference to a number of statutes that have been repealed. It states the Financial Institutions Amendment Act of 1984 amends the Insurance Act of 1984 (which was repealed by Act 52 of 1998); the Stock Exchanges Control Act of 1947 (which was repealed by Act 1 of 1985); the Banks Act of 1965 (which was repealed by Act 94 of 1990); the Building Societies Act of 1965 (which was repealed by Act 123 of 1993); and the Financial Institutions Amendment Act of 1982 (which is recommended for repeal in its entirety above). The long title may be amended so as to reflect only the Acts that are still in force.

(xvi) Financial Institutions Amendment Act 106 of 1985

2.261 This Act, which came into operation on 31 July 1985, had forty-two sections. All these sections have been repealed by some or other statute.²⁴ What is remaining is the long title and the section containing a short title and commencement. This Act is recommended for repeal in its entirety as it serves no practical purpose anymore.

(xvii) Financial Institutions Amendment Act 50 of 1986

2.262 The long title of this Act make references to pieces of legislation that have been repealed. The first such Act is the Insurance Act of 1943 (repealed by Act 52 of 1998); and the Stock Exchanges Control Act of 1985 (repealed recently by Securities Services

²⁴ Sections 1 to 9 inclusively repealed by section 73 of Act 52 of 1998; sections 10 to 36 inclusively repealed by section 95(1) of Act 94 of 1990; section 37 to 41 inclusive repealed by section 95 (1) of Act 124 of 1993.

Act 36 of 2004). It is recommended that the long title be amended so as to reflect only those Acts that are still in force.

2.263 Section 11 of this Act purported to amend section 19 of the Pension Funds Act 24 of 1956. Section 19 was deleted by section 8(a) of the Financial Institutions Amendment Act 53 of 1989. Sections 14, 15 and 16 amended various provisions of the Stock Exchanges Control Act of 1985. As stated, the Stock Exchanges Control Act has been repealed by Act 36 of 2004. It is recommended that these sections be repealed.

(xviii) Financial Institutions Amendment Act 6 of 1987

2.264 This Act had 19 sections, and sought to effect amendments to various pieces of legislation, namely the South African Reserve Bank Act of 1944; the Banks Act of 1965; the Mutual Building Societies Act of 1965; the Building Societies Act of 1986; the Inspection of Financial Institutions Act of 1984; the Financial Institutions (Investment of Funds) Act of 1984; and the Finance Act of 1978. All the amendments effected by this Act, with the exception of section 13, were repealed by some or other Act.²⁵ The remaining amendment effected by section 13 purported to amend section 1 of the Inspection of Financial Institutions Act 38 of 1984. This Act was repealed by Act 80 of 1998. Therefore, this Act has ceased to have any practical utility and may be repealed as being redundant.

(xix) Financial Institutions Amendment Act 51 of 1988

2.265 The long title of this Act makes reference to a number of Acts that are no longer in force namely the Insurance Act of 1943; Unit Trusts Control Act of 1981; the Participation Bonds Act of 1981; the Inspection of Financial Institutions Act of 1984; the Financial Institutions (Investment of Funds) Act of 1984; and the Stock Exchanges Control Act of 1985. It is recommended that the long title be substituted so as to reflect these changes and developments in the law.

²⁵ Sections 1 and 2 were repealed by section 40(1) of Act 90 of 1989; sections 3 to 7 inclusive were repealed by section 95(1) of Act 94 of 1990; section 8 and 9 were repealed by section 95(1) of Act 124 of 1993; section 10 to 12 were repealed by section 95(1) of Act 94 of 1990; sections 14 to 17 were repealed by section 11 of Act 28 of 2001; and section 18 was repealed by section 6(1) of Act 56 of 1989.

2.266 Section 4 of this Act inserted section 3A in the Pension Funds Act 24 of 1956. Section 3A was later deleted by section 29 of the Financial Services Board Act 97 of 1990. Section 5 of this Act amended section 19 of the Pension Funds Act by adding subsection (1)(j) and substituting subsection (2). Section 19 was deleted by section 8(1) of the Financial Institutions Amendment Act 53 of 1989.

2.267 Section 7 of this Act inserted section 4A in the Friendly Societies Act of 1956. This insertion was deleted by section 29 of the Financial Services Board Act 97 of 1990. Sections 18 to 21 of this Act amended various sections of the Participation Bonds Act 55 of 1981. The Participation Bonds Act 55 of 1981 was repealed by the Collective Investment Schemes Control Act 45 of 2002. Section 22 of this Act amended section 1 of the Inspection of Financial Institutions Act 38 of 1984. Act 38 of 1984 was repealed by the Inspection of Financial Institutions Act 80 of 1998. Sections 24 to 32 purported to amend various provisions of the Stock Exchanges Control Act 1 of 1985. This Act was also repealed by the Securities Services Act 36 of 2004. The sections referred to above serve no purpose anymore, and it is recommended that they be repealed.

(xx) Financial Institutions Amendment Act 53 of 1989

2.268 This Act was enacted to amend, inter alia, the Insurance Act 27 of 1943. To this end, sections 1 to 7 of this Act effected amendments to various provisions of the Insurance Act of 1943. The Insurance Act of 1943 was repealed by the Long-term Insurance Act 52 of 1998. The repeal of this Act has rendered the amendments redundant. It is recommended that the long title be amended by deleting reference to the Insurance Act of 1943 and that sections 1 to 7 be repealed.

(xxi) Financial Institutions Second Amendment Act 54 of 1989

2.269 This Act was enacted to amend the Insurance Act of 1943; the Pension Funds Act of 1956; the Friendly Societies Act of 1956; the Inspection of Financial Institutions Act of 1984; and the Stock Exchanges Control Act of 1985.²⁶ All these Acts, except the Pension Funds Act of 1956 and Friendly Societies Act of 1956, have been repealed by some or other Act. Sections 23 and 24 amended the Inspection of Financial Institutions

²⁶ See the long title of the Financial Institutions Second Amendment Act 54 of 1989.

Act 38 of 1984. The Inspection of Financial Institutions Act 38 of 1984 was repealed by the Inspection of Financial Institutions Act 80 of 1998. Sections 25 to 31 purported to amend various provisions of the Stock Exchanges Control Act 1 of 1985. The Stock Exchanges Control Act 1 of 1985 was repealed recently by the Securities Services Act 36 of 2004. In the light of these developments, it is recommended that the provisions of this Act that make references to these Acts be repealed as a result of redundancy.

(xxii) Financial Institutions Amendment Act 64 of 1990

2.270 The long title of this Act makes reference to Acts that have been repealed, namely the Insurance Act of 1943; the Unit Trusts Control Act of 1981; and the Stock Exchanges Control Act of 1985. It is recommended that this long title be amended by deleting references to these Acts.

2.271 Paragraph (a) of section 9 of this Act amended section 5 of the Pension Funds Act 24 of 1956 by adding a proviso to subsection (2). This subsection reads:

“(2) All moneys and assets belonging to a pension fund shall be kept by that fund and every fund shall maintain such books of account and other records as may be necessary for the purpose of such fund: Provided that such money and assets may, subject to the conditions determined by the Minister by notice in the Gazette, also be kept in the name of the pension fund by one or more of the following institutions or persons, namely-

- (a) a stock-broker as defined in section 1 of the Stock Exchanges Control Act, 1985 (Act 1 of 1985);
- (b) an insurer registered or provisionally registered in terms of the Insurance Act, 1943 (Act 27 of 1943);
- (c) a banking institution registered or provisionally registered under the Banks Act, 1965 (Act 23 of 1965);
- (d) a nominee company; or
- (e) a person approved by the registrar, or who is a member of a category of persons approved by the registrar”.

2.272 The only problem with this subsection is that it refers to pieces of legislation that have been repealed, namely the Stock Exchanges Control Act 1 of 1985; the Insurance Act 27 of 1943; and the Banks Act 23 of 1965. The SALRC recommends that paragraphs (a),(b) and (c) of this proviso be amended.

2.273 Sections 13 to 16 of this Act also purported to amend various provisions of the Stock Exchanges Control Act 1 of 1985. As stated, this Act was repealed by the Securities Services Act 36 of 2004. The SALRC recommends that these sections be repealed because they longer serve any useful purpose.

2.274 Section 17 of this Act provides that the Minister of Finance or any officer in the employment of the Department of Finance shall not be liable in respect of bona fide exercise of any discretion in the performance of any duty imposed upon him under the Insurance Act of 1943; the Pension Funds Act of 1956; the Friendly Societies Act of 1956; the Unit Trusts Control Act of 1981; the Participation Bonds Act of 1981; the Stock Exchanges Control Act of 1985; the Financial Markets Control Act of 1989; and the Reinsurance of Material Damage and Losses Act of 1989. All these Acts, except the Pension Funds Act of 1956 and the Friendly Societies Act of 1956, have ceased to exist. The SALRC recommends that references to these Acts be deleted.

(xxiii) Financial Institutions Amendment Act 54 of 1991

2.275 The purpose of this Act was to effect amendments to the Insurance Act of 1943; the Pension Funds Act of 1956; the Unit Trusts Control Act of 1981; the Inspection of Financial Institutions Act of 1984; the Stock Exchanges Control Act of 1985; the Financial Markets Control Act of 1989; and the Insolvency Act of 1936. All these statutes, except the Pension Funds Act of 1956 and the Insolvency Act of 1936 have been repealed by some or other Act. This explains why some of the amendments introduced by this Act have also been repealed.²⁷ The SALRC recommends that the long title of this Act, which still contains references to these Acts that have been repealed be amended by deleting these statutes.

²⁷ For example, section 1 of Act 54 of 1991.

2.276 Section 4 of this Act amended section 16(7)(c)(i) of the Pension Funds Act 24 of 1956 by substituting items (aa) and (bb) respectively. These items, as a result of further amendments to the section, do no longer appear. In fact, section 16(7) no longer have paragraphs. The SALRC is of the view that this amendment has become redundant, and recommends that it be repealed.

2.277 Section 9 of this Act amended section 8(1) of the Inspection of Financial Institutions Act 38 of 1984. The Inspection of Financial Institutions Act 38 of 1984 was repealed by the Inspection of Financial Institution Act 80 of 1998. Therefore, this amendment serves no useful purpose anymore and may be repealed.

2.278 Sections 10 to 22 effected amendments to various provisions of the Stock Exchanges Control Act 1 of 1985. The Stock Exchanges Control Act of 1985 was repealed by the Securities Services Act 36 of 2004. These amendments have become redundant or obsolete as a result of such repeal. The SALRC recommends that these sections be repealed.

2.279 Sections 23 to 29 amended various provisions of the Financial Markets Control Act 55 of 1989. The Financial Markets Control Act of 1989 was also repealed by Act 36 of 2004. These amendments have ceased to have any usefulness, and may be repealed.

2.280 Paragraph (a) of section 30 of this Act amended section 83 of the Insolvency Act 24 of 1936 by substituting subsection (2). This subsection reads:

“If such property consists of a marketable security, a bill of exchange or a financial instrument as defined in section 1 of the Financial Markets Control Act, 1989 (Act 55 of 1989), the creditors may, after giving the notice mentioned in subsection (1) and before the second meeting of creditors, realize the property in the manner and on the conditions mentioned in subsection (8)”.

2.281 This provision refers to an Act that no longer exists. As stated, the Financial Markets Control Act of 1989 was repealed by the Securities Services Act 36 of 2004. The SALRC recommends that this provision be amended.

(xxiv) Financial Institutions Amendment Act 83 of 1992

2.282 The purpose of this Act was to effect amendments to the Insurance Act of 1943, the Pension Funds Act of 1956, the Unit Trusts Control Act of 1981, the Co-operatives Act of 1981,²⁸ the Inspection of Financial Institutions Act of 1984, the Financial Institutions (Investment of Funds) Act of 1984, the Stock Exchanges Control Act of 1985, and the Financial Markets Control Act of 1989. All the Acts which this Act sought to amend, except the Pension Funds Act of 1956, have been repealed by some or other Act.²⁹ It is recommended that the long title be amended by deleting all the Acts which have been repealed.

2.283 Section 14(b) of this Act amended section 1 of the Pension Funds Act of 1956 by substituting the definition of “court”. Section 1 of the Pension Funds Act states that “court” means “a provincial or local division of the Supreme Court of South Africa”. The Constitution only uses the term supreme court when it refers to the Supreme Court of Appeal.³⁰ Immediately after the Supreme Court of Appeal, come the High Courts.³¹ It is to the latter category of courts that this definition refers. It is recommended that the definition be substituted so that it is consistent with the wording used in the Constitution.

2.284 Section 31 of this Act substituted section 51 of the Co-operatives Act 91 of 1981. The Co-operatives Act of 1981 has been repealed by the Co-operatives Act 14 of 2005 which came into operation on 7 May 2007. The SALRC recommends that section 31 of this Act be repealed because the Co-operatives Act of 1981 has ceased to exist.

2.285 Section 32 of this Act amended the Inspection of Financial Institutions Act 38 of 1984 which, as stated above, was repealed. In the light of this, the SALRC recommends that section 32 of this Act be repealed because it no longer serves any useful purpose.

²⁸ The Co-operatives Act of 1981 has been repealed by the Co-operatives Act 14 of 2005 which came into operation on 7 May 2007.

²⁹ The Insurance Act of 1943 was repealed by Act 52 of 1998; the Unit Trusts Control Act of 1981 was repealed by Act 45 of 2002; the Inspection of Financial Institutions Act of 1984 was repealed by Act 80 of 1998; the Financial Institutions (Investment of Funds) Act of 1984 was repealed by Act 28 of 2001; the Stock Exchanges Control Act of 1985 was repealed by Act 36 of 2004 and the Financial Markets Control Act of 1989 was also repealed by Act 36 of 2004.

³⁰ Section 166(b) of the 1996 Constitution.

³¹ See section 166(c) of the 1996 Constitution.

2.286 Sections 34 and 35 of this Act sought to amend the Stock Exchanges Control Act 1 of 1985. The Stock Exchanges Control Act 1 of 1985 was repealed by Act 36 of 2004. The SALRC recommends that both these sections be repealed because they effect amendments to pieces of legislation that have been repealed.

2.287 Sections 36 to 38 of this Act amended the Financial Markets Control Act of 1989 which was also repealed by Act 36 of 2004. These provisions are now redundant and may be repealed.

(xxv) Financial Institutions Amendment Act 7 of 1993

2.288 The purpose of this Act, as it appears from the long title, was to effect amendments to the Insurance Act of 1943, the Pension Funds Act of 1956, the Friendly Societies Act of 1956, the Unit Trusts Control Act of 1981, the Participation Bonds Act of 1981, the Inspection of Financial Institutions Act of 1984, the Stock Exchanges Control Act of 1985, and the Financial Markets Control Act of 1989. All these Acts, except the Pension Funds Act and the Friendly Societies Act of 1956, were repealed by some or other Act. In the light of these developments in the law, it is recommended that the long title be substituted so that it reflects only those Acts that are still operational.

2.289 The only provisions of this Act that are still in force and that are relevant for the purposes of this investigation are sections 2 to 5, which amended various provisions of the Pension Funds Act of 1956 and the Friendly Societies Act 25 of 1956.

2.290 The SALRC recommends that the following sections, which refer to Acts that have been repealed, be repealed:

- Section 7, which inserted section 14B in the Participation Bonds Act 55 of 1981. The Participation Bonds Act was repealed by the Collective Investment Schemes Control Act 45 of 2002.
- Section 8, which repealed section 7 of the Inspection of Financial Institutions Act 38 of 1984. The Inspection of Financial Institutions Act of 1984 was repealed by the Inspection of Financial Institutions Act 80 of 1998.

- Sections 9 to 14 which sought to amend provisions of the Stock Exchanges Control Act 1 of 1985. The Stock Exchanges Control Act was recently repealed by the Securities Services Act 36 of 2004.
- Sections 15 to 19 of this Act effected amendments to the Financial Markets Control Act of 1989. The Financial Markets Control Act was also repealed by Act 36 of 2004.

2.291 As stated, these provisions are now redundant and may be repealed.

(xxvi) Financial Institutions Amendment Act 104 of 1993

2.292 A number of Acts affected by this amending Act have been repealed by some or other Act. These Acts are the Insurance Act of 1943, Unit Trusts Control Act of 1981, the Participation Bonds Act of 1981, the Stock Exchanges Control Act of 1989, the Financial Markets Control Act of 1989, and the Safe Deposit of Securities Act of 1992. In the light of these developments, it is recommended that the long title be substituted so that it reflects only the Acts that are still in force.

2.293 Section 31 of this Act amended section 1(1) of the Friendly Societies Act 25 of 1956, by substituting, inter alia, the definition of “court”. According to this definition “court” means a provincial or local division of the Supreme Court. The Constitution makes reference to the High Court, and the Supreme Court is used with reference to the Supreme Court of Appeal. It is recommended that the wording used in the Constitution be used in this definition as well.

2.294 Section 34 of this Act amended section 11(1) of the Friendly Societies Act by substituting the words preceding the proviso. These words provide that: “Except where the accounts of a society are to be audited by the Auditor-General under the provisions of one or other law, every registered society shall in the manner prescribed by its rules appoint an auditor registered under the Public Accountants' and Auditors' Act, 1991 (Act 80 of 1991), who shall not be an officer of the society”. It is no longer possible to appoint an auditor in terms of this Act, as it was repealed by the Auditing Profession Act 26 of 2005. It is recommended that reference to this Act be substituted with reference to the new Act dealing with the admission of auditors.

2.295 Sections 50, 51 and 52 amended the Participation Bonds Act 55 of 1981 which was repealed by the Collective Investment Schemes Act 45 of 2002. These amendments are no longer necessary. The SALRC recommends that sections 50, 51 and 52 of this Act be repealed.

2.296 Sections 53 and 54 amended the Inspection of Financial Institutions Act 38 of 1984 which was also repealed by the Inspection of Financial Institutions Act 80 of 1998. The SALRC recommends that sections 53 and 54 of this Act be repealed.

2.297 Sections 56 to 61 of this Act amended various provisions of the Stock Exchanges Control Act of 1985 which was repealed by the Securities Services Act 36 of 2004. The SALRC recommends that these sections be repealed.

2.298 Sections 64 to 66 of this Act amended the Financial Markets Control Act of 1989 which was also repealed by the Securities Services Act 36 of 2004. The SALRC recommends that these sections be repealed.

2.299 Section 67 of this Act amended section 1 of the Financial Services Board Act of 1990 by adding paragraph (h) to the definition of "financial institution". As a result of further amendments to this definition, paragraph (h) no longer exists. Therefore, this amendment has become redundant, and may be repealed.

2.300 Sections 70 to 73 of this Act amended sections in the Safe Deposit of Securities Act 85 of 1992. The Safe Deposit of Securities Act of 1992 was also repealed by Act 36 of 2004 referred to above.

2.301 All the amendments identified in this paragraph may be repealed because they serve no useful purpose anymore.

(e) Finance Acts**(i) Finance Act 120 of 1991**

2.302 Section 1 of this Act authorised the payment from the surplus in the State Revenue Account as at 31 March 1991 to the Associated Institutions Pension Fund, the Government Service Pension Fund, and the Temporary Employees Pension Fund, jointly an amount not exceeding R1 000 000 000 to be divided between the said funds, to the Re-insurance Fund for Export Credit and Foreign Investments an amount not exceeding R450 000 000; and to the Stabilization Fund of the Maize Board. If these moneys were paid to the institutions mentioned in this section, this section has become spent and may be repealed.

2.303 Section 2 of this Act authorises the Minister of Finance, with the concurrence of the Minister responsible for the Industrial Development Corporation of South Africa Limited to determine that dividends, not exceeding R500 000 000, accruing to the State as a shareholder of the Industrial Development Corporation Limited, be paid directly to the Development Bank of Southern Africa during the 1991-92 and 1993-93 financial years by the said Corporation. Again, in respect to this section, if these powers were exercised, this provision is now spent and may be repealed. Subsections (2) and (3) of section 2 are ancillary to subsection 1 and should fall with it.

2.304 Sections 3 to 10 of this Act deal with the defraying of unauthorised expenditure from the Account for Provincial Services for the province of the Cape of Good Hope,³² Orange Free State,³³ and Transvaal,³⁴ for the financial years between 1987 and 1991. Section 11(1),(2) and (3) authorised the expenditure of R165 343, 06 incurred by the South African Defence Force, the expenditure of R1 588 017, 04 incurred by the Provincial Administration of the Orange Free State, and the expenditure of R20 565 000, 00 incurred by the Provincial Administration of the Transvaal. These provisions have become spent and may be repealed.

³² For 1987-88; and 1988-89 financial year.

³³ For 1987-88; 1988-89; and 1989-90 financial year.

³⁴ For 1988-89 and 1990-91 financial year.

2.305 Section 13 of this Act discharged the South African Broadcasting Corporation, with effect from 1 October 1990, from all liability in respect of an amount of R9528 285, 64, being loans granted to it by the State before that date and which have not yet been repaid. This provision has also become spent and may be repealed.

(ii) Finance Acts Consolidation Act 78 of 1992

2.306 The purpose of this Act, which has a meagre 10 sections and a Schedule, was to consolidate the provisions of the Finance Acts listed in the Schedule.³⁵

2.307 Section 2 of this Act provides that 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 27 of 1943, or with an organisation representing insurers so registered, in terms of which he binds the Government of the Republic to indemnify such insurer or organisation on the terms and conditions set forth in such agreement, against losses sustained by such insurer or organisation, under a scheme established with the object of providing insurance on the lives of, or for the benefits on the total or partial disablement to perform any labour of, persons rendering service in the South African Defence Force, including any auxiliary service established for the South African Defence Force. This provision refers to the Insurance Act of 1943 which was repealed by the Long-term Insurance Act 52 of 1998. The SALRC recommends that this provision be amended.

2.308 Section 3 of this Act makes reference to ministerial portfolios that no longer exist. Paragraph (b) of this section states that “with effect from 1 April 1980 and subject to such conditions as the Minister of Trade and Industry and for Economic Co-ordination may with the concurrence with the Minister of State Expenditure determine such rate of interest as may likewise be determined”. The SALRC recommends that the expression “and for Economic Co-ordination” in this provision be deleted, and that the expression “Minister of State Expenditure” be amended by substituting it with the expression “Minister of Finance”.

2.309 Section 5 of this Act reads:

³⁵ These are the Finance Acts 94 of 1978; 96 of 1982; 79 of 1985; 77 of 1986; 109 of 1990; and the Second Finance Act 100 of 1980.

“Notwithstanding the provisions of section 24(1) of the Exchequer Act, 1975 (Act 66 of 1975), the Treasury may, prior to the due date, repay at face value internal registered stock utilized as part payment in the purchase of land, buildings and goodwill in respect businesses in the process of land consolidation or the granting of self-government or independence to the self-governing territories and which, on presentation to the Treasury for repayment, is still being held by the persons to whom it was allocated by the Treasury or their hereditary successors.”.

2.310 Reference to section 24(1) of the Exchequer Act 66 of 1975 is unnecessary because Act 66 of 1975 was repealed by the Public Finance Management Act 1 of 1999. The SALRC recommends that this provision be amended by deleting reference to the Exchequer Act.

2.311 Section 6 of this Act provides that the obligations of the Republic of Transkei, Bophuthatswana, Venda and Ciskei towards the Economic Co-operation Promotion Loan Fund in respect of all loans to the amount of R176 063 700, 02 agreed upon in terms of the separate tripartite agreements among the Republic of South Africa, the Development Bank of Southern Africa and the respective Republics are deemed to be obligations towards the Development Bank of Southern Africa with effect from 1 February 1984. If these obligations were met, this provision is then redundant and may be repealed.³⁶

2.312 In section 8(1) and (3) of this Act one comes across the expression “Minister of State Expenditure”. Does this mean the “Minister of Finance”? If so, the SALRC recommends that these two provisions be amended by substituting the expression “Minister of Finance” for the expression “Minister of State Expenditure”.

(iii) Finance Act 131 of 1992

2.313 This Act made provision for the payment of R2 000 000 000 from the surplus in the State Revenue Account to the Government Pension Fund; for the payment of R3

³⁶ See section 1 of the Economic Co-operation Promotion Loan Fund Amendment Act of 1998.

777 156 502, 97 from the Stabilisation Account to the Gold and Foreign Exchange Contingency Reserve Account; defrayed unauthorised expenditure from State Revenue Account for the service of the Republic for the financial year which ended 31 March 1990; defrayed unauthorised expenditure from the Account for Provincial Services: Natal for the 1989-90 financial year; defrayed unauthorised expenditure from the Account for Provincial Services: Transvaal for the 1989-90 financial year ; authorised the expenditure of R185 975,78 incurred by the Department of Finance; and authorised the expenditure of R40 702 546, 46 incurred by the Administration of Orange Free State as described in the 1991 Second Report of the Joint Committee on Provincial Accounts. If these obligations were met the Act is now spent and may be repealed.

(iv) Finance Act (House of Assembly), 79 of 1993

2.314 This Act discharged certain local authorities³⁷ from all liability in respect of the amounts mentioned in the Schedule, being loans granted to such local authorities out of the Development and Housing Fund in terms of section 10(2)(b)(ii) read with section 33 of the Development and Housing Act 103 of 1985, and which have not yet been repaid. The SALRC is of the view that this Act is now spent and recommends that it be repealed.

(v) Second Finance Act 184 of 1993

2.315 This Act defrayed unauthorised expenditure from State Revenue Account for the financial years 1895-86; 1986-87; 1987-88; 1988-89; 1989-90; 1991-92.³⁸ It also defrayed unauthorised expenditure from the Account for Provincial Services: Cape, Natal, and Transvaal for the financial year which ended on 31 March 1992 (1991-92 financial year).³⁹ Section 10 of this Act authorized expenditure incurred by the South African Defence Force, the Department of Transport, the South African Development Trust, Department of National Health and Population Development, Administration: House of Representatives, the Provincial Administration of the Orange Free State; and the Provincial Administration of the Transvaal. The transitional provisions in section 11

³⁷ The local authorities listed in the Schedule are Bellville, Kleinmond, Ashton, Robertson, Lutzville and Beacon Bay.

³⁸ Sections 1 to 6 of Act 184 of 1993.

³⁹ See sections 7 to 9 of Act 184 of 1993.

make reference to the Exchequer Act 66 of 1975. Act 66 of 1975 was repealed by the Public Finance Management Act 1 of 1999. Therefore, these provisions have become redundant. Section 12 deleted subsection (2) of section 25 of the Finance and Financial Adjustments Acts Consolidation Act 11 of 1997. This section may be repealed; it will not revive section 25(2) of Act 11 of 1997.⁴⁰ The SALRC is of the view that this Act is now spent, and recommends that it be repealed in its entirety.

(vi) Finance Act 41 of 1994

2.316 This Act defrayed unauthorized expenditure from the State Revenue Account for the 1985 to 1993 financial years;⁴¹ authorized expenditure incurred by the former House of Representatives;⁴² appropriated certain amounts of money which was authorised in terms of section 7 of the Exchequer Act 66 of 1975 as a charge against the State Revenue Account during the financial year which ended on 31 March 1994;⁴³ and appropriated moneys which were authorised by section 7 of the Exchequer Act for the service of the provinces of the Cape of Good Hope, the Transvaal, and the Administration: House of Assembly.⁴⁴ Like the other Finance Acts, this Act is recommended for repeal. It is assumed that the obligations it created were fulfilled. If that is the case, it is now spent and may be repealed.

(vii) Finance Act 6 of 1997

2.317 This Act defrayed unauthorized expenditure, over and above the amounts appropriated for the service of the Republic, from the State Revenue Account for the financial years 1987-88; 1988-89; 1989-90; 1990-91; 1991-92; 1992-93; 1993-94. It also defrayed unauthorized expenditure from the State Revenue Account, over and above the amounts appropriated for the service of the former Administration: House of Assembly for the financial years 1988-89; 1989-90; 1990-91; 1992-93; and for the former Administration: House of Representatives for the financial years 1991-92; 1993-94. It authorised expenditure incurred by the Department of Manpower; Administration: House of Delegates; Administration: House of Assembly; and House of Representatives. It also

⁴⁰ See section 12(2)(a) of the Interpretation Act 33 of 1957.

⁴¹ Sections 1 to 10 of the Finance Act 41 of 1994.

⁴² Section 11 of Act 41 of 1994.

⁴³ Sections 12 and 13 of Act 41 of 1994.

⁴⁴ Sections 14 to 16 of Act 41 of 1994.

authorised the conversion of certain loans into share capital of the South African Housing Trust Limited. If the obligations created by this Act have been fulfilled, it is spent and the SALRC recommends it may be repealed in its entirety.

(viii) Finance Act 35 of 2000

2.318 This Act defrayed unauthorised expenditure of R 133 843 745, 76 from the National Revenue Fund; authorised expenditure of R15 118 923, 01; authorised expenditure of the former TBVC states and self-governing territories; closed revenue funds referred to in section 240(5) of the 1993 Constitution and that the recovery of unauthorised expenditure to continue. If the obligations created by this Act have been fulfilled, it may be repealed.

(ix) Finance Act 48 of 2002

2.319 This Act defrayed unauthorised expenditure from the National Revenue Fund. If the obligations created by this Act have been fulfilled, it is spent and may be repealed.

(f) Public Accountants' and Auditors' Amendment Acts

(i) Public Accountants' and Auditors' Amendment Act 70 of 1993

2.320 The purpose of this Act was to amend the Public Accountants' and Auditors' Act 80 of 1991. The Public Accountants' and Auditors' Act of 1991 was repealed by section 58(1) of the Auditing Profession Act 26 of 2005. This Act has therefore become redundant, and it is hereby recommended for repeal in its entirety.

(ii) Public Accountants' and Auditors' Amendment Act 23 of 1995

2.321 This Act amended certain provisions of the Public Accountants' and Auditors' Act 80 of 1991; extended the application of Act 80 of 1991 to the self-governing territories; transferred the assets, rights, liabilities and obligations of the Transkei Public Accountants' and Auditors' Board; and repealed certain laws. The Public Accountants' and Auditors Act 80 of 1991 was repealed, recently, by the Auditing Profession Act 26 of

2005. Therefore, the amendments effected by this Act have become redundant, and it is recommended that this Act be repealed.

(iii) Public Accountants' and Auditors' Amendment Act 5 of 1997

2.322 This Act amended sections 13(1) and 22A (1) of the Public Accountants' and Auditors' Act 80 of 1991. The Accountants' and Auditors Act of 1991 was repealed by section 58(1) of the Auditing Profession Act 26 of 2005. This amending Act is therefore redundant, and it may be repealed.

(g) Other Acts

(i) Income Tax Act 23 of 1922

2.323 Income Tax Act 23 of 1922 (this Act) contains three sections only. It is clear from the long title of this Act that it was enacted to fix the rates of normal income tax and super-tax in respect of the twelve months ended the thirtieth day of June, 1922. Section 1 of this Act makes provision for the levying of income tax in accordance with subsection (3) of section 5 of the Income Tax (Consolidation) Act 41 of 1917. Further, this provision provides that income tax shall be levied at the rate specified in subsection (1) of section one of the Income Tax Consolidation Act Further Amendment Act 29 of 1921. Section 2 of this Act makes provision for the levying of super-tax in accordance with subsection (4) of section twenty-five of Act 41 of 1917, as amended by Act 39 of 1919, at the rates specified in subsection (2) of section one of the Income Tax (Consolidation) Act Further Amendment Act 29 of 1921. Section 3 contains the short title.

2.324 All the Acts referred to in sections 1 and 2 of this Act, which are required for its application, were repealed by the Income Tax Act 40 of 1925. As a result, this Act has ceased to have any useful purpose. The SALRC is of the view that this Act may be repealed.

(ii) Currency and Exchanges Act 9 of 1933

2.325 Section 1 of this Act (the definitions section) reads:

“In this Act the expression ‘the principal Act’ means the Currency and Banking Act, 1920 (Act 31 of 1920), as amended by the Currency and Banking Act Amendment Act, 1923 (Act 22 of 1923), and the Currency and Banking (Further Amendment) Act, 1930 (Act 26 of 1930), and any expression to which meaning is ascribed in the principal Act shall, when used in this Act, bear the same meaning”.

2.326 The problem with this definition is that all the provisions of the Acts mentioned in this provision not previously repealed, were repealed by the South African Reserve Bank Act 29 of 1944. The repeal of the remaining provisions of these Acts by Act 29 of 1944 rendered this definition redundant, and the SALRC recommends that it be repealed.

2.327 Section 2 of this Act also deserves attention. This section reads

“2 Obligation to repay loan in any particular money may be fulfilled by payment in Union legal tender

(1) Whenever in terms of any contract of loan of money the debtor is under an obligation to repay the money lent or any portion thereof or to pay any interest thereon in coins or notes or other instruments which are, or at any time were, legal tender in the Union, whether such obligation arose before or after or partly before and partly after the commencement of this Act, he may at his option fulfil such obligation by the payment of the amount which he is bound to pay in notes of the Bank or in coins which are legal tender in the Union at the time when the payment takes place (to the amount to which they are legal tender).

(2) Any person who after the commencement of this Act and before its promulgation in the Gazette as a law has paid any money under a contract of loan of money to which this section applies may recover from the person to whom he paid the money the difference between the amount paid by him and the amount which, in accordance with the provisions of this section, he might have elected to pay at the date when

he paid the money, provided he institutes proceedings in a competent court for such recovery within three months after such promulgation.”.

2.328 South Africa is no longer a “Union”. It is now a Republic. The use of the expression “Union” has become obsolete. This provision may be amended to reflect this change. Section 2(2) referred to above gave the power to people to recover the difference between the money paid and that he or she would have elected to pay at the date when he or she paid the money by means of court proceedings. However, this power had to be exercised within three months after the promulgation of this Act. Since this provision has expired and can no longer be invoked by anyone, the SALRC recommends that it be repealed.

2.329 Section 9 also requires amendment:

- Section 9(1) of this Act empowers the Governor-General to make regulations in regard to any matter directly or indirectly relating to or affecting or having a bearing upon currency, banking or exchanges.
- Section 9(2)(a) provides that such regulations may provide that the Governor-General may apply any sanction therein set forth which he thinks fit to impose.
- Section 9(3) empowers the Governor-General, by any such regulations, to suspend in whole or in part this Act, or any other Act of Parliament or any other law relating to or affecting or having any bearing upon currency, banking or exchanges, and also provide that any such Act or law which is in conflict or inconsistent with any such regulation shall be deemed to be suspended in so far as it is in conflict or inconsistent with any such regulation.
- Section 9(5)(a) provides that any regulation made under this section [section 9] may provide for the empowering of such persons as may be specified therein to make orders and rules for any of the purposes for which the Governor-General is by this section authorized to make regulation.

2.330 The problem with regard to the provisions referred to above is that there is no functionary called “Governor-General” in South Africa anymore. Therefore, these provisions require amendment. It is also doubtful whether section 9(3) empowering the

“Governor-General” to suspend legislation is consistent with the doctrine of separation of powers implied in the 1996 Constitution.

2.331 The last section that needs amendment is section 11. This section provides that

“This Act shall be known as the Currency and Exchanges Act, 1933 and, subject to the provisions of subsection (5) of section *eight*, shall be deemed to have come into operation on the twenty-eighth day of December 1932”.

2.332 Section 8(5) referred to in this provision was repealed by section 5 of the South African Reserve Bank Amendment Act 92 of 1977. Therefore, the part of this section making reference to section 8(5) may be deleted.

(iii) Union and Southern Rhodesia Death Duties Act 22 of 1933

2.333 The Union and Southern Rhodesia Death Duties Act (“this Act”), which has a meagre two sections,⁴⁵ was enacted to give effect to an agreement entered into between the Government of the Union of South Africa and the Government of Southern Rhodesia (Zimbabwe) for the prevention of the levying of death duties under the laws of the two territories in respect of the same assets.⁴⁶

2.334 The heading to section 1 of this Act reads:

“Interpretation of section 3 of Act 29 of 1922, as amended by Sections 1 and 2 of Act 31 of 1925, in its application to assets subject to death duties under the Laws of both the Union and Southern Rhodesia”.

2.335 Act 29 of 1922 referred to in this heading is the Death Duties Act 29 of 1922. As the heading to section 1 indicates the purpose of section 1(1) to (6) of this Act provides guidance as to how section 3 of the Death Duties Act of 1922 is to be interpreted. Indeed, this becomes even more apparent when one reads section 1(6) of this Act which states that “the provisions of this section shall be applicable to the assessment under the principal Act [Death Duties Act 29 of 1922] of both estate duty and succession duty”.

⁴⁵ Section 1(1)-(6) and section 2 (short title and commencement provision).

⁴⁶ See the long title.

2.336 The Death Duties Act 29 of 1922, referred to in section 1 of this Act as the principal Act, and to which this section applies, was repealed by the Estate Duty Act 45 of 1955. As a result, this Act serves no useful purpose anymore. The SALRC recommends that this Act be repealed.

2.337 The SALRC also recommends, if Act 22 of 1933 is repealed, that consequential amendment be made to Schedule 1 to the South African Revenue Service Act 34 of 1997 listing legislation administered by the Commissioner for South African Revenue Service, by deleting reference to the Union and Southern Rhodesia Death Duties Act 22 of 1933.

(iv) Banking Institutions Act 25 of 1946

2.338 The long title of this Act tells us that it was enacted to provide for the incorporation of banking institutions governed by special laws under the provisions of the Companies Act of 1926. The definition section of this Act provides that “banking institution” has the meaning assigned to it by section one of Banking Act 38 of 1942. Section 2 of this Act provides that any banking institution governed by special law can apply to the Registrar of Companies for registration as a company or as an association not for profit under the provisions of the Companies Act 46 of 1926. Section 3 sets out the powers of the Registrar of companies. This section stipulates that the Registrar of Companies may, (a) if the memorandum and articles of association proposed by a banking institution conform to the requirements of the Companies Act 46 of 1926 and are approved by the said Registrar and the Registrar of Banks appointed under the Banking Act 38 of 1942, and (b) complies with the requirements set by the said Registrar, register the said memorandum of association under the Companies Act of 1926. Section 4 and 5 of this Act deal with the effect of registration and the legal proceedings by and against banking institution registered as a company in terms of this Act respectively. Section 6, the penultimate provision, repealed all laws which governed banking institutions registered as companies under the Companies Act of 1923, in terms of section 3 of this Act.

2.339 It appears from the submission made by the then Minister of Finance at the second reading of the Banking Institutions Bill on the 23 April 1946 that this Act arose as a result of the requirements contained in the Banking Act 38 of 1942, which required banking institutions to be registered. The Registrar of Banks had a responsibility to ensure that the constitution of an institution that applied for registration was such that public interest would not be harmed. The Registrar of Banks was thus empowered by that Act to require alterations in the constitution of an institution as a condition of registration. Certain difficulties arose in respect of certain old banking institutions⁴⁷ which came into being long before South Africa became a Union, and whose constitutions were governed by old laws and proclamations which were passed before Unification. The difficulty was that if the Registrar were to ask those institutions to amend their constitutions with the object of permitting registration under the Banking Act, such amendment could only take place by means of a private Bill, which would cost money and require time. This Act was then introduced to enable those institutions to use an alternative procedure to register under the Companies and thus comply in a convenient way with the requirements of the Banking Act of 1942.

2.340 It is highly probable that this Act is redundant. The Acts which this Act sought to enable old banking institutions to comply with namely the Banking Act 38 of 1942 and the Companies Act 46 of 1926 were repealed by the Banks Act 23 of 1965 and by the Companies Act 61 of 1973 respectively. The repeal of these Acts have rendered this Act redundant. The SALRC recommends that it be repealed in its entirety.

(v) Customs Amendment Act 36 of 1953

2.341 The Customs Amendment Act 36 of 1953 ("this Act") had six sections. Sections 1 to 4 were repealed by section 167 of the Customs Act 55 of 1955, and so was the First and the Second Schedule to this Act. The remaining provision, section 5, sought to amend and ratify the customs agreement between the Union and Northern Rhodesia. A copy of this agreement was set out, and formed part of, the Second Schedule to the Union and Rhodesia Customs Agreements Act 17 of 1930, as amended by the Union and Rhodesia Agreements (Amendment) Act 29 of 1936, the Customs Amendment Act 38 of 1947, and the Customs Amendment 39 of 1949. The Union and Rhodesia

⁴⁷ Namely the Cape of Good Hope Savings Bank; the British Kaffrarian Bank; Chamber of Executors of Malmesbury and the Colonial Orphan Chamber and the South African Association.

Customs Agreements Act 17 of 1930 was repealed by the Customs Amendment Act 53 of 1956, and the three other pieces of legislation were later repealed by the Repeal of Laws Act 94 of 1981.

2.342 The repeal of the Union and Northern Rhodesia Customs Agreements Act 17 of 1930, and the subsequent repeal of the three Acts which amended that Act, have rendered the Customs Amendment Act 36 of 1953 redundant. The SALRC recommends that this Act be repealed.

(vi) Pension Funds Act 24 of 1956

2.343 The Pension Funds Act 24 of 1956 ("this Act") make provisions for the registration, incorporation, regulation and dissolution of pension funds. This Act contains a number of provisions that make references to Acts that have been repealed.

2.344 The first such section is section 5(2)(a), (b) and (c). These provisions provide that money and assets belonging to a pension fund may be kept by one or more of the following institutions: a stock-broker as defined in section 1 of the Stock Exchanges Control Act 1 of 1985, an insurer registered or provisionally registered in terms of the Insurance Act 27 of 1943⁴⁸ and a banking institution registered or provisionally registered in under the Banks Act 23 of 1965.

2.345 Another reference to an Act that has been repealed is made in section 9(1) of this Act which requires every fund to appoint an auditor registered under the Public Accountants' and Auditors' Act 80 of 1991.

2.346 Furthermore, section 25(1) of the Act under scrutiny provides that in addition to all the powers and duties conferred upon him by this Act, the registrar shall also have the powers and duties or imposed upon him by the Inspection of Financial Institutions Act 68 of 1962.

2.347 All the Acts referred to in the above provisions have been repealed by some or other piece of legislation. The Stock Exchanges Control Act 1 of 1985 was repealed by

⁴⁸ See also s 37D(1)(c)(ii).

the Securities Services Act 36 of 2004. The Insurance Act 27 of 1943, with the exception of section 60(1)(f), was repealed by the Long-term Insurance Act 52 of 1998. As stated above, section 60(1)(f) was later repealed by the Taxation Laws Amendment Act 30 of 2002. The Banks Act 23 of 1965 was wholly repealed by the Banks Act 94 of 1990. Act 80 of 1991 was repealed by the Auditing Profession Act 26 of 2005. The Inspection of Financial Institutions Act of 1962 was repealed by the Financial Institutions Act 38 of 1984. The provisions of this Act referred to above create the impression that the Acts to which they refer are still in force. It is for that reason that the SALRC recommends that these provisions be repealed or amended.

(vij) Friendly Societies Act 25 of 1956

2.348 Various provisions of the Friendly Societies Act 25 of 1956 (“this Act”) refer to pieces of legislation that no longer exist. The first such provision is the definition section, which provides that “Insurance Act” means Insurance Act 27 of 1943. The Insurance Act 27 of 1943 was repealed by the Long-term Insurance Act 52 of 1998, and the remaining section, section 60(1)(f) was later repealed by section 1 of the Taxation Laws Amendment Act 30 of 2002.

2.349 Another such provision, is section 11 which requires friendly societies to appoint auditors registered under the Public Accountants’ and Auditors’ Act 80 of 1991. Act 80 of 1991 was repealed by the Auditing Profession Act 26 of 2005.

2.350 Two other provisions that may be included are sections 32(1), which provides that the registrar shall have the powers conferred or imposed upon him by the Inspection of Financial Institutions Act 68 of 1962, and section 32(2) which provides that an investigation or inspection made under section 32 should be interpreted as reference to an inspection under the Inspection of Financial Institutions Act of 1962. Act 68 of 1962 was repealed by the Inspection of Financial Institutions Act 38 of 1984.

2.351 Lastly, section 38(A) of this Act provides that a registered society intending to apply in terms of section 4 of the Insurance Act 27 of 1943 to carry on a particular class of insurance business within the meaning of that Act may apply to the Registrar of Friendly Societies for his approval for its conversion into a company referred to in

section 4(3)*bis (b)(i)* of that Act. As stated above, the Insurance Act 27 of 1943 was repealed by the Long-term Insurance Act of 1998.

2.352 The provisions of this Act referred to above are misleading in the sense that they create the impression that the Acts they refer to are still operational, when in fact this is not the case. As stated above, the Insurance Act of 1943 was repealed in 1998; the Public Accountants' and Auditors Act of 1991 in 2005; and the Inspection of Financial Institutions Act of 1962, in 1984. The SALRC recommends that these provisions be repealed, or alternatively, that they be amended.

(viii) Bills of Exchange Act 34 of 1964

2.353 The Bills of Exchange Act 34 of 1964 ("this Act") states that "Bank" means, inter alia, "the Post Office Savings Bank as defined in section 1 of the Post Office Act, 1958 (Act 44 of 1958)". The definition of "Savings Bank" or "Post Office Savings Bank" in Act 44 of 1958 was deleted by section 81(a) of the Postal Services Act 124 of 1998. The Postal Services Act of 1998 contains a definition of "Postbank". The SALRC recommends that reference in the definition of "bank" in this Act to the "Post Office Savings Bank" be repealed, or that the definition of "postbank" in the Postal Services Act be substituted for that part of the definition of "bank" in this Act which makes reference to "Post Office Savings Bank".

(ix) Tax Reserve Account Act 82 of 1964

2.60 The purpose of the Tax Reserve Account 82 of 1964 ("this Act") was to establish a Tax Reserve Account. This Act also make references to functionaries that no longer exist. Section 1(1) of this Act provides that the tax reserve account shall be under the control of the "Secretary to the Treasury".

2.354 Section 3(1) of this Act provides that any balance in the account shall be invested with the "Public Debt Commissioners".

2.355 As far as the use of "Secretary to the Treasury" is concerned section 1(5)(a) of the Exchequer Act 66 of 1975 provided that "Any reference in this Act or any other law to the Secretary to the Treasury shall be deemed to be a reference to the Director-General:

State Expenditure”. The Finance Act 109 of 1990 also replaced, for the purposes of that Act, “Secretary to the Treasury” with “Director-General: Finance”.⁴⁹ However, Act 66 of 1975 was repealed, with the exception of sections 28, 29 and 30, by the Public Finance Management Act 1 of 1999. The SALRC recommends that this section 1(1) of this Act be amended so as to reflect the functionary at National Treasury under whose control the Tax Reserve Account falls.

2.356 In respect of the Public Debt Commissioners, the following is submitted: the Public Investment Commissioner came into being pursuant to the Public Commissioners Investment Act 45 of 1984.⁵⁰ The Public Investment Corporation Act 23 of 2004 repealed Act 45 of 1984, terminated the office of the commissioners and transferred all the assets, rights and liabilities of the commissioners to the corporation established by the Act. In the light of these developments and for the sake of legal certainty, the SALRC recommends that reference to “Public Debt Commissioners” in section 3(1) of the Tax Reserve Account Act 82 of 1964 be replaced with “Public Investment Corporation established by section 2(1) of Act 23 of 2004”.

(x) Cape of Good Hope Society Act 33 of 1968

2.357 Section 3(2) of this Act provides that subject to the provisions of section 30 of the Banks Act 23 of 1965, with reference to the transfer of the assets and liabilities of the said corporate body to the Cape of Good Hope Bank Limited with effect from 1 April 1986, any reference in any instrument, book, document, or other writing to the Cape of Good Hope Savings Bank Society or the Cape of Good Hope Savings Bank shall be construed as a reference to the Cape of Good Hope Society. The Act referred to in this section, namely the Banks Act of 1965 was repealed by the Banks Act 94 of 1990. The SALRC recommends that reference to the Banks Act 23 of 1965 be deleted.

⁴⁹ The long title to this Act reads “To provide for certain payments from the surplus in the State Revenue Account and the payment of certain amounts of dividends to the South African Rail Commuter Corporation Limited; to charge the State Revenue Account with certain unauthorized expenditure in respect of the financial year 1987-88; to amend the Exchequer Act, 1975, so as to define a certain expression; to replace the Secretary to the Treasury by the Director-General: Finance; and to extend the powers of the Minister of Finance regarding the raising of loans; and to extend the furnishing of certain guarantees in respect of housing loans to certain members of the police; and to provide for matters connected therewith”.

⁵⁰ And prior to that, by virtue of the Public Debt Commissioners Act 2 of 1969.

(xi) Stamp Duties Act 77 of 1968

2.358 The long title of the Stamp Duties Act 77 of 1968 (“this Act”) states that its purpose was “To consolidate and amend the law relating stamp duties; and to amend the Marketable Securities Tax Act, 1948”.

2.359 Section 4 of this Act dealing with general exemption provides in section 4(1)(b)(vi) that duty shall not be chargeable in respect of any instrument if the duty thereon would be payable and borne by, inter alia, the National Parks Board of Trustees established in terms of National Parks Act, 1976 (Act 57 of 1976). The National Parks Act of 1976 was repealed by section 90(1) of the National Environmental Management: Protected Areas Act 57 of 2003. Subparagraph (viii) of the same section makes reference to the Local Authorities Loans Fund Board established by section 4 of the Local Authorities Loans Fund Act 67 of 1984. This Act was repealed by the Local Authorities Loans Fund Acts Repeal Act 98 of 1997, and its assets and liabilities transferred to the Development Bank of South Africa.

2.360 Section 23 of this Act dealing with marketable securities defines “bank” as any banking institution registered under the Banks Act 23 of 1965..., or a trustee under a unit trust scheme who is registered as such under section 20 of the Unit Trusts Control Act 18 of 1947. The Banks Act of 1965 was repealed by the Banks Act 94 of 1990, and the Unit Trusts Control Act of 1947 was repealed by the Unit Trusts Control Act 54 of 1981.

2.361 Section 28C of this Act dealing with offences in respect of duty relating to marketable securities provides in paragraph (b) that any “public officer as defined in section 1 of the Income Tax Act, 1962, in relation to a company, or corporate body who fails to comply with the provisions of section 23(6) of (11) shall be guilty of an offence and liable on conviction to a fine or to imprisonment not exceeding one year”. Interestingly, section 1 of Act 58 of 1962 does not contain a definition of “public officer” but merely provides that “a representative taxpayer means, inter alia,(a) in respect of the income of a company, the public officer thereof”.

2.362 Section 35 of this Act amended section 1 of the Marketable Securities Act 32 of 1948. The Marketable Securities Act 32 of 1948 was repealed by section 224 of the Revenue Laws Amendment Act 45 of 2003.

2.363 Furthermore, paragraph (viii) of item 15 of Schedule 1 makes reference to a water board established under Chapter VII or any body established under Chapter VIIA of the Water Act 54 of 1956. The Water Act 54 of 1956 was repealed by the National Water Act 36 of 1998. Paragraph (xii) of the same item refers to the Housing Commission referred to in section 5 of the Housing Act 4 of 1966. Act 4 of 1966 was repealed by the Housing Act 107 of 1997. Paragraph (xiv) of the same item refers to the Local Authorities Loans Fund Board established by the Local Authorities Loans Fund Act of 1984 which, as we have seen, does not exist anymore. Paragraph (xv) refers to the Abattoir Industry Act 54 of 1976 which was repealed by the South African Abattoir Corporation Act 120 of 1992.

2.364 The SALRC recommends that all references to Acts or provisions in Acts that no longer exist and which have been identified in the preceding paragraphs be repealed or amended.

(xii) State Tender Board Act 86 of 1968

2.365 The State Tender Board Act (this Act) was enacted to provide for the regulation of the supplies and services for, the disposal of movable property of, and the hiring or letting of anything or the acquisition or granting of any right for or on behalf of, the State, and to establish a State Tender Board and to provide for the establishment of regional state tender boards.⁵¹ This Act states that “employee” means an employee as defined in section 1(1) of the Public Service Act, 1957 (Act 54 of 1957). The Public Service Act 54 of 1957 was repealed by the Public Service Act 111 of 1984. For this reason, the definition has become redundant.

2.366 Furthermore, section 3A of this Act dealing with the constitution of regional tender board refers to institutions that no longer exist. Section 3(1)(a) provides that one of the members of the regional tender board “shall be appointed out of the list of names of two persons designated by the Chairman of the Ministers’ Council in the House of Assembly”. Paragraph (b) of the same section provides that one member shall be appointed out of a list of names of two persons appointed by the Chairman of the

⁵¹ See the long title.

Ministers' Council in the House of Representatives. Paragraph (c) of the same section states that one member shall be appointed by the Minister out of a list of names of two persons designated by the Chairman of the Ministers' Council in the House of Delegates. And lastly, paragraph (d) provides that two shall be appointed out of a list of names of four persons designated by the relevant administrator. The institutions and functionaries mentioned in these provisions no longer exist. For that reason it is recommended that references to these bodies and people be deleted.

2.367 Another section which makes reference to a statute that no longer exists is section 4(1), dealing with the powers of the board (the state tender board). It states that:

“Subject to the provisions of section 4(1)(a) of the Armaments Act, 1964 (Act 87 of 1964), the board shall have power to procure supplies and services for the State, and subject to the provisions of any other Act of Parliament, to arrange the hiring or letting of anything or the acquisition or granting of any right for or on behalf of the State, and to dispose of movable State property...”.

2.368 The Act referred to in this provision, the Armaments Act 87 of 1964 was repealed by the Armaments Development and Production Act 57 of 1968. Therefore, reference to this Act may be deleted.

2.369 Although falling outside the scope of this project, section 4(1)(d) of this Act provides that the board may “without giving reasons therefore, accept or reject any offer for the conclusion of an agreement referred to in paragraph (a)”. This provision seems to be inconsistent with the right to a just administrative action which includes the right to be given written reasons when rights have been adversely affected by administrative action⁵² and section 5 of the Promotion of Administrative Justice Act 3 of 2000. The SALRC recommends that this provision be brought in line with the right to a just administrative action entrenched in the Constitution and the Promotion of Administrative Justice Act 3 of 2000.

⁵² Section 33(1) and (2) of the Constitution of 1996.

(xiii) Associated Institutions Provident Fund Act 11 of 1971

2.370 According to the definition section of the Associated Institutions Provident Fund Act 11 of 1971 (“this Act”) “department” means a department as defined in section 1 of the Public Service Act 54 of 1957, and it includes the Department of Posts and Telecommunications referred to in section 1 of the Post Office Service Act 66 of 1974. These Acts (the Public Service Act of 1957 and the Post Office Service Act of 1974) were repealed by the Public Service Act 111 of 1984 and the Department of Communications Rationalisation Act 10 of 1998, respectively. The SALRC recommends that references to the above mentioned statutes be deleted.

2.371 Furthermore, this Act states that “Minister” means Minister of Social Welfare and Pensions. This ministerial portfolio no longer exists. The Act also defines “Secretary” as the Secretary for Social Welfare and Pensions. Once again, it is doubtful whether this portfolio still exists. The SALRC recommends that these provisions be amended so as to reflect the portfolio that replaced this department.

2.372 Section 6A of this Act makes provision for a member who is transferred to a position in respect of which he becomes liable to contribute to the “Government Service Pension Act 57 of 1973” to remain a member of the fund if he so elects. The Pension Act 57 of 1973 was repealed by Proclamation 21 of 1996. Now that no one can make such an election, this section has become obsolete and serves no useful purpose any more. The SALRC recommends that it be repealed.

Constitutionally suspect provision in Act 11 of 1971

2.373 Section 8 of this Act empowers the Minister (Minister of Social Welfare and Pensions) to make regulations. Subsection (3) of this section provides that “Different regulations may be made in respect of persons belonging to different *population groups, sexes, classes, or categories* who become members to the Fund in terms of section 6 of this Act”. This subsection empowers the Minister to enact subordinate legislation that differentiates in a manner that could be inconsistent with section 9 of the Constitution of the Republic of South Africa.

(xiv) State Tender Board and State Procurement Board Amendment Act 74 of 1971

2.374 This Act was enacted to effect certain changes to the State Tender Board Act and State Procurement Board Act of 1968. A few amendments introduced by this Act have become obsolete. Paragraph (b) of section 2 of this Act substituted subsection (2)(a) of section 4. Section 4(2)(a) was deleted by the Department of Communications Rationalisation Act 10 of 1998.

2.375 Section 4(2) of this Act provides that all rights and duties of the State Procurement Board pass to the State Tender Board or, if the Minister so decides, to the Armaments Board established by section 2 of the Armaments Act 87 of 1964. The problem with this provision is that the Armaments Act of 1964 was repealed by the Armaments Development and Production Act 57 of 1968. The latter Act has also been repealed by the Armaments Corporation of South Africa, Limited Act 51 of 2003.

2.376 The SALRC recommends that paragraph (b) of section 2 of this Act be repealed because the subsection in the principal Act affected by it has been deleted. Furthermore, the SALRC is of the view that the part of section 4(2) which makes reference to the Armaments Board has become obsolete and recommends that reference to the Armaments Board and the Armaments Act of 1968 be deleted.

(xv) Financial Relations Act 65 of 1976

2.377 The whole of this Act, except sections 27 and 28, was repealed by section 230(1) of the Constitution of the Republic of South Africa Act 200 of 1993. Section 27 of this Act makes provision for the granting of access to professors, lecturers and students to any provincial hospital for the purposes of practical training, teaching in medicine, surgery, midwifery and dentistry. Subsection (3) of this section contains definitions of terms used in this section. In paragraph (a) of this subsection one finds reference to "Secretary for Education and Training", "Under Secretary of the Department of Education and Training", "Director of Education and Training", and "Deputy Director of Education and Training. Paragraph (b) of this subsection stipulates that "university college" means a university college as defined in the Extension of University Education Act, 1959 (Act 45 of 1959). The Department of Education and Training no longer exists. It is now simply called the Department of Education. Therefore, paragraph (a) needs amendment. It also

doubtful whether the office of the Secretary of Department of Education and Training still exists. With regard to paragraph (b), Act 45 of 1959 was repealed by Act 66 of 1988. This paragraph serves no useful purpose anymore, and may be repealed.

(xvi) Military Pensions Act 84 of 1976

2.378 The purpose of this Act as stated in its long title is to provide for the payment of pensions and gratuities to or in respect of certain persons in respect of disablement caused or aggravated by military service, for the medical treatment of such persons and for the consolidation of benefits paid in terms of the Special War Pensions Act of 1962, the War Pensions Act of 1967 and section 15 of the Pension Laws Amendment Act of 1968. This Act makes references to pieces of legislation that were repealed.

2.379 In the definition section it states that "Defence Act" means the Defence Act 44 of 1957. The Defence Act of 1957 was repealed in 2002 by the Defence Act 42 of 2002, and reference to it may be deleted. Still on the definition section, this Act states that "Director-General" means the Director-General: Health and Welfare. We now have two separate departments namely, the Department of Health, and the Department of Social Development. Therefore, this definition does not reflect the current position and is thus misleading. The Act further states that "member" means any member of the Citizens Force or any Commando or the Reserve mentioned in section 5 or 6 of the Defence Act. As stated above, the Defence Act of 1957 was repealed by the Defence Act 42 of 2002. The latter Act makes no mention of Citizens Force or Commandos. In addition, this Act provides that "Period of Service" means any period of actual service or training with the Citizens Force, a Commando or the Reserve mentioned in section 5 or 6 of the Defence Act. As stated, this Act no longer exists and reference to it in this section may be deleted.

2.380 Section 13(4) of this Act states that for the purposes of this section (s 13) "member" includes a volunteer as defined in section 1 of the War Pensions Act 82 of 1967. Act 82 of 1967 was repealed by Act 84 of 1976. Section 21(1)(a) provides that the provisions of this Act shall not apply to any person who is entitled to compensation under the Workman's Compensation Act 30 of 1941. The Workman's Compensation Act 30 of 1941 was repealed by the Compensation for Occupational Injuries and Diseases Act 130 of 1993.

2.381 The SALRC recommends that the provisions identified above be repealed or amended.

Constitutionally suspect provisions of the Military Pensions Act 84 of 1976

2.382 Furthermore, a number of provisions in this Act may be inconsistent with section 9 of the Constitution (the equality provision). First, this Act contains a definition of “wife” and “widow”. No mention is made of a partner in a same sex relationship. Section 3(2), dealing with the payment of pensions and gratuities, empowers the Minister to pay “different amounts... in respect of different population groups or categories of persons”. Section 23 also provides that “different regulations may be made in respect of different population groups or categories of persons.

(xvii) War Damage Insurance and Compensation Act 85 of 1976

2.383 Compared to other pieces of legislation, the War Damage Insurance and Compensation Act 85 of 1976 (“this Act”) is shorter. It consists of 14 sections only. The definition section of this Act states that “treasury” means Treasury as defined in section 1(1) of the Exchequer and Audit Act, 1975 (Act 66 of 1975). The Exchequer and Audit Act 66 of 1975 was repealed by the Public Finance Management Act 1 of 1999. Reference to Act 66 of 1975 may be repealed. Section 9(1) of this Act provides that any money of the fund not required for immediate use shall be invested with the Public Debt Commissioners or with a financial institution approved by the Minister. The Public Debt Commissioners no longer exist.

2.384 The SALRC recommends that references to Act 66 of 1975 and Public Debt Commissioners be deleted in this Act.

(xviii) Finance and Financial Adjustments Acts Consolidation Act 11 of 1977

2.385 Section 1 of the Finance and Financial Adjustment Acts Consolidation Act 11 of 1977 (“this Act”) Act states that every piece of land in Calitzdorp Irrigation District which before 1 January 1912 was irrigated with water from the Nels River, shall be included in the schedule of rateable areas prepared in terms of section 88 of the Water Act 54 of

1956, and that a differential rate equal to three quarters of the rate assessed in terms of section 90 of the said Act in respect of land brought under irrigation after the said date, shall be assessed in respect thereof. The Water Act referred to in this provision was repealed by the National Water Act 36 of 1998.

2.386 Section 3(1) of this Act makes provision for a reward not exceeding one-third to be paid to informers from the sale accruing to the State in respect of precious stones or metal. Section 3(2) of this Act provides that such payment shall be made by the "Secretary of Inland Revenue" by way of refund from the revenue in question, and that any refund so made shall be deemed to be a drawback for the purposes of section 3(2)(a) of the Exchequer and Audit Act 66 of 1975. The problem with section 3(2) is that the "Secretary for Inland Revenue" no longer exists, and the Exchequer and Audit Act 66 of 1975 was repealed.

2.387 Section 5 of this Act reads:

"5 Provinces and South West Africa to pay part of certain pensions

(1) The pension payable to a person who, in terms of any law governing his pension rights, was not required to contribute towards any fund from which such pension is paid and who, during any period subsequent to 31 May 1910, has rendered pensionable service under a provincial administration, shall be paid partly from the State Revenue Fund and partly from the revenue fund of the administration concerned, on a proportional basis to be determined by the Treasury."

2.388 This section was amended in 1996 by section 1 of the General Law Amendment Act 49 of 1946 which deleted the expression "or the administration of South-West Africa". However, Act 49 of 1946 did not amend the heading to section 5 by deleting "South West Africa. Another difficulty presented by section 5 of this Act is that it states that part of the pension shall be paid by the provincial administration. The Constitution, in section 103(1) recognises nine provinces. The question arises as to which of these provincial governments is bound by this provision.

2.389 Section 10(1) makes provision for the payment of compensation to people who got injured, or to dependants of people who died as a result of an explosion that occurred at the Grand Magazine in Pretoria in 1945, who were not entitled to compensation under any other statutory provision. The SALRC would like to know whether there are still people who are receiving benefits in terms of this section. If not, the SALRC recommends that it be repealed. Subsection (2) and (3) of this section are ancillary provisions and should fall together with subsection (1) of section 10.

2.390 Section 11 states that the Minister of Transport may direct that any sum of money by which the credit balance of the Staff Guarantee Fund exceeds the amount at which that fund has been stabilized from time to time by the Railway Administration, shall be transferred to the Benevolent Fund referred to in section 34 of the Railways and Harbours Service Act 22 of 1960. The Railways and Harbours Service Act 22 of 1960 was repealed by the Conditions of Employment (South Africa Transport Service) Act 16 of 1983. This raises the question whether the Benevolent Fund still exists. If the Fund referred to in this section no longer exists, this provision would have to be amended.

2.391 Section 17 of this Act provides that no stamp duty and no transfer duty shall be payable in respect of cession and acquisition of any right to minerals, if the Government Engineer has certified that the sole purpose of the legal transaction is to enable the cessionary to obtain for the benefit of himself and the cedent mining lease in accordance with the provisions of the Mining Rights Act 20 of 1967. The Mining Rights Act 20 of 1967 was, with the exception of few definitions and one chapter, repealed by the Minerals Act 50 of 1991. It is recommended that reference in section 17 to the Mining Rights Act 20 of 1967, which was repealed by Act 50 of 1991, be deleted.

2.392 Section 18(1) provides that no stamp duty and transfer duty shall be payable on the grant or cession and acquisition of a lease of the right to mine for precious metal or base metals (as defined in section 3 of the Precious and Base Metals Act 35 of 1908 of the Transvaal) in the Province of the Transvaal or in the province of the Orange Free State which was entered into under section 52 of the said Act. The Precious and Base Metals Act of 1908 was repealed by the Mining Rights Act 20 of 1967. This section (together with subsection (2) dealing with refund of any stamp duty or transfer duty) may

be repealed because its application is dependent on the existence of the definitions contained in Act 35 of 1908 which no longer exists.

2.393 Section 19 of this Act states that “source material” bears the meaning assigned to it by section 1 of the Atomic Energy Act 90 of 1967. The Atomic Energy Act of 1967 was repealed by the Nuclear Energy Act 92 of 1982.

2.394 Section 23 of this Act states that the cancellation of any condition appearing in the title deed of any piece of land registered in the name of any interested owner as defined in section 1 of the Kopjes Irrigation Settlement Amendment Act 19 of 1951; the transfer to the Kopjes Settlement Management Board established under section 2 of the Kopjes Irrigation Settlement Act 38 of 1935; the consolidation of land so transferred with the commonage as defined in section 1 of Act 38 of 1935, for the purpose of giving effect to the provisions of section 2(1) of the Kopjes Irrigation Settlement Amendment Act of 1951. Both Acts (Act 19 of 1951 and Act 38 of 1935) were repealed by the National Water Act 36 of 1998. These provisions may therefore be repealed.

2.395 Section 25 of this Act dealing with guarantees by the Minister of Finance provides that the Minister may for the purposes of enabling a person who is a contributor to a pension fund referred to in section 3 of the Government Service Pension Act 57 of 1973 guarantee the interest on and the capital of an amount not exceeding thirty percent of the amount of any loan required by any such person. Act 57 of 1973 was repealed by Proclamation 21 of 1996. Therefore, this provision is misleading in the sense that it creates an impression that the Government Service Pension Act of 1973 still exists.

2.396 Section 25A of this Act, inserted by Proclamation R149 of 21 October 1994, empowers the Minister of Finance to give guarantees pertaining to dwellings for or of persons in the employ of the departments or organisational components under the Public Service Act, 1994 or contributors to certain pension funds listed in paragraphs (a) to (i) of this section. These are contributors referred to in the Government Service Pension Act 57 of 1973; Temporary Employees Pension Fund Act 75 of 1979; Black Authorities’ Service Pensions Act 6 of 1971; Bophuthatswana Government Service Pension Fund Act 14 of 1977; Government Employees Pensions Act 15 of 1978 (of the former Republic of Transkei); Government Service Pensions Act 4 of 1970 (of the former

Republic of Transkei); Venda Government Service Pensions Act (of the former Republic of Venda); the Government Service Pensions Act 4 of 1989 (of the former Republic of Ciskei); and the Pension Fund for Associated Institutions Act 41 of 1963. After the commencement of the 1993 Constitution a task team was appointed to look into the amalgamation of the various government service pension funds, including those of the former TBVC states. The outcome of this process was the promulgation of Proclamation 21 of 1996 merging the separate funds into the Government Employees Pension Fund. Therefore, no contributions are still being made in terms of the Acts listed in paragraphs (a) to (i) of section 25A of this Act, except in terms of the Pension Fund for Associated Institutions (which was not included in the investigation). The SALRC recommends that paragraphs (a) to (i), except paragraph (c), of this section be repealed.

2.397 Section 27(1) of this Act provides that monies expended by the Blacks Resettlement Board established by section 2 of the Blacks Settlement Act 19 of 1954 to achieve the object contemplated in section 12 of that Act shall to the extent that such amount could have been advanced from the National Housing Fund established under section 2 of the Housing Act 10 of 1957 be deemed to have been expended from the funds referred to in section 10(1)(a) of the Blacks Resettlement Act of 1954 and to have been appropriated by Parliament for the purposes of the Housing Act of 1957, and to form part of the said National Housing Fund. Subsection (2) states that the amount referred to in subsection (1) shall be repaid by the said Blacks Resettlement Board to the said National Housing Fund on terms and Conditions determined by the Minister of Health in consultation with the Minister of Plural Relations and Development, and the Minister of Finance. The problem with this section is that the Acts referred to no longer exist and the ministerial portfolio of "Plural Relations and Development" no longer exists either. The SALRC recommends that the entire section 27 be repealed because severing references to Black Resettlement Act and the Housing Act would leave this section meaningless.

2.398 Section 29 of this Act states that no person in respect of whom any law prescribes a pension at a higher rate than the rate applicable in respect of such person in terms of *paragraph (a) of section 10bis of the South Africa Act 1909, read with subsection (3) of section 15 of the Republic of South Africa Constitution Act 1961*, nor the widow of such person shall be entitled to the pension so prescribed under paragraph

(a) or (b) of the first mentioned section. The 1909 and the 1961 Acts mentioned in this section were repealed. This raises the question whether their mention in this section serves any useful purpose.

2.399 Section 31(1)(a) discharged the Blacks Resettlement Board established by section 2 of the Blacks Resettlement Act 19 of 1954 from all liability in respect of certain amounts of money with effect from 1 April 1964. The Act which created this Board ceased to exist a long time ago, and the liability, as provided for in this section, ceased to exist on 1 April 1964. Subsection (b) of this section provides that with effect from that date, or in respect of any particular amount, such later date as the Minister may determine, from all liability in respect of such portions (if any) of the balance of the amount of the said loans as the said Board is unable to repay. Subsection (2) states that subsection (1) would not apply unless the Minister is satisfied, after submission to him of a report by the Board, and certified by the Auditor-General that the Board is unable to repay the amount in question. The Board has ceased to exist, and as a result this provision has become redundant.

2.400 The heading to section 33 reads "Guarantees by the Minister of Economic Affairs in respect of certain losses, damage or expenses in connection with South African merchant vessels". Subsections (1) and (2)(b) make reference to the Minister of Economic Affairs. This Ministry no longer exists and its reference in this section creates the impression that it does exist and this is misleading. The SALRC recommends that this section be amended by deleting "Minister of Economic Affairs".

2.401 Section 36(1) of this Act provides that all moneys and property acquired by the Custodian of Enemy Property, and any other moneys still in his custody or under his control on 30 June 1968, shall on that date be paid over and transferred to the Treasury, and that all books, records, documents kept by the said Custodian shall on the said date be transferred to the Treasury. This provision became spent after the 30 June 1968. Subsection (2) states that as from that date (30 June 1968) the Custodian shall be relieved of all obligations imposed upon him in respect of moneys and property referred to in that section. These two sections became spent after 30 June 1968 and may be repealed.

2.402 Section 39(1) of this Act provides that the Treasury may receive the allocations by the International Monetary Fund to the Republic of special drawing rights, as *defined in section 1 of the South African Reserve Bank Act, 1944 (Act 29 of 1944)*. The South African Reserve Act 29 of 1944 was repealed by the South African Reserve Bank Act 90 of 1989 which, like its predecessor, contains a definition of “special drawing rights” section 1 (the definitions section). It is recommended that reference in section 39(1) be to the new South African Reserve Bank Act of 1989, and not to Act 29 of 1944. Section 39(12) provides that the Minister shall lay on the Table of the Senate and of the National Assembly a statement in which the receipts of and expenditure from the accounts established in terms of this section, are shown in respect of the year ending on the said date. The Senate no longer exist and reference to it in this section may be deleted.

2.403 Section 40(2) of this Act states that the Bank (the South African Reserve Bank) shall render to the Treasury at such times as the Treasury may direct a statement or statements in which its transactions in respect of special drawings rights in terms of paragraph (hA) of section 8(1) of the South African Reserve Bank 29 of 1944 are reflected. As stated above, the South African Reserve Bank Act of 1944 has been superseded by the South African Reserve Bank Act 90 of 1989. Section 10(1)(m) of the South African Reserve Bank Act of 1989 is similar to section 8(1)(hA) of Act 29 of 1944. The SALRC recommends that reference to Act 29 of 1944 be deleted and that it be replaced with reference to section 10(1)(m) of Act 90 of 1989.

2.205 Section 52 of this Act provides that the provisions of the Payment of Members of Parliament Act 40 of 1974, and any determination of salaries and allowances by the State President thereunder before 20 November 1974, shall apply also to persons who were office-bearers or members of Parliament on 1 July 1974, but ceased to be such office-bearers of members before 24 September 1974. Act 40 of 1974 was repealed by the Payment of Members of Parliament Act 6 of 1994. This provision may be deleted.

2.404 Section 60(1)(a) of this Act provides that the Minister of Finance may authorise that moneys in the State Revenue Account be utilized for taking up any ordinary shares which may be issued in terms of the provisions of the Iron and Steel Industry Act 11 of 1928, by the Board of Directors of the South African Iron and Steel Industrial Corporation Limited. Act 11 of 1928 was repealed by the South African Iron and Steel Industrial

Corporation Limited Act 119 of 1979. The SALRC is of the view that this provision has become obsolete and may be deleted.

(xix) Bills of Exchange Amendment Act 58 of 1977

2.405 The Bills of Exchange Amendment Act 58 of 1977 (“this Act”) has five sections and its purpose was to amend various provisions of the Bills of Exchange Act 34 of 1964. Section 1 of this Act amended section 1 of the Bills of Exchange Act 34 of 1964 by inserting the definition of “foreign bill” and “inland bill” (paragraphs (a) and (b) of section 1). These definitions were deleted by section 1(e) and (f) respectively of the Bills of Exchange Amendment Act 56 of 2000.

2.406 Section 3(a) of this Act substituted subsection (1) of section 49 of the Bills of Exchange Act of 1964. This subsection was also deleted by section 14 of Act 56 of 2000 mentioned in the previous paragraph.

2.407 The SALRC recommends that sections 1(a) and (b) and 3(a) of this Act be repealed because they effected amendments to provisions of the Bills of Exchange Act of 1964 that have been repealed.

(xx) Secret Services Act 56 of 1978

2.408 Certain designations used in this Act no longer exist. The Constitution of the Republic of South Africa of 1996 provides that the Cabinet consists of the President, the Deputy President and Ministers; that the President appoints, amongst others, the Deputy President; that the President must elect the Deputy President from among the members of the National Assembly; and that the Deputy President must assist the President in the execution of his duties.⁵³ The Constitution makes no reference to the “Executive Deputy President”. However, in the Act under consideration (the Secret Services Act of 1978) reference is made to the Executive Deputy President in the definition of “responsible Executive Deputy President or Minister”; and in sections 2(2)(a), 3A(8)(a), and 3B(2). It is recommended that reference to the Executive Deputy President be amended so that it is consistent with the designation used in the Constitution. Furthermore, sections 2(1)

⁵³ See section 91(1),(3), and (5) of the Constitution.

and 3B(2) of this Act makes reference to the Director-General: State Expenditure. Perhaps this should read: "Director-General: Finance"? Sections 2(2)(a) and 2(3)(a) make reference to the Minister State Expenditure. Shouldn't this provision read: Minister of Finance? It is recommended that the words "The Director-General: Finance" and "The Minister of Finance" be substituted for the words "The Director-General: State Expenditure" and "The Minister: State Expenditure" in the provisions referred to above.

(xxi) General Pensions Act 29 of 1979

2.409 The General Pensions Act 29 of 1979 ("this Act") was enacted to consolidate laws relating to pensions generally and to further regulate pension matters generally. This Act defines "Government Service Pension Fund" as pension fund established by section 3 of the Government Service Pension Act 57 of 1973. This Act (Act 57 of 1973) was repealed by Proclamation 21 of 1996.

2.410 Section 13(1) of this Act provides that "an officer of Parliament as defined in section 1 of the Powers and Privileges of Parliament Act 91 of 1963, and a certificate duly signed by the Speaker, as defined in section 1 of that Act to the effect that any such officer has become entitled to be paid benefits under the relevant provisions of the Scheme, shall constitute the prerequisite authority for the payment of such benefits". The Act referred to here (Act 91 of 1963) has been repealed, by the Powers, Privileges and Immunities of Parliament and Provincial Legislatures Act 4 of 2004, rendering this provision redundant. Section 13A(2) provides that "for the purposes of subsection (1) 'prescribed rate' means the rate of contributions prescribed under section 17(2)(b) of the Government Service Pension Act, 1973 (Act 57 of 1973)." The Government Service Pension Act of 1973 was repealed by Proclamation 21 of 1996.

2.411 Section 14A(4) of this Act (Act 29 of 1979) states that "pension law" means, inter alia, the Parliamentary Service and Administrators' Pensions Act, 1971 (Act 81 of 1971). Act 81 of 1971 was repealed in 1984 by the Members of Parliament and Political Office-Bearers Pension Scheme Act 112 of 1984.

2.412 Section 16(2) of this Act contains definitions of terms and phrases used in that section. It states that "coloured person" means a person classified as a member of the Cape Coloured, Malay of Griqua group, or Other Coloured group in terms of the

Population Registration Act, 1950 (Act 30 of 1950).⁵⁴ Furthermore, it provides that “Indian” means a person classified as a member of the Indian group in terms of the Population Registration Act of 1950;⁵⁵ and that a “white person” means a White person as defined in section 1 of the Population Registration Act of 1950.⁵⁶ The problem with these definitions is not just that they are constitutionally suspect and may be inconsistent with section 9 of the Constitution, in that they make distinctions on the ground of race, but also that the Act to which they refer to (the Population Registration Act) was repealed by the Population Registration Act Repeal Act 114 of 1991. These definitions have become redundant as a result of that repeal and may be deleted or repealed. Furthermore, section 16(2)(c) of this Act states that “law relating to social pensions” means the Aged Persons Act 81 of 1967 (which has been repealed by the Older Persons Act 13 of 2006, which is not yet in force); the Blind Persons Act 26 of 1968 (which was repealed by the Social Pensions Act 37 of 1973); the Disability Grants Act 27 of 1968 (repealed by the Social Assistance Act 59 of 1992); the Social Pensions Act 37 of 1973 (repealed by the Social Assistance Act 59 of 1992) or the regulations made under any such Act. This provision is now redundant and may be repealed.

2.413 Section 20(5) of this Act also contains definitions which make references to Acts that do no longer exist. Section 20(5)(b) provides that ‘national unity’ means national unity referred to in section 2(1) of the Promotion of Black Self-government Act 46 of 1959. This Act was repealed by the 1993 Constitution (Act 200 of 1993). Section 20(5)(d) states that ‘university’ means a university established by the University of Zululand Act 43 of 1969 (repealed by the Higher Education Amendment Act 23 of 2001); the University of the North Act 47 of 1969 (also repealed by Act 23 of 2001); the Medical University of Southern Africa 78 of 1976 (also repealed by Act 23 of 2001). These definitions have become obsolete as a result of the changes that have taken place, and may be deleted.

2.414 Section 20A(1) of this Act provides that “if any scheme referred to in section 110(1)(a) of the Water Act, 1956 (Act 54 of 1956), is acquired by a water board...”. The Water Act 54 of 1956 was repealed by the National Water Act 36 of 1998. This reference serves no useful purpose any more, and may be deleted. Section 20A(5) contains

⁵⁴ Section 16(2)(a) of the Act.

⁵⁵ Section 16(2)(b) of the Act.

⁵⁶ Section 16(2)(d) of the Act.

another definition. It provides that 'local authority' means an institution or a body contemplated in section 84(1)(f) of the Republic of South Africa Constitution Act 32 of 1961. Act 32 of 1961 was repealed by the Constitution of the Republic of South Africa Act 200 of 1993 (the Interim Constitution). Furthermore, this section states that "fixed date" means, inter alia, the date on which any scheme referred to in section 110(1)(a) of the Water Act 54 of 1956 is acquired by a water board. As stated, the Water Act was repealed by the National Water Act of 1998. Therefore, these two definitions contained in section 20A(5) of this Act have become redundant and may be repealed.

2.415 Lastly, sections 8(4); 16(1)(b) and 24A(2)(a), (4) and (5) of this Act make reference to the Department of Social Welfare and Pensions. Section 23 of Pension Laws Amendment Act 97 of 1980 provides that: "A reference in any law to an officer in the Department of Social Welfare and Pensions, the Secretary for Social Welfare and Pensions and the Minister of Social Welfare and Pensions shall be construed as a reference to an officer in the Department of Health, Welfare and Pensions, the Director-General: Health, Welfare and Pensions and the Minister of Health, Welfare and Pensions, respectively". The SALRC is of the view that reference to the Department of Social Welfare and Pensions needs to be deleted because such a department no longer exists and that section 23 of Act 97 of 1980 needs to be repealed as well.

Provision of the General Pensions Act 29 of 1979 that may be inconsistent with section 9 of the Constitution

2.416 In addition to the constitutionally suspect provisions identified above, section 1 of this Act (the definition section) makes reference to "government non-white employees pension fund". Clearly this expression is contrary to the right to equality in section 9 of the Constitution.

Other provisions of Act 29 of 1979 needing attention

2.417 Section 8(1) of this Act provides that "Notwithstanding anything to the contrary in any law contained but subject to the provisions of this section, the Minister may from time to time with the concurrence of the Minister of Finance". The problem with this

section is that in terms of section 1 “Minister” means the Minister of Finance. Perhaps, the legislature meant the Minister of another Department. However, this provision is confusing and the wording needs to be reconsidered.

(xxii) Temporary Employees Pension Fund Act 75 of 1979

2.418 The only problem with this piece of legislation is that it makes reference to a ministerial portfolio that no longer exists. Section 1 defines “Minister” as the Minister of Social Welfare and Pensions. Is this the Minister of Social Development? There is also reference to the Secretary for Social Welfare and Pensions in the definition section. These definitions should be amended so that they reflect the changes that have taken place.

(xxiii) Corporation for Public Deposits Act 46 of 1984

2.419 The objects of the Corporation for Public Deposits Act 46 of 1984 was to establish a Corporation for Public Deposits; to make provision for the investment of certain moneys received or held by, for or on behalf of the Government of the Republic and certain bodies, councils, funds and accounts; to dissolve the National Finance Corporation.⁵⁷ This Act, which is similar to some extent to the Public Investment Corporation Act 23 of 2004, contains references to Acts or provisions in Acts that have been repealed.

2.420 The definition section provides that “bank” means the South African Reserve Bank mentioned in section 2 of the South African Reserve Bank Act 29 of 1944 (which was repealed by the South African Reserve Bank Act 90 of 1989); that “commissioners” mean the Public Investment Commissioners referred to in section 2 of the Public Investment Commissioners Act of 1984 (which has been repealed by the Public Investment Corporation Act 23 of 2004); and that “public deposit” means an amount of money other than the revenue as defined in the Exchequer and Audit Act of 1975 - (a) which is received or held on behalf of (i) the Government, including the Department of Posts and Telecommunications and the provincial administrations, or any body, council, fund or account established by or under any law which may, or is required to, invest, in

⁵⁷ See the long title of the Act.

terms of that law, or that law construed in terms of section 14(2)(b) of the Public Investment Commissioners Act of 1984, such amount of money with the corporation (the Exchequer and Audit Act of 1975 was repealed by the Public Finance Management Act 1 of 1999 and the Public Investment Commissioners Act was also repealed).

2.421 Section 3 provides that the corporation shall have the powers to invest deposits and other moneys in (i) stock, bonds or treasury bills issued in terms of section 19 of the Exchequer and Audit Act 66 of 1975, (ii); bills or promissory notes by the Land and Agricultural Bank of South Africa in terms of section 20 of the Land Bank Act 13 of 1944;⁵⁸ (iii) stock bonds issued by the Department of Posts and Telecommunications in terms of section 12 of the Post Office Act 44 of 1958; (iv) stock or bills issued by the Rand Water Board in terms of the Rand Water Board Statutes (Private) Act 17 of 1950; (v) debentures, bills or stock issued by the National Housing Commission in terms of section 3A of the Housing Act 4 of 1966; and (vi) securities issued by- (bb) body, council or institution contemplated in section 84(1)(f) of the Republic of South Africa Act 32 of 1961; or the Electricity Supply Commission in terms of the Electricity Act 40 of 1958. These Acts have all been repealed by some or other Act.⁵⁹ Reference to these Acts in this Act is misleading. It is recommended that they be deleted.

2.422 Section 4(2) of this Act also makes reference to the Public Debt Commissioners Act of 1969. This Act was repealed by the Public Investment Commissioners Act 45 of 1984.⁶⁰ Various provisions of section 9 of this Act use the expressions “chairman” and “vice-chairman”.⁶¹ These terms are not gender-neutral. It is recommended that they be substituted with gender neutral terms such as “chairperson” and “vice-chairperson”.

2.423 Section 19 of this Act provides that no provision of the Banks Act 23 of 1965 shall apply in relation to the corporation. The Banks Act 23 of 1965 was repealed by Act 94 of 1990. Therefore, this provision has no practical utility anymore, and may be repealed.

2.424 Section 21 of this Act deals with the disposal of the assets, liabilities, rights and obligations of the National Finance Corporation of South Africa. Subsection (1) of this

⁵⁸ Section 3(1)(a)(ii)(bb) of the Act.

⁵⁹ See The South African Reserve Bank Act 1 of 1999; Act 15 of 2002; Act 124 of 1998; Act 36 of 1998; Act 107 of 1997; Act 200 of 1993; Act 4 of 2006; and Act 28 of 2001.

⁶⁰ The latter Act has been repealed by Public Investment Corporation Act 23 of 2004.

⁶¹ See section 9(3) and (4) of this Act.

section provides that the firm of accountants charged in terms of section 16(2) of the National Finance Corporation Act 33 of 1949 shall designate as soon as possible but not later than the date immediately before the commencement of other provisions of this Act a person as a liquidator who shall exercise all the powers and perform the duties imposed in relation to the dissolve corporation upon the liquidator by this section. Subsection (2) states that at the commencement of this Act all assets and liabilities, rights and obligations of the dissolved corporation shall vest in the liquidator. Subsection (3) also provides that after the commencement of this Act, but not later than seven days after that commencement, the corporation shall pay to the bank the amount of money referred to in subsection (2)(e)(ii) together with interest thereon. Subsection (4) of this section empowers the Minister to exercise the powers conferred on the liquidator or the firm of accountants if they fail to exercise the duties imposed upon them by the Act. The obligations imposed by these provisions had to be performed after the commencement of this Act. This Act came into operation on 31 March 1984, and section 21(1), on the 30 March 1984. The SALRC is of the view that section 21(1) of this Act has expired and that if these powers conferred by the provisions mentioned above were exercised, then these provisions are now spent on that date. The SALRC recommends that the provisions discussed above be repealed.

(xxiv) Revenue Accounts Financing Act 120 of 1984

2.425 The purpose of this Act was to provide for the crediting, as a charge against the State Revenue Account, of the other Revenue Accounts of the State Revenue Fund with a certain amount for the financial year ending 31 March 1986.⁶² Section 1 of this Act provides that “principal Act” means the Exchequer and Audit Act 66 of 1975. Act 66 of 1975 was repealed by section 94 of the Public Finance Management Act 1 of 1999.

2.426 Section 2(1) of this Act provides that a Revenue Account referred to in section 2(1)(b) of the principal Act shall be credited as a charge against the State Revenue Account in respect of the financial year ending 31 March 1986 with a sum equal to the sum appropriated by an appropriation Act or any other law in respect of the financial year ending 31 March 1985 for the requirements of the State in connection with the administration of matters which on 1 April 1985 are matters for which that Revenue

⁶² See the long title.

Account has been established. Subsection (2) provides that the Minister of Finance shall as soon as possible after the 1 April 1985 calculate the sum of money appropriated as contemplated in subsection (1). It is possible that the obligations imposed by this Act have been met. If that is the case, the SALRC recommends that this Act be repealed because it is spent.

(xxv) State Tender Board Amendment Act 18 of 1987

2.427 The purpose of this Act was to provide for the establishment, constitution and powers of regional tender boards. Section 2 of this Act inserted section 3A in the State Tender Board Act 86 of 1968. This provision reads:

“3A Constitution of regional tender boards

- (1) A regional tender board shall consist of not fewer than 10 and not more than 4 members appointed by the Minister, of whom-
 - (a) one shall be appointed out of a list of names of two persons designated by the Chairman of the Ministers' Council in the House of Assembly;
 - (b) one shall be appointed out of a list of names of two persons designated by the Chairman of the Ministers' Council in the House of Representatives;
 - (c) one shall be appointed out of a list of names of two persons designated by the Chairman of the Ministers' Council in the House of Delegates;
 - (d) two shall be appointed out of a list of names of four persons designated by the relevant Administrator;
 - (e) so many who are officers or employees may be appointed as, together with any members appointed under paragraphs (a), (b), (c) and (d) who are officers or employees, do not exceed half the total number of the members.

- (2) If for any reason no person is or can be designated in terms of subsection (1) (a), (b), or (c) within 30 days after the Minister has

requested the Chairman concerned to do so, the Minister may appoint as a member such person as he may deem fit”.

2.428 The problem with this provision is that it makes a reference to institutions and functionaries that no longer exist namely, House of Representatives, House of Delegates, and Administrators. The SALRC recommends that references to these institutions be deleted.

(xxvi) Friendly Societies Amendment Act 44 of 1988

2.429 The purpose of this Act was to amend, by substituting or adding subsections to various provisions of the Friendly Societies Act 25 of 1956. Section 1 (c) of this Act amended section 3(2) of the Friendly Societies Act by substituting paragraph (b). This paragraph makes reference to the Insurance Act 27 of 1943.⁶³ Section 3 of this Act added section 38A in the Friendly Societies Act which provides:

“38A Application for approval for conversion of society into company

(1) A registered society intending to apply in terms of section 4 of the Insurance Act, 1943 (Act 27 of 1943), to the Registrar of Insurance to carry on a particular class of insurance business within the meaning of that Act, may apply to the Registrar of Friendly Societies for his approval for its conversion into a company referred to in section 4 (3)bis (b) (i) of that Act, so as to be able to make such application to the Registrar of Insurance.

(2) An application to the Registrar of Friendly Societies referred to in subsection (1), shall be accompanied by-

- (a) a proposed memorandum and articles of association for the public company to be established by the conversion;
- (b) an exposition of the basis and conditions on which it is contemplated to offer or grant shares in that company to persons who are members of the Society, and other persons;

⁶³ This paragraph reads: “(b) that a friendly society which has applied for registration under this Act, operates exclusively by means of policies of insurance issued by a person lawfully carrying on insurance business within the meaning of the Insurance Act, he may by notice in writing addressed to that society, and on such conditions as may be specified in that notice, exempt that society from the operation of all or any of the provisions of this Act”.

(c) an exposition of the manner in which the first directors of that company are to be designated.”.

2.430 The Insurance Act to which these provisions refer is the Insurance Act 27 of 1943 which was repealed by Act 52 of 1998. It is therefore recommended that reference to this Act be deleted.

(xxviii) Finance Act 88 of 1988

2.431 The whole of this Act, with the exception of section 1, was repealed by section 19 of the Finance Act 120 of 1991. Section 1(1) of this Act provides that every amount of money which represent credit balance, calculated as prescribed in the Black Transport Services Account established by section 7(1) of the Black Transport Services Act 53 of 1957, and the Coloured Transport Account established by section 6(1) of the Transport Services for Coloured Persons and Indians Act 27 of 1972 shall be paid into the State Revenue Fund.⁶⁴ Subsection (2) provides how the credit balance referred to in subsection (1) should be calculated. Subsection (3) provides that all moneys which were or are, on or after the date referred to in subsection (2) by virtue of the provisions of the Act are paid into the accounts referred to in subsection (1(a) or (b) shall likewise be paid into the State Revenue Fund. Subsection (4) makes provision for undue payments paid into the State Revenue Fund by virtue of the provisions of the Acts referred to in section 1 to be paid to the person who made such an undue payment.

2.432 The Acts mentioned in section 1 have been repealed by the Population Act Repeal Act 114 of 1991. This in itself renders the Act redundant. However, there is subsection (4) of section 1 which empowers the Director-General in the Department of Transport to refund people who made payments in terms of these Act regardless of whether these statutes are still in force or not. Kindly advise the SALRC whether payments are still being made in terms of this provision. If not, the SALRC recommends that this Act be repealed.

(xxix) Accountants' and Auditors' and Financial Institutions Amendment Act 92 of 1988

⁶⁴ Section 1(1) of the Finance Act 88 of 1988.

2.433 The purpose of this Act, as it is clear from its long title, was to amend the Public Accountants' and Auditors' Act of 1951 and the Inspection of Financial Institutions Act of 1984. The first two sections, sections 1 and 2 were repealed by section 28 of the Public Accountants and Auditors Act 80 of 1991. The remaining two sections, section 3 and 4, amended sections 6 and 8(1) respectively of the Inspection of Financial Institutions Act 38 of 1984. Act 38 of 1984 was repealed by the Inspection of Financial Institutions Act 80 of 1998. As a result these amendments have become redundant. It is recommended that the entire Act be repealed.

(xxx) South African Reserve Bank, Banking Institutions, Mutual Building Societies, and Building Societies Amendment Act 96 of 1988

2.434 The purpose of this Act was to effect amendments to various pieces of legislation, namely the South African Reserve Bank Act of 1944; the Banks Act of 1965; the Mutual Building Societies Act of 1965; and the Building Societies Act of 1986. All the provisions of this Act, except the long title and section 52 containing the short title, have been repealed by some or other Act.⁶⁵ This Act does not serve any purpose anymore, and it is hereby recommended for repeal in its entirety.

(xxxi) Banking Institutions, Mutual Building Societies and Building Societies Amendment Act 13 of 1989

2.435 The purpose of this Act was to effect amendments to the Banks Act of 1965; the Mutual Building Societies Act of 1965; and the Building Societies Act of 1986. All the provisions of this Act, except the long title and section 15 (the short title provision), have been repealed by some or other Act.⁶⁶ As a result, this Act serves no useful purpose anymore, and it hereby recommended for repeal in its entirety.

(xxxii) South African Reserve Bank Act 90 of 1989

⁶⁵ Section 1 was repealed by section 40 of Act 90 of 1989; sections 2 to 16 inclusive were repealed by section 95(1) of Act 94 of 1990; sections 17 to 31 inclusive were repealed by section 95(1) of Act 124 of 1993; and sections 32 to 51 inclusive were repealed by section 95(1) of Act 94 of 1990.

⁶⁶ Sections 1 to 6 were repealed by section 95(1) of Act 94 of 1990; sections 7 to 10 were repealed by section 95(1) of Act 124 of 1993; and sections 11 to 14 were repealed by section 95(1) of Act 94 of 1990.

2.436 The purpose of the South African Reserve Bank Act 90 of 1989 (“this Act”) was to consolidate the laws relating to the South African Reserve Bank and the monetary system of the Republic.⁶⁷

2.437 Section 1 of this Act provides that “bank” means the South African Reserve Bank established by section 9 of the Currency and Banking Act. Furthermore, the Act defines the “Currency and Banking Act” as the Currency and Banking Act 31 of 1920. The problem with these definitions is that the Currency and Banking Act 31 of 1920 was repealed by the South African Reserve Bank Act 29 of 1944. The definition of “financial instrument” also makes reference to laws that do no longer exist. Paragraph (a) of the definition of “financial instrument” states that “financial instrument” means “any security as referred to in the definition of “securities” in section 1 of the Stock Exchanges Control Act, 1985 (Act 1 of 1985). Paragraph (b) of the same definition states that it means “any financial instrument as defined in section 1 of the Financial Markets Control Act, 1989 (Act 55 of 1989), irrespective, in the case of such instrument that is an creating or acknowledging indebtedness, of the term for which it has been issued”. Both Acts referred to in paragraph (a) and (b) of the definition of “financial instrument” were repealed by the Securities Services Act 36 of 2004.

2.438 Section 4(4) of this Act dealing with the appointment of directors states that no person shall be appointed or elected as or remain a director if he or she is a member of, inter alia, a provincial legislature referred to in section 125 of the Constitution.⁶⁸ The term “Constitution” is not defined. The only Constitution which makes reference to provincial legislature in section 125 is the 1993 Constitution (the interim Constitution). The interim Constitution was superseded by the 1996 Constitution and therefore reference to in this section creates the impression that it is still operational. The SALRC recommends that this provision be amended.

2.439 Section 11(2) of this Act dealing with the appointment of inspectors provides that the provisions of the Inspection of Financial Institutions Act 38 of 1984 shall apply mutatis mutandis in respect of an inspection carried out in terms of subsection (1). Section 12(2), dealing with the inspection of the affairs of person, partnership, close

⁶⁷ See the long title.

⁶⁸ Section 4(4)(c)(ii) of Act 90 of 1989.

corporation, company or other juristic person not registered as a bank or mutual bank, provides that the provisions of section 9 of the Inspection of Financial Institutions Act 38 of 1984 shall apply mutatis mutandis in respect of an inspection carried out in terms of subsection (1). The Inspection of Financial Institutions Act of 1984 was repealed by the Inspection of Financial Institutions Act 80 of 1998. The SALRC recommends that these provisions be amended so that they refer to the Inspection of Financial Institutions Act of 1998.

2.440 Section 15 states that the monetary unit of the Republic shall be the rand and the cent.⁶⁹ Section 15(2) provides a table of the respective values, in rand and cent, of coins manufactured and issued under designations than rand and cent which by virtue of the provisions of section 14(1) remain in circulation. In terms of this table the value of a pound is two rand; half-pound –one rand; Crown- fifty cents; half-crown twenty-five cents; florin- twenty cents; shilling-ten cents; sixpence- five cents; threepence- two-and-half cents; penny-ten-twelfths of a cent; half-penny- five-twelfths of a cent; and farthing – five twenty-fourths of a cent. It is doubtful whether we still have these coins in circulation. If not, then this section has become redundant and may be repealed.

2.441 Section 27(1)(c) of this Act states that “any agreement entered into by the Minister of Economic Affairs and Technology under section 2 of the Export Credit and Foreign Investments Re-insurance Act, 1957 (Act 78 of 1957), with the Credit Guarantee Insurance Corporation of Africa Limited...shall accrue to the Government”. Section 2 of the Export Credit and Foreign Investments Re-insurance Act of 1957 provides that:

“The Minister, in consultation with the Minister of Finance, shall enter into an agreement with the Corporation with the object of insuring on behalf of the Government in terms of policies of insurance any contracts entered into by persons carrying on business in the Republic, being contracts subject to risk of monetary loss or monetary detriment attributable to circumstances beyond the control of the person suffering the loss or detriment and arising out of or in connection with...”

⁶⁹ Section 15(1) of the Act.

2.442 Furthermore, section 1 of the Export Credit and Foreign Investments Re-insurance Act states that “Minister” means the Minister of Trade and Industry. Therefore, there is inconsistency between section 27(1)(c) of this Act (Act 90 of 1989) and the Export Credit and Foreign Investments Re-insurance Act. The SALRC recommends that section 27(1)(c) be amended.

2.443 Section 34(k) of this Act creating offences states that any person who without the written approval of the Department of Finance, intentionally destroys, melts down, dissolves in any dissolvent, breaks up or damages a coin that has been issued under section 11 of the South African Mint and Coinage Act 78 of 1964 or under section 14 of this Act... shall be guilty of an offence. Act 78 of 1964 was repealed by the South African Reserve Bank Act Amendment Act 49 of 1989. It is therefore impossible to issue coins in terms of the repealed Act. Reference to it therefore serves no useful purpose anymore.

(xxxiii) Banks Act 94 of 1990

2.444 Paragraph (b)(vi) of the definition of deposit in section 1(1) of this Act states that “deposit” does not include an amount of money paid by any person to a registered insurer as defined in section 1(1) of the Insurance Act 27 of 1943 as a premium in respect of any kind of policy defined or referred to in that section. The Insurance Act 27 of 1943 has been repealed. The SALRC recommends that this section be amended.

2.445 Section 2 of this Act contains a list of institutions and functionaries to whom the provisions of this Act do not apply. Section 2(b)(v) provides that the provisions of this Act shall not apply to the Public Investment Commissioners referred to in section 2 of the Public Investment Commissioners Act 45 of 1984. The Public Investment Commissioners Act of 1984 was repealed by the Public Investment Corporation Act 23 of 2004. Therefore, this provision is no longer necessary and may be repealed.

2.446 Section 7(1)(b) of this Act empowers the Registrar to direct bank, controlling company or subsidiary to furnish him/her with a report by a public accountant as defined in section 1 of the Public Accountants’ and Auditors’ Act 80 of 1991. The Public Accountants’ and Auditors’ Act of 1991 was repealed by the Auditing Profession Act 26

of 2005. The SALRC recommends that this section be amended by deleting reference to the Public Accountants' and Auditors' Act of 1991.

2.447 Section 9(2)(c) provides that one of the members of the review board appointed by the Minister to review the decisions of the Registrar made under the provisions of this Act, shall be a person registered as an accountant and auditor under section 15 of the Public Accountants' and Auditors' Act 80 of 1991, and who in the opinion of the Minister has a wide experience of, and is knowledgeable about latest developments in the accountants' and auditors profession. As stated above, the Public Accountants' and Auditors Act of 1991 has been repealed. Registration as an accountant is now possible under Act 26 of 2005. The SALRC recommends that this provision be amended.

2.448 Section 12(3)(b) of this Act provides that the Registrar may require an applicant who wishes to conduct the business of a bank to furnish him or her with a report by a public accountant as defined in section of the Public Accountants' and Auditors' Act 80 of 1991, or by any other knowledgeable person approved by the Registrar, on such aspects relating to the application in question. The Public Accountants' and Auditors' Act of 1991 was repealed. The SALRC recommends that this provision be amended.

2.449 Section 38 of this Act dealing with the registration of shares in the names of nominees provides in subsection (2) that subsection (1) shall not affect allotment or issue of shares or the registration of transfer of shares in a bank or controlling company (a) in the name of a trustee of a unit trust scheme as defined in section 1 of the Unit Trusts Control Act 54 of 1981, or of a nominated company the trustee approved by the Registrar; (c) of the same subsection provides that for a period of not more than six months, in the name of the stock broker or of a company established by such a for a purpose mentioned in section 12(3) of the Stock Exchanges Control Act 1 of 1985; or (e) in the name of a central securities depository as defined in section 1 of the Safe Deposit of Securities of 1992. The problem with these three paragraphs is that the Unit Trusts Control Act of 1981; the Stock Exchanges Control Act of 1985; and the Safe Deposit of Securities Act of 1992 were repealed by the Collective Investment Scheme Control Act 45 of 2002; Securities Services Act 36 of 2004 respectively. The SALRC recommends that these three paragraphs mentioned above be amended.

2.450 Section 61 of this Act dealing with the appointment of auditors provide in subsection (3)(b)(iii) that the Registrar may withdraw any approval for the appointment of an auditor previously granted by the Registrar is such an auditor is under investigation by the Public Accountants' and Auditors' Board. Investigations in respect of auditors are now conducted by the Independent Regulatory Board for Auditors established by section 3 of the Auditing Profession Act 26 of 2005. The SALRC recommends that reference to the Public Accountants' and Auditors Board in section 61(3)(b)(iii) be repealed.

2.451 Section 63 dealing with the functions of the auditor in relation to the Registrar provides, in subsection (1)(a) that notwithstanding anything to the contrary in the Public Accountants' and Auditors Act 80 of 1991, or the Companies Act, but subject to the provisions of subsections (2) and (3) of this section, the auditor shall, whenever such auditor furnishes, in terms of section 20(5)(b) of the Public Accountants' and Auditors' Act, the Public Accountants and Auditors Board with copies of the report, acknowledgement of receipt and reply and with other particulars referred to in that section, relating to an irregularity or suspected irregularity in the conduct of the affairs of the bank, also furnish the Registrar with such copies and particulars. It is no longer possible for auditors to perform these functions in terms of the Public Accountants and Auditors Act of 1991 because it has been repealed by Act 26 of 2005. Therefore, this provision needs to be amended or repealed.

2.452 Section 80(3) of this Act provides that no bank and no associate of a bank shall acquire or hold shares in any registered insurer as defined in section 1 of the Insurance Act of 1943 to the extent to which the nominal value of those shares is exceeds 49 per cent of the nominal value of all the issued shares of such insurer. This section may be amended by deleting the expression "Insurance Act, 1943 (Act 27 of 1943)".

2.453 Section 87(1) of this Act reads:

"Notwithstanding anything to the contrary contained in any law or the common law, and unless otherwise provided in the memorandum of association or articles of association of a bank, a minor over the age of 16 years or a married woman, whether or not under marital power, may be a depositor with a bank and may without the consent or assistance of his guardian or her husband, as the case

may be, execute all necessary documents, give all necessary acquittances and cede, pledge, borrow against, and generally deal with, his or her deposit as he or she thinks fit, and shall enjoy all the privileges and be liable to all the obligations and conditions applicable to depositors”.

2.454 The only problem with this provision is that, when interpreted at face value, it creates the impression that it should be possible for a bank in its memorandum of association or articles of association to prevent a woman who wishes to become a depositor without her husband’s consent from doing so. This would be inconsistent with the Constitution. The SALRC recommends that reference in this section to married women be deleted as it is contrary to the ethos of the Constitution in general, and section 9 in particular. Since subsection (2) of section 87 is ancillary to subsection (1), it should fall with it.

All the provisions of the Banks Act identified in the preceding paragraphs, except those discussed in paragraphs 2.445, 2.449 and 2.453, have been amended by the Banks Amendment Act 20 of 2007 which came into operation in 1 January 2008.

(xxiv) Extension of the Powers of the South African Reserve Bank Act 95 of 1990

2.455 Section 1 of this Act provides that the South African Reserve Bank Act established by section 9 of the Currency and Banking Act 31 of 1920, and the Registrar of Banks referred to in section 3(1) of the Banks Acts 23 of 1965 may (a) within or in relation to a country other than the Republic of South Africa and which other country has been designated by the President by proclamation in the *Gazette* or (b) in respect of any person carrying on business or intending to carry on business as a banking institution or bank controlling company in any other country referred to in paragraph (a), perform any function which the said Reserve Bank or the said Registrar would be capable of performing within or in relation to the Republic or in respect of a person carrying on or intending to carry on business as a banking institution or bank controlling institution within the Republic.

2.456 This section refers to two Acts which have been repealed. The South African Reserve Bank Act 31 of 1920 was repealed by the South African Reserve Bank Act 29

of 1944. The Banks Act 23 of 1965 was repealed by the Banks Act 94 of 1990. Is it still necessary to refer to these Acts? The SALRC recommends that references to these two Acts be deleted.

2.457 Section 2 provides that notwithstanding the provisions of section 1, any function which in terms of the provisions of the Banks Act 23 of 1965 vests in the Minister of Finance shall, in so far as the said Act is, in terms of the law of any other country referred to in section 1(a), in force in that other country, and for the purposes of the performance of such function within or in relation to that other country or in respect of the person carrying on business or intending to carry on business as a banking institution or bank controlling company within that other country, be deemed to vest in the person who in that country holds the office which corresponds to the office of the Minister of Finance. As stated above, the Banks Act 23 of 1965 was repealed by Act 94 of 1990. The SALRC recommends that reference to it in this section be deleted.

(xxv) Financial Services Board Act 97 of 1990

2.458 The purpose of this Act was to establish a board which would supervise compliance with the laws regulating financial institutions and the provision of financial services. The Act states that “financial institution” means, inter alia, any ‘scheme’ as defined in section 1 of the Participation Bonds Act, 1981 (Act 55 of 1981), or any manager or nominee company in relation to such a scheme;⁷⁰ or any “registered insurer” as defined in section 1(1) of the Insurance Act, 1943 (Act 27 of 1943). These Acts have been repealed by Act 45 of 2002 and Act 52 of 1998 respectively. Reference to them in this definition section is misleading. It is recommended that they be repealed or amended. Furthermore, in terms of this Act “trust property” means ‘trust property’ as defined in Financial Institutions (Investment of Funds) Act, 1984 (Act 39 of 1984). Act 39 of 1984 was repealed by the Financial Institutions (Protection of Funds) Act 28 of 2001. The SALRC recommends that this definition be amended.

2.459 Section 4(3) dealing with the constitution of the board provides that the Minister shall appoint a member of the board as *chairperson and deputy chairperson*. However,

⁷⁰ Section 1(a)(iv) of the Financial Services Board Act 97 of 1990.

in section 8(2) and (4), 10(3) and 26(8) one finds references to “chairman”. In other words, there is no consistency in the wording used in the Act.

2.460 Section 8(1) of this Act provides that the first meeting of the board shall be held at a time and place determined by the chairman, and thereafter the board shall meet at such times and places as the board may from time to time determine. The first part of this provision, empowering the chairman to determine the time and place of the first meeting of the board, has become spent. Certainly this provision was used and cannot be used again. The SALRC recommends that this section be amended by deleting the first part of this section.

2.461 Section 26 of this Act dealing with, inter alia, the constitution of the board of appeal, provides that one person appointed to serve on this board shall be a person registered as an accountant and auditor under the Public Accountants’ and Auditors’ Act 80 of 1991. Act 80 of 1991 was repealed by section 58(1) of the Auditing Profession Act 26 of 2005 which came into operation on 1 April 2006. This Act makes provision for the registration of auditors only and not accountants as well.⁷¹ The question which arises in the light of this new provision is whether people registered in terms of the new Act would be eligible for appointment to the board of appeal as provided for in Act 97 of 1990. The SALRC recommends that this section be amended.

(xxxvi) Exemption from Certain Payments at the Transfer of the Sorghum Beer Industry Act 72 of 1991

2.462 This Act has three sections only. The provisions that are relevant for the purpose of this investigation are subsections (1) and (2) of section 1 of this Act. Section 1(1) of this Act provides that no amount referred to in section 75(3) of the Companies Act of 1973 shall be payable in respect of an increase in the share capital of National Sorghum Breweries limited whether by means of a creation of fully paid up capitalization shares in terms of the restructuring of the share capital of the company, or otherwise, in so far as such increase in the share capital may be necessary to make an appropriate offer for the sale of the company’s shares. Subsection (2) provides that no stamp duties shall be payable in terms of the Stamp Duties Act 77 of 1968 in respect of the issue of shares of

⁷¹ See section 37 of Act 26 of 2005.

the company in connection with the increase of or restructuring of the share capital of the company referred to in subsection (1). Subsection (3) provides that the exemptions granted by subsections (2) and (3) shall be applicable *once only* to an increase of share capital and issue, respectively, referred to in those subsections. The question which arises is whether these exemptions were used. If they were used, these provisions are now spent and may be repealed. If not, then they are still operational. Kindly advise the SALRC in this regard.

(xxxvii) Financial Services Board Amendment Act 41 of 1992

2.463 The schedule to this Act also amended the Unit Trusts Control Act 54 of 1981; the Stock Exchanges Control Act 1 of 1985; and the Financial Markets Control Act 55 of 1989. The Unit Trusts Control Act was repealed by the Collective Investment Schemes Control Act 45 of 2002, and the last two Acts were repealed by the Securities Services Act 36 of 2004. Reference to these Acts that have been repealed may be deleted.

(xxxviii) Deposit Taking Institutions Amendment Act 42 of 1992

2.464 Section 3 of this Act amended section 36(10) of the Banks Act 94 of 1990. The whole of section 36 was repealed by section 29 of the Banks Amendment Act 26 of 1994.

2.465 Section 8(c) of this Act amended section 69 of the Banks Act by adding, inter alia, paragraph (h) in subsection (3). Paragraph (h) was deleted by the Banks Amendment Act 36 of 2000. The SALRC recommends that reference to paragraph (h) in this section be deleted.

2.466 Section 9(a), (b) and (c) of this Act amended section 70 of the Banks Act by substituting various provisions of subsections (3) and (5). Both subsections were deleted by the Banks Amendment Act 36 of 2000.

2.467 It is recommended that these provisions in this amending Act be repealed because they serve no purpose anymore.

(xxxix) Public Investment Commissioners Amendment Act 76 of 1992

2.468 The purpose of this Act was to effect amendments to various provisions of the Public Investment Commissioners Act 45 of 1984. The Public Investment Commissioners Act of 1984 was repealed, recently, by section 17 of the Public Investment Corporation Act 23 of 2004 which came into operation on 1 April 2005. Therefore, the amendments effected by this Act have become redundant. It is recommended that this Act be repealed.

(xl) Secret Services Account Amendment Act 142 of 1992

2.469 The purpose of this Act was to amend various provisions of the Secret Services Account Act 56 of 1978. The only problem with this Act is the use of the concept “chairman” and the designations “Executive State President” and “Director-General: State Expenditure” in various provisions.⁷² It is recommended that gender neutral wording be substituted for “chairman”; that the designation of “Deputy President” used in section 91 of the Constitution be used in this Act as well; that the designations “Minister of State Expenditure” and “Director-General: State Expenditure” be replaced with “Minister of Finance” and “Director-General: Department of Finance” respectively.

(xli) Financial Supervision of the Road Accident Fund Act 8 of 1993

2.470 This Act has a meagre six sections. The heading of section 2 of this Act reads “Insurance Act, 1943, to apply”. Subsection (1) of section 2 of this Act provides that subject to any directions of the executive officer [of the Financial Services Board], the provisions of the Insurance Act, 1943 (Act 27 of 1943), in relation to an insurer registered in terms of that Act to carry on short-term insurance business, shall apply to the Fund [the Road Accident Fund]. Subsection (2) states that the Fund shall furnish the executive officer such returns as may by virtue of subsection (1) be required by the executive officer. Subsection (3) provides that the Fund shall obtain the opinion of an actuary as defined in section 1 of the Insurance Act of 1943, or of a registered

⁷² The concept “chairman” and “Responsible Executive Deputy President” appears in section 1; “Director-General: State Expenditure” and “Minister: State Expenditure” and “Responsible Executive Deputy President” appear in section 2; “chairman” and “Responsible Executive Deputy President” appear in section 3A; “Director-General: State Expenditure” and “Responsible Executive Deputy President” are also found in section 3B.

accountant and auditor, whenever required, by virtue of the provisions of subsection (1), by the executive officer in respect of such aspects of the business of the Fund as the executive officer may determine. The problem with this provision is that the Insurance Act of 1943 it refers to was repealed by the Long-term Insurance Act 52 of 1998. Act 27 of 1943 cannot be accorded perpetual existence by provisions such as section 2 of this Act. It is recommended that section be repealed as it has become redundant. Section 3 of this Act is ancillary to section 2 and should fall with it.⁷³

(xlii) Deposit Taking Institutions Amendment Act 9 of 1993

2.471 This Act effected amendments to the Banks Act 94 of 1990 (known prior to this Act as the Deposit-taking Institutions Act 94 of 1990). Section 4(b) of this Act amended section 9 of the Deposit-taking Institutions Act by substituting, inter alia, subsection (2)(c). This subsection reads:

“(2) For the purpose of this Act, there is hereby established a board of review which shall consist of three members, appointed by the Minister and of whom

...

(c) one shall be a person registered as an accountant and auditor under section 15 of the Public Accountants' and Auditors' Act, 1991 (Act 80 of 1991), and who in the opinion of the Minister has wide experience of, and is knowledgeable about the latest developments in, the accountants' and auditors' profession.”.

2.472 As stated above, the Public Accountants' and Auditors Act 80 of 1991 was repealed by the Auditing Professions Act 26 of 2005. Since it is no longer possible to register as an accountant in terms of the Public Accountants and Auditors' Act of 1991, the SALRC recommends that this provision be amended.

2.473 Section 5 of this Act amended section 12(3) of the Deposit-taking Institutions Act by substituting paragraph (b). This section reads

⁷³ This section reads: “The returns mentioned in section 2 (2) may include returns as from a date determined by the executive officer in respect of- (a) the assets and liabilities in respect of any business carried on by the Fund before the said date; and (b) the assets and liabilities in respect of any new business carried on by the Fund after that date”.

“(3) The Registrar may require an applicant contemplated in subsection (1) to furnish him or her with-

...

(b) a report by a public accountant as defined in section 1 of the Public Accountants' and Auditors' Act, 1991 (Act 80 of 1991), or by any other knowledgeable person approved by the Registrar, on such aspects relating to the application in question,

as the Registrar may deem necessary.”.

2.474 As stated above, the Public Accountants' and Auditors' Act was repealed, rendering reference to it in provisions such as this one unnecessary. The SALRC recommends that section 121(3)(b) of the Banks Act 94 of 1990 be amended.

2.475 Section 15 of this Act amended section 63(1) of the Deposit-taking Institution Act by substituting the words preceding paragraph (a). The words preceding paragraph (a) and paragraph (a) are reproduced below, and read:

“63 Functions of auditor in relation to Registrar

(1) Notwithstanding anything to the contrary contained in the Public Accountants' and Auditors' Act, 1991 (Act 80 of 1991), or the Companies Act, but subject to the provisions of subsections (2) and (3) of this section, the auditor referred to in section 61 or 62-

(a) shall, whenever such auditor furnishes, in terms of section 20 (5) (b) of the first-mentioned Act, the Public Accountants' and Auditors' Board with copies of the report, acknowledgement of receipt and reply and with the other particulars referred to in that section, relating to an irregularity or suspected irregularity in the conduct of the affairs of the bank for which such auditor has been appointed as auditor, also furnish the Registrar with such copies and particulars; and...”

2.476 As stated above, the Public Accountants' and Auditors' Act was repealed. The SALRC recommends that the words “Public Accountants' and Auditors' Act, 1991 (Act 80 of 1991)” in section 63(1) be deleted. Furthermore, the SALRC recommends that

paragraph (a) of section 63(1) be amended as well, by deleting reference to Act 80 of 1991 and the provisions of that Act referred to in that paragraph.

2.477 Section 18(b), (c) and (d) of this Act amended section 70 of the Deposit-taking Institutions Act by substituting subsections (3)(a); (5)(a)(vi)(bb); and subsection (6). The first two subsections were deleted by the Banks Amendment Act 36 of 2000, and the last one, by section 45(h) of the Banks Amendment Act 26 of 1994. The SALRC recommends that section 18(b), (c) and (d) of this Act be repealed because the sections they sought to amend have been repealed.

2.478 Lastly, section 22 of this Act amended section 80 of the Deposit-taking Institutions Act by substituting subsection (3). This subsection reads:

“(3) No bank and no associate of a bank shall, without the prior written approval of the Registrar, either jointly or individually acquire or hold shares in any registered insurer as defined in section 1 of the Insurance Act, 1943 (Act 27 of 1943), to the extent to which the nominal value of those shares exceeds 49 per cent of the nominal value of all the issued shares of such insurer.”.

2.479 As stated above, the Insurance Act 27 of 1943 was repealed by the Long-term Insurance Act 52 of 1998. Therefore, this provision has become unnecessary. The SALRC recommends that this subsection be amended.

(xlili) South African Reserve Bank Amendment Act 10 of 1993

2.480 The only provision of this Act which may be repealed is paragraph (a) of section 2 which amended section 4 of the South African Reserve Bank Act 90 of 1989 by substituting subsection (2)(b). This subsection (subsection 2(b)) was deleted by section 3(b) of the South African Reserve Bank Amendment Act 2 of 1996. The SALRC recommends that paragraph (a) of section 2 of this Act be repealed.

(xiv) Mutual Banks Act 124 of 1993

2.481 Section 4(1) and (2) of this Act provide that in addition to the duties conferred upon him by this Act, the Registrar shall have powers and duties in all respects corresponding to the powers and duties corresponding to the powers and duties conferred or imposed by the Inspection of Financial Institutions Act 38 of 1984 upon a registrar contemplated in that Act, and that any reference in this Act to an inspection or investigation made under this section (section 4(2)) shall be construed as reference to an inspection made in accordance with the provisions of the Inspection of Financial Institutions Act of 1984. The Inspection of Financial Institutions Act 38 of 1984 was repealed by the Inspection of Financial Institutions Act 80 of 1998. The SALRC recommends that this section be amended by the deletion of reference to Act 38 of 1994.

2.482 Section 5(1)(b) of this Act empowers the Registrar to direct a mutual bank or the holder of interest in a mutual bank to furnish the registrar “with a report by a public accountant as defined in section 1 of the Public Accountants’ and Auditors’ Act, 1991 (Act 80 of 1991)...” The Public Accountants’ and Auditors’ Act of 1991 has been repealed by the Auditing Profession Act 26 of 2005. Therefore, this provision requires amendment.

2.483 Section 10(3)(b) of this Act also empowers the Registrar to require the applicant to furnish him “with a report by a public accountant as defined in section 1 of the Public Accountants’ and Auditors’ Act, 1991 (Act 80 of 1991)...”. This provision also requires amendment.

2.484 Section 45 requires mutual banks to have one or more auditors. Section 45(1)(b) provides that such an auditor shall be an accountant or an auditor registered in terms of the Public Accountants’ and Auditors’ Act 80 of 1991. As stated above, the Public Accountants’ and Auditors’ Act of 1991 has been repealed. This provision, therefore, requires amendment.

2.485 Section 46(1)(a) provides that notwithstanding anything to the contrary contained in the Public Accountants’ and Auditors’ Act 80 of 1991, the auditor referred to in section

45 shall “whenever he furnishes, in terms of section 20(5)(b) of the said Act, the Public Accountants and Auditors Board, with copies of the report, acknowledgement of receipt and reply and with the other particulars referred to in that section, relating to an irregularity or suspected irregularity in the conduct of the affairs of the mutual bank for which he has been appointed as auditor, also furnish the Registrar with such copies and particulars”. It is no longer possible to furnish copies of the report to the Public Accountants’ and Auditors’ Board as contemplated in this provision because, as stated above, the Public Accountants’ and Auditors’ Act has been repealed. This provision also needs to be amended.

2.486 Section 50 (4) of this Act provides that for the purposes of section 50 “securities shall be valued at their prices as quoted in a list of quotations of prices (a) o securities, as defined in section 1 of the Stock Exchanges Control Act, 1985 (Act 1 of 1985), issued for publication on the authority of a licensed stock exchange, as so defined; or (b) of financial instruments, as defined in section 1 of the Financial Markets Control Act, 1989 (Act 55 of 1989), issued for publication on the authority of the executive committee of a financial exchange, as so defined, as the case may be, and which list is in force at the time when the securities are so valued”. The problem with this provision is that both Acts that are referred to have been repealed by the Securities Services Act 36 of 2004. The SALRC recommends that this provision be amended.

2.487 Section 54(b) of this Act states that a mutual bank may, with the written approval of the Registrar accept deposits and grant loans, advances or other credit in any state the territory of which formerly formed part of the Republic. Is this provision still of practical utility? Kindly advise the Commission.

2.488 Section 60 of this Act provides that no mutual bank and no associate of a mutual bank shall, either jointly or individually, hold shares in any registered insurer as defined in section 1 of the Insurance Act 27 of 1943. The Insurance Act was repealed by the Long-term Insurance Act 52 of 1998. Therefore, this provision requires amendment.

2.489 Section 71(12) provides that in the case of a transfer of assets and liabilities of a mutual bank to a bank, provision may, subject to subsection (14), be made that in the relevant transfer agreement for compensation to members of the mutual bank by way of

either a cash payment or a right to take up shares in the transferee institution or its controlling company, and provision may be made for compensation to officers of mutual bank in accordance with subsection (3)(b). Subsection (14) referred to in this provision reads:

“A resolution to offer compensation referred to in subsection (12) to members, must be approved by both parties to the agreement for the transfer of assets and liabilities, by separate special resolution, and shall provide that-

- (a) only a member who on the day immediately prior to the date determined for the transfer of assets and liabilities held shares in the transferor mutual bank and which shares had been issued to such a member at least 12 months prior to that date, or which had been paid for out of the proceeds of shares redeemed by that mutual bank during the said 12 months, shall qualify for such compensation;
- (b) such a member shall nevertheless not be entitled to the compensation if he-
 - (i) is not resident in the Republic; or
 - (ii) is a body corporate that is not incorporated in the Republic,
 and
- (c) such a member who is the holder of subscription shares in the transferor mutual bank shall qualify for such compensation only to the extent to which such shares are paid up on the day referred to in paragraph (a).”.

2.490 The problem with this subsection is that it discriminates against members who are not resident in the Republic, and against bodies or institutions not incorporated in the Republic. This may be inconsistent with section 9 of the Constitution.

2.491 Section 88(1) and (2) of this Act provides that:

“(1) Notwithstanding anything to the contrary contained in any law or the common law, and unless otherwise provided by the articles of a mutual bank, a minor over the age of 16 years or a married woman, whether or not subject to the

marital power, may without the consent or assistance of his guardian or her husband, as the case may be, execute all necessary documents, give all necessary acquittances and cede, pledge, borrow against and generally deal with his or her share in or deposit with the mutual bank as he or she thinks fit, and shall enjoy all the privileges (except that a minor shall not hold office) and be liable to all the obligations attaching to members or depositors.

(2) Save with her written consent, the husband of a married woman who has become a member of or depositor with a mutual bank in terms of subsection (1), shall not be entitled to demand or receive from the mutual bank particulars concerning the shares she holds in or deposits she has with that mutual bank”.

2.492 The only problem with this provision is that, when interpreted at face value, it creates the impression that it should be possible for a mutual bank in its articles to prevent a woman from performing any or all the acts referred to in that section. This would be inconsistent with the Constitution. The SALRC recommends that reference in this section to married women be deleted as it is contrary to the ethos of the Constitution in general, and section 9 in particular. Since subsection (2) of section 88 is ancillary to subsection (1), it should fall with it.

(xlv) Policy Board for Financial Services and Regulation Act 141 of 1993

2.493 The only problem with this Act is that one comes across the use of the word “chairman” in a number of provisions. Section 6 of the Interpretation Act 33 of 1957 provides that in every law, unless the contrary intention appears (a) words importing the masculine gender include females; and (b) words in the singular number include the plural, and words in the plural number include the singular. In the light of section 6 of the Interpretation Act of 1957, no recommendation is made in this regard.

(xlvi) Closed Pension Fund Act 197 of 1993

2.494 The purpose of this Act was to terminate the pension scheme established by the Members of Parliament and Political Office Bearers Pension Scheme Act of 1984, and to establish a Closed Pension Fund.

2.495 Section 9(1)(a) of this Act provides that money required for meeting the funds obligation with regard to the payment of any pension, gratuity or benefit in terms of the Act shall be paid over to the fund either from the State Revenue Fund or in the form of public stock issued in terms of section 19 of the Exchequer Act 66 of 1975. This Act further stipulates how the money referred to in section 9(1)(a) is to be paid. Subsection (2) of section nine provides that in respect of the fund's immediate obligations relating to the payment of pensions, gratuities and benefits, an amount of R440 million in the form of *public stock* before or on 1 February 1994 and that in respect of remaining obligations of the fund, in regular instalments over a period not exceeding nine years from 31 January 1994 or by means of a full and final settlement in the form of *public stock* before or on January 2003.

2.496 The Exchequer Act referred to in this provision was repealed by the Public Finance Management Act 1 of 1999 with the result that after the commencement of the Public Finance Management Act of 1999 money could no longer be paid in the in the form of public stock issued in terms of section 19 of the Exchequer Act of 1975. These provisions are therefore redundant and the SALRC recommends that they be repealed.

2.497 Section 15 of this Act requires the financial statements of the fund to be audited by an auditor registered in terms of section 15 of the Public Accountants' and Auditors Act 80 of 1991. The Public Accountants' and Auditors' Act was repealed by the Auditing Profession Act 26 of 2005. The SALRC recommends that this section be amended, for example, by substituting the expression "Auditing Professions Act 26 of 2005" for the expression "Public Accountants' and Auditors' Act 80 of 1991".

(xlvii) Reconstruction and Development Programme Fund Act 7 of 1994

2.498 Section 6(1) of this Act states that the Accounting-General in the Department of State Expenditure shall be the accounting officer responsible for the administration of the fund. Does the expression "Accounting-General" in this provision refer to the "Auditor-General"; and the "Department of State Expenditure" to "Department of Finance". If so, the SALRC recommends that the expression "Auditor-General" be substituted for the expression "Accounting-General"; and that the expression "National Treasury" be substituted for the expression "Department of State Expenditure".

2.499 Section 8(1) of this Act provides that moneys not required for the immediate use shall be invested with the Public Investment Commissioners. The rights, duties and liabilities of the Public Commissioners were transferred to the Public Investment Corporation by the Public Investment Corporation Act 24 of 2004. It is recommended that this section be amended so that it reflects the changes brought about by Act 23 of 2004.

(xlviii) Banks Amendment Act 26 of 1994

2.500 Section 40 of this Act amended section 63(1) of the Banks Act 94 of 1990 by substituting paragraph (a) and by substituting paragraph (b)(ii). These paragraphs, read together with subsection (1), read:

“63 Functions of auditor in relation to Registrar

- (1) Notwithstanding anything to the contrary contained in the Public Accountants' and Auditors' Act, 1991 (Act 80 of 1991), or the Companies Act, but subject to the provisions of subsections (2) and (3) of this section, the auditor referred to in section 61 or 62-
 - (a) shall, whenever such auditor furnishes, in terms of section 20 (5) (b) of the first-mentioned Act, the Public Accountants' and Auditors' Board with copies of the report, acknowledgement of receipt and reply and with the other particulars referred to in that section, relating to an irregularity or suspected irregularity in the conduct of the affairs of the bank for which such auditor has been appointed as auditor, also furnish the Registrar with such copies and particulars; and
 - (b) shall in writing inform the Registrar of any matter relating to the affairs of a bank-
 - (i) of which such auditor became aware in the performance of such auditor's functions as auditor of that bank; and

- (ii) which, in the opinion of such auditor, may endanger the bank's ability to continue as a going concern or may impair the protection of the funds of the bank's depositors or may be contrary to principles of sound management (including risk management) or amounts to inadequate maintenance of internal controls”.

2.501 First, it should be pointed out that the Public Accountants' and Auditors' Act 80 of 1991 referred to in this section was repealed by the Auditing Profession Act 26 of 2005. The corollary of this repeal is that it is no longer possible for the auditor furnish, in terms of section 20 of that Act the Public Accountants' and Auditors' Board with copies of the report, acknowledgement of receipt and reply and with other particulars referred to in that section relating to the irregularity or suspected irregularity in the conduct of the affairs of the bank. Since the Public Accountants' and Auditors' Act no longer exists, it is difficult to see how the auditor would be able to furnish the Registrar with such copies as required by this section. The SALRC recommends that this paragraph (a) of section 60(1) be amended by the deletion of reference to the Public Accountants' and Auditors' Act of 1991.

2.502 Section 45(a) and (b) substituted in section 70(1) of the Banks Act 94 of 1990 the definitions of “secondary share capital” and “secondary unimpaired reserve funds” respectively. These definitions no longer appear in that section. The SALRC is of the view that the amendments introduced by section 45(a) and (b) are no longer necessary and may be repealed. Furthermore, section 45(d) of this Act substituted subsection (3) of section 70 of the Banks Act of 1990. This subsection was later deleted by section 12(d) of the Banks Amendment Act 36 of 2000. Therefore, section 45(d) no longer serves any useful purpose and may be repealed. Lastly, section 45(g) substituted subsection (5)(a)(vi)(aa) of section 70 of the Banks Act of 1990. This subsection was also deleted by section 12 of Act 36 of 2000 referred to above. Thus section 45(g) of this Act is now redundant and the SALRC recommends that it be repealed.

(xlix) Tax Amnesty Act 19 of 1995

2.503 This Act came into operation 19 July 1995 and its purpose was to provide for amnesty in respect of certain taxes.⁷⁴ This Act provided that any qualifying person⁷⁵ could apply for amnesty from the date of its promulgation, until 31 October 1995. The rights and obligations created by this Act had to be exercised within certain time frames, and those time frames have expired. This Act is now spent and may be repealed.

(l) Public Investment Commissioners Amendment Act 22 of 1995

2.504 The purpose of this Act was to amend various provisions of the Public Investment Commissioners Act 45 of 1984. The Public Investment Commissioners Act of 1984 was repealed by the Public Investment Corporation Act 23 of 2004. As a result, this Act has become redundant and may be repealed.

(li) Audit Matters Rationalisation and Amendment Act 53 of 1995

2.505 This Act provided for the rationalization of the Office of the Auditor-General, the abolition of the audit offices in the former Republics of Transkei, Bophuthatswana, Venda and Ciskei, and to amend the Audit Arrangements Act 122 of 1992. This Act is recommended for repeal for two reasons. First, it is possible that the statutory obligations it created, such as, the determination of the effective dates for the abolition of audit offices,⁷⁶ the transfer of assets used by the audit office to the office of the Auditor-General,⁷⁷ rationalization of the Office by the Staff Management Board established by section 3 of Act 122 of 1992,⁷⁸ have been fulfilled. Secondly, this Act also amended the Audit Arrangements Act of 1992. The Audit Arrangements Act 122 of 1992 was repealed

⁷⁴ See the long title.

⁷⁵ According to this Act, a qualifying person meant any person who, on 26 April 1994, was not registered with the Commissioner for the purposes of employee tax, normal tax and value added tax, and had not before that date applied to the Commissioner to be registered in respect of such taxes; or was so registered, but, in respect of whom the Commissioner, by reason of the fact that the such persons' whereabouts were unknown to the Commissioner on that date, was unable to enforce the provisions of any law imposing such taxes.

⁷⁶ In terms of section 1 of this Act "audit office" means the office of an auditor-general or a department of an auditor-general or any other institution or body by which any functions with regard to the auditor-general are performed in terms of the Transkei Public Service Act 43 of 1978; the Bophuthatswana Public Service Act 4 of 1972; the Venda Public Service Act 8 of 1986; and the Ciskei Public Service Act 2 of 1981.

⁷⁷ Section 3 of the Act.

⁷⁸ Section 5 read with definition of "board" in section 1 of the Act.

by the Public Audit Act 25 of 2004. For these reasons, this Act is recommended for repeal in its entirety.

(lii) The Stock Exchanges Control Amendment Act 54 of 1995

2.506 The purpose of this Act was to effect amendments to the Stock Exchanges Control Act 1 of 1985. The Stock Exchanges Control Act of 1985 was repealed by the Securities Services Act 36 of 2004. However, this amending Act was not included in the list of Acts repealed by Act 36 of 2004. The amendments introduced by this Act have become redundant. It is recommended that this Act be repealed.

(liii) Financial Markets Control Amendment Act 55 of 1995

2.507 As the name indicates, the purpose of this Act was to amend various provisions of the Financial Markets Control 55 of 1989; and to extend the application of that Act throughout the Republic.⁷⁹ The Financial Markets Control Act of 1989, like the Stock Exchanges Control Act of 1985, was repealed by the Securities Services Act 36 of 2004. However, this amending Act was not included in the Schedule to Act 36 of 2004 listing the Acts it repealed. Therefore, the Financial Markets Control Amendment Act 55 of 1995 serves no useful purpose anymore, and it is hereby recommended for repeal.

(liv) South African Reserve Bank Amendment Act 2 of 1996

2.508 This Act amended various provisions of the South African Reserve Bank Act 90 of 1989 ("the South African Reserve Bank Act"). Section 1(b) of this Act amended section 1 of the South African Reserve Bank Act by, inter alia, inserting the definition of "financial instrument".⁸⁰ The first two paragraphs of this definition refer to the Stock Exchanges Control Act of 1985 and the Financial Markets Control Acts of 1989

⁷⁹ See section 30 of Act 55 of 1995.

⁸⁰ This Act states that 'financial instrument' means- (a) any security as referred to in the definition of 'securities' in section 1 of the Stock Exchanges Control Act, 1985 (Act 1 of 1985); (b) any financial instrument as defined in section 1 of the Financial Markets Control Act, 1989 (Act 55 of 1989), irrespective, in the case of such instrument that is an instrument creating or acknowledging indebtedness, of the term for which it has been issued; (c) any right or other benefit in respect of or accruing to a security referred to in paragraph (a) or a financial instrument referred to in paragraph (b); and (d) any other instrument, right or benefit declared by the Minister by notice in the Gazette to be a financial instrument for the purposes of section 10 (1) (h).

respectively. As stated in previous paragraphs, these Acts were repealed by Act 36 of 2004. It is recommended that references to these Acts be deleted or amended to reflect these changes.

2.509 Section 3(c) of this Act substituted subsection (4) of section 4 of the South African Reserve Bank Act. Subsection (4)(c)(ii) of section 4 provides that no person shall be appointed or elected or remain a director if he or she is a member of the provincial legislature referred to in section 125 of the Constitution. Section 125 of the Constitution referred to in this subsection means section 125 of the 1993 Constitution. It is recommended that this reference to the interim Constitution be repealed because the interim Constitution was superseded by the 1996 Constitution.

2.510 Section 7 of this Act substituted section 12 of the South African Reserve Bank Act. The problem is subsection (2) of section 12 which reads: "The provisions of sections 4, 5, 8 and 9 of the Inspection of Financial Institutions Act, 1984 (Act 38 of 1984), shall apply mutatis mutandis in respect of an inspection carried out in terms of subsection (1)". The Inspection of Financial Institutions Act 38 of 1984 was repealed by the Inspection Financial Institutions Act 80 of 1998. It is recommended that reference to this Act be deleted.

(iv) Currency and Exchanges Amendment Act 23 of 1996

2.511 This Act contains three sections only. Section 1 of this Act extended the Currency and Exchanges Act 9 of 1933, and the regulations made in terms of that Act, to the former Republic of Transkei, Bophuthatswana, Ciskei and Venda.⁸¹ Section 2 amended section 9 of the Currency and Exchanges Act of 1933 by substituting subsection (6). Section 3 contains a short title and commencement provision.

2.512 The Currency and Exchanges Act of 1933 applies to all the nine provinces created by the Constitution, and not only to parts which constituted the former self-governing territories. Furthermore, subsection (6) of section 9 of the Currency and Exchanges Act of 1933 was deleted by section 1 of the General Law Amendment Act 49 of 1996, and later added by Act 104 of 1996. The later addition effected by Act 104 of

⁸¹ Section 1(1) of Act 23 of 1996.

1996 did not revive subsection (6) of section 9 of the Currency and Exchanges Act which was deleted by Act 49 of 1996. For these reasons, the SALRC recommends that the Currency and Exchanges Amendment Act of 1996 be repealed in its entirety.

(Ivi) Supervision of Financial Institutions Rationalisation Act 32 of 1996

2.513 This Act repealed certain laws relating to financial institutions in the territories of the former Transkei, Bophuthatswana, Venda and Ciskei; applied the laws of the Republic relating to the regulation and control of financial institutions to institutions registered in terms of law so repealed; and extended the laws so applied to the whole of the national territory of the Republic.

2.514 Is this Act still being applied? For example, do financial institution that intend to carry on business in part of the Republic outside the relevant territory require the permission of the Registrar of Banks as contemplated in section 2(4)(a) of this Act? Section 2(5)(a) of this Act empowers the President to repeal or amend in the Gazette any law not mentioned in the Schedule to this Act which applies to the former TBVC states and which relates to the financial or investment services which come to light after the commencement of this Act. It also states that section 235(7) of the Constitution shall apply to any proclamation contemplated in paragraph (a) of subsection (5). The constitutional provision referred to in this provision is found in the interim Constitution. Is this Act still necessary, and is it still applied by your department? Please advise the SALRC in this regard.

(Ivii) Special Pensions Act 69 of 1996

2.515 As the long title of this Act states, its purpose was to provide special pensions to persons who made sacrifices or served the public interest in the cause of establishing a democratic constitutional order; to prescribe rules for determining the persons who would be entitled to receive those pensions, to establish Special Pensions Board and a Special Pensions Review Board.

2.516 Section 14(1) of this Act provides that in addition to any benefits granted in terms of this Act, a beneficiary who qualifies, may apply and also receive benefits in terms of

either or both the Social Assistance Act of 1992 and/or the Military Pensions Act 1976. The Social Assistance Act of 1992, in so far as it has not been assigned to another sphere of government, was repealed by the Social Assistance Act 13 of 2004.⁸² The SALRC recommends that section 14(1)(a) of this Act, which makes reference to the Social Assistance Act of 1992, be repealed.

2.517 Part 2 of this Act established the Special Pensions Board. Section 27 of this Act provides that the Minister must dissolve the Board not later than 60 days after 31 December 2006. Furthermore, the Act transfers all the functions of the Board to the Head of Pensions Administration in the National Treasury. The 60 days referred to in section 27 has expired, and since this is a peremptory provision, the duties and functions of the Board are now performed by the Head of Pensions Administration. Therefore, the provisions of this Act dealing with the establishment of the Board (s 15); board business (s 20(1) to (4)); staff and contractors (s 21(1)(a) and (b) and 21(2)(a) and (b)); the appointment of Chief Executive Officer (s 22(1) to (3)); board finances (the whole of s 23 (except s23(2)(a))); and section 27 dealing with legal proceedings against the Board have been rendered redundant and obsolete by section 27. It is recommended that these provisions be repealed. The provisions contained in this Chapter, not affected by this recommendation, are sections dealing with the appointment of members (s 16(1),(3) and (4)); remuneration of members (s 17(1) and (2)); conduct of members (s 18(1) to (4)); that the Board to be unfettered; and (s 19(1) and (2))23(2)(a) dealing with Board finances, because these provisions also affect the Review Board; and sections 24 listing the powers and duties of the Board; and section 25 empowering the Board to conduct investigations because these are now the functions of the Head Of Pensions Administration.

(lviii) Safe Deposit of Securities Amendment Act 70 of 1996

2.518 The purpose of this Act was to amend various provisions of the Safe Deposit of Securities Act 85 of 1992. The Safe Deposit of Securities Act of 1992 was repealed by the Securities Services Act 36 of 2004, rendering this amending Act redundant. It is recommended that it be repealed.

⁸² See section 33(1) of the Social Assistance Act 13 of 2004.

(lix) Stock Exchanges Control Amendment Act 71 of 1996

2.519 The purpose of this Act, which contained 19 sections, was to amend various provisions of the Stock Exchanges Control Act 1 of 1985. The Stock Exchanges Control Act of 1985 was repealed by the Securities Services Act 36 of 2004. As a result of this repeal, the amendments introduced by this Act became redundant. It is recommended that this Act be repealed.

(lx) Financial Markets Control Amendment Act 73 of 1996

2.520 The purpose of this Act was to amend the Financial Markets Control Act 55 of 1989. The Financial Markets Control Act of 1989 was repealed by the Securities Services Act 36 of 200, rendering the Financial Markets Control Amendment Act of 1996 redundant. It is recommended that this Act be repealed.

(lxi) Exchequer Amendment Act 3 of 1997

2.521 This Act amended the Exchequer Act 66 of 1975 by inserting section 52C. This section reads:

“(1)Notwithstanding anything to the contrary contained in any law the Minister of Finance may redeem any obligation which arises from the assumption by the Republic of South Africa of liability for the payment of the debts incurred by the Republic of Namibia in terms of the loans mentioned in Annexure A to the Loan Facility Agreement concluded between the South African Reserve Bank and the Bank of Namibia, and signed on behalf of the said Banks on 25 March 1992 and 8 May 1992, respectively, and may increase the State Debt accordingly.

(2) The Minister of Finance shall cause the date with effect from which liability is assumed by the Republic of South Africa, as contemplated in subsection (1), to be published by notice in the Gazette”.

2.522 However, the Exchequer Act of 1975 was repealed by the Public Finance Management Act 1 of 1999, rendering Exchequer Amendment Act 3 of 1997 redundant. It is recommended that this Act be repealed.

(lxii) Development Bank of Southern Africa Act 13 of 1997

2.523 This Act was enacted to provide for the continued existence and the reconstitution of the Development Bank of Southern Africa. Section 16(3) of this Act provides that the books of account of the Bank shall be audited by a person registered in terms of section 15 of the Public Accountants' and Auditors' Act 80 of 1991. The Public Accountants' and Auditors' Act of 1991 was repealed by section 58(1) of the Auditing Profession Act of 2005. The SALRC recommends that section 16(3) be amended.

(lxiii) Financial Institutions Amendment Act 22 of 1997

2.524 Section 4 of this Act amended section 1 of the Financial Markets Control Act 55 of 1989 by substituting the definition of "unsolicited call". The Financial Markets Control Act was repealed by the Securities Services Act 36 of 2004. It is recommended that section 4 be repealed.

(lxiv) Reporting by Public Entities Amendment Act 30 of 1997

2.525 This Act was enacted to amend various provisions of the Reporting by Public Entities Act 93 of 1992. The Reporting by Public Entities Act of 1992 was repealed by the Public Finance Management Act 1 of 1999. The repeal of this principal Act has rendered this Act redundant. It is hereby recommended for repeal.

(lxv) South African Revenue Service Act 34 of 1997

2.526 Schedule 1 to this Act lists legislation administered by the Commissioner.⁸³ One of the Acts mentioned in this Schedule is the Union and Southern Rhodesian Death Duties Act 22 of 1933. The SALRC recommended above that this Act be repealed. The SALRC recommends that the Schedule be amended by the deletion of reference to Act 22 of 1933. Furthermore, this Act lists the Marketable Securities Tax Act 32 of 1948 as one of the Acts administered by the Commissioner. Act 32 of 1948 was repealed by the

⁸³ Section 33 of this Act gives the President the power to amend this Schedule by means of a proclamation in the Gazette.

Revenue Laws Amendment Act 45 of 2003. It is recommended that reference in this Act to Act 32 of 1948 be deleted.

(lxvi) Revenue Funds Interim Arrangements Act 95 of 1997

2.527 Section 7(2) of this Act provides that unless repealed earlier, it remains in force until 31 December 1998. This Act has therefore expired. The SALRC recommends that it be repealed.

(lxvii) Financial and Fiscal Commission 1993 Constitutional Provisions Repeal Act 96 of 1997

2.528 Item 20(3) of Schedule 6 to the 1996 Constitution provides that sections 199(1), 200(1), (3), and (5) to (11) and 201 to 206 of the previous Constitution continue in force until repealed by an Act of Parliament passed in terms of section 75 of the new Constitution. In accordance with this provision, the legislature enacted the Financial and Fiscal Commission 1993 Constitutional Provisions Repeal Act 96 of 1997 and repealed these provisions contained in the 1993 Constitution. The constitutional obligation created by item 20(3) has been complied with, and this repealing Act may be repealed, and its repeal would not revive this item contained in the 1996 Constitution.⁸⁴

(lxviii) Local Authorities Loans Fund Acts Repeal Act 98 of 1997

2.529 This Act repealed, among other Acts, the Local Authorities Loans Fund Act 67 of 1984. However, section 3 of this Act provides that sections 11(3) and (4), 13 and 14 of the Local Authorities Loans Fund Act of 1984 remain in force until all the loans granted by the Board (Local Authorities Loans Fund Board) to local authorities from the Fund have been repaid. Could you kindly advise the SALRC whether the loans referred to in this section have been repaid. If they have, then this provision is redundant.

2.530 Section 4 of this Act provides that the assets, liabilities, rights and obligations of the Board will vest in the Development Bank at the commencement of this Act. This Act

⁸⁴ Section 12(2)(a) of the Interpretation Act 33 of 1957 states that "Where a law repeals any other law, then unless the contrary intention appears, the repeal shall not revive anything not in force or existing at the time at which the repeal takes effect".

commenced on 1 January 1998. This provision (section 4) is now spent and may be repealed.

2.531 Section 5 of this Act placed an obligation on the Minister to ensure that all agreements, obligations, acknowledgements of debt, certificates, accounts, and all other financial and administrative records of the Board concerning the assets, liabilities, rights and obligations referred to in section 4 are transferred to the Development Bank as soon as possible after the commencement of this Act. If the Minister has complied with this provision, it is now spent. If all the obligations created by this Act have been fulfilled the entire Act may be repealed.

(Ixx) Interim Appropriation Act 11 of 1998

2.532 The purpose of this Act was to appropriate money for the interim requirements of the state in respect of the financial year ending 31 March 1999, until such time as the main Appropriation Act is promulgated. The main Appropriation Act 29 of 1998 was promulgated for the financial year ending 31 March 1999, rendering this Act redundant. For that reason it is hereby recommended for repeal.

(Ixx) Financial Markets Control Amendment Act 13 of 1998

2.533 The purpose of this Act was to effect amendments to various provisions of the Financial Markets Control Act 55 of 1989. As stated above, The Financial Markets Control Act 55 of 1989 was repealed by the Securities Services Act 36 of 2004, but this Act was not included in the Schedule to this Act which repealed certain statutes. It is submitted that the repeal of the principal Act (Act 55 of 1989) has rendered this Act redundant, and it may be repealed.

(Ixxi) Stock Exchanges Control Amendment Act 14 of 1998

2.534 This Act amended various provisions of the Stock Exchanges Control Act 1 of 1985. Act 1 of 1985, was repealed by the Securities Services Act 36 of 2004. This repeal of the principal Act has rendered this amending Act redundant. For this reason, it is hereby recommended for repeal.

(lxxii) Safe Deposit of Securities Amendment Act 38 of 1998

2.535 The purpose of this piece of legislation was to effect amendments to various provisions of the Safe Deposit of Securities Act 85 of 1992. The Safe Deposit of Securities Act 85 of 1992 was repealed by the Securities Services Act 36 of 2004. As a result of this repeal, this Act (Act 38 of 1998) has become redundant, and may be repealed.

(lxxiii) Demutualisation Levy Act 50 of 1998

2.536 The only problem with this Act is that it makes reference to the Insurance Act 27 of 1943. In the definition section it states that “Insurance Act” means the Insurance Act, 1943 (Act 27 of 1943); and that a “mutual insurer” means any insurer registered in terms of the Insurance Act, which is not a company with a share capital.

2.537 Section 4(1)(a) dealing with the determination of free reserves provides that subject to subsection (2), the value of the free is the free reserves as determined at a specific date and recorded in the demutualization scheme confirmed by the Registrar of Insurance, as contemplated in section 25 of the Insurance Act.

2.538 Section 6(4) provides that the latter shares contemplated in subsection (3) may only be held by an affected company subject to section 19A of the Insurance Act. It is recommended that these provisions be amended or repealed because the Insurance Act no longer exists.

2.539 The SALRC recommends that references in this Act to the Insurance Act of 1943 be deleted or amended.

(lxxiv) Insurance Second Amendment Act 51 of 1998

2.540 The purpose of this Act was to amend the Insurance Act 27 of 1943 by inserting section 19A and by substituting section 25. The Insurance Act of 1943 was repealed by

the Long Term Insurance Act 52 of 1998.⁸⁵ Therefore, this Act is no longer necessary, and may be repealed.

(lxxv) Long-Term Insurance Act 52 of 1998

2.541 Section 1(1) of Act 52 of 1998 (this Act) states that “auditor” means an auditor registered in terms of the Public Accountants’ and Auditors’ Act, 1991 (Act 80 of 1991), and appointed in terms of section 19(1) or 21 (1)(a) of this Act. This Act was repealed by section 58 of the Auditing Profession Act 26 of 2005, with effect from 1 April 2006.

2.542 This Act also provides that “fund” means, inter alia, a medical scheme as defined in section 1 of the Medical Schemes Act, 1967 (Act 72 of 1967). Act 72 of 1967 was repealed by the Medical Schemes Act 131 of 1998.

2.543 Furthermore, this Act provides that “health policy” means a contract in terms of which a person, in return of a premium, undertakes to provide policy benefits upon a health event, but excluding any contract, inter alia, of which the policyholder is a medical scheme registered under the Medical Schemes Act, 1967 (Act 72 of 1967). As stated above, Act 72 of 1967 was repealed by the Medical Schemes of 1998.

2.544 Section 7 of this Act dealing with the registration required to carry on long-term insurance business states that no person shall carry on any kind of long-term insurance business unless that person is registered or deemed to be registered as a long-term insurer and is authorized to carry on the kind of long-term insurance business concerned under this Act, and carries on that business in accordance with this Act. (s 7(1)(a) and (b) of this Act). Subsection (2)(d) provides that the provisions of subsection (1) shall not apply to, inter alia, a medical scheme established registered under the Medical Schemes Act, 1967 (Act 72 of 1967), if and in so far as it acts in accordance with that Act. As stated above, Act 72 of 1967 was repealed by Act 131 of 1998. Section 7(2)(e) of this Act also provides that subsection (1) shall not apply to the Land and Agricultural Bank of South Africa referred to in section 3 of the Land Bank Act, 1944 (Act 13 of 1944), if and in so far as it acts in accordance with that Act. Act 13 of 1944 was repealed by the Land and Agricultural Development Bank Act 15 of 2002.

⁸⁵ This Act came into operation in January 1999.

2.545 Section 19 of this Act requires a long-term insurer to have an auditor. Subsection (4) of this section provides that “if an auditor of a long-term insurer is a firm (as contemplated in the Public Accountants’ and Auditors’ Act, 1991 (Act 80 of 1991), the last approval of the Registrar for the appointment thereof shall not lapse by reason of a change in the membership of the firm if at least half of the members, after the change, were members when the appointment of the firm was last approved by the Registrar”. Furthermore, Section 19(5)(a) provides that notwithstanding anything to the contrary in any law contained, the auditor of a long-term insurer shall whenever the auditor furnishes copies of a report or other documents or particulars contemplated in section 20(5)(b) of the Public Accountants’ and Auditors’ Act, 1991, also furnish a copy thereof to the Registrar. Subsection (5)(b)(ii) of section 19 takes this a step further and provides that if the auditor’s appointment is terminated for any reason that “if the auditor would, but for the termination, have had reason to submit to the long-term insurer a report contemplated in section 20(5)(a) of the Public Accountants’ and Auditors’ Act, 1991, submit such a report to the Registrar”. The problem with these subsections is the reference they make to the Public Accountants’ and Auditors’ Act of 1991. Act 80 of 1991 was repealed by section 58(1) of the Auditors Profession Act 26 of 2005.

2.546 Section 25(1)(a) and (b) of this Act states that the long-term insurer shall not knowingly allot or issue any of its shares to, or register any of its shares in the name of, a person other than the intended beneficial shareholder; or register or transfer any of its shares to a person other than the intended beneficial shareholder, without the approval of the Registrar. Subsection (2) provides that subsection (1) shall not apply to the allotment, issue or transfer of shares of a long-term insurer (a) to or in the name of a trustee of a unit trust scheme as defined in section 1 of the Unit Trusts Control Act, 1981 (Act 54 of 1981), or of a nominated company of the trustee approved by the Registrar of Unit Trusts Companies; (c) for a period of not more than six months, to or in the name of a stockbroker for the purposes contemplated in 12(1)(s) of the Stock Exchanges Control Act, 1985 (Act 1 of 1985), or to or in the in the name of a company controlled by a long-term insurer or an employee of the long-term insurer, if it is necessary that the shares be so allotted, issued or registered in order to facilitate delivery to the purchaser or to protect the rights of the beneficiary in respect of those shares; (d) to or in the name of a person acting as a depository institution by virtue of an authorization under section 2 of

the Safe Deposit of Securities Act, 1992 (Act 85 of 1992) or of a company contemplated in section 12(1)(s)(i) of the Stock Exchanges Control Act, 1985. Act 54 of 1981 was repealed by the Collective Investment Schemes Control Act 45 of 2002; Act 1 of 1985 was repealed by the Securities Services Act 36 of 2004; and Act 85 of 1992 was also repealed by Act 36 of 2004.

2.547 Schedule 1 to this Act also makes reference to Acts that do no longer exist. Section 1 of Schedule 1 provides that “derivative” means (a) an option as contemplated contract contemplated in the definition of ‘securities’ in section 1 of the Stock Exchanges Control Act, 1985 (Act 1 of 1985); (b) a futures contract and an option contract as defined in section 1 of the Financial Markets Control Act, 1989 (Act 55 of 1989). As stated above, Act 1 of 1985 was repealed by Act 36 of 2004. Act 55 of 1989 was also repealed by Act 36 of 2004. The definition of “margin with SAFEX” also makes reference to the Financial Markets Control Act of 1989. See also the Table in Schedule 1 of this Act.

2.548 The SALRC recommends that all the provisions of this Act which refer to Acts that have been repealed be repealed or amended.

(lxxvi) Short-term Insurance Act 53 of 1998

2.549 Various provisions of the Short-term Insurance Act 53 of 1998 (“this Act”) refer to Acts that have been repealed. In terms of section 1(d)(iv) of this Act, the definition of accident and health policy excludes any contract of which the contemplated policy benefits of which the policy holder is a medical scheme registered under the Medical Schemes Act 72 of 1967. The Medical Schemes Act of 1967 referred to in this provision was repealed by the Medical Schemes Act 131 of 1998.

2.550 This Act also provides that “auditor” means an auditor registered in terms of the Public Accountants’ and Auditors’ Act, 1991 (Act 80 of 1991), and appointed in terms of section 19(1) or 20(1) of this Act. The Public Accountants’ and Auditors’ Act of 1991 referred to in this definition was repealed by section 58(1) of the Auditing Profession Act 26 of 2005.

2.551 The Act further states that “Public Accountants’ and Auditors’ Act” means the Public Accountants’ and Auditors’ Act, 1991 (Act 80 of 1991). As stated above, the Public Accountants’ and Auditors Act of 1991 was abrogated by Act 26 of 2005.

2.552 Section 7(1) of this Act prohibits anyone from carrying any form of short term insurance business unless they are registered or deemed to be registered and is authorised in terms of this Act to do so. Subsection (2)(d), (f), (g) of this section provide, respectively, that subsection (1) shall not apply, inter alia, to a medical scheme registered under the Medical Schemes Act 72 of 1967, if and in so far as it acts in accordance with that Act; to an agricultural co-operative or special farmers’ co-operative formed and incorporated under the Co-operatives Act 91 of 1981, and in so far as it provides, under a scheme or arrangement in terms of its statutes, benefits the amount of which is not guaranteed and in respect of which its liability is limited to the amounts standing to the credit of a fund specially maintained for that purpose; the unemployment insurance fund established by the Unemployment Act 30 of 1966, if and in so far as it acts in accordance with that Act; and to the Land and Agricultural Bank of South Africa referred to in section 3 of the Land Bank 13 of 1944, if and in so far as it acts in accordance with that Act. The problem with these provisions is that it is no longer possible for any of the institutions mentioned above to act in accordance with these enabling statutes because these statutes have been repealed by the Act 131 of 1998 and by the Co-operatives Act 14 of 2005; Act 63 of 2001; and Act 15 of 2002, respectively.

2.553 Section 19 of this Act requires a short-term insurer to appoint and to have at all times one or more auditors. Subsection (4) of this section provides that if an auditor of a short-term insurer is a firm (as contemplated in the Public Accountants’ and Auditors’ Act of 1991) the last approval of the Registrar for the appointment shall not lapse by reason of a change in the membership of the firm if at least half of the members, after the change, were members when the appointment of the firm was last approved by the Registrar. As stated above, the Public Accountants’ and Auditors Act of 1991 was repealed by Act 26 of 2005. Subsection (5) of this section (s. 5) provides that

“Notwithstanding anything to the contrary in any law contained, the auditor of a short-term insurer shall-

- (a) whenever the auditor furnishes copies of a report or other document or particulars contemplated in section 20 (5) (b) of the Public Accountants' and Auditors' Act, 1991, also furnish a copy thereof to the Registrar; and
- (b) if the auditor's appointment is terminated for any reason-
 - (i) submit to the Registrar a statement of what the auditor believes to be the reasons for that termination; and
 - (ii) if the auditor would, but for that termination, have had reason to submit to the short-term insurer a report contemplated in section 20 (5) (a) of the Public Accountants' and Auditors' Act, 1991, submit such a report to the Registrar; and
- (c) inform the Registrar in writing of any matter relating to the affairs of the short-term insurer of which the auditor became aware in the performance of the auditor's functions as auditor and which, in the opinion of the auditor, may prejudice the insurer's ability to comply with section 28 (1) of this Act.”.

2.554 As stated above, the Public Accountants' and Auditors' Act requiring the auditor to submit a report contemplated in this provision was repealed.

2.555 Subsection 7 of section 19 of this Act provides:

“In addition to the duties assigned to the auditor of a short-term insurer by the Act under which that insurer is incorporated or by the Public Accountants' and Auditors' Act, 1991, the auditor shall-

- (a) in relation to a statement forming part of the returns in respect of which the auditor is required to do so in terms of section 35, examine that statement or part thereof and satisfy himself, herself or itself that it is properly drawn up so as to comply with the requirements of this Act and express an opinion as to whether the statement or part thereof, including any annexure thereto, presents fairly the matters dealt with therein as contemplated in section 20 of the Public Accountants' and Auditors' Act, 1991; and

- (b) carry out the other duties provided in this Act or prescribed by the Minister.”.

2.556 Reference to the Public Accountants’ and Auditors’ Act of 1991 in this provision is no longer necessary.

2.557 Section 24(1) of this Act provides that a short-term insurer shall not knowingly allot or issue any of its shares in the name of a person other than the intended beneficial shareholder without the approval of the Registrar. Subsection (2)(a) and (d) of this section provide that subsection (1) shall not apply to the allotment, issue or registration of shares, inter alia, to or in the name of a trustee of a unit trust scheme as defined in section 1 of the Unit Trusts Control Act 54 of 1981, or of a nominated company of the trustee approved by the Registrar of the Unit Trusts; and to or in the name of a person acting as a depository institution by virtue of an authorisation under section 2 of the Safe Deposit of Securities Act 85 of 1992, or of a company contemplated in section 12(1)(s)(i) of the Stock Exchanges Control Act 1 of 1985. The Unit Trusts Control Act 54 of 1981 was repealed by the Collective Investment Schemes Control Act 45 of 2002. The last two Acts, namely, the Safe Deposit of Securities Act of 1992 and the Stock Exchanges Control Act of 1985 were repealed by the Securities Services Act 36 of 2004.

2.558 Schedule 1 to this Act contains definitions which make references to Acts that have been repealed. Section 1 of this Schedule stipulates that “derivatives” means (a) an option contract as contemplated in the definition of “securities” in section 1 of the Stock Exchanges Control Act, 1985 (Act 1 of 1985) and (b) a futures contract and an option contract as defined in section 1 of the Financial Markets Control, 1989 (Act 55 of 1989). Furthermore, the Act states that “margin with SAFEX” means the margin as defined in the rules of the South African Futures Exchange referred to in section 17 of the Financial Markets Control Act of 1989. All the Acts referred to in these definitions were repealed by Act 36 of 2004.

2.559 The table in Item 3 of Schedule 1 to this Act contains a list of assets contemplated in section 29(2) of this Act. Some items listed in this table make references to Acts that have been repealed.

2.560 The SALRC recommends that the provisions referred to in the preceding paragraphs, referring to pieces of legislation that have been repealed, be amended or repealed.

(lxxvii) Inherited Debt Relief Act 54 of 1998

2.561 It appears from the long title of this Act that it was promulgated to empower the Minister of Finance to borrow the amount of R936 138 000 during the financial year ending on 31 March 1999, for the purposes of discharging certain debts of the former Transkei, Bophuthatswana, Venda and Ciskei and former self-governing territories of Gazankulu, Kangwane, Kwandebele, and Lebowa that had evolved upon certain provinces⁸⁶ in terms of the Constitution of the Republic of 1993, and were still outstanding on 31 March 1995, and where applicable, compensating such province for its partial repayment of such a debt after that date.

2.562 Section 2 empowered the Minister (i) to borrow R936 138 000 during the financial year ending on 31 March 1999 for the purpose of settling the outstanding balances of the affected provinces' inherited debts and compensating any affected province for having partially settled its inherited debt after that date; (ii) to transfer to each affected province from the money so borrowed the sum that was required to settle the outstanding balance and where applicable, a sum of money equivalent to the total amount the affected province repaid on its inherited debt.⁸⁷ This Act also imposed a duty on the affected provinces to use the money for that purpose and without delay; and required the affected provinces to keep separate accounts for the money so transferred.⁸⁸ If the obligations imposed by this Act were fulfilled, this Act is spent and may be repealed.

(lxxviii) Special Pensions Amendment Act 75 of 1998

2.563 Section 6 of this Act amended section 27 of the Special Pensions Act 69 of 1996 by substituting subsection (1). This subsection reads: "(1) The Minister must dissolve the

⁸⁶ Namely Eastern Cape, Mpumalanga, North West and Northern Province. See the definition of "affected provinces" in section 1 of this Act.

⁸⁷ See section 2(2)(a)(i) and (ii) of this Act.

⁸⁸ Section 2(3), read with subsection (4), of this Act.

Board not later than 60 days after 31 December 2006". This provision expired on 31 December 2006, and may be repealed.

(lxxix) Inspection of Financial Institutions Act 80 of 1998

2.564 The only problem with this Act is that section 1(a) of the definition of "financial institution" in this Act incorporates by reference the meaning assigned to "financial institution" by section 1 of the Financial Services Board Act 97 of 1990. The definition of "financial institution" in that Act states that financial institution means, inter alia, any scheme as defined in section 1 of the Participation Bonds Act 55 of 1981 or any manager or nominee company in relation to such a scheme; any registered insurer as defined in section 1 of the Insurance Act 27 of 1943; any agent, broker, other person contemplated in section 20*bis* of the Insurance Act of 1943; any person deemed in section 60 of the Insurance Act of 1943 to be carrying on insurance business in the Republic; any person rendering or who is to render services contemplated in section 23A(1) of the Insurance Act of 1943. The pieces of legislation referred to in this definition no longer exist. Act 55 of 1981 was repealed by Act 45 of 2002; and Act 27 of 1943 was repealed by Act 52 of 1998.

2.565 Subsection (b) of section 1 of this Act adds that "financial scheme" also means a medical scheme registered in terms of the Medical Schemes Act 72 of 1967. Act 72 of 1967 was repealed by the Medical Schemes Act 131 of 1998. Furthermore, the definition of "registrar" provides that, in relation to a medical scheme registered in terms of the Medical Schemes Act of 1967, registrar means the registrar of medical schemes appointed under section 13 of that Act. As stated above, Act 72 of 1967 was repealed by the Medical Schemes Act of 1998.

2.566 It is recommended that reference to these Acts be amended or repealed (or deleted) because they create the impression that these Acts are still operational.

(lxxx) Conversion of SASRIA Act 134 of 1998

2.567 This Act provided for the conversion of the South African Special Risks Association (SASRIA) into a public company with a share capital. In the definitions

section, there is reference to Acts that have been repealed. This Act provides that “agreement” means the agreement which the Minister has, in terms section 2 of the Reinsurance of Damages and Losses Act, 1989 (Act 56 of 1989), entered into with SASRIA, before this Act took effect. Act 56 of 1989 was repealed by Act 134 of 1998, which raises the question whether reference to Act 56 of 1989 is still necessary. The Act further provides that “short-term insurance industry” means (a) every registered insurer as defined in section 1(1) of the Insurance Act, 1943 (Act 27 of 1943), that participates in short-term insurance business for special risks; and (b) a person appointed in the Republic by the Committee of Lloyds in terms of section 60(1)(g) of that Act as being authorised to act on that Committee’s behalf and on behalf of underwriters at Lloyds. Act 27 of 1943 was repealed by Act 52 of 1998.

2.568 In addition, this Act defines “special risks” as “loss in respect of mortgage loan and loss of or damage to property as defined in section 1 of the Reinsurance Damages and Losses Act, 1989, including consequential losses referred to in section 2(a)(ii) of that Act”. As stated above, Act 56 of 1989 was repealed by Act 134 of 1998.

2.569 Section 8 of this Act dealing with the termination of existing agreements with SASRIA provides that if the Minister terminates the agreement (a) the Government of the Republic is released from its liabilities in terms of section 2 of Act 56 of 1989 with effect from the date stipulated in the agreement (section 8(1)(a)). This provision is no longer necessary because Act 56 of 1989 no longer exists, and the Government can no longer exercise its power in terms of that section.

2.570 Section 8(3) provides that subsection (1)(b) of section 8 lapses when the repeal of this Act comes into operation in terms of section 10 of this Act. This provision is now redundant because this Act is now in operation. It is hereby recommended for repeal.

2.571 The SALRC recommends that references to Acts that have been repealed be deleted.

(lxxxi) Public Finance Management Act 1 of 1999

2.572 The only provision in this Act recommended for repeal is subsection (4) of section 93 which provides that “The provisions of the Revenue Funds Interim Arrangements Act, 1997 (Act 95 of 1997), despite the fact that they have lapsed, must be regarded as forming part of this Act until 1 April 2000”. This provision expired and became redundant on 1 April 2000, and it is hereby recommended for repeal.

(lxxxii) Statistics Act 6 of 1999

2.573 Section 7(2)(a) of this Act provides that the Statistician-General must cause a population census to be taken in the year 2001, and every five years thereafter, on a date determined by the Minister by notice in the *Gazette*, unless the Minister, on the advice of the Statistician-General and by notice in the *Gazette*, determines otherwise. It is recommended that reference to the year 2001 be deleted.

(lxxxiii) Public Investment Commissioners Amendment Act 7 of 1999

2.574 This Act sought to amend section 6 of the Public Investment Commissioners Act 45 of 1984. The Public Investment Commissioners Act 45 of 1984 was repealed by the Public Investment Corporation Act 23 of 2004, which came into operation on 1 April 2005. This amending Act therefore, serves no useful purpose anymore and may be repealed in its entirety.

(lxxxiv) Public Finance Management Amendment Act 29 of 1999

2.575 Section 33 of this Act amended section 62 of the Public Finance Management Act 1 of 1999 by substituting subsection (3). The whole of section 62 of the Public Finance Management Act of 1999 was repealed by section 53 of the Public Audit Act 25 of 2004. The amendment introduced by section 33 of this Act has therefore ceased to have any useful purpose. The SALRC recommends that section 33 of this Act be repealed.

(lxxxv) Financial Markets Control Amendment Act 40 of 1999

2.576 The purpose of this Act was to amend section 37(1) of the Financial Markets Control Act 55 of 1989 by substituting paragraph (e). The Financial Markets Control Act 55 of 1989 was repealed by the Securities Services Act 36 of 2004. As a result, the Financial Markets Control Amendment Act is no longer useful, and may be repealed.

(lxxxvi) Closed Pension Fund Amendment Act 41 of 1999

2.577 This Act amended section 9(2) of the Closed Pension Fund Amendment Act 197 of 1993 by substituting paragraph (b). Section 9(1) of the Closed Pension Fund Act provided that Money required for meeting the fund's obligation with regard to the payment of any pension, gratuity or benefit in terms of this Act shall be paid over to the fund either from the State Revenue Fund or in the form of public stock issued in terms of section 19 of the Exchequer Act, 1975. Subsection 2(b) provides that money referred to in subsection (1) shall be paid over as follows:

“(b) in respect of the remaining obligations of the fund as at 31 January 1994, including interest at a rate determined by the Minister on the advice of the actuaries contemplated in subsection (3), in regular instalments over a period not exceeding nine years from 31 January 1994 or by means of a full and final settlement in the form of public stock before or on 31 January 2003”.

2.578 It is possible that the obligation created by this provision has been fulfilled. This provision may be repealed on the ground that it is now spent.

(lxxxvii) South African Airways Unallocatable Debt Act 7 of 2000

2.579 Sections 2(1) of this Act authorised the Minister of Finance to borrow an amount of R1 333 000 000 plus such amount as may be necessary to cover the costs of servicing the debt, during the financial year ending 31 March 2000, for the purposes of discharging the Government's assumed liability in terms of the burden-sharing

arrangement. If the obligation created by this Act has been fulfilled, then this Act is spent and may be repealed.

(lxxxviii) Bills of Exchange Amendment Act 56 of 2000

2.580 Section 29 of this Act inserted, inter alia, section 72B in the Bills of Exchange Act 34 of 1964. This provision reads as follows:

“Any person who is required by law to have his financial statements audited by a person registered in terms of section 15 of the Public Accountants' and Auditors' Act, 1991 (Act 80 of 1991), or by the Auditor-General, and any person obliged to appoint an accounting officer in terms of section 59 of the Close Corporations Act, 1984 (Act 69 of 1984), shall exercise reasonable care in the custody of cheque forms and in the reconciliation of its bank statements”.

2.581 The Public Accountants' and Auditors' Act 80 of 1991 referred to in this provision was repealed by section 58(1) of the Auditing Profession Act 26 of 2005. It is recommended that this provision refers to the Auditing Profession Act of 2005 instead of the Public Accountants' and Auditors Act of 1991.

(lxxxix) Financial Intelligence Centre Act 38 of 2001

2.582 Section 1(1) of this Act provides that “intelligence service” means the National Intelligence Agency or the South African Secret Service established by section 3 of the Intelligence Services Act, 1994 (Act 38 of 1994). Section 12(1) provides that no person other than a Director may be appointed or seconded to perform any of the functions of the Centre unless (a) information with respect to that person has been gathered in a security screening investigation by the National Intelligence Agency established by section 3 of the Intelligence Services Act, 1994 (Act 38 of 1994). Furthermore, section 13(1) provides that no person may be appointed as the Director of the Centre unless (a) information with respect to that person has been gathered in a security screening investigation by the National Intelligence Agency established by section 3 of the Intelligence Services Act of 1994. The Intelligence Services Act referred to in these

provisions was repealed by the Intelligence Services Act 65 of 2002. The SALRC recommends that these provisions be amended to reflect these changes in the law.

2.583 Section 34(3) of this Act provides that subsection (1) does not apply to the carrying out of a transaction to which the rules of an exchange licensed in terms of the Stock Exchange Control Act of 1985, or the Financial Market Control Act of 1989, apply. Both the Stock Exchange Control Act and the Financial Markets Control Act were repealed by the Securities Services Act 36 of 2004. The SALRC recommends that this provision be amended or repealed.

2.584 Schedule 1 to this Act contains a list of accountable institutions. Included in this list is a financial instrument trader as defined in the Financial Markets Control Act 55 of 1989, (which was repealed by Act 36 of 2004); a management company registered in term of the Unit Trusts Control Act 54 of 1981 (which was repealed by Act 45 f 2002); a person who carries on the business of rendering investment advice, including a public accountant as defined in the Public Accountants' and Auditors Act 80 of 1991(which was repealed by Act 26 of 2005); a person who has been approved or who falls within a category of persons approved by the Registrar of Stock Exchanges in terms of section 4(1)(a) of the Stock Exchanges Control Act 1 of 1985 (repealed by Act 36 of 2004); a member of stock exchanges licensed under the Stock Exchanges Control Act of 1985(repealed by Act 36 of 2004); a person who has been approved or who falls within the category of persons approved by the Registrar of Financial Markets in terms of section 5(1)(a) of the Financial Markets Control Act of 1989(repealed by Act 36 of 2004).

2.585 Schedule 2 to this Act lists supervisory bodies, and includes the National Gambling Board established in terms of the National Gambling Act 33 of 1996. The National Gambling Act 33 of 1996 was repealed by Act 7 of 2004.

2.586 It is recommended that the provisions identified in the preceding paragraphs be amended or repealed.

(xc) Stock Exchanges Control Amendment Act 40 of 2001

2.587 The purpose of this Act was to amend the Stock Exchanges Control Act 1 of 1985 by substituting section 40 of that Act. Act 1 of 1985 was repealed by Act 36 of 2004. This Act, therefore, no longer serves any useful purpose, and it is hereby recommended for repeal.

(xci) Social Grants Appropriation Act 2 of 2002

2.588 This Act appropriated additional amount of R2 billion rand for the requirements of the Department of Social Development in respect of the 2001/2002 financial year to fund arrear payments to social grant beneficiaries. This Act is now spent and may be repealed.

(xcii) Burundi Protection Support Appropriation Act 3 of 2002

2.589 This Act appropriated an additional amount, not exceeding R130 million, for the requirements of the Department of Defence to defray expenditure incurred in the provision of protection support services to returning opposition leaders participating in the Transitional Government of the Republic of Burundi. Furthermore, this Act provided that all funds that may be received from the international community to cover all or part of the expenditure contemplated in paragraph (a) of section 1 must be deposited into the National Revenue Fund. If the obligations created by this Act have been fulfilled, it may be repealed.

(xciii) Financial Advisory and Intermediary Services Act 37 of 2002

2.590 Section 1(1) of this Act refers to an Act which no longer exists. This Act states that "auditor" means an auditor registered in terms of the Public Accountants' and Auditors' Act, 1991 (Act 80 of 1991). Act 80 of 1991 was repealed by the Auditing Profession Act 26 of 2005. Therefore, it is no longer possible to register as an auditor in terms of the Public Accountants' and Auditors' Act of 1991. Furthermore, this Act provides that "financial product" means, inter alia, any 'securities' as defined in section 1 of the Securities Services Act, 2002. The Securities Services Act was not promulgated in

2002, but in 2004. It is called the Securities Services Act 36 of 2004. The SALRC recommends that both these definitions be amended.

2.591 Section 45(1)(a)(i) of this Act dealing with the exemptions, and amendment or repeal of laws provides that the provisions of this Act do not apply to the rendering of financial services by, inter alia, any authorised user, clearing house, central securities depository or participants as defined in section 1 of the Securities Services Act, 2002 or exchange licensed under section 10 of that Act. As stated, reference in this Act should be “Securities Services Act, 2004”. The SALRC recommends that this provision be amended so that it refers to the Securities Services Act of 2004 and not “Services Act of 2002”

2.592 Section 45(4)(a) of this Act provides that until such time as the Securities Services Act, 2002, referred to in section 1(1) and 45(1)(a)(i) of this Act comes into operation, any reference in this Act to an authorised user, exchange, a clearing house, central securities depository and participants, must be construed as references to a member, stock exchange, clearing house, financial exchange, recognised clearing house, central securities deposit and depository institution referred to in the Stock Exchanges Control Act, 1985 (Act 1 of 1985), Financial Markets Control Act, 1989 (Act 55 of 1989), and Custody and Administration of Securities Act, 1992 (Act 85 of 1992). The Securities Services Act of 2004 came into operation on 1 February 2005. This raises the question whether there is still a need for this provision. The SALRC is of the view that this provision is now spent and that it may be repealed.

2.593 Section 45(4)(b) of this Act provides that any word or expression defined in the Stock Exchanges Control Act of 1985, the Financial Markets Control Act of 1989, and Custody and Administration of Securities of 1992, unless clearly inappropriate or inconsistent with this Act, has the meaning so defined. The Stock Exchanges Control Act, Financial Markets Control Act and the Custody and Administration of Securities Act were repealed, rendering this provision redundant. The Schedule to this Act also amended the Stock Exchanges Control Act of 1985 and the Financial Markets Control Act of 1989. These amendments do not serve any useful purpose anymore and may be deleted.

(xciv) Gold and Foreign Contingency Reserve Account 4 of 2003

2.594 This Act makes provision for the defrayal of a loss on the Gold and Foreign Exchange Contingency Reserve Account. Section 1 provides that payments to defray a loss on the Gold and Foreign Exchange Contingency Reserve Account are a direct charge against the National Revenue Account. Section 2 provides that the payments to be made in terms of the mechanism contemplated in section 1, in respect of the 2002/03, 2003/04, 2004/05 and 2005/06 financial year are (a) an amount of R7 000 million rand for the 2002/03 financial year; and (b) an amount not exceeding R21 024 million rand for the 2003/04, 2004/05 and 2005/06 financial years, subject to an agreement between the National Treasury and the South African Reserve Bank on the outstanding amount to be settled and the exact figure to be paid in each of those financial years. If the obligations created by this Act have been fulfilled, this Act is spent and may be repealed.

(xcv) Food Relief Adjustments Appropriation Act 5 of 2003

2.595 This Act appropriated additional amount of R230 million for the requirements of the Department of Social Development in respect of the 2002/03 financial year to fund the implementation of domestic food relief interventions; and R170 million in respect of the 2002/03 financial year to give effect to the Republic of South Africa's commitment to assist in the provision of food relief to countries in the SADC region most seriously affected by the food crisis. If these moneys were appropriated and used for the purposes set out in the Act, this Act has become spent and may be repealed.

(xcvi) Bophuthatswana National Provident Fund Act Repeal Act 13 of 2003

2.596 This Act disestablished the Bophuthatswana National Provident Fund established by section 3 of the Bophuthatswana National Provident Fund Act 19 of 1979 (s1); transferred assets and liabilities of the Bophuthatswana National Provident Fund to the Bosele National Provident Fund, registered with the Registrar of Pension Funds (s2); and repealed the Bophuthatswana National Provident Fund Act 19 of 1979, of the former Republic of Bophuthatswana (s3). If the obligations created by this Act have been fulfilled, it may be repealed.

(xcvii) Sefalana Employee Benefits Organisation Act Repeal Act 14 of 2003

2.597 The purpose of this Act was two-fold. First, it disestablished the Sefalana Employee Benefits Organisation established by section 2 of the Sefalana Employee Benefits Organisation Act 37 of 1989 (Bophuthatswana); and secondly, it repealed the Sefalana Employee Benefits Organisation Act 37 of 1989. This Act has achieved its objective and has become spent. The SALRC recommends that it be repealed.

Annexure A

Repeal of Laws Bill

To repeal certain laws of the Republic

BE IT ENACTED by the Parliament of the Republic of South Africa, as follows:-

1 Repeal of laws

(1) The laws specified in the First Schedule are hereby repealed.

(2) The laws specified in the Second Schedule are hereby repealed to the extent set out in the third column of that Schedule.

2 Short title and commencement

This Act shall be called the Repeal of Laws Act, 2010 and comes into operation on a date determined by the President by proclamation in the *Gazette*.

Schedule 1

Number and year of law	Title or subject of law
Act 36 of 1913	Pensions (Supplementary) Act, 1913
Act 37 of 1914	Pensions (Supplementary) Act, 1914
Act 25 of 1915	Pensions (Supplementary) Act, 1915
Act 45 of 1916	Pensions (Supplementary) Act, 1916
Act 27 of 1918	Pensions (Supplementary) Act, 1918
Act 44 of 1919	Pensions (Supplementary) Act, 1919
Act 39 of 1920	Pensions (Supplementary) Act, 1920
Act 37 of 1921	Pensions (Supplementary) Act, 1921
Act 23 of 1922	Income Tax Act, 1922
Act 39 of 1922	Pensions (Supplementary) Act, 1922
Act 33 of 1923	Pensions (Supplementary) Act, 1923
Act 37 of 1924	Pensions (Supplementary) Act, 1924
Act 44 of 1925	Pensions (Supplementary) Act, 1924
Act 41 of 1926	Pensions (Supplementary) Act, 1926
Act 42 of 1926	Pensions (Second Supplementary) Act, 1926
Act 6 of 1927	Appropriation (Part) Act, 1927

Act 32 of 1927	Pensions (Supplementary) Act, 1927
Act 20 of 1928	Pensions (Supplementary) Act, 1928
Act 28 of 1929	Pensions (Supplementary) Act, 1929
Act 33 of 1930	Pensions (Supplementary) Act, 1930
Act 33 of 1931	Pensions (Supplementary) Act, 1931
Act 30 of 1932	Pensions (Supplementary) Act, 1932
Act 22 of 1933	Union and Southern Rhodesia Death and Duty Act, 1933
Act 24 of 1933	Pensions (Supplementary) Act, 1933
Act 65 of 1934	Pensions (Supplementary) Act, 1934
Act 54 of 1935	Pensions (Supplementary) Act, 1935
Act 26 of 1936	Pensions (Supplementary) Act, 1936
Act 8 of 1937	Part Appropriation Act, 1937
Act 49 of 1937	Pensions (Supplementary) Act, 1937
Act 7 of 1938	Pensions (Supplementary) Act, 1938
Act 21 of 1938	Second Pensions (Supplementary) Act, 1938
Act 40 of 1939	Pensions (Supplementary) Act, 1939
Act 28 of 1940	Pensions (Supplementary) Act, 1940
Act 32 of 1941	Pensions (Supplementary) Act, 1941
Act 43 of 1942	Pensions (Supplementary) Act, 1942
Act 32 of 1943	Pensions (Supplementary) Act, 1943
Act 43 of 1944	Pensions (Supplementary) Act, 1944
Act 42 of 1945	Pensions (Supplementary) Act, 1945
Act 25 of 1946	Banking Institutions Act, 1946
Act 54 of 1946	Special Taxation Amendment Act, 1946
Act 56 of 1946	Pensions (Supplementary) Act, 1946
Act 29 of 1947	Special Taxation Amendment Act, 1947
Act 47 of 1947	Pensions (Supplementary) Act, 1947
Act 24 of 1948	Pensions (Supplementary) Act, 1948
Act 38 of 1948	Special Taxation Amendment Act, 1948
Act 46 of 1948	Second Pensions (Supplementary) Act, 1948
Act 46 of 1949	Pensions (Supplementary) Act, 1949
Act 32 of 1950	Pensions (Supplementary) Act, 1950
Act 48 of 1951	Pensions (Supplementary) Act, 1951

Act 57 of 1952	Pensions (Supplementary) Act, 1952
Act 36 of 1953	Customs Amendment Act, 1953
Act 46 of 1953	Pensions (Supplementary) Act, 1953
Act 53 of 1954	Pensions (Supplementary) Act, 1954
Act 66 of 1955	Pensions (Supplementary) Act, 1955
Act 67 of 1956	Pensions (Supplementary) Act, 1956
Act 80 of 1957	Pensions (Supplementary) Act, 1957
Act 15 of 1958	Pensions (Supplementary) Act, 1958
Act 47 of 1958	Second Pensions (Supplementary) Act, 1958
Act 68 of 1959	Pensions (Supplementary) Act, 1959
Act 67 of 1960	Pensions (Supplementary) Act, 1960
Act 65 of 1961	Pensions (Supplementary) Act, 1961
Act 82 of 1962	Pensions (Supplementary) Act, 1962
Act 94 of 1963	Pensions (Supplementary) Act, 1963
Act 83 of 1964	Pensions (Supplementary) Act, 1964
Act 100 of 1965	Pensions (Supplementary) Act, 1965
Act 60 of 1966	Pensions (Supplementary) Act, 1966
Act 93 of 1967	Pensions (Supplementary) Act, 1967
Act 94 of 1967	Revenue Laws Amendment Act, 1967
Act 99 of 1967	Financial Institutions Amendment Act, 1967
Act 84 of 1968	Pensions (Supplementary) Act, 1968
Act 80 of 1969	Financial Institutions Amendment Act, 1969
Act 100 of 1969	Pensions (Supplementary) Act, 1969
Act 23 of 1970	Financial Institutions Amendment Act, 1970
Act 75 of 1970	Second Financial Institutions Amendment Act, 1970
Act 95 of 1970	Pensions (Supplementary) Act, 1970
Act 94 of 1971	Pensions (Supplementary) Act, 1971
Act 98 of 1972	Pensions (Supplementary) Act, 1972
Act 67 of 1973	Financial Institutions Amendment Act, 1973
Act 75 of 1973	Pensions (Supplementary) Act, 1973
Act 78 of 1974	Pensions (Supplementary) Act, 1974
Act 68 of 1975	Pensions (Supplementary) Act, 1975
Act 116 of 1977	Pensions (Supplementary) Act, 1977

Act 106 of 1978	Pensions (Supplementary) Act, 1978
Act 4 of 1979	Railways and Harbours Additional Appropriation Act, 1979
Act 15 of 1979	Additional Appropriation Act, 1979
Act 22 of 1979	Post Office Additional Appropriation Act, 1979
Act 27 of 1970	Railways and Harbours Appropriation Act, 1979
Act 33 of 1979	Post Office Appropriation Act, 1979
Act 106 of 1979	Pensions (Supplementary) Act, 1979
Act 120 of 1979	Appropriation Act, 1979
Act 1 of 1980	Additional Appropriation Act, 1980
Act 14 of 1980	Railways and Harbours Additional Appropriation Act, 1980
Act 17 of 1980	Railways and Harbours Appropriation Act, 1980
Act 18 of 1980	Post Office Appropriation Act, 1980
Act 93 of 1980	Pensions (Supplementary) Act, 1980
Act 103 of 1980	Appropriation Act, 1980
Act 34 of 1981	Railways and Harbours Additional Appropriation Act, 1981
Act 36 of 1981	Financial Institutions Amendment Act, 1981
Act 37 of 1981	Additional Appropriation Act, 1981
Act 39 of 1981	Part Appropriation Act, 1981
Act 49 of 1981	Railways and Harbours Part Appropriation Act, 1981
Act 74 of 1981	Post Office Appropriation Act, 1981
Act 80 of 1981	Railways and Harbours Appropriation Act, 1981
Act 109 of 1981	Appropriation Act, 1981
Act 115 of 1981	Pensions (Supplementary) Act, 1981
Act 24 of 1982	Transport Services Additional Appropriation Act, 1982
Act 41 of 1982	Part Appropriation Act, 1982
Act 46 of 1982	Additional Appropriation Act, 1982
Act 54 of 1982	Transport Services Appropriation Act, 1982
Act 57 of 1982	Post Office Appropriation Act, 1982
Act 82 of 1982	Financial Institutions Amendment Act, 1982
Act 95 of 1982	Appropriation Act, 1982

Act 106 of 1982	Pensions (Supplementary) Act, 1982
Act 7 of 1983	Transport Services Additional Appropriation Act, 1983
Act 11 of 1983	Additional Post Office Appropriation Act, 1983
Act 15 of 1983	Additional Appropriation Act, 1983
Act 22 of 1983	Transport Services Appropriation Act, 1983
Act 26 of 1983	Post Office Appropriation Act, 1983
Act 97 of 1983	Pensions (Supplementary) Act, 1983
Act 98 of 1983	Appropriation Act, 1983
Act 22 of 1984	Additional Post Office Appropriation Act, 1984
Act 24 of 1984	Part Appropriation Act, 1984
Act 28 of 1984	Additional Appropriation Act, 1984
Act 34 of 1984	Transport Services Appropriation Act, 1984
Act 41 of 1984	Post Office Appropriation Act, 1984
Act 98 of 1984	Appropriation Act, 1984
Act 124 of 1984	Pensions (Supplementary) Act, 1984
Act 22 of 1985	Part Appropriation Act of the Administration: House of Assembly (HA), 1985
Act 23 of 1985	Part Appropriation Act of the Administration: House of Representatives (HR), 1985
Act 24 of 1985	Part Appropriation Act of the Administration: House of Delegates (HD), 1985
Act 32 of 1985	Additional Appropriation Act, 1985
Act 33 of 1985	Additional Appropriation Act of the Administration: House of Assembly (HA), 1985
Act 34 of 1985	Additional Appropriation Act of the Administration: House of Representatives (HR), 1985
Act 35 of 1985	Additional Appropriation Act of the Administration: House of Delegates (HD), 1985
Act 38 of 1985	Transport Services Appropriation Act, 1985
Act 37 of 1985	Part Appropriation Act, 1985
Act 40 of 1985	Post Office Appropriation Act, 1985
Act 62 of 1985	Appropriation Act of the Administration: House of Delegates (HD), 1985

Act 63 of 1985	Appropriation Act of the Administration: House of Assembly (HA), 1985
Act 66 of 1985	Appropriation Act of the Administration: House of Representatives (HR)
Act 73 of 1985	Appropriation Act, 1985
Act 100 of 1985	Pensions (Supplementary) Act, 1985
Act 106 of 1985	Financial Institutions Amendment Act, 1985
Act 6 of 1986	Part Appropriation Act, 1986
Act 13 of 1986	Part Appropriation Act (House of Assembly), 1986
Act 14 of 1986	Part Appropriation Act (House of Representatives), 1986
Act 15 of 1986	Part Appropriation Act (House of Delegates), 1986
Act 16 of 1986	Additional Post Office Appropriation Act, 1986
Act 17 of 1986	Additional Appropriation Act, 1986
Act 19 of 1986	Additional Appropriation Act (House of Representatives), 1986
Act 20 of 1986	Additional Appropriation Act (House of Delegates), 1986
Act 21 of 1986	Additional Appropriation Act (House of Assembly), 1986
Act 26 of 1986	Transport Services Appropriation Act, 1986
Act 28 of 1986	Post Office Appropriation Act, 1986
Act 51 of 1986	Appropriation Act (House of Assembly), 1986
Act 55 of 1986	Appropriation Act (House of Delegates), 1986
Act 61 of 1986	Appropriation Act (House of Representatives), 1986
Act 63 of 1986	Appropriation Act, 1986
Act 102 of 1986	Pensions (Supplementary) Act (House of Assembly), 1986
Act 109 of 1986	Pensions (Supplementary) Act, 1986
Act 5 of 1987	Part Appropriation Act, 1987
Act 6 of 1987	Financial Institutions Amendment Act, 1987
Act 7 of 1987	Transport Services Part Appropriation Act, 1987
Act 10 of 1987	Part Appropriation Act (House of Assembly), 1987
Act 11 of 1987	Part Appropriation Act (House of Representatives), 1987
Act 12 of 1987	Part Appropriation Act (House of Delegates), 1987
Act 13 of 1987	Additional Appropriation Act (House of Delegates), 1987

Act 14 of 1987	Additional Appropriation Act, 1987
Act 15 of 1987	Post Office Part Appropriation Act, 1987
Act 19 of 1987	Additional Appropriation Act (House of Representatives), 1987
Act 22 of 1987	Additional Appropriation Act (House of Assembly), 1987
Act 28 of 1987	Post Office Appropriation Act, 1987
Act 30 of 1987	Transport Services Appropriation Act, 1987
Act 39 of 1987	Appropriation Act (House of Representatives), 1987
Act 49 of 1987	Appropriation Act (House of Assembly), 1987
Act 77 of 1987	Appropriation Act (House of Delegates), 1987
Act 83 of 1987	Appropriation Act, 1987
Act 89 of 1987	Pensions (Supplementary) Act, 1987
Act 4 of 1988	Part Appropriation Act, 1988
Act 6 of 1988	Part Appropriation Act (House of Representatives), 1988
Act 7 of 1988	Part Appropriation Act (House of Delegates), 1988
Act 10 of 1988	Part Appropriation Act (House of Assembly), 1988
Act 15 of 1988	Additional Appropriation Act, 1988
Act 16 of 1988	Additional Appropriation Act (House of Representatives), 1988
Act 17 of 1988	Additional Appropriation Act (House of Delegates), 1988
Act 18 of 1988	Additional Appropriation Act (House of Assembly), 1988
Act 23 of 1988	Transport Services Appropriation Act, 1988
Act 34 of 1988	Post Office Appropriation Act, 1988
Act 58 of 1988	Appropriation Act (House of Representatives), 1988
Act 61 of 1988	Appropriation Act (House of Delegates), 1988
Act 62 of 1988	Appropriation Act (House of Assembly), 1988
Act 79 of 1988	Appropriation Act, 1988
Act 92 of 1988	Accountants' and Auditors' and Financial Institutions Amendment Act, 1988
Act 96 of 1988	South African Reserve Bank, Banking Institutions, Mutual Building Societies, and Building Societies Amendment Act, 1988
Act 1 of 1989	Part Appropriation Act, 1989

Act 2 of 1989	Additional Post Office Appropriation Act, 1989
Act 4 of 1989	Transport Services Additional Appropriation Act, 1989
Act 5 of 1989	Additional Appropriation Act, 1989
Act 10 of 1989	Part Appropriation Act (House of Assembly), 1989
Act 11 of 1989	Part Appropriation Act (House of Representatives), 1989
Act 12 of 1989	Part Appropriation Act (House of Delegates), 1989
Act 13 of 1989	Banking Institutions, Mutual Building Societies and Building Societies Amendment Act, 1989
Act 15 of 1989	Additional Appropriation Act (House of Representatives), 1989
Act 16 of 1989	Additional Appropriation Act (House of Delegates), 1989
Act 17 of 1989	Additional Appropriation Act (House of Assembly), 1989
Act 28 of 1989	Transport Services Appropriation Act, 1989
Act 32 of 1989	Pensions (Supplementary) Act, 1989
Act 38 of 1989	Post Office Appropriation Act, 1989
Act 67 of 1989	Appropriation Act, 1989
Act 81 of 1989	Appropriation Act (House of Assembly), 1989
Act 82 of 1989	Appropriation Act (House of Representatives), 1989
Act 83 of 1989	Appropriation Act (House of Delegates), 1989
Act 86 of 1989	Pensions Second (Supplementary) Act, 1989
Act 1 of 1990	Part Appropriation Act, 1990
Act 2 of 1990	Additional Post Office Appropriation Act, 1990
Act 4 of 1990	Transport Services Additional Appropriation Act, 1990
Act 6 of 1990	Additional Appropriation Act, 1990
Act 7 of 1990	Part Appropriation Act (House of Representatives), 1990
Act 8 of 1990	Part Appropriation Act (House of Assembly), 1990
Act 11 of 1990	Part Appropriation Act (House of Delegates), 1990
Act 19 of 1990	Additional Appropriation Act (House of Assembly), 1990
Act 20 of 1990	Additional Appropriation Act (House of Representatives), 1990
Act 21 of 1990	Additional Appropriation Act (House of Delegates), 1990
Act 22 of 1990	Post Office Appropriation Act, 1990
Act 57 of 1990	Appropriation Act (House of Assembly), 1990

Act 58 of 1990	Appropriation Act (House of Delegates), 1990
Act 93 of 1990	Appropriation Act, 1990
Act 103 of 1990	Appropriation Act (House of Representatives), 1990
Act 118 of 1990	Pensions (Supplementary) Act, 1990
Act 26 of 1991	Additional Appropriation Act, 1991
Act 27 of 1991	Part Appropriation Act, 1991
Act 28 of 1991	Part Appropriation Act (House of Assembly), 1991
Act 29 of 1991	Part Appropriation Act (House of Representatives), 1991
Act 30 of 1991	Part Appropriation Act (House of Delegates), 1991
Act 31 of 1991	Additional Appropriation Act (House of Assembly), 1991
Act 32 of 1991	Additional Appropriation Act (House of Representatives), 1991
Act 33 of 1991	Additional Appropriation Act (House of Delegates), 1991
Act 35 of 1991	Post Office Appropriation Act, 1991
Act 91 of 1991	Appropriation Act (House of Assembly), 1991
Act 92 of 1991	Appropriation Act (House of Representatives), 1991
Act 93 of 1991	Appropriation Act (House of Delegates), 1991
Act 132 of 1991	Appropriation Act, 1991
Act 133 of 1991	Pensions (Supplementary) Act, 1991
Act 24 of 1992	Additional Appropriation Act (House of Assembly), 1992
Act 25 of 1992	Additional Appropriation Act (House of Representatives), 1992
Act 26 of 1992	Additional Appropriation Act (House of Delegates), 1992
Act 27 of 1992	Part Appropriation Act, 1992
Act 28 of 1992	Additional Appropriation Act, 1992
Act 30 of 1992	Part Appropriation Act (House of Assembly), 1992
Act 31 of 1992	Part Appropriation Act (House of Representatives), 1992
Act 32 of 1992	Part Appropriation Act (House of Delegates), 1992
Act 72 of 1992	Appropriation Act (House of Assembly), 1992
Act 73 of 1992	Appropriation Act (House of Representatives), 1992
Act 74 of 1992	Appropriation Act (House of Delegates), 1992
Act 76 of 1992	Public Investment Commissioners Amendment Act, 1992
Act 95 of 1992	Appropriation Act, 1992

Act 131 of 1992	Finance Act, 1992
Act 138 of 1992	Pensions (Supplementary) Act, 1992
Act 1 of 1993	Additional Appropriation Act, 1993
Act 24 of 1993	Additional Appropriation Act (House of Assembly), 1993
Act 25 of 1993	Additional Appropriation Act (House of Representatives), 1993
Act 26 of 1993	Additional Appropriation Act (House of Delegates), 1993
Act 35 of 1993	Post Office Appropriation Act, 1993
Act 70 of 1993	Public Accountants' and Auditors' Amendment Act, 1993
Act 74 of 1993	Appropriation Act (House of Representatives), 1993
Act 75 of 1993	Appropriation Act (House of Delegates) , 1993
Act 77 of 1993	Appropriation Act (House of Assembly), 1993
Act 79 of 1993	Finance Act (House of Assembly), 1993
Act 96 of 1993	Appropriation Act, 1993
Act 128 of 1993	Pensions (Supplementary) Act, 1993
Act 160 of 1993	Adjustments Appropriation Act (House of Assembly), 1993
Act 164 of 1993	Adjustments Appropriation (House of Assembly), 1993
Act 165 of 1993	Adjustments Estimate Act (House of Delegates), 1993
Act 167 of 1993	Adjustments Appropriation Act, 1993
Act 184 of 1993	Second Finance Act, 1993
Act 11 of 1994	Post Office Appropriation Act, 1994
Act 16 of 1994	Appropriation Act, 1994
Act 41 of 1994	Finance Act, 1994
Act 1 of 1995	Adjustments Appropriation Act, 1995
Act 4 of 1995	Additional Post Office Appropriation Act, 1995
Act 17 of 1995	Post Office Appropriation Act, 1995
Act 19 of 1995	Tax Amnesty Act, 1995
Act 22 of 1995	Public Investment Commissioners Amendment Act, 1995
Act 23 of 1995	Public Accountants' and Auditors' Amendment Act, 1995
Act 42 of 1995	Appropriation Act, 1995
Act 53 of 1995	Audit Matters Rationalisation and Amendment Act, 1995
Act 54 of 1995	Stock Exchanges Control Amendment Act, 1995

Act 55 of 1995	Financial Markets Control Amendment Act, 1995
Act 1 of 1996	Adjustments Appropriation Act, 1996
Act 23 of 1996	Currency and Exchanges Amendment Act, 1996
Act 30 of 1996	Post Office Appropriation Act, 1996
Act 41 of 1996	Appropriation Act, 1996
Act 70 of 1996	Safe Deposit of Securities Amendment Act, 1996
Act 71 of 1996	Stock Exchanges Control Amendment Act, 1996
Act 73 of 1996	Financial Markets Control Amendment Act, 1996
Act 3 of 1997	Exchequer Amendment Act, 1997
Act 5 of 1997	Public Accountants' and Auditors' Amendment Act, 1997
Act 6 of 1997	Finance Act, 1997
Act 29 of 1997	Appropriation Act, 1997
Act 30 of 1997	Reporting by Public Entities Amendment Act, 1997
Act 95 of 1997	Revenue Funds Interim Arrangements Act, 1997
Act 96 of 1997	Financial and Fiscal Commission 1993 Constitutional Provisions Repeal Act, 1997
Act 98 of 1997	Local Authorities Loans Fund Acts Repeal Act, 1997
Act 3 of 1998	Adjustments Appropriation Act, 1998
Act 11 of 1998	Interim Appropriation Act, 1998
Act 13 of 1998	Financial Markets Control Amendment Act, 1998
Act 14 of 1998	Stock Exchanges Control Amendment Act, 1998
Act 29 of 1998	Appropriation Act, 1998
Act 38 of 1998	Safe Deposit of Securities Amendment Act, 1998
Act 51 of 1998	Insurance Second Amendment Act, 1998
Act 54 of 1998	Inherited Debt Relief Act, 1998
Act 129 of 1998	Second Adjustments Appropriation Act, 1998
Act 7 of 1999	Public Investment Commissioners Amendment Act, 1999
Act 31 of 1999	Appropriation Act, 1999
Act 40 of 1999	Financial Markets Control Amendment Act, 1999
Act 41 of 1999	Closed Pension Fund Amendment Act, 1999
Act 51 of 1999	Adjustments Appropriation Act, 1999
Act 52 of 1999	Second Adjustments Appropriation Act, 1999
Act 7 of 2000	South African Airways Unallocatable Debt Act, 2000

Act 23 of 2000	Appropriation Act, 2000
Act 34 of 2000	Adjustments Appropriation Act, 2000
Act 55 of 2000	Second Adjustments Appropriation Act, 2000
Act 18 of 2001	Appropriation Act, 2001
Act 40 of 2001	Stock Exchanges Control Amendment Act, 2001
Act 59 of 2001	Adjustments Appropriation Act, 2001
Act 2 of 2002	Social Grants Appropriation Act, 2002
Act 3 of 2002	Burundi Protection Support Appropriation Act, 2002
Act 29 of 2002	Appropriation Act, 2002
Act 48 of 2002	Finance Act, 2002
Act 73 of 2002	Adjustments Appropriation Act, 2002
Act 4 of 2003	Gold and Foreign Exchange Contingency Reserve Account Defrayal Act, 2003
Act 5 of 2003	Food Relief Adjustments Appropriation Act, 2003
Act 13 of 2003	Bophuthatswana National Provident Fund Act Repeal Act, 2003
Act 18 of 2003	Appropriation Act, 2003
Act 37 of 2003	Adjustments Appropriation Act, 2003

Schedule 2

Number and year of law	Title or subject of law	Extent of repeal
Act 9 of 1933	Currency and Exchanges Act, 1933	Section 1 This section provides that the term "Principal Act" means Act 31 of 1920, as amended by Act 22 of 1923. Both Acts were repealed and this section has become obsolete.
Act 25 of 1956	Friendly Societies Act, 1956	Delete or substitute the definition and/or meaning of "Insurance Act" in section 1. The Insurance Act 23 of 1947 was repealed by Act 52 of 1998 and the remaining provision, section

		60(1)(f) by Act 30 of 2002.
Act 70 of 1963	Revenue Laws Amendment Act, 1963	Delete section 1 (including the heading to the section).
Act 34 of 1964	Bills of Exchange Act, 1964	Delete reference to "Post Office Bank as defined in section 1 of the Post Office Act, 1958 (Act 44 of 1958)".
Act 53 of 1989	Financial Institutions Amendment Act, 1989	Repeal sections 1 to 7.
Act 54 of 1989	Financial Institutions Second Amendment Act, 1989	Substitute the long title and repeal sections 23, 24, and 25 to 31.
Act 22 of 1997	Financial Institutions Amendment Act, 1997	Repeal section 4.

ANNEXURE B

A. PENSIONS (SUPPLEMENTARY) ACTS RECOMMENDED FOR REPEAL

Pensions (Supplementary) Act 36 of 1913

This Act was enacted 93 years ago. Its purpose was to award, to persons whose names appeared in the Schedule, gratuities, pensions, monthly allowances, or increased pension. It also altered temporary pension to a permanent grant in the case of one beneficiary, and authorized the Superintendent of Education in Natal to place the name of a teacher on the register for pension purposes.⁸⁹ However, two-thirds of the items contained in the said Schedule focuses on the so called “breaks in the service” of certain specified employees. In this regard, the Act provided that breaks in the service of specified persons should be condoned and be regarded as special leave not counting as service. Furthermore, the breaks sought to be condoned by this Act occurred between 1876 and 1912. To illustrate this, item 17 contained in the Schedule to the Act reads:

17. That the break in the service of Anna M. Harris, teacher, from 1st January, 1876, to 31st March, 1885, be condoned, being regarded as special leave, not counting as service, but preserving for petitioner the benefit of her previous service”.

Pensions (Supplementary) Act 37 of 1914

This Act condoned breaks in the service of certain specified people that took place between 1884 and 1914, awarded a monthly pension of £2 to the widow of an employee of the South Railways from April 1914, awarded pension or additional pension to specified individuals, awarded a gratuity to widows of certain employees of the South African Police, authorized certain people to contribute to the superannuation fund established the Railways and Harbours Service Act of 1912, provided that certain people mentioned therein be regarded as having obtained registration under the Natal 31 of 1910, provided that if certain specified people should voluntarily resign they would be given gratuity in consideration of pension and leave benefits forfeited, awarded in addition to pension, housing allowance to certain individuals.

⁸⁹ See item 38 in the Schedule to the Act.

Pensions (Supplementary) Act 25 of 1915

This Act came into effect 91 years ago. Item 1 of the Schedule to this Act awarded an annual allowance of £12 to three people during their life time, with effect from 1912. Items 7 to 26, and 40 to 45 condoned breaks in the service of people mentioned therein that occurred between 1891 and 1914. The remaining paragraphs awarded pension, gratuity, increased pension of persons mentioned therein, provided that certain specified people be regarded as having obtained registration under the Natal Act 31 of 1910, and awarded an annual sum of £75 to each of two children for their maintenance and education for a period of ten years.

Pensions (Supplementary) Act 45 of 1916

Items contained in the Schedule to this Act awarded pension, gratuity, and increased pension already awarded, to specified individuals. In respect of gratuities, the Act provided, for example, that such gratuity would be equivalent to three months salary or that it would be payable quarterly and extended over a period of four years. It also contained items that made provision that certain individuals be regarded as having obtained registration under the Natal Act 31 of 1910. Like all the other Pensions (Supplementary) Acts, certain items dealt with the condonation of the breaks in the service of some employees. In one case it altered a temporary pension to a permanent grant of the same amount for the period of the beneficiaries' lifetime. Certain items gave monetary awards to mothers for and on behalf of their minor children until they attain the age of 16. A number of beneficiaries, mostly widows of deceased members of the Defence Force, received annual allowances subject to the restrictions and the limitations contained in the South Africa Defence Act of 1912. In some cases the Act expressly provided that such an allowance would be payable during widowhood.

Pensions (Supplementary) Act 27 of 1918

The Schedule to this Act contains 53 items awarding pension, grants, gratuity or other pensionable benefits to people mentioned in those items. Most awards took effect in April 1918. Furthermore, like the other Pensions (Supplementary) Acts referred to above, this Act awarded amounts of money to children of deceased employees until they reached a certain age; and condoned breaks in the service of certain employees.

Pensions (Supplementary) Act 44 of 1919

This piece of legislation awarded to persons mentioned in the Schedule pension, gratuity, or increased pension awarded to specified people. It also made provision for the condonation of the breaks in the service of certain individuals. Some items contained in the Schedule deserve specific mention. For example, item 12 awarded to Mrs Henniker, a widow, a sum of £1 5s per month for a period of two years, with effect from 1 April 1919, award to cease in the case of the petitioner remarrying before the expiration of that period; and item 13 awarded to a widow for and on behalf of her minor children an amount of £36 per annum for a period of one year, and thereafter £18 per annum for a period of three years, to be paid in monthly instalments, with effect from April 1919. In some cases the award for and on behalf of minor children was made for £12 per annum in respect of each child until they attain the age of 16, with effect from 1 April 1919. It also made provision that certain specified people be regarded as having obtained registration in terms of Act 31 of 1910.

Pensions (Supplementary) Act 39 of 1920

Like the other Pensions (Supplementary) Acts promulgated before it, this Act awarded pension (in most instances with effect from 1 April 1920), gratuities to people mentioned therein. As far as gratuities paid to widows or children are concerned the Act provided, for example, that a gratuity equivalent to the vacation leave standing to the credit of the deceased not exceeding 120 days would be paid. This Act also increased pension benefits of specified people with effect from April 1920, awarded pension to some people for a limited period only, condoned the breaks in the service of certain people, authorized certain employees of the Railways and Harbours to contribute to the Railways and Harbours Superannuation Fund for the period during which they were absent in England on leave without pay on munition work, and remitted an amount of money representing arrear contributions outstanding at the date of death of certain members of certain pension funds.

Pensions (Supplementary) Act 37 of 1921

This Act awarded pension to specified people (in most cases with effect from 1 April 1921). In some cases it is stated that such pension would be terminable upon the re-

marriage of the beneficiary. Like the other Acts, this Act also increased pension of certain individuals. The Act also remitted a sum of money representing arrear contribution outstanding at the date of retirement of a person mentioned in the Schedule. Further, the Act made provision for the payment to the widows of certain deceased people, for and on behalf of their children, of a certain amount of money until the children reach 18 years of age. The Act also made provision for the condonation of the breaks in the service of specified people. It also awarded gratuity equal to the cash value of the vacation leave standing to the credit of the deceased at the time of his death not exceeding 134 days, or 180 days, to widows of specified people.

Pensions (Supplementary) Act 39 of 1922

This Act awarded pensions (in most cases with effect from 1 April 1921) and gratuities equivalent to the amount which might have been paid had the Public Service and Pensions Act 29 of 1912 been applicable to the cases of persons mentioned therein. It also awarded to widows of deceased persons listed in the Schedule a gratuities equivalent to the cash value of the vacation leave standing to the credit of the deceased at the time of death, not exceeding 120, or in some cases 180 days. Furthermore, it made provision for the repatriation of a certain individual at public expense. Like all the other Pensions (Supplementary) Acts, various items in the Schedule dealt with the condonation of the breaks in the service of certain employees. It also contained items dealing with how people who were injured during the Anglo-Boer War were to be compensated. This Act further awarded to the widows of the deceased specified in the Act certain amounts of money for and on behalf of their minor children until they (the children) attain the age of sixteen. Another item made provision for the writing off of the balance of the costs outstanding as at 1 April 1922 in connection with an unsuccessful application brought by someone against Railways and Harbours for compensation for certain injuries sustained in the execution of his duties. This Act also made provision for the remission of a certain amount of money representing arrear contribution outstanding at the time of death or unpaid at the time of retirement of members of certain pension funds.

Pensions (Supplementary) Act 33 of 1923

This Act awarded pensions, gratuities, and increased pensions awarded to certain specified people. It also made provision for the payment of a certain sums of money to widows of deceased employees of the state for and on behalf their minor children until they attained the age of sixteen years, from April 1923. A similar award was made to a mother of an invalid son until he was able to provide for himself. Furthermore, it made provision for the remission of a certain amounts of money representing arrear contributions outstanding at the time of death or unpaid at the time of retirement of members of certain pension funds. The Act further made provision for the refund on resignation to the members of the Union Defence, Police and Prisons Fund of the contributions paid by them to the Fund. Furthermore, the Act made provisions for the payment of compensation to specified persons in terms of Act 42 of 1919 as amended by Act 41 of 1920 for injuries sustained during the Witwatersrand Disturbances of 1922, with effect from 1 April 1923. This Act also made provision for the condonation of the breaks in the service of civil servants mentioned therein.

Pensions (Supplementary) Act 37 of 1924

This Act was enacted to award pension, grant, gratuity and other pensionable benefits to people specified in the Schedule to this Act, in most cases with effect from March, April or May 1923. Furthermore, this Act increased pension already awarded to some beneficiaries, awarded certain amounts of money to surviving spouses for and on behalf of their minor children, until they reached certain age; awarded compensation to some people injured during the Anglo-Boer war; condoned breaks in the service of certain employees; and allowed certain specified employees to contribute to pension fund.

Pensions (Supplementary) Act 44 of 1925

This piece of legislation awarded pensions to beneficiaries mentioned therein; in most cases with effect from April 1924. Some of these awards were conditional. For example, in one case the recipient had to produce medical certificate that he was disabled as a result of the injury. In another case it was provided that pensions would cease on remarriage. It also increased pension awarded to certain individuals. This Act also awarded certain amounts of money to widows of former employees of the state for and on behalf of their minor children until they attain the age of sixteen years, in some cases

with effect from 1 April 1924, and in others, with effect from 1 April 1925. It also awarded gratuity to specified people. Like the other Pensions (Supplementary) Acts, this Act made provision for the condonation of the breaks in the service of certain people. This statute also awarded specified female officers “marriage gratuities”. It awarded gratuities to widows and dependents of civilians and public servants who died during the Witwatersrand Disturbances of 1922. Lastly, this Act made provision for the cancellation of certain items in Schedules to Acts mentioned therein.

Pensions (Supplementary) Act 41 of 1926

This Act awarded pensions to people specified in the Schedule. In some cases the award took effect on 1 April 1924, and some cases, on 1 April 1925, and in others, on 1 April 1926. It also awarded gratuity to specified individuals. Widows of deceased employees of the state were also awarded a gratuity for and on behalf of their children until they attain sixteen years of age with effect from 1 April 1926. Furthermore, this Act condoned breaks in the service of certain people, made provision that specified individuals be regarded as having been registered in terms of the Natal Act 31 of 1910 and that certain people be allowed to contribute to the new Superannuation Fund on the pensionable emoluments on which they were contributing to the Superannuation Fund prior to their transfer to the new Fund.

Pensions (Second Supplementary) Act 42 of 1926

This Act was assented to on the same date as Act 41 of 1926. It is shorter compared to other Pensions (Supplementary) Acts. The Schedule to this Act has two items only. Item 1 awarded a pension to the person whose name appear therein with effect from 19 May 1926. Item 2 awarded compensation to specified people in terms of Chapter VI of the War Special Pensions Act 42 of 1919.

Pensions (Supplementary) Act 32 of 1927

This Act was not reprinted in the 1927 statute book. This in itself may be an indication that it is obsolete or redundant. For that reason it has been included in the proposed Repeal Bill.

Pensions (Supplementary) Act 20 of 1928

This statute awarded pensions to people mentioned therein. Most awards came into effect in 1927, and some in 1928. In the case of one widow, the award was said to be terminable upon her re-marriage. The Act also awarded additional pension and granted widows of deceased employees of the state certain amount of money for and on behalf of each child until they attain sixteen years of age, with effect from April 1928. Further, it contained a list of people who were awarded a gratuity, in some cases for injuries sustained during the Anglo-Boer War. It also made provision that the breaks in the service of specified people be condoned and that it be regarded as special leave without pay, but preserving for the petitioner the benefit of his or her previous service for pension purposes.

Pensions (Supplementary) Act 28 of 1929

This Act awarded pensions, made awards of certain amounts of money to widows of employees of the state for and on behalf of their minor children until they turned sixteen years of age, with effect from 1 April 1929, and awarded pension monies (to widows of civil servants) and allowances (to children of deceased employees of the state) to which they would have been entitled had the circumstances of their cases conformed to the requirements of section sixteen or twenty-six (2) of the War Special Pensions Act 42 of 1919. It also awarded gratuities to certain specified individuals and increased pension awarded to certain people. This Act also made provision for the condonation of the break in the service of specified people.

Pensions (Supplementary) Act 33 of 1930

This piece of legislation awarded pensions, and in some cases increased pension awarded to specific persons, with effect from 1 April 1930. In respect of widows, the Act expressly provided that such awards would be payable during widowhood or until the recipient reached the age of 65. The monies awarded to widows of deceased employees of the state for and on behalf of their minor children until they reach 16 years of age, were also made with effect from 1 April 1930. The Act also awarded gratuities to specified people. It is also worth noting that a number of people received gratuities equivalent to the amount they contributed to the Union Services Pension Fund, under

the Act. Furthermore, a number of people were awarded pension to which they would have been entitled to had the circumstances of their cases conformed to various provisions of the War Special Pensions Act 42 of 1919. Like all the other Pensions (Supplementary) Acts, this Act also sought to condone the breaks in the services of specified people.

Pensions (Supplementary) Act 33 of 1931

The purpose of this legislation was to award pension to people specified in the Schedule. The pension thus awarded came into effect in 1931, but in some cases in 1929. The Act further sought to award pension, gratuity or compensation, to persons mentioned therein, to which they would have been entitled to had the circumstances of their cases conformed to Act 42 of 1919 or Act 27 of 1923. The Act also made awards to widows of deceased employees of the state for and on behalf of their minor children until they (the children) attain 16 years of age, with effect from 1930 or 1931. It also increased pension awarded to specific individuals, condoned breaks in the service of people whose names appeared in the Schedule, and allowed some employees to contribute to the Unions Services Pension Fund.

Pensions (Supplementary) Act 30 of 1932

This Act was enacted to award pensions to specified people with effect from 1 April 1932 or from the date of retirement. It also awarded additional pension to certain people. As the other Pensions (Supplementary) Acts, it awarded certain sums of money to widows of employees of the state for and on behalf of their minor children until they turned 16 years of age, in one case until they attained seventeen years. It also awarded pension and compensation to specified people to which they would have been entitled had the circumstances of their cases conformed to the provisions of Act 42 of 1919. Lastly, it made provision for the condonation of the breaks in the service of certain people.

Pensions (Supplementary) Act 24 of 1933

This Act awarded annuity, pension and gratuity to specified persons, condoned the break in the service of certain people, awarded certain amounts of money to widows of deceased employees of the state for and on behalf of their minor children until they

attain 16, starting from 1 April 1933, and amended an item of the Schedule to the Pensions Supplementary Act of 1932. A number of people were awarded pension in terms of the Act to which they would have been entitled had the circumstances of their cases conformed to Act 42 of 1919.

Pensions (Supplementary) Act 65 of 1934

The purpose of this piece of legislation was to award pension to certain specified people. In most cases, such pension was awarded with effect from 1 April 1934. In respect of widows, this Act provided that pension would be payable during widowhood. Further, this Act awarded pension, gratuity or compensation to which specified people would have been entitled had their circumstance conformed to Act 42 of 1919. It also made provision for pension awarded to certain people to be increased. It made provision for certain people to be permitted to contribute to the Union Pension Fund. Widows of deceased employees were awarded monies with effect from 1 April 1934 for and on behalf of their minor children until they attain 16 years of age. This Act for certain people who lost their limbs to be provided with artificial limbs. Lastly, it made provision for the condonation of the break in the service of certain individuals.

Pensions (Supplementary) Act 54 of 1935

The purpose of this Act was to award pensions to specified people with effect from 1 April 1935. It also awarded pension, gratuity or compensation to which certain people would have been entitled to had the circumstances of their cases conformed to the various provisions of the War Special Pensions Act 42 of 1919. In respect of minor children of deceased employees of the state, this Act made an award for a limited period in one case. In other cases the awards were made to last until the children attain 16 or 17 years of age, with effect from 1 April 1935. It also made provision for the condonation of the break in the service of specified individuals.

Pensions (Supplementary) Act 26 of 1936

This Act awarded pensions to specified persons. In respect of widows, it stated that pension would be payable during widowhood. It also awarded gratuity, additional gratuity, increased pension, in some cases subject to conditions set out in the Schedule.

It also granted pension, alternative pension and compensation to which specified people would have been entitled had the circumstances of their cases conformed to Act 42 of 1919. In respect of minor children of deceased employees of the state, it awarded a gratuity payable in 12 monthly instalments. It also made provision for the payment of medical expenses of a civil servant for injuries sustained whilst in the Public Service. Further, it condoned the break in the service of specified people. In most cases pension awarded by this Act came into effect on 1 April 1936.

Pensions (Supplementary) Act 49 of 1937

This Act awarded pensions, in most cases with effect from 1 April 1937. It also increased pensions already awarded to specified individuals. Further it awarded pension, alternative pension or annuity to which specified people would have been entitled to had the circumstances of their cases conformed to the provision of, or as if the provisions of Act 42 of 1919 or Act 32 of 1936 were applicable their cases. In one case, this Act provided that pension awarded would be payable until the recipient remarried or reached the age of 60. It also permitted certain people to contribute to the Union Pension Fund.

Pensions (Supplementary) Act 7 of 1938

This Act was enacted to grant pensions and gratuity to specified people, with effect from 1 April 1937. Further it made provision for the cancellation of an item in the Schedule to Act 65 of 1934. In addition, it awarded pension to certain people on condition that they repay gratuity (in some cases with interest) that they received. This Act also awarded gratuity and compensation to people who would have been entitled to such compensation or gratuity had their cases complied with the provisions of Act 42 of 1919.

Second Pensions (Supplementary) Act 21 of 1938

This Act awarded pensions, and increased pension, payable to specified individuals, with effect from 1 April 1938. Further, it awarded compensation and gratuity to which specified individuals would have been entitled to had the circumstances of their cases conformed to the provisions of Act 42 of 1919. It also made provision for the condonation of the break in the service of certain people. Provision was also made to permit people to contribute to the Union Pension Fund. Item 33 of the Schedule sought to give

“awards to such persons who were born in any part of South Africa now included in the Union and who were repatriated from Argentina and to the children of such persons of the pensions to which they would have been entitled under the Old Age Pensions Act, 1928”.

Pensions (Supplementary) Act 40 of 1939

This Act awarded pension and gratuity equivalent to the amount contributed by the beneficiary or by the deceased to one of the Pension Funds mentioned therein. A number of items awarded compensation to which specified individuals would have been entitled to under the provisions of the War Special Pensions Act of 1919 for injuries and illnesses, including injuries suffered by specified individuals during the Anglo-Boer War. It also increased pensions payable to some individuals and condoned the breaks in the service of certain employees. Few items also made provision for the payment of gratuities to a number of people subject to the repayment of sums of money received by them.

Pensions (Supplementary) Act 28 of 1940

The purpose of this Act was to award pensions, including pension to specified widows payable during widowhood. It also awarded allowances to mothers for and on behalf of specified minor children until they attain the age of 21. In some cases it stated that monies would be payable until the child attains the age of 16. It also awarded gratuity and increased pension awarded to some people. In addition, it made provision for the deletion of an item in the Schedule to the Pension (Supplementary) Act 32 of 1927. A number of items in this Schedule dealt with the awarding of compensation to which people who got injured during the Anglo-Boer War would have been entitled to in terms of Act 42 of 1919 had the circumstances of their cases conformed to the provisions of this Act or of their applications were lodged before a certain date.

Pensions (Supplementary) Act 32 of 1941

It is clear from the items in the Schedule to this Act that its purpose was to award, and to increase pensions already awarded (in most instances, with effect from 1 April 1941). Furthermore, this Act made provision for the payment of compensation and gratuity to

which recipients would have been entitled to had the circumstances of their cases conformed to the provisions of Act 42 of 1919. It also authorized certain individuals to contribute to the Union Public Service Pension Fund. Like all the other Pensions (Supplementary) Acts, this Act also made provision for the condonation of the break in the service of certain public servants.

Pensions (Supplementary) Act 43 of 1942

This Act awarded pensions, compensation, gratuity, attendance allowance to people specified in the Schedule to the Act. In respect of pension, most awards came into effect in April 1942. Compensation to which people would have been entitled to had the circumstances of their cases conformed to the War Special Pensions Act 42 of 1919 was awarded with effect from 1 April 1940. The Act also sought to condone interruptions in the service of specified individuals.

Pensions (Supplementary) Act 32 of 1943

This Act also awarded pensions, gratuity, and attendance allowance to people set out in the items in the Schedule to this Act. It also purported to award compensation to which recipients would have been entitled had their applications been made prior to certain dates or to which they would have been entitled to had the circumstances of their cases conformed to the provisions of Act 42 of 1919. Few items condoned breaks in the service of specified public servants.

Pensions (Supplementary) Act 43 of 1944

This piece of legislation awarded pensions, gratuity, compensation and attendance allowance to specified people. In most cases, pension was awarded with effect from 1 April 1944. In respect of widows, pension was payable during widowhood. It also condoned interruptions in the service of some employees of the state.

Pensions (Supplementary) Act 42 of 1945

This Act authorized the awarding of pensions, gratuity, and compensation to specified people. Most pensions awarded by this Act came into effect on 1 April 1945. It also

sought to condoned interruptions in the service of certain employees and permitted them to contribute to the Union Public Service Pension Fund. It also increased pension awarded to some employees.

Pensions (Supplementary) Act 56 of 1946

This Act provided that it shall be lawful to award to the beneficiaries mentioned in the Schedule pension, allowance, gratuity, specified in the said Schedule. Further, it permitted certain employees to contribute to the Cape Civil Service Pension Fund. Like all the other Pensions (Supplementary) Acts, it sought to condone the break in the service of specified employees.

Pensions (Supplementary) Act 47 of 1947

This Act awarded to the people mentioned in the Schedule pensions, gratuity, annuity or increased pension payable to a particular beneficiary. It also condoned breaks in the service of certain employees. With some exceptions, pension awards came into effect from 1 April 1946. This Act also awarded compensation to which certain people would have been entitled had the circumstances in their cases conformed to the requirements of Act 42 of 1919.

Pensions (Supplementary) Act 24 of 1948

The purpose of this Act was to award pensions, gratuity and annuity to people whose names appear in the Schedule. It also sought to condone breaks in the service of specified people.

Second Pensions (Supplementary) Act 46 of 1948

The Schedule to this Act is shorter and consists of fourteen items, dealing with issues such as pension, compensation, interruptions in the service of some employees and the admission of certain employees to the Cape Civil Service Pension Fund.

Pensions (Supplementary) Act 46 of 1949

This Act awarded pensions, additional annuity, and increased pension payable to people mentioned in the items of the Schedule. Furthermore, it awarded a daughter of a deceased employee of the state an allowance payable until the daughter reached the age of 21. It also awarded a sum of money to the father of a deceased employee of the state for additional funeral costs incurred by him. Other items awarded compensation to which people mentioned therein would have been entitled had their applications been made prior to a certain date or to which they would have been entitled had they met the requirements set out in Act 42 of 1919. It also condoned the break in the service of some employees on condition that they repay certain amounts of money received by them.

Pensions (Supplementary) Act 32 of 1950

This Act sought to condone the breaks in the service of some members of the South African Police Force on condition that they refunded the money they received. It also awarded an annuity, pension and gratuity to some employees. In respect of widows of deceased employees, it provided that such pension or annuity would be payable during widowhood and that it would terminate upon remarriage.

Pensions (Supplementary) Act 48 of 1951

This Act awarded pensions, gratuities, and increased the pensions payable to the beneficiaries mentioned therein. In most cases pension was awarded with effect from 1 April 1951. It also awarded "veteran's pension" and compensation to which some beneficiaries would have been entitled to had the circumstances of their cases complied with the provisions of Act 42 of 1919. Furthermore, it sought to condone interruptions in the service of some employees, and permitted them to contribute to the Union Civil Service Pension Fund. It also gave some employees benefits to which they would have been entitled under the Workmen's Compensation Act of 1941.

Pensions (Supplementary) Act 57 of 1952

In addition to awarding pensions, gratuity and increasing pension payable to the beneficiaries mentioned in the items contained in the Schedule, this piece of legislation also condoned the breaks in the service of certain employees for the purposes of pension on condition that they repaid all the monies they received, including interest.

This Act also increased pension payable to the then Paramount chief of the Zulu tribe. In addition, it awarded allowances to the leaders of the Amampodomise tribe and another clan. Further, like all the other Acts, it also awarded compensation to a number of employees to which they would have been entitled under Act 42 of 1919.

Pensions (Supplementary) Act 46 of 1953

This Act condoned the breaks in the service of a number of employees of the South African Police, Prison Service and other Departments on condition, for example, that they repay the money they received. It “repealed” certain items in the Pensions (Supplementary) Act of 1951 applicable to one employee, awarded pension, annuity, gratuity and increased pension (with effect from February, March and May 1945). In some instances annuity and pension was awarded with effect from 1942. It also awarded bonus and compensation to which certain employees would have been entitled in terms of Act 42 of 1919.

Pensions (Supplementary) Act 53 of 1954

This piece of legislation condoned the breaks in the service of some employees for pension purposes. It also awarded pension, gratuity and increased pension payable to certain employees. Furthermore, it awarded compensation to which an employee would have been entitled to under the South African Defence Act of 1912.

Pensions (Supplementary) Act 66 of 1955

This piece of legislation awarded gratuity, condoned the breaks in the service of some employees, awarded compensation and veteran’s pension (in terms of Act 42 of 1919) to some people, admitted some employees for the purposes of pension to the Railways and Harbours Superannuation Fund Act 24 of 1925, awarded annuity and pension to widows during widowhood (with effect from 1955).

Pensions (Supplementary) Act 67 of 1956

This Act deemed the service of some of the employees of the Department of Prisons to be qualifying service for purposes of Chapter II of the Government Service Pensions Act

of 1955. It also awarded pension and compensation to which certain people would have been entitled to under the provisions of either the Old Pensions Act of 1928 or the War Special Pensions Act 42 of 1919 or to which they would have been entitled had their applications been made prior to 1 April 1932. In addition, it awarded pension, veteran's pension, annuity, gratuity and increased pension payable to specified individuals.

Pensions (Supplementary) Act 80 of 1957

This Act awarded pensions and gratuity to specified people. It also made provision for the consideration of applications for compensation in terms of Act 42 of 1919 as if they had been lodged before a certain date. In addition, it condoned the breaks in the service of certain people on certain conditions. Finally, it permitted a number of people to contribute to different Pension Funds mentioned in the Act.

Pensions (Supplementary) Act 15 of 1958

This Act is also shorter compared to other Pensions (Supplementary) Acts. Its Schedule contains eleven items dealing with the awards, on compassionate grounds, of disability grants, pension and veteran's pension and the consideration of applications for compensation in terms of Act 42 of 1919.

Pensions (Supplementary) Act 68 of 1959

This Act awarded pensions to widows, payable during widowhood with effect from 1 April 1959 and October 1958. In some instances it states that such payment would cease if the beneficiary remarried. Further, some employees got certain sums of money for medical expenses they incurred. It also awarded additional compensation and alternative allowance to which certain individuals would have been entitled to under Act 42 of 1919. It further provided that applications for compensation in terms of Act 42 of 1919 would be considered as if they were lodged before the expiry of a certain date. Lastly, it permitted some employees to contribute to the Pension Funds mentioned therein.

Pensions (Supplementary) Act 67 of 1960

This Act awarded beneficiaries pensions, annuity, gratuity, and increased annuity payable to some beneficiaries. In most cases such awards came into with effect from 1 April 1959. It also awarded pension to which some people would have been entitled under the provisions of the Old Age Pensions Act of 1928 had their cases conformed to that Act. It also awarded alternative allowance to some people to which they would have been entitled to in terms of the War Special Pensions Act of 1919. Further it made provision for the consideration of applications for compensation under the same Act. This Act also condoned the breaks in the service of specified employees of the state on certain conditions.

Pensions (Supplementary) Act 65 of 1961

This Act awarded pensions, gratuities, and annuities to specified individuals. In some cases it expressly provided that such an award would be payable until the beneficiary turns 60 years of age, or that it would be payable during widowhood. In addition, it also made provision for the consideration of applications for compensation under Act 42 of 1919 as if they had been lodged prior to 1 April 1932.

Pensions (Supplementary) Act 82 of 1962

This Act awarded compensation, gratuity, pension, veteran's pensions and alternative allowance to people specified therein. Most of these awards were made with effect from 1 April 1961. It also increased pension payable to some beneficiaries and made provision for the consideration applications for compensation as if they had been lodged prior to the date referred to in the War Special Pensions Act of 1962.

Pensions (Supplementary) Act 94 of 1963

This Act awarded pensions and gratuity to specified individuals. Furthermore, it awarded to persons pension and alternative pension to which they would have been entitled under the War Special Pensions Act of 1962. It also condoned breaks in the service of people mentioned therein.

Pensions (Supplementary Act 83 of 1964

The long title of this Act expressly provided that the purpose of this Act is, inter alia, to amend the Schedule to the Pensions (Supplementary) Act of 1963. It also awarded pension, alternative pension and the veteran's pension to which certain individuals would have been entitled in terms of the provisions of the War Special Pensions Act of 1962. A number of employees were also deemed to have chosen to become contributors to the South African Police and Prisons Service Pension Fund.

Pensions (Supplementary) Act 100 of 1965

This Act awarded pension, alternative allowance, compensation, and condoned the breaks in the service of some employees for pension purposes. Like most other Pensions (Supplementary) Acts, most items in this Act created a once-off obligation.

Pensions (Supplementary) Act 60 of 1966

This Act awarded gratuity, additional pension and alternative allowance to specified individuals, with effect from 1 April 1966. Furthermore, it made a provision for some employees to contribute to the Public Service Pension Fund, the Permanent Force Pension Fund and the Technical Colleges Provident Fund.

Pensions (Supplementary) Act 93 of 1967

This Act differed from other Pensions (Supplementary) Acts in that the amendment to the Pensions (Supplementary) Act of 1966 is contained in section 2. In most Acts preceding it such amendments would be found in the Schedule itself. In addition, it awarded pension, gratuity, alternative allowance and made provision for the consideration of applications for compensation as if they had been lodged before the expiration of a certain date.

Pensions (Supplementary) Act 84 of 1968

This Act increased pensions payable to some individuals, permitted certain employees to become contributors to the Public Service Fund, made provision for the consideration of applications for compensation as if they had been lodged before the date referred to

in the War Special Pensions Act of 1962, and condoned the breaks in the service of some employees.

Pensions (Supplementary) Act 100 of 1969

This Act awarded pensions, additional pension and increased pension of the beneficiaries mentioned therein with effect from 1 April 1969, made provision for the payment of certain amounts of money from the Public Service Pension Fund, and awarded compensation for permanent disablement to one employee.

Pensions (Supplementary) Act 95 of 1970

This Act, like all other Pensions (Supplementary) Acts, awarded pension, money, gratuity, compensation to people mentioned in the Schedule, and increased pension payable to specified individuals.

Pensions (Supplementary) Act 94 of 1971

This Act awarded to people, in most instances with effect from 1 April 1971, specified in the Schedule ex gratia payment, additional pension, certain amounts of money, and regarded certain services as pensionable service.

Pensions (Supplementary) Act 98 of 1972

This piece of legislation which has 17 provisions or items in its Schedule increased pension, (with effect from 1 April 1972), awarded gratuity, awarded pension to a widow payable during widowhood, deemed some state employees to have been discharged from the public service in terms of Act 54 of 1957.

Pensions (Supplementary) Act 75 of 1973

This Act awarded pensions, and increased pension payable to certain individuals, deemed certain employees of the state not to have made an election in terms of Act 14 of 1969, made provision for the consideration of an application for compensation as if it had been lodged before a specific date, and so on. One item requires specific mention. Item 2 of this Act increased pension payable to ML De Villiers for setting to music "Die

stem van Suid Afrika” with effect from 1 April 1973 and that it shall be paid up to and including the last day of the month he dies. It goes further and provides that if he is survived by his wife there shall be paid to her a pension with effect from the first day of the month following the month in which he died.

Pensions (Supplementary) Act 78 of 1974

This Act contains 14 items in the Schedule. It awarded certain amounts of money to widows of employees of the South African Police, increased pension payable to some individuals, awarded pension to specified people, deemed application for compensation by certain individuals to have been lodged prior to a certain date, and deemed certain employees to have elected to make a contribution to a specified fund.

Pensions (Supplementary) Act 68 of 1975

This one has nine items. It awarded compensation to wives of employees who died as a result of asbestosis. It awarded a sum of money to a former teacher, deemed another teacher to have been appointed to his post before a certain date, made provision for the payment of a gratuity to a former parliamentary counsel, and made provision for other payments to specified people.

Pensions (Supplementary) Act 116 of 1977

This Act awarded increased pensions (with effect from 1 January 1977), deemed an application for pension made outside the country to have been made by the applicant whilst he was resident in South Africa, awarded pension to someone in recognition of her exceptional cultural-historical achievements, awarded to a widow of a deceased employee of the state pension payable during widowhood, and awarded pension to specified former employees of the state.

Pensions (Supplementary) Act 106 of 1978

This Act contains only seven items and it awarded pensions with effect from 1 June 1978, deemed election made in terms of pension legislation by an employee to be null and void, and deemed the service period of specified employees as pensionable service.

Pensions (Supplementary) Act 106 of 1979

The Schedule to this Act contains only four provisions. The first one increased pension payable to the person mentioned therein. The second provision awarded pension to the person specified in that provision. The third and the fourth items also awarded pension. These awards came into effect on 1 July 1979.

Pensions (Supplementary) Act 93 of 1980

The Schedule to this Act also contains few items (only five) and its purpose was to condone breaks in the service of one employee, to make provision for the consideration of an application for a military pension and lastly to increase pension with effect from 1 April 1980.

Pensions (Supplementary) Act 115 of 1981

This Act contains a meagre six provisions in its Schedule. The first three items awarded pensions to beneficiaries therein mentioned with effect from 1 October 1981. The last two items increased pension and made provision for the pensionable service to be antedated.

Pensions (Supplementary) Act 106 of 1982

The Schedule to this Act contains four items. Three of these awarded pension to specified individuals with effect from April 1981, April 1982 and July 1982 respectively. The other item awarded arrear military pension payable for a period from January 1975 to March 1980.

Pensions (Supplementary) Act 97 of 1983

The Schedule to this Act contains one item deeming an employee of the state mentioned therein to have antedated his pensionable service in respect of which the government paid a certain amount of money to the New Railways and Harbours Superannuation Fund.

Pensions (Supplementary) Act 111 of 1983

This Act has two items in the Schedule. Item 1 increased pension payable to the beneficiary mentioned therein with effect from 1 October 1983. Item 2 made provision for the pensionable service of the person referred to in that item shall be deemed to be uninterrupted.

Pensions (Supplementary) Act 124 of 1984

This piece of legislation also has few items (four) in its Schedule. The first item awarded pension to a widow with effect from 2 March 1983. The second item made provision for the payment of an annual pension an amount equal to the difference between the amount of an annuity to which an employee would have been entitled had he antedated his pensionable service and the amount of annuity which was payable to him in terms of the law. The third stated that an employee specified therein shall be deemed to have retained the right to retire from service on pension on attaining the age prescribed by or under any law regulating the conditions of her service with the administration. The last item awarded an annuity to the person mentioned therein.

Pensions (Supplementary) Act 100 of 1985

This Act contains two items only. The first item awarded pension to the person mentioned therein with effect from 1 October 1985. The second item increased pension awarded to the beneficiary mentioned therein.

Pensions (Supplementary) (House of Assembly) Act 102 of 1986

This Act awarded a lump sum to the beneficiary mentioned in the Schedule to the Act.

Pensions (Supplementary) Act 109 of 1986

This Act awarded a lump sum to a former Acting Judge of the Transvaal Provincial Division for services rendered.

Pensions (Supplementary) Act 89 of 1987

This Act has two items only. The first item awarded pension to a teacher with effect from 1 September 1987 and the second item awarded a cash sum to the beneficiary mentioned in that item.

Pension (Supplementary) Act 32 of 1989

This Act increased pension payable to a former employee of the South African Police and an employee of the provincial hospital with effect from 1 September 1988.

Pensions Second (Supplementary) Act 86 of 1989

This Act awarded a widow of a deceased employee of the state pension, during his lifetime, with effect from 1 June 1989. It also awarded a gratuity and an annuity of a certain amount of money per annum with effect from 1 August 1989. Another employee was awarded an ex gratia amount by this piece of legislation. Lastly, it increased pension payable to an employee mentioned therein.

B. APPROPRIATION ACTS

The provisions of the Appropriation Acts recommended for repeal in this consultation paper are summarised below.

- Act 120 of 1979 which appropriated R9 478 478 000 for the requirements of the State during the financial year ending 31 March 1980 with which the State Revenue Fund Account was charged,
- Act 103 of 1980 which appropriated R11 035 400 236 for the requirements of the state during the financial year ending 31 March 1981 with which the State Revenue Account was charged;
- Act 109 of 1981 which appropriated R13 667 873 900 during the financial year ending 31 March 1982 as a charge against the State Revenue Account.
- Act 95 of 1982 which appropriated R15 422 266 100 for the requirements of the State during the financial year ending 31 March 1983;

- Act 98 of 1983 which appropriated R17 986552 700 for the requirements of the state during the financial year ending 31 March 1984 with which the State Revenue Fund was charged;
- Act 98 of 1984 which appropriated 21 506 148 000 during the financial year ending 31 March 1985 which the State Revenue Account was charged;
- Act 62 of 1985 (Appropriation Act for the Administration: House of Delegates, 1985) which appropriated R567 205 000 for the requirements of the Administration: House of Delegates during the financial year ending 31 March 1986 as a charge to the Revenue Account for Indian Affairs;
- Act 63 of 1985 (Appropriation Act of the Administration: House of Assembly, 1985) which appropriated R2 350 324 000 for the requirements of the Administration: House of Assembly during the financial year ending 31 March 1986 as a charge to the Revenue Account for White Affairs;
- Act 66 of 1985 (Appropriation Act of the Administration: House of Representatives, 1985) which appropriated R1 358 438 000 for the requirements of the Administration: House of Representatives during the financial year ending 31 March 1986 as a charge to the Revenue Account for Coloured Affairs;
- Act 73 of 1985 which appropriated R23 233 667 000 for the requirements of the State during the financial year ending 31 March 1986 with which the State Revenue Account;
- Act 51 of 1986 (Appropriation Act: House of Assembly, 1986) which appropriated R4 874 488 000 for the requirements of the Administration: House of Assembly during the financial year ending 31 March 1987;
- Act 55 of 1986 (Appropriation Act (House of Delegates), 1986) which appropriated R711 339 000 for the requirements of the Administration: House of Delegates during the financial year ending 31 March 1987 with which the Appropriation Account: House of Delegates was charged,

- Act 61 of 1986 (Appropriation Act (House of Representatives), 1986) which appropriated R1 773 551 000 for the requirements of the Administration: House of Representatives during the financial year ending 31 March 1987 with which the Appropriation Account: House of Representatives was charged,
- Act 63 of 1986 (Appropriation Act, 1986) which appropriated R32 565 126 000 for the requirements of the State during the financial year ending 31 March 1987 with which the State Revenue Account was charged,
- Act 39 of 1987 (Appropriation Act (House of Representatives), 1987) which appropriated R2 050 355 000 for the requirements of the Administration: House of Representatives during the financial year ending 31 March 1988 with which the Revenue Account was charged,
- Act 49 of 1987 (Appropriation Act (House of Assembly), 1987 which appropriated R5 676 797 000 for the requirements of the Administration: House of Assembly during the financial year ending 31 March 1988 with which the Revenue Account: House of Assembly was charged,
- Act 77 of 1987 (Appropriation Act (House of Delegates), 1987 which appropriated R759 922 000 for the requirements of the Administration: House of Delegates during the financial year ending 31 March 1988 with which the Revenue Account: House of Delegates was charged,
- Act 83 of 1987 which appropriated out of the Revenue Fund money for the requirements of the State during the financial year ending 31 March 1988 as a charge to the State Revenue Account (Sections 2 to 5 made provision for the appropriation of money for the requirements of the four former Provinces during the financial year ending 31 March 1988 as a charge to the Account for Provincial Services of the respective provinces),
- Act 58 of 1988 (Appropriation Act (House of Representatives), 1988) which appropriated R2 362 025 000 for the requirements of the Administration: House

- of Representatives during the financial year ending 31 March 1989 with which the Revenue Account: House of Representatives was charged,
- Act 61 of 1988 (Appropriation Act (House of Delegates), 1988) which appropriated R845 486 000 for the requirements of the Administration: House of Delegates during the financial year ending 31 March 1989 with which the Revenue Account: House of Delegates was charged,
 - Act 62 of 1988 (Appropriation Act (House of Assembly), 1988) which appropriated R5 937 106 000 for the requirements of the Administration: House of Assembly during the financial year ending 31 March 1989 with which the Revenue Account: House of Assembly was charged,
 - Act 79 of 1988 which appropriated amounts of money for the requirements of the State and the Provinces during the financial year ending 31 March 1989 with which the State Revenue and the Revenue Account for Provincial Services of the former Provinces were charged respectively,
 - Act 67 of 1989 which appropriated, first an amount of money for the requirements of the State out of the Revenue Fund, and secondly for the requirements of the four former Provinces as a charge to the Account for Provincial Services during the financial year ending 31 March 1990,
 - Act 81 of 1989 (Appropriation Act (House of Assembly), 1989) which appropriated R6 615 028 000 for the requirements of the Administration: House of Assembly during the financial year ending 31 March 1990,
 - Act 82 of 1989 (Appropriation Act (House of Representatives), 1989) which appropriated R2 764 481 000 for the requirements of the Administration: House of Representatives during the financial year ending 31 March 1990,
 - Act 83 of 1989 (Appropriation Act: House of Delegates), 1989) which appropriated R1 004 597 000 for the requirements of the Administration: House of Delegates during the financial year ending 31 March 1990,

- Act 57 of 1990 (Appropriation Act: House of Assembly) which appropriated R8 138 338 000 for the requirements of the Administration: House of Assembly) during the financial year ending 31 March 1991;
- Act 58 of 1990 (Appropriation Act: House of Delegates) which appropriated R1 218 634 000 for the requirements of the Administration: House of Delegates during the financial year ending 31 March 1991;
- Act 93 of 1990 which appropriated R51 211 195 000 for the requirements of the State and amounts of money for the requirements of the four former provinces during the financial year ending 31 March 1991;
- Act 103 of 1990 (Appropriation Act: House of Representatives) appropriated R3 385 869 000 for the requirements of the Administration: House of Representatives during the financial year ending 31 March 1991;
- Act 91 of 1991 (Appropriation Act (House of Assembly), 1991) which appropriated R9 120 405 000 for the requirements of the Administration during the financial year ending 31 March 1992,
- Act 92 of 1991 (Appropriation Act (House of Representatives), 1991) which appropriated R3 991 548 000 for the requirements of the Administration: House of Representatives during the financial year ending 31 March 1992,
- Act 93 of 1991 (Appropriation Act (House of Delegates), 1991) which appropriated R1 458 915 000 for the requirements of the Administration during the financial year ending 31 March 1992,
- Act 132 of 1991 which appropriated an amount of money for the requirements of the State and the four former Provinces during the financial year ending 31 March 1992,

- Act 72 of 1992 (Appropriation Act (House of Assembly), 1992) which appropriated R10 553 095 000 for the requirements of the Administration: House of Assembly during the financial year ending 31 March 1993,
- Act 73 of 1992 (Appropriation Act (House of Representatives), 1992) which appropriated R5 024 636 000 for the requirements of the Administration: House of Representatives during the financial year ending 31 March 1993,
- Act 74 of 1992 (Appropriation Act (House of Delegates), 1992) which appropriated R1 712 100 000 for the requirements of the Administration: House of Delegates during the financial year ending 31 March 1993,
- Act 95 of 1992 which appropriated an amount of money for the requirements of the State and the Provinces during the financial year ending 31 March 1993,
- Act 74 of 1993 (Appropriation Act (House of Representatives), 1993) which appropriated R5 357 971 000 for the requirements of the Administration: House of Representatives during the financial year ending 31 March 1994,
- Act 75 of 1993 (Appropriation Act (House of Delegates), 1993) which appropriated R1 863 524 000 for the requirements of the Administration: House of Delegates during the financial year ending 31 March 1994,
- Act 77 of 1993 (Appropriation Act (House of Assembly), 1993) which appropriated R9 259 534 000 for the requirements of the Administration: House of Assembly during the financial year ending 31 March 1994,
- Act 96 of 1993 which appropriated amounts of money for the requirements of the State and the Provinces during the financial year ending 31 March 1994;
- Act 16 of 1994 which appropriated R113 226 736 000 for the requirements of the State during the financial year ending 31 March 1995, and also appropriated amounts of money for the requirements of the former homelands and self-governing territories during the same financial year, namely 31 March 1995.

- Act 42 of 1995 which appropriated R125 782 191 000 for the requirements of the State during the financial year ending 31 March 1996 as a charge to the State Revenue Account;
- Act 41 of 1996 appropriated amounts of money for the requirements of the State during the financial year ending 31 March 1997;
- Act 29 of 1997 which appropriated amounts of money for the requirements of the State in respect of the financial year ending 31 March 1998. This Act became spent and expired on the 31 March 1998;
- the Appropriation Act 29 of 1998 which appropriated amounts of money for the requirements of the State in respect of the financial year ending 31 March 1999. This Act became spent and expired on the 31 March 1999; Appropriation
- Act 31 of 1999 which appropriated R81 758 917 for the requirements of the State in respect of the financial year ending 31 March 2000;
- Appropriation Act 23 of 2000 which appropriated R88 708 687 for the requirements of the State in respect of the financial year ending 31 March 2001; and
- Appropriation Act 18 of 2001 which appropriated R98 833 946 for the requirements of the State in respect of the financial year ending 31 March 2002.
- Appropriation Act 29 of 2002 which appropriated R113 614 979 for the requirements of the State in respect of the financial year ending 31 March 2003..
- Appropriation Act 18 of 2003 which appropriated amounts of money for the requirements of the State in respect of the financial year ending 31 March 2004. This Act was only valid during the financial year in respect of which it was promulgated. It is hereby recommended for repeal.

2.2 Additional Appropriation Acts

The financial year to which each Additional Appropriation Acts recommended for repeal applied is set out below.

- Act 15 of 1979 which appropriated an additional amount of money for the requirements of the State during the financial year ending 31 March 1979;
- Act 1 of 1980 which appropriated additional amount of money for the requirements of the state during the financial year ending 31 March 1980;
- Act 37 of 1981 which appropriated additional amount for the financial year ending 31 March 1981 as a charge against the State Revenue Fund;
- Act 46 of 1982 which appropriated an additional amount of money for the requirements of the State during the financial year ending 31 March 1982;
- Act 15 of 1983 which appropriated additional amount of money during the financial year ending 31 March 1983 as a charge to the State Revenue Fund;
- Act 28 of 1984 which appropriated an additional amount of money for the requirements of the state during the financial year ending 31 March 1984 as a charge against the State Revenue Account;
- Act 32 of 1985 which appropriated an additional amount during the financial year ending 31 March 1985 as a charge against the State Revenue Account;
- Act 33 of 1985 (Additional Appropriation Act of the Administration: House of Assembly, 1985) which appropriated an additional amount for the requirements of the administration House of Assembly during the financial year ending 31 March 1985 as a charge to the Revenue Account for White Affairs;
- Act 34 of 1985 (Additional Appropriation Act of the Administration: House of Representatives, 1985) which appropriated an additional amount of money

- during the financial year ending 31 March 1985 as a charge to the Revenue Account for Coloured Affairs;
- Act 35 of 1985 (Additional Appropriation Act for the Administration: House of Delegates, 1985) which appropriated an additional amount during the financial year ending 31 March 1985 as a charge to the Revenue Account for Indian Affairs;
 - Act 17 of 1986 which appropriated an additional amount of money for the requirements of the State during the financial year ending 31 March 1986;
 - Act 19 of 1986 (Additional Appropriation Act (House of Representatives), 1986) which appropriated an additional amount of money for the requirements of the Administration: House of Representative during the financial year ending 31 March 1986 as a charge to the Appropriation Account: House of Representatives;
 - Act 20 of 1986 (Additional Appropriation Act (House of Delegates), 1986) which appropriated additional amount for the requirements of the Administration: House of Delegates during the financial year ending 31 March 1986 as a charge to the Appropriation Account: House of Delegates;
 - Act 21 of 1986 (Additional Appropriation Act: House of Assembly, 1986) which appropriated an additional amount of money for the requirements of the Administration: House of Assembly during the financial year ending 31 March 1986 as a charge to the Appropriation Account: House of Assembly;
 - Act 13 of 1987 (Additional Appropriation Act (House of Delegates), 1987) which appropriated additional amount of money for the requirements of the Administration: House of Delegates as a charge to the Revenue Account: House of Delegates during the financial year ending 31 March 1987;
 - Act 14 of 1987 (Additional Appropriation Act, 1987) which appropriated additional amount of money out of the State Revenue Fund for the requirements of the

- State as a charge to the State Revenue Account in respect of the financial year ending 31 March 1987 (Sections 2 to 5 made provision for the appropriation of additional amounts of money for the requirements of the Provinces of the Cape of Good Hope, Natal, Orange Free State and Transvaal in respect of the financial year ending 31 March 1987 as a charge to the provincial revenue fund of each of the respective provinces);
- Act 19 of 1987 (Additional Appropriation Act (House of Representatives), 1987) which appropriated additional amount of money for the requirements of the Administration: House of Representatives during the financial year ending 31 March 1987 as a charge to the Revenue Account: House of Representatives;
 - Act 22 of 1987 (Additional Appropriation Act (House of Assembly), 1987) appropriated additional amount of money for the requirements of the Administration: House of Assembly during the financial year ending 31 March 1987;
 - Act 15 of 1988 which appropriated an additional amount for the requirements of the State (including the provinces) during the financial year ending 31 March 1988;
 - Act 16 of 1988 (Additional Appropriation Act (House of Representatives), 1988) which appropriated additional amount of money for the requirements of the Administration: House of Representatives as a charge against the Revenue Account: House of Representatives during the financial year ending 31 March 1988;
 - Act 17 of 1988 (Additional Appropriation Act (House of Delegates), 1988) which appropriated additional amount for the requirements of the Administration: House of Delegates as a charge to the Revenue Account: House of Delegates during the financial year ending 31 March 1988;
 - Act 18 of 1988 (Additional Appropriation Act (House of Assembly), 1988) which appropriated additional amount of money for the requirements of the

Administration: House of Assembly as a charge to the Revenue Account: House of Assembly during the financial year ending 31 March 1988;

- Act 5 of 1989 which appropriated an additional amount of money for the requirements of the State (including the four former Provinces) in respect of the financial year ending 31 March 1989;
- Act 15 of 1989 (Additional Appropriation Act (House of Representatives), 1989) which appropriated an additional amount for the requirements of the Administration: House of Representatives during the financial year ending 31 March 1989;
- Act 16 of 1989 (Additional Appropriation Act (House of Delegates) which appropriated an additional amount for the requirements of the Administration: House of Delegates during the financial year ending 31 March 1989;
- Act 17 of 1989 (Additional Appropriation Act (House of Assembly), 1989) which appropriated additional amount of money for the requirements of the Administration: House of Assembly during the financial year ending 31 March 1989;
- Act 6 of 1990 which appropriated an additional amount for the requirements of the State, including provinces in respect of the financial year ending 31 March 1990;
- Act 19 of 1990 (Additional Appropriation Act: House of Assembly) which appropriated additional amounts of money for the requirements of the Administration: House of Assembly during the financial year ending 31 March 1990;
- Act 20 of 1990 (Additional Appropriation Act: House of Representatives) which appropriated an additional amount for the requirements of the Administration: House of Representatives during the financial year ending 31 March 1990;

- Act 21 of 1990 (Additional Appropriation Act: House of Delegates) which appropriated additional amounts for the requirements of the Administration: House of Delegates during the financial year ending 31 March 1990;
- Act 26 of 1991 which appropriated an additional amount of money for the requirements of the State for the financial year ending 31 March 1991;
- Act 31 of 1991 (Additional Appropriation Act (House of Assembly), 1991) which appropriated additional amounts of money for the requirements of the Administration: House of Assembly during the financial year ending 31 March 1991;
- Act 32 of 1991 (Additional Appropriation Act (House of Representatives), 1991) which appropriated additional amount of money for the requirements of the Administration: House of Representatives during the financial year ending 31 March 1991;
- Act 33 of 1991 (Additional Appropriation Act (House of Delegates), 1991) which appropriated additional amount of money for the requirements of the Administration: House of Delegates during the financial year ending 31 March 1991;
- Act 24 of 1992 (Additional Appropriation Act (House of Assembly), 1992) which appropriated additional amount for the requirements of the Administration: House of Assembly during the financial year ending 31 March 1992;
- Act 25 of 1992 (Additional Appropriation Act (House of Representatives), 1992) which appropriated additional amounts for the requirements of the Administration: House of Representatives during the financial year ending 31 March 1992;
- Act 26 of 1992 (Additional Appropriation Act (House of Delegates), 1992) which appropriated additional amounts for the requirements of the Administration: House of Delegates during the financial year ending 31 March 1992;

- Act 28 of 1992 which appropriated additional amount of money for the requirements of the State and the four former Provinces during the financial year ending 31 March 1992,
- Act 1 of 1993 which appropriated additional amounts of money for the requirements of the State and the four former Provinces during the financial year ending 31 March 1993;
- Act 24 of 1993 (Additional Appropriation Act (House of Assembly), 1993) which appropriated additional amounts of money for the requirements of the Administration: House of Assembly during the financial year ending 31 March 1993;
- Act 25 of 1993 (Additional Appropriation Act (House of Representatives), 1993) which appropriated additional amounts of money for the requirements of the Administration: House of Representatives during the financial year ending 31 March 1993; and
- Act 26 of 1993 (Additional Appropriation Act (House of Delegates), 1993) which appropriated an additional amount of money for the requirements of the Administration: House of Delegates during the financial year ending 31 March 1993.

2.3 *Part Appropriation Acts*

The Acts recommended for repeal under this heading are:

- Appropriation (Part) Act 6 of 1927. This Act was not reprinted in the 1927 statute book. This in itself is an indication that the statute is obsolete or redundant;
- Act 8 of 1937 which made provision for the issuing out of the Exchequer Account sums of money not exceeding ten million pounds for the service of the Union for

the year ending 31 March 1938 until such time as provision is made in an Appropriation Act;⁹⁰

- Act 28 of 1979, whose purpose was to appropriate an amount not exceeding R3 040 000 000 out of the State Revenue Fund for a part of the requirements of the state for the financial year ending 31 March 1980;
- Act 10 of 1980 which appropriated an amount not exceeding R3 640 000 000 out of the State Revenue Fund for a part of the requirements of the state for the financial year ending 31 March 1981;
- Act 39 of 1981 which appropriated an amount not exceeding R8 900 000 000 for a part of the requirements of the State for the financial year ending 31 March 1982;
- Act 41 of 1982 which made provision for the appropriation of R4 900 000 000 out of the State Revenue Fund for a part of the requirements of the State for the financial year ending 31 March 1983;
- Act 14 of 1983 which made provision for the appropriation of an amount not exceeding 5 600 000 000 out of the State Revenue Fund for part of the requirements of the State during the financial year ending 31 March 1984 until such time as provision has been made in an appropriation Act for such requirements;
- Act 24 of 1984 which appropriated an amount not exceeding 6 500 000 000 for part of the requirements of the state during the financial year ending 31 March 1985 out of the State Revenue Fund until provisions was made in an appropriation Act;
- Act 22 of 1985 (Part Appropriation Act of the Administration: House of Assembly, 1985) which appropriated R1 136 000 000 out of the State Revenue Fund as a

⁹⁰ Section 2 of this Act provides that on the commencement of such an Appropriation Act, this Act shall cease to have effect.

- charge against the Revenue Account for White Affairs, as may be necessary for a part of the requirements of the Administration: House of Assembly during the financial year ending 31 March 1986 until such time as provision is made;
- Act 23 of 1985 (Part Appropriation Act of the Administration: House of Representatives) which appropriated an amount not exceeding R400 000 000 out of the State Revenue Fund for a part of the requirements of the Administration: House of Representatives for the financial year ending 31 March 1986;
 - Part Appropriation Act of the Administration: House of Delegates 24 of 1985 which made provision for the appropriation of an amount not exceeding R174 000 000 out of the State Revenue Fund as a charge against the Revenue Account of the Indian Affairs as may be necessary for a part of the requirements of the Administration: House of Delegates during the financial year ending 31 March 1986 until such time as provisions was made in an appropriation Act;
 - Act 37 of 1985 which appropriated an amount not exceeding R7 000 000 000 out of the state revenue fund for a part of the requirements of the State during the financial year ending 31 March 1986 as a charge to the State Revenue until provision made;
 - Act 6 of 1986 which made provision for the appropriation of an amount not exceeding R10 100 000 000 out of the State Revenue for a part of the requirements of the State during financial year ending 31 March 1987 as a charge against the State Revenue Account until provision was made in an Appropriation Act;
 - Act, Act 13 of 1986 (Part Appropriation Act (House of Assembly), 1986) which appropriated an amount not exceeding R1 947 000 000 as would have been necessary for a part of requirements of the Administration: House of Assembly out of the State Revenue Fund during the financial year ending 31 March 1987 as a charge against Appropriation Account: House of Assembly;

- Act 14 of 1986 (Part Appropriation Act (House of Representatives), 1986) which appropriated an amount not exceeding R532 000 000 out of the State Revenue Fund as a charge against the Appropriation Account: House of Representatives during the financial year ending 31 March 1987 until provision was made in an Appropriation Act;
- Act, Act 15 of 1986 (Part Appropriation Act (House of Delegates), 1986) which made provision for the appropriation of R242 000 000 out of the State Revenue as a charge against the Appropriation Account: House of Delegates as would have been necessary for a part of the requirements of the Administration: House of Delegates during the financial year ending 31 March 1987;
- Act 5 of 1987 appropriated an amount not exceeding R29 100 000 000 out of the Revenue Fund for a part of the requirements of the State (Section 1 of this Act made provision for the appropriation of R24 000 000 000 out of the State Revenue Fund for the requirements of the State during the financial year ending 31 March 1988);
- Act 10 of 1987 (Part Appropriation Act (House of Assembly), 1987) which appropriated an amount not exceeding R4 000 000 000 out of the State Revenue Fund as a charge against the Revenue Account: House of Assembly as would have been necessary for a part of the requirements of the Administration: House of Assembly during the financial year ending 31 March 1988;
- Act 11 of 1987 (Part Appropriation Act (House of Representatives), 1987) which appropriated an amount not exceeding R1 550 000 000 out of the State Revenue Fund as a charge against the Revenue Account: House of Representatives, as would have been necessary for a part of the requirements of the Administration: House of Representatives during the financial year ending 31 March 1988;
- Act 12 of 1987 (Part Appropriation Act (House of Delegates), 1987) which appropriated an amount not exceeding R570 000 000 out of the State Revenue Fund as a charge against the Revenue Account: House of Delegates for a part of

the requirements of the Administration: House of Delegates during the financial year ending 31 March 1988;

- Act 4 of 1988 which appropriated an amount of money not exceeding R16 000 000 000 for a part of the requirements of the State and for a part of the requirements of each of the Provinces during the financial year ending 31 March 1989;
- Act 6 of 1988 (Part Appropriation Act (House of Representatives), 1988) which appropriated an amount not exceeding R761 796 000 as a charge against the Revenue Account: House of Representatives for a part of the requirements of the Administration House of Representatives during the financial year ending 31 March 1989;
- Act 7 of 1988 (Part Appropriation Act (House of Delegates), 1988) which appropriated an amount of money not exceeding R296 000 000 as a charge against the Revenue Account: House of Delegates during the financial year ending 31 March 1989,
- Act 10 of 1988 (Part Appropriation Act: House of Assembly), 1988) which appropriated an amount of money not exceeding R2 186 800 000 as a charge against the Revenue Account: House of Assembly for a part of the requirements of the Administration: House of Assembly during the financial year ending 31 March 1989;
- Act 1 of 1989 which appropriated an amount not exceeding R18 300 000 000 for the requirements of the State and the four former Provinces during the financial year ending 31 March 1990;
- Act 10 of 1989 (Part Appropriation Act (House of Assembly), 1989) which appropriated an amount of money not exceeding R2 509 773 000 for the requirements of the Administration: House of Assembly during the financial year ending 31 March 1990 as a charge against the Revenue Account: House of Assembly;

- Act 11 of 1989 (Part Appropriation Act (House of Representatives), 1989) which appropriated an amount not exceeding R929 000 000 out of the State Revenue Fund for a part of the requirements of the Administration: House of Representatives during the financial year ending 31 March 1990;
- Act 12 of 1989 (Part Appropriation Act (House of Delegates), 1989) which appropriated an amount of money not exceeding R325 000 000 as a charge against the State Revenue Account: House of Delegates as may be necessary for a part of the requirements of the Administration: House of Delegates during the financial year ending 31 March 1990;
- Act 1 of 1990 which appropriated an amount not exceeding R20 800 000 000 out of the State Revenue Fund for part of the requirements of the State, including provinces, during the financial year ending 31 March 1991 until such time as provision has been made in an Appropriation Act for such requirements;
- Act 7 of 1990 (House of Representatives) which appropriated an amount not exceeding R1 200 000 000 out of the State Revenue Fund for a part of the requirements of the Administration: House of Representatives for the financial year ending 31 March 1991;
- Act 8 of 1990 (House of Assembly) which appropriated an amount not exceeding R2 864 356 000 out of the State Revenue Fund for a part of the requirements of the Administration: House of Assembly for the financial year ending 31 March 1991 until such time as provision has been made in an Appropriation Act for such requirements;
- Act 11 of 1990 (House of Delegates) which appropriated an amount not exceeding R371 000 000 out of the State Revenue Fund for a part of the requirements of the Administration: House of Delegates for the financial year ending 31 March 1991;
- Act 27 of 1991 (Part Appropriation Act , 1991) which appropriated an amount not exceeding R24 700 000 000 as a charge against the Revenue Account for a part

of the requirements of the State and as a charge against the Accounts for Provincial Services of each Province during the financial year ending 31 March 1992;

- Act 28 of 1991 (Part Appropriation Act (House of Assembly), 1991) which appropriated an amount not exceeding R3 579 672 000 out of the Revenue Fund as a charge against the Revenue Account: House of Assembly for part of the requirements of the Administration: House of Assembly during the financial year ending 31 March 1992;
- Act 29 of 1991 (Part Appropriation Act (House of Representatives), 1991) which appropriated an amount of money not exceeding R1 500 000 000 for part of the requirements of the Administration: House of Representatives during the financial year ending 31 March 1992;
- Act 30 of 1991 (Part Appropriation Act (House of Delegates), 1991) which appropriated an amount not exceeding R444 000 000 for a part of the requirements of the Administration during the financial year ending 31 March 1992;
- Act 27 of 1992 which appropriated an amount of money not exceeding R28 600 000 000 out of the State Revenue Fund for the requirements of the State during the financial year ending 31 March 1993;
- Act 30 of 1992 (Part Appropriation Act (House of Assembly) which appropriated an amount of money not exceeding R3 834 355 000 out of the State Revenue Account for a part of the requirements of the Administration: House of Assembly during the financial year ending 31 March 1993;
- Act 31 of 1992 (Part Appropriation Act (House of Representatives), 1992) which appropriated an amount of money not exceeding R1 647 000 000 for the requirements of the Administration: House of Representatives during the financial year ending 31 March 1993; and

- Act 32 of 1992 (Part Appropriation Act (House of Delegates), 1992) which appropriated an amount of money not exceeding R574 000 000 out of the State Revenue Fund for a part of the requirements of the Administration: House of Delegates during the financial year ending 31 March 1993.

2.4 *Adjustments Appropriation Acts*

The Adjustments Appropriation Acts were enacted to make provision for the appropriation of additional amounts of money for the requirements of the Administration. The wording used in these Acts is also similar to that used by the legislature in Additional Appropriation Acts and since these statutes were enacted for a particular financial year, their operation has been exhausted and are thus recommended for repeal. These pieces of legislation are:

- Act 160 of 1993 which appropriated additional amounts of money for the requirements of the Administration: House of Assembly in the financial year ending 31 March 1994;
- Act 164 of 1993 (House of Assembly) which appropriated additional amount for the requirements of the Administration: House of Assembly in the financial year ending 31 March 1994. Despite a slightly different name, the Act 165 of 1993 (Adjustments Estimate Act (House of Delegates) also appropriated an additional amount of money for the requirements of the Administration in the financial year ending 31 March 1994, and is thus included here;
- Adjustments Appropriation Act 167 of 1993 appropriated an adjusted amount of money for the requirements of the State, including provinces in respect of the financial year ending 31 March 1994;
- Adjustments Appropriation Act 1 of 1995 appropriated an adjusted amount of money for the requirements of the State and the former homelands and self-governing territories, in respect of the financial year ending 31 March 1995;

- Adjustments Appropriation Act 1 of 1996 which appropriated, subject to the Exchequer Act 66 of 1975, R14 187 807 000 out of the National Revenue Fund for the requirements of the State in respect of the financial year ending 31 March 1996;
- Adjustments Appropriation Act 3 of 1998 which appropriated adjusted amount of R8 994 783 000 for the requirements of the State for the financial year ending 31 March 1998, as a charge against the State Revenue Account;
- Second Adjustments Appropriation Act 129 of 1998 appropriated adjusted amounts of money out of the National Revenue Fund for the requirements of the State in respect of the financial year ending 31 March 1999;
- Adjustments Appropriation Act 51 of 1999 appropriated adjusted amounts of money for the requirements of the State in respect of the financial year which ended on 31 March 1999;
- The Second Adjustments Appropriation Act 52 of 1999 appropriated adjusted amounts of money for the requirements of the State in respect of the financial year which ended on 31 March 2000;
- Adjustments Appropriation Act 34 of 2000 appropriated adjusted amounts of money for the requirements of the State in respect of the financial year which ended on 31 March 2000;
- The Second Adjustments Appropriation Act 55 of 2000 appropriated adjusted amounts of money for the requirements of the State in respect of the financial year which ending 31 March 2001;
- Adjustments Appropriation Act 59 of 2001 appropriated adjusted amounts of money for the requirements of the State in respect of the financial year ending 31 March 2002;

- Adjustments Appropriation Act 73 of 2002 appropriated adjusted amounts of money for the requirements of the State in respect of the financial year ending 31 March 2003;
- Adjustments Appropriation Act 37 of 2003 appropriated adjusted amounts of money for the requirements of the State in respect of the financial year ending on 31 March 2004;

C. POST OFFICE, RAILWAYS AND HARBOURS AND TRANSPORT SERVICES APPROPRIATION ACTS

A summary of the provisions of the Post Office, Transport Services and Railways and Harbours Appropriation Acts identified as candidates for repeal are included hereunder.

Railways and Harbours Additional Appropriation Act 4 of 1979

This Act charged the Railway and Harbour Fund with R66 589 300 which was required for the services of the railways and harbours during the year ending 31 March 1979. The SALRC is of the view that this Act is now spent and that it should be repealed.

Post Office Additional Appropriation Act 22 of 1979

This Act appropriated additional R29 946 000 as a charge to the Post Office Fund for the requirements of the Department of Posts and Telecommunications for the financial year ending 31 March 1979. The SALRC recommends that this Act be repealed.

Railways and Harbours Appropriation Act 27 of 1979

This Act charged the Railway and Harbour Fund with R4 982 490 000 which was required for the services of the railways and Harbours of the Republic during the year ending 31 March 1980. This Act is now spent and may be repealed.

Post Office Appropriation Act 33 of 1979

This Act appropriated, as a charge to the Post Office Fund, an amount of R1 199 905 350 for the requirements of the Department of Posts and Telecommunications in respect of the financial year ending 31 March 1980. This Act is now spent and the SALRC recommends that it be repealed.

Railways and Harbours Additional Appropriation Act 14 of 1980

This Act charged the Railway and Harbour Fund with R319 894 800 which was required for the requirements of the railways and harbours of the Republic during the financial year ending 31 March 1980. This Act became spent at the end of the financial year in respect of which it was enacted. The SALRC recommends that it be repealed.

Railways and Harbours Appropriation Act 17 of 1980

This Act charged the Railway and Harbour Fund with R5 985 450 000 for the requirements of the railways and harbours of the Republic during the year ending on 31 March 1981. This Act became spent when the financial year to which it related ended. The SALRC recommends it for repeal.

Post Office Appropriation Act 18 of 1980

This Act appropriated, as a charge to the Post Office Fund, an amount of R1 415 379 250 for the requirements of the Department of Posts and Telecommunications in respect of the financial year ending 31 March 1981. This Act became spent when the financial year in respect of which it was enacted ended. It is hereby recommended for repeal.

Railways and Harbours Additional Appropriation Act 34 of 1981

This Act charged the Railway and Harbour Fund with R183 095 100 for the requirements of the railways and harbours of the Republic during the year ending 31 March 1981. This Act became spent when the financial year in respect of which it was enacted ended. It is hereby recommended for repeal.

Railways and Harbours Part Appropriation Act 49 of 1981

This Act appropriated an amount not exceeding R4 300million for part of the requirements of the railways and harbours of the Republic during the financial year ending 31 March 1982 until such time as provision is made in an appropriation Act for such requirements. This Act became spent when an appropriation for the financial year was enacted. On this ground alone this Act may be repealed. The SALRC recommends that this Act be repealed.

Post Office Part Appropriation Act 50 of 1981

This Act appropriated an amount not exceeding R963 000 000 out of the Post Office Fund for a part of the requirements of the Department of Posts and Telecommunications during the financial year ending on 31 March 1982, until such time as provision has been made for such requirements in a Post Office Appropriation Act for that financial year. This Act became spent when the Post Office Appropriation Act 74 of 1981 came into operation. It is hereby recommended for repeal.

Post Office Appropriation Act 74 of 1981

This Act appropriated R1 805 620 000 for the requirements of the Department of Post and Telecommunications in respect of the financial year ending 31 March 1982 and an additional sum of R8 342 365 for such requirements in respect of the financial year ended 31 March 1981. This Act became spent when the financial year ending 31 March 1982 passed. The SALRC recommends that it be repealed.

Railways and Harbours Appropriation Act 80 of 1981

This Act charged the Railway and Harbour Fund with R7 298 100 000 as may be necessary for the requirements of the railways and harbours of the Republic during the year ending on 31 March 1982. The SALRC recommends that this Act be repealed.

Transport Services Additional Appropriation Act 24 of 1982

This Act charged the Railway and Harbour Fund with the sums of money as may be necessary for the requirements of the South African Transport Services during the

financial year ending 31 March 1982, but not exceeding in the whole for the revenue services the sum of R114 900 000 and for the capital programme the sum of R125 000 000.

Transport Services Appropriation Act 54 of 1982

This Act charged the Railway and Harbour Fund with such sums of money as may be necessary for the requirements of the South African Transport Services during the financial year ending 31 March 1983, but not exceeding for revenue services R6 525 000 000 and for the capital programme R2 225 000 000.

Post Office Appropriation Act 57 of 1982

This Act appropriated R2 287 327 000 for the requirements of the Department of Posts and Telecommunications in respect of the financial year ending 31 March 1983, and for an additional sum of money for the requirements of that Department in respect of the financial year ending 31 March 1982.

Transport Services Additional Appropriation Act 7 of 1983

This Act charged the Railway and Harbour Fund with R75 400 000 for the requirements of the South African Transport Services during the financial year ending on 31 March 1983. This Act became spent when the financial year in respect of which it was enacted ended. It is hereby recommended for repeal.

Additional Post Office Appropriation Act 11 of 1983

This Act appropriated an additional amount of R229 498 000 as a charge to the Post Office Fund for the requirements of the Department of Posts and Telecommunications in respect of the financial year ending 31 March 1983. This Act became spent when the financial year in respect of which it was enacted ended. The SALRC recommends that it be repealed.

Transport Services Appropriation Act 22 of 1983

This Act charged the Railway and Harbour Fund with R8 692 500 000 for the requirements of the South African Transport Services during the financial year ending 31 March 1984. This Act also became spent when the financial year in respect of which it was enacted ended. The SALRC recommends that it be repealed.

Post Office Appropriation Act 26 of 1983

This Act appropriated R2 958 509 000, as a charge to the Post Office Fund, for the requirements of the Department of Posts and Telecommunications in respect of the financial year ending 31 March 1984. This Act became spent when the financial year in respect of which it was enacted ended. The SALRC recommends that it be repealed.

Additional Post Office Appropriation Act 22 of 1984

This Act appropriated an additional amount of R175 955 000, as a charge to the Post Office Fund, for the requirements of the Department of Posts and Telecommunications in respect of the financial year ending 31 March 1984. This Act became spent when the financial year in respect of which it was enacted ended. The SALRC recommends that it be repealed.

Transport Services Appropriation Act 34 of 1984

This Act appropriated R65 000 for the revenue services and R47 994 000 for the capital programme, in addition to the sum of money appropriated by the Transport Services Appropriation Act 22 of 1983, in respect of the financial year ending 31 March 1984; and R7 227 500 000 for revenue services and R1 750 000 000 for the capital programme in respect of the financial year ending 31 March 1985. This Act became spent when the last mentioned financial year ended. The SALRC recommends that it be repealed.

Post Office Appropriation Act 41 of 1984

This Act appropriated R3 878 757 000 for the requirements of the Department of Posts and Telecommunications in respect of the financial year ending 31 March 1985. This Act

became spent when the financial year in respect of which it was enacted ended. The SALRC recommends that this Act be repealed.

Transport Services Appropriation Act 38 of 1985

This Act appropriated an amount not exceeding R364 500 000 for revenue services and R5 131 000 for the capital programme, in addition to the sum of money appropriated by the Transport Services Appropriation Act 34 of 1984 for the requirements of the South African Transport Services in respect of the financial year ending 31 March 1985; and an amount not exceeding R8 350 000 000 for revenue services and R1 650 000 000 for the capital programme in respect of the financial year ending 31 March 1986. This Act became spent when the last mentioned financial year ended.

Post Office Appropriation Act 40 of 1985

This Act appropriated R4 377 354 000, as a charge to the Post Office Fund, for the requirements of the Department of Posts and Telecommunications in respect of the financial year ending 31 March 1986. This Act became spent when the financial year to which it applied ended. The SALRC recommends that it be repealed.

Additional Post Office Appropriation Act 16 of 1986

This Act appropriated an additional R297 406 000, as a charge to the Post Office Fund, for the requirements of the Department of Posts and Telecommunications in respect of the financial year ending 31 March 1986. This Act became spent when the financial year to which it relates ended. The SALRC recommends its repeal.

Transport Services Appropriation Act 26 of 1986

This Act appropriated an amount not exceeding R130 000 000 for revenue services and R75 341 000 for the capital programme, in addition to the sum of money appropriated by the Transport Services Appropriation Act 38 of 1985 for the requirements of the South African Transport Services, in respect of the financial year ending 31 March 1986. And, in respect of the financial year ending 31 March 31 March 1987, an amount not

exceeding R9 420 000 000 for revenue service and R1 046 500 000 for the capital programme. This Act became spent when the last mentioned financial year ended. The SALRC recommends that it be repealed.

Post Office Appropriation Act 28 of 1986

This Act appropriated, as a charge to the Post Office Fund, R5 400 138 000 for the requirements of the Department of Posts and Telecommunications in respect of the financial years ending 31 March 1986 and 31 March 1985 respectively. The SALRC recommends that this Act be repealed.

Transport Services Part Appropriation Act 7 of 1987

This Act appropriated in terms of section 4(1) of the Transport Services Finances and Accounts Act 17 of 1983 an amount not exceeding R6 000 million as may be necessary for a part of the requirements of the South African Transport Services during the financial year ending 31 March 1988, until such time as the provision has been made in an appropriation Act for such requirements. The SALRC is of the view that this Act is now spent and may be repealed.

Post Office Part Appropriation Act 15 of 1987

This Act appropriated, subject to section 12G(1)(b)(ii) and (2) of the Post Office Act 44 of 1958, an amount not exceeding R3 000 000 000 as may be necessary for a part of the requirements of the Department of Posts and Telecommunications during the financial year ending 31 March 1988, until such time as provision is made in a Post Office Appropriation Act for that financial year. This Act became spent when the Appropriation Act referred to came into operation. The SALRC recommends that it be repealed.

Post Office Appropriation Act 28 of 1987

This Act appropriated, subject to the provisions of the Post Office Act 44 of 1958 and as a charge to the Post Office Fund, R5 845 361 000 for the requirements of the Department of Posts and Telecommunication in respect of the financial 31 March 1988.

And in respect of the financial year ending 31 March 1987, a sum of R245 000, in addition to the amount appropriated by the Post Office Appropriation Act 28 of 1986 for defraying expenditure incurred under section 12F(5)(a) of the Post Office Act of 1958. The SALRC recommends that this Act be repealed.

Transport Services Appropriation Act 30 of 1987

This Act appropriated for the requirements of the Transport Services in respect of the financial year ending 31 March 1987 an amount not exceeding R392 000 for revenue services and R51 193 000 for the capital programme, in addition to the sum of money appropriated by the Transport Services Appropriation Act 26 of 1986. It also appropriated R10 287 000 000 for revenue services and R750 000 000 for capital programme. The SALRC recommends that this Act be repealed.

Transport Services Appropriation Act 23 of 1988

This Act appropriated the following amounts of money for the requirements of the South African Transport Services: (1) in respect of the financial year ending 31 March 1988 amounts not exceeding R202 000 000 for revenue services in addition to the sum of money appropriated by the Transport Services Appropriation Act 30 of 1987, as well as an amount of R18 178 000 for the capital programme in respect of expenditure of an exceptional nature for which provision has not been made in the aforementioned Appropriation Act ; and (2) in respect of the financial year ending 31 March 1989 amounts not exceeding R10 848 000 000 for revenue services and R927 000 000 for the capital programme. The SALRC recommends that this Act be repealed.

Post Office Appropriation Act 34 of 1988

This Act appropriated, as a charge to the Post Office Fund, R6 030 650 000 for the requirements of the Department of Posts and Telecommunications in respect of the financial year ending 31 March 1989. The SALRC recommends its repeal.

Additional Post Office Appropriation Act 2 of 1989

This Act appropriated, subject to the Post Office Act 44 of 1958 and as a charge to the Post Office Fund, an additional amount of R198 386 000 for the requirements of the Department of Posts and Telecommunications in respect of the financial year ending 31 March 1989. The SALRC recommends that this Act be repealed.

Transport Services Additional Appropriation Act 4 of 1989

This Act appropriated the following sums of money for the requirements of the South African Transport Services in respect of the financial year ending 31 March 1989: (1) an amount not exceeding R372 000 000 for revenue services in addition to the sum of money appropriated by the Transport Services Appropriation Act 23 of 1988; and (2) an amount of R34 196 000 for the capital programme in respect of expenditure of an exceptional nature for which provision has not been made in the aforementioned Appropriation Act. This Act was enacted for a specific duration. Now that the financial year in respect of which it was enacted has ended, it may be repealed.

Transport Services Appropriation Act 28 of 1989

This Act appropriated for the requirements of the South African Transport Services in respect of the financial year ending 31 March 1990 an amount not exceeding R12 400 000 000 for revenue services and R1 710 000 000 for the capital programme. This Act became spent when the financial it relates to ended. The SALRC recommends that it be repealed.

Post Office Appropriation Act 38 of 1989

This Act appropriated, as a charge to the Post Office Fund, for the requirements of the Department of Posts and Telecommunications (i) in respect of the financial year ending 31 March 1990 R6 890 740 000; and (ii) in respect of the financial year ending 31 March 1988 a sum of R7 345 508, in addition to the amount appropriated by the Post Office Appropriation Act 28 of 1987 for defraying expenditure incurred in accordance with authority granted under section 12F(5)(b) of the Post Office Act of 1958. The SALRC recommends that this Act be repealed.

Additional Post Office Appropriation Act 2 of 1990

This Act appropriated, as a charge to the Post Office Fund, an additional amount of R333 182 000, for the requirements of the Department of Posts and Telecommunications in respect of the financial year ending 31 March 1990. The SALRC recommends that it be repealed.

Transport Services Additional Appropriation Act 4 of 1990

This Act appropriated an amount not exceeding R824 000 000 for the revenue services in addition to the amounts appropriated by the Transport Services Appropriation Act 28 of 1989; and an amount of R7 314 000 for the capital programme in respect of the expenditure of an exceptional nature for which provision has not been made in the aforementioned Appropriation Act and which will be financed by means of savings in other projects, in respect of the financial year ending 31 March 1990.

Post Office Appropriation Act 22 of 1990

This Act appropriated an amount not exceeding R8 088 483 000 for the requirements of the Department of Posts and Telecommunications in respect of the financial year ending 31 March 1991.

Post Office Appropriation Act 35 of 1991

This piece of legislation appropriated R9 762 274 000 for the requirements of the Department of Posts and Telecommunications in respect of the financial year ending 31 March 1992.

Post Office Appropriation Act 35 of 1993

This Act appropriated, as a charge to the Post Office Fund, R38 192 000 for the requirements of the Department of Posts and Telecommunications in respect of the financial year ending 31 March 1994. This Act became spent when the financial year in respect of which it was enacted ended. The SALRC recommends that it be repealed.

Post Office Appropriation Act 11 of 1994

This Act appropriated R79 348 000, as a charge to the Post Office Fund for the requirements of the Department for Posts and Telecommunications in respect of the financial year ending 31 March 1985. This Act became spent when the financial year to which it relates came to an end. It is hereby recommended for repeal.

Additional Post Office Appropriation Act 4 of 1995

This Act appropriated R19 400 000 in addition to the R20 600 000 appropriated in the Post Office Appropriation Act 11 of 1994 as a charge to the Post Office Fund, for transfer to the National Revenue Fund as a contribution to the Reconstruction and Development Programme in respect of the financial year ending 31 March 1995.

Post Office Appropriation Act 17 of 1995

This Act appropriated, subject to the requirements of the Post Office Act 44 of 1958, and as a charge to the Post Office Fund, R105 612 000 for the requirements of the Department of Posts and Telecommunications in respect of the financial year ending 31 March 1996.

Post Office Appropriation Act 30 of 1996

This Act appropriated R132 619 000 as a charge to the Post Office Fund for the requirements of the State in respect of the financial year ending 31 March 1997. The operation of this piece of legislation has been exhausted and the SALRC recommends that it be repealed. Furthermore, this Act provides that notwithstanding the provisions section 12F(3) and (4) of the Post Office Act 44 of 1958 an amount appropriated by this Act to provide for entertainment may not be exceeded otherwise than in accordance with authority granted under section 12F(5)(a) of the Post Office Act. These provisions have all been repealed by section 6 of the Department of Communications Rationalisation Act 10 of 1998.

**ANNEXURE C LIST OF STATUTES ADMINISTERED BY NATIONAL
TREASURY (1910-2004) COMPILED BY THE SALRC**

**STATUTES ADMINISTERED BY NATIONAL TREASURY, INCLUDING S A REVENUE SERVICE,
PENSIONS, AND ECONOMIC POLICY & INTERNATIONAL FINANCIAL RELATIONS**

Note: Statutes administered by the S A Revenue Service are indicated in bold and italics

Number	Name of Act, number and year
1.	Pensions (Supplementary) Act 36 of 1913
2.	Pensions (Supplementary) Act 37 of 1914
3.	Pensions (Supplementary) Act 25 of 1915
4.	Pensions (Supplementary) Act 45 of 1916
5.	Pensions (Supplementary) Act 27 of 1918
6.	Pensions (Supplementary) Act 44 of 1919
7.	Pensions (Supplementary) Act 39 of 1920
8.	<i>Pensions (Supplementary) Act 37 of 1921</i>
9.	Income Tax Act 23 of 1922
10.	Pensions (Supplementary) Act 39 of 1922
11.	Pensions (Supplementary) Act 33 of 1923
12.	Pensions (Supplementary) Act 37 of 1924
13.	Pensions (Supplementary) Act 44 of 1925
14.	Pensions (Supplementary) Act 41 of 1926
15.	Pensions (Second Supplementary) Act 42 of 1926
16.	Appropriation (Part) Act 6 of 1927
17.	Pensions (Supplementary) Act 32 of 1927
18.	Pensions (Supplementary) Act 20 of 1928
19.	Pensions (Supplementary) Act 28 of 1929
20.	Pensions (Supplementary) Act 33 of 1930
21.	Pensions (Supplementary) Act 33 of 1931
22.	Savings Bank Societies Borrowing Powers Act 6 of 1932
23.	Pensions (Supplementary) Act 30 of 1932
24.	Currency and Exchanges Act 9 of 1933
25.	<i>Union and Southern Rhodesia Death Duties Act 22 of 1933</i>
26.	Pensions (Supplementary) Act 24 of 1933
27.	<i>Abolition of Quitrent Act 54 of 1934</i>
28.	Pensions (Supplementary) Act 65 of 1934
29.	Pensions (Supplementary) Act 54 of 1935
30.	Pensions (Supplementary) Act 26 of 1936
31.	Part Appropriation Act 8 of 1937
32.	<i>Abolition of Quitrent (Towns and Villages) Act 33 of 1937</i>
33.	Pensions (Supplementary) Act 49 of 1937
34.	Pensions (Supplementary) Act 7 of 1938
35.	Second Pensions (Supplementary) Act 21 of 1938
36.	Pensions (Supplementary) Act 40 of 1939
37.	Pensions (Supplementary) Act 28 of 1940
38.	Pensions (Supplementary) Act 32 of 1941
39.	Pensions (Supplementary) Act 43 of 1942

Number	Name of Act, number and year
40.	Insurance Act 27 of 1943
41.	Pensions (Supplementary) Act 32 of 1943
42.	Pensions (Supplementary) Act 43 of 1944
43.	Pensions (Supplementary) Act 42 of 1945
44.	Banking Institutions Act 25 of 1946
45.	<i>Special Taxation Amendment Act 54 of 1946</i>
46.	Pensions (Supplementary) Act 56 of 1946
47.	<i>Special Taxation Amendment Act 29 of 1947</i>
48.	Pensions (Supplementary) Act 47 of 1947
49.	Pensions (Supplementary) Act 24 of 1948
50.	<i>Special Taxation Amendment Act 38 of 1948</i>
51.	Second Pensions (Supplementary) Act 46 of 1948
52.	<i>Transfer Duty Act 40 of 1949</i>
53.	Pensions (Supplementary) Act 46 of 1949
54.	Pensions (Supplementary) Act 32 of 1950
55.	Pensions (Supplementary) Act 48 of 1951
56.	<i>Transfer Duty Amendment Act 59 of 1951</i>
57.	Pensions (Supplementary) Act 57 of 1952
58.	<i>Transfer Duty Amendment Act 31 of 1953</i>
59.	<i>Income Tax Act 34 of 1953</i>
60.	<i>Customs Amendment Act 36 of 1953</i>
61.	Pensions (Supplementary) Act 46 of 1953
62.	<i>Transfer Duty Amendment Act 32 of 1954</i>
63.	Pensions (Supplementary) Act 53 of 1954
64.	<i>Income Tax Act 43 of 1955</i>
65.	<i>Estate Duty Act 45 of 1955</i>
66.	Pensions (Supplementary) Act 66 of 1955
67.	Pension Funds Act 24 of 1956
68.	Friendly Societies Act 25 of 1956
69.	Pensions (Supplementary) Act 67 of 1956
70.	<i>Estate Duty Amendment Act 59 of 1957</i>
71.	<i>Income Tax Act 61 of 1957</i>
72.	Pensions (Supplementary) Act 80 of 1957
73.	Pensions (Supplementary) Act 15 of 1958
74.	<i>Income Tax Act 36 of 1958</i>
75.	Second Pensions (Supplementary) Act 47 of 1958
76.	Pensions (Supplementary) Act 68 of 1959
77.	<i>Income Tax Act 78 of 1959</i>
78.	<i>Estate Duty Amendment Act 65 of 1960</i>
79.	Pensions (Supplementary) Act 67 of 1960
80.	Pensions (Supplementary) Act 65 of 1961
81.	Revenue Laws Amendment Act 71 of 1961
82.	<i>Income Tax Act 80 of 1961</i>
83.	<i>Income Tax Act 58 of 1962</i>
84.	Pensions (Supplementary) Act 82 of 1962
85.	<i>Income Tax Amendment Act 90 of 1962</i>
86.	<i>Income Tax Amendment Act 6 of 1963</i>
87.	Friendly Societies Amendment Act 60 of 1963

Number	Name of Act, number and year
88.	Revenue Laws Amendment Act 70 of 1963
89.	Income Tax Act 72 of 1963
90.	Pensions (Supplementary) Act 94 of 1963
91.	Bills of Exchange Act 34 of 1964
92.	Revenue Laws Amendment Act 77 of 1964
93.	Tax Reserve Account Act 82 of 1964
94.	Pensions (Supplementary) Act 83 of 1964
95.	Income Tax Act 90 of 1964
96.	Customs and Excise Act 91 of 1964
97.	Prevention of Counterfeiting of Currency Act 16 of 1965
98.	Friendly Societies Amendment Act 67 of 1965
99.	Revenue Laws Amendment Act 81 of 1965
100.	Income Tax Act 88 of 1965
101.	Customs and Excise Amendment Act 95 of 1965
102.	Pensions (Supplementary) Act 100 of 1965
103.	Income Tax Act 55 of 1966
104.	Revenue Laws Amendment Act 56 of 1966
105.	Customs and Excise Amendment Act 57 of 1966
106.	Pensions (Supplementary) Act 60 of 1966
107.	Pensions (Supplementary) Act 93 of 1967
108.	Revenue Laws Amendment Act 94 of 1967
109.	Income Tax Act 95 of 1967
110.	Customs and Excise Amendment Act 96 of 1967
111.	Financial Institutions Amendment Act 99 of 1967
112.	Cape of Good Hope Society Act 33 of 1968
113.	Financial Institutions Amendment Act 65 of 1968
114.	Estate Duty Amendment Act 75 of 1968
115.	Income Tax Act 76 of 1968
116.	Stamp Duties Act 77 of 1968
117.	Pensions (Supplementary) Act 84 of 1968
118.	Customs and Excise Amendment Act 85 of 1968
119.	State Tender Board Act 86 of 1968
120.	Financial Institutions Amendment Act 80 of 1969
121.	Income Tax Act 89 of 1969
122.	Pensions (Supplementary) Act 100 of 1969
123.	Revenue Laws Amendment Act 103 of 1969
124.	Customs and Excise Amendment Act 105 of 1969
125.	Financial Institutions Amendment Act 23 of 1970
126.	Income Tax Act 52 of 1970
127.	Revenue Laws Amendment Act 72 of 1970
128.	Second Financial Institutions Amendment Act 75 of 1970
129.	Pensions (Supplementary) Act 95 of 1970
130.	Customs and Excise Amendment Act 98 of 1970
131.	Associated Institutions Provident Fund Act 11 of 1971
132.	State Tender Board and State Procurement Board Amendment Act 74 of 1971
133.	Income Tax Act 88 of 1971
134.	Customs and Excise Amendment Act 89 of 1971
135.	Revenue Laws Amendment Act 92 of 1971

Number	Name of Act, number and year
136.	Pensions (Supplementary) Act 94 of 1971
137.	<i>Revenue Laws Amendment Act 89 of 1972</i>
138.	<i>Income Tax Act 90 of 1972</i>
139.	Financial Institutions Amendment Act 91 of 1972
140.	Pensions (Supplementary) Act 98 of 1972
141.	<i>Customs and Excise Amendment Act 103 of 1972</i>
142.	<i>Income Tax Act 65 of 1973</i>
143.	<i>Revenue Laws Amendment Act 66 of 1973</i>
144.	Financial Institutions Amendment Act 67 of 1973
145.	<i>Customs and Excise Amendment Act 68 of 1973</i>
146.	Pensions (Supplementary) Act 75 of 1973
147.	<i>Customs and Excise Amendment Act 7 of 1974</i>
148.	<i>Second Customs and Excise Amendment Act 64 of 1974</i>
149.	Pensions (Supplementary) Act 78 of 1974
150.	<i>Income Tax Act 85 of 1974</i>
151.	<i>Revenue Laws Amendment Act 88 of 1974</i>
152.	Exchequer Act 66 of 1975 (only sections 28, 29 and 30 remain)
153.	Pensions (Supplementary) Act 68 of 1975
154.	<i>Income Tax Act 69 of 1975</i>
155.	<i>Revenue Laws Amendment Act 70 of 1975</i>
156.	<i>Customs and Excise Amendment Act 71 of 1975</i>
157.	Financial Relations Act 65 of 1976
158.	Military Pensions Act 84 of 1976
159.	War Damage Insurance and Compensation Act 85 of 1976
160.	Financial Institutions Amendment Act 101 of 1976
161.	<i>Income Tax Act 103 of 1976</i>
162.	<i>Revenue Laws Amendment Act 104 of 1976</i>
163.	<i>Customs and Excise Amendment Act 105 of 1976</i>
164.	Finance and Financial Adjustments Acts Consolidation Act 11 of 1977
165.	<i>Customs and Excise Amendment Act 12 of 1977</i>
166.	Bills of Exchange Amendment Act 58 of 1977
167.	Financial Institutions Amendment Act 94 of 1977
168.	<i>Second Customs and Excise Amendment Act 112 of 1977</i>
169.	<i>Income Tax Act 113 of 1977</i>
170.	<i>Revenue Laws Amendment Act 114 of 1977</i>
171.	Pensions (Supplementary) Act 116 of 1977
172.	Secret Services Act 56 of 1978
173.	Financial Institutions Amendment Act 80 of 1978
174.	<i>Customs and Excise Amendment Act 93 of 1978</i>
175.	<i>Revenue Laws Amendment Act 95 of 1978</i>
176.	<i>Income Tax Act 101 of 1978</i>
177.	Pensions (Supplementary) Act 106 of 1978
178.	Railways and Harbours Additional Appropriation Act 4 of 1979
179.	Additional Appropriation Act 15 of 1979
180.	Post Office Additional Appropriation Act 22 of 1979
181.	Railways and Harbours Appropriation Act 27 of 1979
182.	Part Appropriation Act 28 of 1979
183.	General Pensions Act 29 of 1979

Number	Name of Act, number and year
184.	Post Office Appropriation Act 33 of 1979
185.	Temporary Employees Pension Fund Act 75 of 1979
186.	<i>Revenue Laws Amendment Act 102 of 1979</i>
187.	Financial Institutions Amendment Act 103 of 1979
188.	<i>Income Tax Act 104 of 1979</i>
189.	Pensions (Supplementary) Act 106 of 1979
190.	Customs and Excise Amendment Act 110 of 1979
191.	Appropriation Act 120 of 1979
192.	Additional Appropriation Act 1 of 1980
193.	Part Appropriation Act 10 of 1980
194.	Railways and Harbours Additional Appropriation Act 14 of 1980
195.	Railways and Harbours Appropriation Act 17 of 1980
196.	Post Office Appropriation Act 18 of 1980
197.	Pensions (Supplementary) Act 93 of 1980
198.	<i>Customs and Excise Amendment Act 98 of 1980</i>
199.	Financial Institutions Amendment Act 99 of 1980
200.	Appropriation Act 103 of 1980
201.	<i>Income Tax Act 104 of 1980</i>
202.	<i>Revenue Laws Amendment Act 106 of 1980</i>
203.	Railways and Harbours Additional Appropriation Act 34 of 1981
204.	Financial Institutions Amendment Act 36 of 1981
205.	Additional Appropriation Act 37 of 1981
206.	Part Appropriation Act 39 of 1981
207.	Railways and Harbours Part Appropriation Act 49 of 1981
208.	Post Office Part Appropriation Act 50 of 1981
209.	Post Office Appropriation Act 74 of 1981
210.	Railways and Harbours Appropriation Act 80 of 1981
211.	<i>Income Tax Act 96 of 1981</i>
212.	<i>Revenue Laws Amendment Act 99 of 1981</i>
213.	Appropriation Act 109 of 1981
214.	<i>Customs and Excise Amendment Act 114 of 1981</i>
215.	Pensions (Supplementary) Act 115 of 1981
216.	Transport Services Additional Appropriation Act 24 of 1982
217.	Part Appropriation Act 41 of 1982
218.	Additional Appropriation Act 46 of 1982
219.	Transport Services Appropriation Act 54 of 1982
220.	Post Office Appropriation Act 57 of 1982
221.	Financial Institutions Amendment Act 82 of 1982
222.	<i>Customs and Excise Amendment Act 86 of 1982</i>
223.	<i>Revenue Laws Amendment Act 87 of 1982</i>
224.	<i>Income Tax Act 91 of 1982</i>
225.	Appropriation Act 95 of 1982
226.	Pensions (Supplementary) Act 106 of 1982
227.	Transport Services Additional Appropriation Act 7 of 1983
228.	Additional Post Office Appropriation Act 11 of 1983
229.	Part Appropriation Act 14 of 1983
230.	Additional Appropriation Act 15 of 1983
231.	Transport Services Appropriation Act 22 of 1983

Number	Name of Act, number and year
232.	Post Office Appropriation Act 26 of 1983
233.	<i>Customs and Excise Amendment Act 89 of 1983</i>
234.	<i>Revenue Laws Amendment Act 92 of 1983</i>
235.	<i>Income Tax Act 94 of 1983</i>
236.	Pensions (Supplementary) Act 97 of 1983
237.	Appropriation Act 98 of 1983
238.	Second Pensions (Supplementary) Act 111 of 1983
239.	Additional Post Office Appropriation Act 22 of 1984
240.	Part Appropriation Act 24 of 1984
241.	Additional Appropriation Act 28 of 1984
242.	<i>Income Tax Amendment Act 30 of 1984</i>
243.	Transport Services Appropriation Act 34 of 1984
244.	Post Office Appropriation Act 41 of 1984
245.	Public Investment Commissioners Act 45 of 1984
246.	Corporation for Public Deposits Act 46 of 1984
247.	Financial Institutions Amendment Act 86 of 1984
248.	<i>Customs and Excise Amendment Act 89 of 1984</i>
249.	Appropriation Act 98 of 1984
250.	<i>Revenue Laws Amendment Act 118 of 1984</i>
251.	Revenue Accounts Financing Act 120 of 1984
252.	<i>Income Tax Act 121 of 1984</i>
253.	Pensions (Supplementary) Act 124 of 1984
254.	Stock Exchanges Control Act 1 of 1985
255.	Part Appropriation Act of the Administration: House of Assembly (HA) 22 of 1985
256.	Part Appropriation Act of the Administration: House of Representatives (HR) 23 of 1985
257.	Part Appropriation Act of the Administration: House of Delegates (HD) 24 of 1985
258.	Additional Appropriation Act 32 of 1985
259.	Additional Appropriation Act of the Administration: House of Assembly (HA) 33 of 1985
260.	Additional Appropriation Act of the Administration: House of Representatives (HR) 34 of 1985
261.	Additional Appropriation Act of the Administration: House of Delegates (HD) 35 of 1985
262.	Part Appropriation Act 37 of 1985
263.	Transport Services Appropriation Act 38 of 1985
264.	Post Office Appropriation Act 40 of 1985
265.	Appropriation Act of the Administration: House of Delegates (HD) 62 of 1985
266.	Appropriation Act of the Administration: House of Assembly (HA) 63 of 1985
267.	Appropriation Act of the Administration: House of Representatives (HR) 66 of 1985
268.	Appropriation Act 73 of 1985
269.	<i>Revenue Laws Amendment Act 81 of 1985</i>
270.	<i>Income Tax Act 96 of 1985</i>
271.	Pensions (Supplementary) Act 100 of 1985
272.	<i>Customs and Excise Amendment Act 101 of 1985</i>
273.	Financial Institutions Amendment Act 106 of 1985
274.	Part Appropriation Act 6 of 1986
275.	Part Appropriation Act (House of Assembly) 13 of 1986

Number	Name of Act, number and year
276.	Part Appropriation Act (House of Representatives) 14 of 1986
277.	Part Appropriation Act (House of Delegates) 15 of 1986
278.	Additional Post Office Appropriation Act 16 of 1986
279.	Additional Appropriation Act 17 of 1986
280.	Additional Appropriation Act (House of Representatives) 19 of 1986
281.	Additional Appropriation Act (House of Delegates) 20 of 1986
282.	Additional Appropriation Act (House of Assembly) 21 of 1986
283.	Transport Services Appropriation Act 26 of 1986
284.	Post Office Appropriation Act 28 of 1986
285.	Financial Institutions Amendment Act 50 of 1986
286.	Appropriation Act (House of Assembly) 51 of 1986
287.	<i>Customs and Excise Amendment Act 52 of 1986</i>
288.	Appropriation Act (House of Delegates) 55 of 1986
289.	Appropriation Act (House of Representatives) 61 of 1986
290.	Appropriation Act 63 of 1986
291.	<i>Income Tax Act 65 of 1986</i>
292.	<i>Revenue Laws Amendment Act 71 of 1986</i>
293.	Pensions (Supplementary) Act (House of Assembly) 102 of 1986
294.	<i>Taxation Laws Amendment Act 108 of 1986</i>
295.	Pensions (Supplementary) Act 109 of 1986
296.	Part Appropriation Act 5 of 1987
297.	Financial Institutions Amendment Act 6 of 1987
298.	Transport Services Part Appropriation Act 7 of 1987
299.	Part Appropriation Act (House of Assembly) 10 of 1987
300.	Part Appropriation Act (House of Representatives) 11 of 1987
301.	Part Appropriation Act (House of Delegates) 12 of 1987
302.	Additional Appropriation Act (House of Delegates) 13 of 1987
303.	Additional Appropriation Act 14 of 1987
304.	Post Office Appropriation Act 15 of 1987
305.	State Tender Board Amendment Act 18 of 1987
306.	Additional Appropriation Act (House of Representatives) 19 of 1987
307.	Additional Appropriation Act (House of Assembly) 22 of 1987
308.	Currency and Exchanges Amendment Act 23 of 1987
309.	Post Office Appropriation Act 28 of 1987
310.	Transport Services Appropriation Act 30 of 1987
311.	Appropriation Act (House of Representatives) 39 of 1987
312.	Appropriation Act (House of Assembly) 49 of 1987
313.	Appropriation Act (House of Delegates) 77 of 1987
314.	Appropriation Act 83 of 1987
315.	<i>Customs and Excise Amendment Act 84 of 1987</i>
316.	<i>Income Tax Act 85 of 1987</i>
317.	<i>Taxation Laws Amendment Act 86 of 1987</i>
318.	Pensions (Supplementary) Act 89 of 1987
319.	Part Appropriation Act 4 of 1988
320.	Part Appropriation Act (House of Representatives) 6 of 1988
321.	Part Appropriation Act (House of Delegates) 7 of 1988
322.	Part Appropriation Act (House of Assembly) 10 of 1988
323.	Additional Appropriation Act 15 of 1988

Number	Name of Act, number and year
324.	Additional Appropriation Act (House of Representatives) 16 of 1988
325.	Additional Appropriation Act (House of Delegates) 17 of 1988
326.	Additional Appropriation Act (House of Assembly) 18 of 1988
327.	Transport Services Appropriation Act 23 of 1988
328.	Post Office Appropriation Act 34 of 1988
329.	Friendly Societies Amendment Act 44 of 1988
330.	Currency and Exchanges Amendment Act 48 of 1988
331.	Financial Institutions Amendment Act 51 of 1988
332.	Appropriation Act (House of Representatives) 58 of 1988
333.	Appropriation Act (House of Delegates) 61 of 1988
334.	Appropriation Act (House of Assembly) 62 of 1988
335.	<i>Customs and Excise Amendment Act 69 of 1988</i>
336.	Appropriation Act 79 of 1988
337.	<i>Taxation Laws Amendment Act 87 of 1988</i>
338.	Finance Act 88 of 1988 (only section 1 remains)
339.	<i>Income Tax Act 90 of 1988</i>
340.	Accountants' and Auditors' and Financial Institutions Amendment Act 92 of 1988
341.	South African Reserve Bank, Banking Institutions, Mutual Building Societies and Building Societies Amendment Act 96 of 1988
342.	<i>Income Tax Amendment Act 99 of 1988</i>
343.	Part Appropriation Act 1 of 1989
344.	Post Office Appropriation Act, Additional, 2 of 1989
345.	Transport Services Appropriation Act, Additional, 4 of 1989
346.	Appropriation Act, Additional, 5 of 1989
347.	Appropriation Act (House of Assembly), Part, 10 of 1989
348.	Appropriation Act (House of Representatives), Part, 11 of 1989
349.	Appropriation Act (House of Delegates), Part, 12 of 1989
350.	Banking Institutions, Mutual Building Societies and Building Societies Amendment Act 13 of 1989
351.	Appropriation Act (House of Representatives), Additional, 15 of 1989
352.	Appropriation Act (House of Delegates), Additional, 16 of 1989
353.	Appropriation Act (House of Assembly), Additional, 17 of 1989
354.	Transport Services Appropriation Act 28 of 1989
355.	Pensions (Supplementary) Act 32 of 1989
356.	Post Office Appropriation Act 38 of 1989
357.	Financial Institutions Amendment Act 53 of 1989
358.	Financial Institutions Second Amendment Act 54 of 1989
359.	Financial Markets Control Act 55 of 1989
360.	Reinsurance of Damage and Losses Act 56 of 1989
361.	Appropriation Act 67 of 1989
362.	<i>Customs and Excise Amendment Act 68 of 1989</i>
363.	<i>Taxation Laws Amendment Act 69 of 1989</i>
364.	<i>Income Tax Act 70 of 1989</i>
365.	Appropriation Act (House of Assembly) 81 of 1989
366.	Appropriation Act (House of Representatives) 82 of 1989
367.	Appropriation Act (House of Delegates) 83 of 1989
368.	Pensions Second (Supplementary) Act 86 of 1989
369.	South African Reserve Bank Act 90 of 1989

Number	Name of Act, number and year
370.	Part Appropriation Act 1 of 1990
371.	Additional Post Office Appropriation Act 2 of 1990
372.	Transport Services Additional Appropriation Act 4 of 1990
373.	Additional Appropriation Act 6 of 1990
374.	Appropriation Act (House of Representatives), Part, 7 of 1990
375.	Appropriation Act (House of Assembly), Part, 8 of 1990
376.	Appropriation Act (House of Delegates), Part, 11 of 1990
377.	Additional Appropriation Act (House of Assembly) 19 of 1990
378.	Additional Appropriation Act (House of Representatives) 20 of 1990
379.	Additional Appropriation Act (House of Delegates) 21 of 1990
380.	Post Office Appropriation Act 22 of 1990
381.	Appropriation Act (House of Assembly) 57 of 1990
382.	Appropriation Act (House of Delegates) 58 of 1990
383.	<i>Customs and Excise Amendment Act 59 of 1990</i>
384.	Financial Institutions Amendment Act 64 of 1990
385.	Reinsurance of Material Damage and Losses Amendment Act 65 of 1990
386.	<i>Taxation Laws Amendment Act 89 of 1990</i>
387.	Appropriation Act 93 of 1990
388.	Banks Act 94 of 1990
389.	Extension of the Powers of the South African Reserve Bank Act 95 of 1990
390.	Financial Services Board Act 97 of 1990
391.	<i>Income Tax Act 101 of 1990</i>
392.	Appropriation Act (House of Representatives) 103 of 1990
393.	Pensions (Supplementary) Act 118 of 1990
394.	Additional Appropriation Act 26 of 1991
395.	Part Appropriation Act 27 of 1991
396.	Part Appropriation Act (House of Assembly) 28 of 1991
397.	Part Appropriation Act (House of Representatives) 29 of 1991
398.	Part Appropriation Act (House of Delegates) 30 of 1991
399.	Additional Appropriation Act (House of Assembly) 31 of 1991
400.	Additional Appropriation Act (House of Representatives) 32 of 1991
401.	Additional Appropriation Act (House of Delegates) 33 of 1991
402.	Post Office Appropriation Act 35 of 1991
403.	Finance Act (House of Assembly) 44 of 1991
404.	Financial Institutions Amendment Act 54 of 1991
405.	Exemption from Certain Payments at the Transfer of the Sorghum Beer Industry Act 72 of 1991
406.	Public Accountants' and Auditors' Act 80 of 1991
407.	Deposit-taking Institutions Amendment Act 81 of 1991
408.	<i>Value-Added Tax Act 89 of 1991</i>
409.	Appropriation Act (House of Assembly) 91 of 1991
410.	Appropriation Act (House of Representatives) 92 of 1991
411.	Appropriation Act (House of Delegates) 93 of 1991
412.	<i>Customs and Excise Amendment Act 111 of 1991</i>
413.	Financial Institutions Second Amendment Act 119 of 1991
414.	Finance Act 120 of 1991
415.	<i>Income Tax Act 129 of 1991</i>
416.	Appropriation Act 132 of 1991

Number	Name of Act, number and year
417.	Pensions (Supplementary) Act 133 of 1991
418.	<i>Taxation Laws Amendment Act 136 of 1991</i>
419.	Additional Appropriation Act (House of Assembly) 24 of 1992
420.	Additional Appropriation Act (House of Representatives) 25 of 1992
421.	Additional Appropriation Act (House of Delegates) 26 of 1992
422.	Part Appropriation Act 27 of 1992
423.	Additional Appropriation Act 28 of 1992
424.	Part Appropriation Act (House of Assembly) 30 of 1992
425.	Part Appropriation Act (House of Representatives) 31 of 1992
426.	Part Appropriation Act (House of Delegates) 32 of 1992
427.	Financial Services Board Amendment Act 41 of 1992
428.	Deposit-taking Institutions Amendment Act 42 of 1992
429.	Post Office Appropriation Act 48 of 1992
430.	<i>Customs and Excise Amendment Act 61 of 1992</i>
431.	Appropriation Act (House of Assembly) 72 of 1992
432.	Appropriation Act (House of Representatives) 73 of 1992
433.	Appropriation Act (House of Delegates) 74 of 1992
434.	Public Investment Commissioners Amendment Act 76 of 1992
435.	Finance Acts Consolidation Act 78 of 1992
436.	Financial Institutions Amendment Act 83 of 1992
437.	Financial Services Board Second Amendment Act 84 of 1992
438.	Custody and Administration of Securities Act (Former short title: Safe Deposit of Securities Act) 85 of 1992
439.	Appropriation Act 95 of 1992
440.	<i>Customs and Excise Second Amendment Act 105 of 1992</i>
441.	Audit Arrangements Act 122 of 1992
442.	Finance Act 131 of 1992
443.	<i>Taxation Laws Amendment Act 136 of 1992</i>
444.	Pensions (Supplementary) Act 138 of 1992
445.	<i>Income Tax Act 141 of 1992</i>
446.	Secret Services Account Amendment Act 142 of 1992
447.	Additional Appropriation Act 1 of 1993
448.	Financial Institutions Amendment Act 7 of 1993
449.	Financial Supervision of the Road Accidents Fund Act (previously known as: Financial Supervision of the Multilateral Motor Vehicle Accidents Fund Act) 8 of 1993
450.	Deposit-taking Institutions Amendment Act 9 of 1993
451.	South African Reserve Bank Amendment Act 10 of 1993
452.	Additional Appropriation Act (House of Assembly) 24 of 1993
453.	Additional Appropriation Act (House of Representatives) 25 of 1993
454.	Additional Appropriation Act (House of Delegates) 26 of 1993
455.	Post Office Appropriation Act 35 of 1993
456.	<i>Value-Added Tax Amendment Act 61 of 1993</i>
457.	Public Accountants' and Auditors' Amendment Act 70 of 1993
458.	Appropriation Act (House of Representatives) 74 of 1993
459.	Appropriation Act (House of Delegates) 75 of 1993
460.	Appropriation Act (House of Assembly) 77 of 1993
461.	Finance Act (House of Assembly) 79 of 1993

Number	Name of Act, number and year
462.	Appropriation Act 96 of 1993
463.	<i>Taxation Laws Amendment Act 97 of 1993</i>
464.	<i>Customs and Excise Amendment Act 98 of 1993</i>
465.	Financial Institutions Second Amendment Act 104 of 1993
466.	<i>Income Tax Act 113 of 1993</i>
467.	Mutual Banks Act 124 of 1993
468.	Pensions (Supplementary) Act 128 of 1993
469.	<i>Revenue Laws Amendment Act 140 of 1993</i>
470.	Policy Board for Financial Services and Regulation Act 141 of 1993
471.	Adjustments Appropriation Act (House of Assembly) 160 of 1993
472.	Adjustments Appropriation Act (House of Assembly) 164 of 1993
473.	Adjustments Estimate Act (House of Delegates) 165 of 1993
474.	Adjustments Appropriation Act 167 of 1993
475.	<i>Income Tax Amendment Act 168 of 1993</i>
476.	Second Finance Act 184 of 1993
477.	Closed Pension Fund Act 197 of 1993
478.	Reconstruction and Development Programme Fund Act 7 of 1994
479.	Post Office Appropriation Act 11 of 1994
480.	Appropriation Act 16 of 1994
481.	<i>Customs and Excise Amendment Act 19 of 1994</i>
482.	<i>Taxation Laws Amendment Act 20 of 1994</i>
483.	<i>Income Tax Act 21 of 1994</i>
484.	Mutual Banks Amendment Act 25 of 1994
485.	Banks Amendment Act 26 of 1994
486.	Finance Act 41 of 1994
487.	Adjustments Appropriation Act 1 of 1995
488.	Additional Post Office Appropriation Act 4 of 1995
489.	Auditor-General Act 12 of 1995
490.	Post Office Appropriation Act 17 of 1995
491.	<i>Tax Amnesty Act 19 of 1995</i>
492.	<i>Income Tax Act 21 of 1995</i>
493.	Public Investment Commissioners Amendment Act 22 of 1995
494.	Public Accountants' and Auditors' Amendment Act 23 of 1995
495.	<i>Taxation Laws Amendment Act 37 of 1995</i>
496.	Appropriation Act 42 of 1995
497.	<i>Customs and Excise Amendment Act 45 of 1995</i>
498.	Audit Matters Rationalisation and Amendment Act 53 of 1995
499.	Stock Exchanges Control Amendment Act 54 of 1995
500.	Financial Markets Control Amendment Act 55 of 1995
501.	Adjustments Appropriation Act 1 of 1996
502.	South African Reserve Bank Amendment Act 2 of 1996
503.	Government Employees Pension Law 21(P) of 1996
504.	Currency and Exchanges Amendment Act 23 of 1996
505.	Post Office Appropriation Act 30 of 1996
506.	Supervision of Financial Institutions Rationalisation Act 32 of 1996
507.	<i>Income Tax Act 36 of 1996</i>
508.	<i>Taxation Laws Amendment Act 37 of 1996</i>
509.	<i>Tax on Retirement Funds Act 38 of 1996</i>

Number	Name of Act, number and year
510.	Appropriation Act 41 of 1996
511.	<i>Customs and Excise Amendment Act 44 of 1996</i>
512.	<i>Revenue Laws Amendment Act 46 of 1996</i>
513.	Banks Amendment Act 55 of 1996
514.	Special Pensions Act 69 of 1996
515.	Safe Deposit of Securities Amendment Act 70 of 1996
516.	Stock Exchanges Control Amendment Act 71 of 1996
517.	Financial Markets Control Amendment Act 73 of 1996
518.	<i>Final Relief on Tax, Interest, Penalty and Additional Tax Act 101 of 1996</i>
519.	Adjustments Appropriation Act 1 of 1997
520.	Post Office Appropriation Act 2 of 1997
521.	Exchequer Amendment Act 3 of 1997
522.	Public Accountants' and Auditors' Amendment Act 5 of 1997
523.	Finance Act 6 of 1997
524.	Development Bank of Southern Africa Act 13 of 1997
525.	Financial Institutions Amendment Act 22 of 1997
526.	<i>Taxation Laws Amendment Act 27 of 1997</i>
527.	<i>Income Tax Act 28 of 1997</i>
528.	Appropriation Act 29 of 1997
529.	Reporting by Public Entities Amendment Act 30 of 1997
530.	<i>South African Revenue Services Act 34 of 1997</i>
531.	South African Reserve Bank Amendment Act 39 of 1997
532.	Revenue Funds Interim Arrangements Act 95 of 1997
533.	Financial and Fiscal Commission 1993 Constitutional Provisions Repeal Act 96 of 1997
534.	Intergovernmental Fiscal Relations Act 97 of 1997
535.	Local Authorities Loans Fund Acts Repeal Act 98 of 1997
536.	Financial and Fiscal Commission Act 99 of 1997
537.	Adjustments Appropriation Act 3 of 1998
538.	Interim Appropriation Act 11 of 1998
539.	Financial Markets Control Amendment Act 13 of 1998
540.	Stock Exchange Control Amendment Act 14 of 1998
541.	Appropriation Act 29 of 1998
542.	<i>Taxation Laws Amendment Act 30 of 1998</i>
543.	<i>Uncertified Securities Tax Act 31 of 1998</i>
544.	Safe Deposit of Securities Amendment Act 38 of 1998
545.	<i>Demutualisation Levy Act 50 of 1998</i>
546.	Insurance Second Amendment Act 51 of 1998
547.	Long-term Insurance Act 52 of 1998
548.	Short-term Insurance Act 53 of 1998
549.	Inherited Debt Relief Act 54 of 1998
550.	Special Pensions Amendment Act 75 of 1998
551.	National Payment System Act 78 of 1998
552.	Reconstruction and Development Programme Fund Amendment Act 79 of 1998
553.	Inspection of Financial Institutions Act 80 of 1998
554.	Second Adjustments Appropriation Act 129 of 1998
555.	Conversion of SASRIA Act 134 of 1998
556.	Insider Trading Act 135 of 1998

Number	Name of Act, number and year
557.	Public Finance Management Act 1 of 1999
558.	Statistics Act 6 of 1999
559.	Public Investment Commissioners Amendment Act 7 of 1999
560.	<i>Skills Development Levies Act 9 of 1999</i>
561.	Public Finance Management Amendment Act 29 of 1999
562.	<i>Appropriation Act 31 of 1999</i>
563.	Taxation Laws Amendment Act 32 of 1999
564.	Financial Markets Control Amendment Act 40 of 1999
565.	Closed Pension Fund Amendment Act 41 of 1999
566.	Adjustments Appropriation Act 51 of 1999
567.	Second Adjustments Appropriation Act 52 of 1999
568.	<i>Revenue Laws Amendment Act 53 of 1999</i>
569.	Mutual Banks Amendment Act 54 of 1999
570.	Preferential Procurement Policy Framework Act 5 of 2000
571.	South African Airways Unallocatable Debt Act 7 of 2000
572.	Financial Services Board Amendment Act 12 of 2000
573.	Appropriation Act 23 of 2000
574.	<i>Taxation Laws Amendment Act 30 of 2000</i>
575.	Adjustments Appropriation Act 34 of 2000
576.	Finance Act 35 of 2000
577.	Banks Amendment Act 36 of 2000
578.	Second Adjustments Appropriation Act 55 of 2000
579.	Bills of Exchange Amendment Act 56 of 2000
580.	South African Reserve Bank Amendment Act 57 of 2000
581.	Council for Medical Schemes Levies Act 58 of 2000
582.	<i>Revenue Laws Amendment Act 59 of 2000</i>
583.	<i>Taxation Laws Amendment Act 5 of 2001</i>
584.	Appropriation Act 18 of 2001
585.	<i>Revenue Laws Amendment Act 19 of 2001</i>
586.	Financial Institutions (Protection of Funds) Act 28 of 2001
587.	Financial Intelligence Centre Act 38 of 2001
588.	Pension Funds Second Amendment Act 39 of 2001
589.	Stock Exchanges Control Amendment Act 40 of 2001
590.	Provincial Tax Regulation Process Act 53 of 2001
591.	Adjustments Appropriation Act 59 of 2001
592.	<i>Second Revenue Laws Amendment Act 60 of 2001</i>
593.	Social Grants Appropriation Act 2 of 2002
594.	Burundi Protection Support Appropriation Act 3 of 2002
595.	<i>Unemployment Insurance Contributions Act 4 of 2002</i>
596.	Appropriation Act 29 of 2002
597.	<i>Taxation Laws Amendment Act 30 of 2002</i>
598.	Financial Advisory and Intermediary Services Act 37 of 2002
599.	Collective Investment Schemes Control Act 45 of 2002
600.	<i>South African Revenue Service Amendment Act 46 of 2002</i>
601.	Finance Act 48 of 2002
602.	Adjustments Appropriation Act 73 of 2002
603.	<i>Revenue Laws Amendment Act 74 of 2002</i>
604.	Gold and Foreign Exchange Contingency Reserve Account Defrayal Act 4 of 2003

Number	Name of Act, number and year
605.	Food Relief Adjustments Appropriation Act 5 of 2003
606.	Division of Revenue Act 7 of 2003
607.	Pensions (Supplementary) Act 8 of 2003
608.	<i>Exchange Control Amnesty and Amendment of Taxation Laws Act 12 of 2003</i>
609.	Bophuthatswana National Provident Fund Act Repeal Act 13 of 2003
610.	Sefalana Employee Benefits Organisation Act Repeal Act 14 of 2003
611.	Insurance Amendment Act 17 of 2003
612.	Appropriation Act 18 of 2003
613.	Banks Amendment Act 19 of 2003
614.	Special Pensions Amendment Act 21 of 2003
615.	Financial and Fiscal Commission Amendment Act 25 of 2003
616.	Special Pensions Second Amendment Act 30 of 2003
617.	Government Employees Pension Law Amendment Act 35 of 2003
618.	Adjustments Appropriation Act 37 of 2003
619.	Pensions Second (Supplementary) Act 39 of 2003
620.	<i>Revenue Laws Amendment Act 45 of 2003</i>
621.	Local Government: Municipal Finance Management Act 56 of 2003
622.	Drought Relief Adjustments Appropriation Act 3 of 2004
623.	Division of Revenue Act 5 of 2004
624.	<i>Taxation Laws Amendment Act 16 of 2004</i>