



STAATSKOERANT
VAN DIE REPUBLIEK VAN SUID-AFRIKA
REPUBLIC OF SOUTH AFRICA
GOVERNMENT GAZETTE

REGULASIEKOERANT No. 1248

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PROKLAMASIES

*van die Staatspresident van die Republiek
van Suid-Afrika*

No. R. 65, 1970

WYSIGING VAN ARTIKEL 93 VAN DIE BOEDELWET, 1913 (WET 24 VAN 1913), SOOS IN DIE GEBIED SUIDWES-AFRIKA TOEGEPAS

Kragtens die bevoegdheid my verleen by artikel 20 van die Wet op Aangeleenthede met Betrekking tot Suidwes-Afrika, 1969 (Wet 25 van 1969), wysig ek hierby, met ingang van 1 April 1970, artikel 93 van die Boedelwet, 1913 (Wet 24 van 1913), soos in die gebied Suidwes-Afrika toegepas by artikel 2 van die Betere Rechtsbedeling Proklamatie, 1921 (Proklamasie 52 van 1921), van genoemde gebied, deur die woorde "vier en een half" deur die woorde "vyf en een half" te vervang.

Gegee onder my Hand en die Seël van die Republiek van Suid-Afrika te Kaapstad, op hede die Negen tiende dag van Februarie Eenduisend Negehonderd- en sewentig.

J. J. FOUCHÉ, Staatspresident.

Op las van die Staatspresident-in-rade:

P. C. PELSER.

PROCLAMATIONS

*by the State President of the Republic of
South Africa*

No. R. 65, 1970

AMENDMENT OF SECTION 93 OF THE ADMINISTRATION OF ESTATES ACT, 1913 (ACT 24 OF 1913), AS APPLIED TO THE TERRITORY OF SOUTH-WEST AFRICA

Under the powers vested in me by section 20 of the South-West Africa Affairs Act, 1969 (Act 25 of 1969), I hereby amend, with effect from 1 April 1970, section 93 of the Administration of Estates Act, 1913 (Act 24 of 1913), as applied to the territory of South-West Africa by section 2 of the Better Administration of Justice Proclamation, 1921 (Proclamation 52 of 1921), of the said territory, by the substitution for the words "four and a half" of the words "five and a half".

Given under my Hand and the Seal of the Republic of South Africa at Cape Town this Nineteenth day of February, One thousand Nine hundred and Seventy.

J. J. FOUCHÉ, State President.

By Order of the State President-in-Council:

P. C. PELSER.

No. R. 68, 1970

RAAD VIR BANTOE-OWERHEIDSDIENSTE

Kragtens die bevoegdheid my verleen by artikel 17 van die Wet op Bantoe-owerhede, 1951 (Wet 68 van 1951), gelees met artikel 25 van die Bantoe-administrasie Wet, 1927 (Wet 38 van 1927), verklaar ek hierby soos volg:

1. In hierdie Proklamasie, tensy uit die samehang anders blyk, beteken—

"departement", uitgesonderd in artikel 4, 'n departement van 'n gebiedsowerheid gemeld in die Aanhangsel van Bylae C van elkeen van Proklamasies 141 van 1968, 143

A—48403

No. R. 68, 1970

BANTU AUTHORITIES SERVICES BOARD

Under and by virtue of the powers vested in me by section 17 of the Bantu Authorities Act, 1951 (Act 68 of 1951), read with section 25 of the Bantu Administration Act, 1927 (Act 38 of 1927), I hereby declare as follows:

1. In this Proclamation unless the context otherwise indicates—

"Board" means the Bantu Authorities Services Board referred to in section 2;

"department", except in section 4, means a department of a territorial authority referred to in the Annexure to Schedule C to each of the Proclamations 141 of 1968,

1—2651

van 1968, 96 van 1969, soos gewysig by No. 138 van 1969, 115 van 1969, 168 van 1969, en in die Aanhangsel van Bylae B van Proklamasie 59 van 1969, en ook enige subdepartement, tak of kantoor van 'n departement;

"Minister" die Minister van Bantoe-administrasie en -ontwikkeling;

"Raad" die Raad vir Bantoe-owerheidsdienste gemeld in artikel 2.

2. Daar word hierby 'n raad ingestel wat bekend sal staan as die Raad vir Bantoe-owerheidsdienste.

3. (1) Die Raad—

(a) het die bevoegdheid om aanbevelings te doen betreffende die skepping of afskaffing van 'n departement en die oorpasing van funksies van een departement na 'n ander;

(b) het die bevoegdheid om aanbevelings te doen betreffende die beheer oor, organisasie en herreëling van 'n departement;

(c) het die bevoegdheid om aanbevelings te doen betreffende die getal, gradering, hergradering en om-skepping van poste wat in 'n departement nodig is;

(d) het die bevoegdheid om 'n inspeksie uit te voer of om 'n beampte van die Staatsdiens te magtig om 'n inspeksie uit te voer van 'n departement ten opsigte waarvan 'n inspeksie nodig geag word ten einde 'n aanbeveling ingevolge hierdie artikel te doen;

(e) het die bevoegdheid om van 'n persoon in die diens van 'n departement te vereis om aan die Raad of aan enige beampte van die Staatsdiens wat deur die Raad aangewys is, die inligting te verstrek waaroor hy beskik, ten einde die Raad in staat te stel om 'n aanbeveling bedoel in hierdie artikel, te doen;

(f) of 'n beampte gemeld in paragraaf (d) of (e) het insae van alle amptelike dokumente en stukke in 'n departement.

(2) 'n Aanbeveling van die Raad is onderworpe aan die goedkeuring van die Sekretaris van Bantoe-administrasie en -ontwikkeling of 'n beampte van die Staatsdiens deur genoemde Sekretaris daartoe gemagtig.

4. (1) Die Raad bestaan uit—

(a) twee beamptes van die kantoor van die Staatsdienskommissie;

(b) twee beamptes van die Departement van Bantoe-administrasie en -ontwikkeling; en

(c) een beampte van die Departement van Bantoe-onderwys,

aangestel deur die Minister om die amp te beklee vir solank dit die Minister behaag.

(2) Die Minister wys een lid van die Raad as voorsitter en 'n ander lid van die Raad as adjunk-voorsitter van die Raad aan.

5. (1) Die vergaderings van die Raad word gehou op die tye en die plekke wat die Raad bepaal.

(2) Die voorsitter, of as die voorsitter afwesig is of as daar nie 'n voorsitter is nie, die adjunk-voorsitter, sit voor op vergaderings van die Raad.

(3) Op 'n vergadering van die Raad maak drie lede daarvan 'n kworum uit.

(4) Behoudens die bepalinge van subartikel (3), geskied 'n besluit op 'n vergadering van die Raad met 'n meerderheid van stemme van die aanwesige lede, en by 'n

143 of 1968, 96 of 1969, as amended by No. 138 of 1969, 115 of 1969, 168 of 1969, and in the Annexure to Schedule B to Proclamation 59 of 1969, and includes any subdepartment, branch or office of a department;

"Minister" means the Minister of Bantu Administration and Development.

2. There is hereby established a board to be known as the Bantu Authorities Services Board.

3. (1) The Board—

(a) shall have the power to make recommendations regarding the creation or abolition of any department and the transfer of functions from one department to another;

(b) shall have the power to make recommendations regarding the control, organisation and readjustment of any department;

(c) shall have the power to make recommendations regarding the number, grading, regrading and conversion of posts required in any department;

(d) shall have the power to carry out an inspection or to authorise any officer of the Public Service to carry out an inspection of any department in respect of which an inspection is deemed necessary for the purposes of making a recommendation in terms of this section;

(e) shall have the power to require any person employed in any department to furnish the Board or any officer of the Public Service designated by the Board with such information as he may possess to enable the Board to make any recommendation referred to in this section;

(f) or any officer referred to in paragraph (d) or (e) shall have access to all official documents and records in any department.

(2) A recommendation by the Board shall be subject to the approval of the Secretary for Bantu Administration and Development or an officer of the Public Service authorised thereto by the said Secretary.

4. (1) The Board shall consist of—

(a) two officers of the office of the Public Service Commission;

(b) two officers of the Department of Bantu Administration and Development; and

(c) one officer of the Department of Bantu Education, appointed by the Minister to hold office at the pleasure of the Minister.

(2) The Minister shall designate one member of the Board as the chairman and some other member of the Board as the deputy chairman of the Board.

5. (1) The meetings of the Board shall be held at such times and at such places as the Board may determine.

(2) The chairman or, if the chairman is absent or if there is no chairman, the deputy chairman shall preside at meetings of the Board.

(3) The quorum at any meeting of the Board shall be three members thereof.

(4) Subject to the provisions of subsection (3), any decision at any meeting of the Board shall be by a majority of votes of the members present and, in the event of an

staking van stemme oor enige aangeleentheid kan die persoon wat op die vergadering voorsit, benewens sy gewone stem, 'n beslissende stem uitbring.

Gegee onder my Hand en die Seël van die Republiek van Suid-Afrika te Kaapstad, op hede die Dertiende dag van Februarie Eenduisend Negehoonderd-en-sewentig.

J. J. FOUCHÉ, Staatspresident.

Op las van die Staatspresident-in-rade:

M. C. BOTHA.

No. R. 69, 1970

Die volgende Proklamasie is in *Staatskoerant* 2617 van 6 Februarie 1970 afgekondig:

"No. 32, 1970

DATUM VAN INWERKINGTREDING VAN DIE WET OP DIE TRANSVAALSE EN NATALSE GENOOTSKAP VAN GEOKTROOIEERDE REKENMEESTERS, 1968 (WET 66 VAN 1968)

Kragtens die bevoegdheid my verleen by artikel 14 van die Wet op die Transvaalse en Natalse Genootskappe van Geoktrooieerde Rekenmeesters, 1968, verklaar ek hierby dat die bepalings van die genoemde Wet op 1 Februarie 1970 in werking tree.

Gegee onder my Hand en die Seël van die Republiek van Suid-Afrika te Kaapstad, op hede die Een-en-twintigste dag van Januarie Eenduisend Negehoonderd-en-sewentig.

J. J. FOUCHÉ, Staatspresident.

Op las van die Staatspresident-in-rade:

M. C. G. J. VAN RENSBURG."

GOEWERMENSKENNISGEWINGS

DEPARTEMENT VAN ARBEID

No. R. 340

6 Maart 1970

WET OP VAKLEERLINGE, 1944, SOOS GEWYSIG KOMITEE VIR VAKLEERLINGE IN DIE ELEKTRISITEITLEWERINGSNYWERHEID. — INDIENENING EN BEÏNDIGING VAN DIENSTE VAN MINDERJARIGES IN AANGEWESSE AMBAGTE

Ek, Marais Viljoen, Minister van Arbeid, verklaar hierby ingevolge artikel 19 van bogenelde Wet dat, met ingang van die datum van publikasie van hierdie kennisgewing, die bepalings van subartikel (3) van genoemde artikel van toepassing is ten opsigte van alle aangewese ambagte in die Nywerheid en gebied ten opsigte waarvan bogenoemde Komitee ingestel is.

M. VILJOEN, Minister van Arbeid.

equality of votes in regard to any matter, the person presiding at the meeting shall have a casting vote in addition to a deliberative vote.

Given under my Hand and the Seal of the Republic of South Africa at Cape Town on this Thirteenth day of February, One thousand Nine hundred and Seventy.

J. J. FOUCHÉ, State President.

By Order of the State President-in-Council:

M. C. BOTHA.

No. R. 69, 1970

The following Proclamation was published in *Government Gazette* 2617 of 6 February 1970:

"No. 32, 1970

DATE OF COMMENCEMENT OF THE TRANSVAAL AND NATAL SOCIETIES OF CHARTERED ACCOUNTANTS ACT, 1968 (ACT 66 OF 1968)

By virtue of the powers vested in me by section 14 of the Transvaal and Natal Societies of Chartered Accountants Act, 1968, I hereby declare that the said Act shall come into operation on 1 February 1970.

Given under my Hand and the Seal of the Republic of South Africa at Cape Town this Twenty-first day of January, One thousand Nine hundred and Seventy.

J. J. FOUCHÉ, State President.

By Order of the State President-in-Council:

M. C. G. J. VAN RENSBURG."

GOVERNMENT NOTICES

DEPARTMENT OF LABOUR

No. R. 340

6 March 1970

**APPRENTICESHIP ACT, 1944, AS AMENDED
APPRENTICESHIP COMMITTEE FOR THE ELECTRICITY SUPPLY UNDERTAKING.—ENGAGEMENT AND TERMINATION OF SERVICES OF MINORS IN DESIGNATED TRADES**

I, Marais Viljoen, Minister of Labour, hereby in terms of section 19 of the above-mentioned Act declare that with effect from the date of publication of this notice, the provisions of subsection (3) of the said section shall apply in respect of all designated trades in the Industry and area in respect of which the above-mentioned Committee was established.

M. VILJOEN, Minister of Labour.

No. R. 341 6 Maart 1970
WET OP VAKLEERLINGE, 1944, SOOS GEWYSIG
KOMITEE VIR VAKLEERLINGE IN DIE ELEK-
TRISITEITLEWERINGSNYWERHEID. — INTREK-
KING EN VOORSKRYWING VAN LEERVOOR-
WAARDES

Ek, Marais Viljoen, Minister van Arbeid, verklaar hierby ingevolge artikel 16 (4) *ter* van bogemelde Wet dat die bepalings van Goewermentskennisgewing R. 3844 van 5 Desember 1969 in werking tree vanaf die datum van publikasie van hierdie kennisgewing.

M. VILJOEN, Minister van Arbeid.

No. R. 342 6 Maart 1970
WET OP NYWERHEIDSVERSOENING, 1956

MUNISIPALE ONDERNEMING, ROODEPOORT.—
HERNUWING VAN VERSOENINGSRAADOOREEN-
KOMS

Ek, Marais Viljoen, Minister van Arbeid, verklaar hierby, kragtens artikel 48 (4) (a) (ii), soos toegepas by artikel 48 (9) van die Wet op Nywerheidsversoening, 1956, soos gewysig, dat die bepalings van Goewermentskennisgewing R. 2023 van 15 Desember 1967 van krag is vanaf die datum van publikasie van hierdie kennisgewing en vir die tydperk wat een jaar vanaf genoemde datum eindig.

M. VILJOEN, Minister van Arbeid.

DEPARTEMENT VAN DOEANE EN AKSYNS

No. R. 334 6 Maart 1970
DOEANE- EN AKSYNSWET, 1964.—WYSIGING
VAN BYLAE 1 (No. 1/1/9)

Ek, Nicolaas Diederichs, Minister van Finansies, handelende kragtens die bevoegdheid my verleen by artikel 48 van die Doeane- en Aksynswet, 1964, wysig hierby Bylae 1 van genoemde Wet in die mate in die Bylae hiervan aangetoon.

N. DIEDERICHS, Minister van Finansies.

No. R. 341 6 March 1970
APPRENTICESHIP ACT, 1944, AS AMENDED

APPRENTICESHIP COMMITTEE FOR THE ELEC-
TRICITY SUPPLY UNDERTAKING.—WITHDRA-
WAL AND PRESCRIPTION OF CONDITIONS OF
APPRENTICESHIP

I, Marais Viljoen, Minister of Labour, hereby in terms of section 16 (4) *ter* of the above-mentioned Act declare that the provisions of Government Notice R. 3844 of 5 December 1969 shall come into operation as from the date of publication of this notice.

M. VILJOEN, Minister of Labour.

No. R. 342 6 March 1970
INDUSTRIAL CONCILIATION ACT, 1956

MUNICIPAL UNDERTAKING, ROODEPOORT. —
RENEWAL OF CONCILIATION BOARD AGREE-
MENT

I, Marais Viljoen, Minister of Labour, hereby, in terms of section 48 (4) (a) (ii), as applied by section 48 (9) of the Industrial Conciliation Act, 1956, as amended, declare the provisions of Government Notice R. 2023 of 15 December 1967, to be effective as from the date of publication of this notice and for the period ending one year from the said date.

M. VILJOEN, Minister of Labour.

DEPARTMENT OF CUSTOMS AND EXCISE

No. R. 334 6 March 1970
CUSTOMS AND EXCISE ACT, 1964.—AMEND-
MENT OF SCHEDULE 1 (No. 1/1/9)

I, Nicolaas Diederichs, Minister of Finance, acting in terms of the powers vested in me by section 48 of the Customs and Excise Act, 1964, hereby amend Schedule 1 to the said Act to the extent set out in the Schedule hereto.

N. DIEDERICHS, Minister of Finance.

BYLAE

I Tariefpos	II Statistiese Eenheid	III IV V Skaal van Reg		
		Algemeen	M.B.N.	Voorkeur
44.23 Deur subpos No. 44.23.10 deur die volgende te vervang: „44.23.10 Gemonteerde parketvloerpanele, hetsy gelamelleer al dan nie	lb.	3%”		
48.05 Deur subpos No. 48.05.15 deur die volgende te vervang: „48.05.15 Gekreukelde papier met 'n basis- gewig per vk. m. van minder as 35 grm.	lb.	15%		
48.05.17 Gekreukelde papier met 'n basis- gewig per vk. m. van minstens 35 grm. maar hoogstens 60 grm.	lb.	10%”		

OPMERKINGS—

- (1) Die voorsiening vir gemonteerde parketvloerpanele word gewysig om dit duidelik te stel dat sodanige parketvloerpanele ook gelamelleer kan wees.
- (2) Die reg op gekreukelde papier met 'n basisgewig per vk. m. van minstens 35 grm. maar hoogstens 60 grm. word verlaag van 15% na 10%.

SCHEDULE

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
44.23 By the substitution for subheading No. 44.23.10 of the following: "44.23.10 Assembled parquet flooring panels, whether or not laminated	lb.	3%"		
48.05 By the substitution for subheading No. 48.05.15 of the following: "48.05.15 Creped paper with a basis weight per sq. m. of less than 35 grm.	lb.	15%		
48.05.17 Creped paper with a basis weight per sq. m. of 35 grm. or more but not exceeding 60 grm.	lb.	10%"		

NOTES—

- (1) The provision for assembled parquet flooring panels is amended to make it clear that such parquet flooring panels can also be laminated.
 (2) The duty on creped paper with a basis weight per sq. m. of 35 grm. or more but not exceeding 60 grm., is reduced from 15% to 10%.

DEPARTEMENT VAN FINANSIES

No. R. 346 6 Maart 1970

Die volgende Goewermentskennisgewing is in *Staatskoerant* 2617 van 6 Februarie 1970 gepubliseer:

No. 181 6 Februarie 1970

DIE NATALSE GENOOTSKAP VAN
GEOKTROOIEERDE REKENMEESTERS

VERORDENINGE

1. *Inwerkingtreding van Verordeninge*

Hierdie verordeninge, opgestel kragtens die Wet, tree in werking op die datum van afkondiging in die *Staatskoerant*.

2. *Woordomskrywings*

In hierdie verordeninge, tensy dit strydig met die verband is, beteken—

"die Wet" die Wet op die Transvaalse en Natalse Genootskappe van Geoktrooieerde Rekenmeesters, 1968 (Wet 66 van 1968);

"die Genootskap" die Natalse Genootskap van Geoktrooieerde Rekenmeesters, oorspronklik geïnkorporeer in die provinsie Natal kragtens Wet 35 van 1909 (Accountants Act, 1909), as "The Natal Society of Accountants", waaraan artikel 2 van die Wet ewigdurende regsopvolging verleen;

"Raad" die dan diensdoende Raad van die Genootskap;

"Registrateur" die Registrateur van die Genootskap, aangestel deur die Raad, of die persoon wat op las van die Raad in daardie hoedanigheid optree;

"Sekretaris" die Sekretaris of Sekretarisse van die Genootskap, aangestel deur die Raad, of die firma of persoon wat op las van die Raad in daardie hoedanigheid optree;

"amptenaar van die Genootskap" die Registrateur, Sekretaris of enige lid of behoorlik geakkrediteerde verteenwoordiger van enige firma wat een van genoemde twee ampte beklee of enige ander vaste amptenaar wat van tyd tot tyd as sodanig deur die Raad aangestel mag word, of enige persoon wat op las van die Raad in engeen van hierdie hoedanighede optree;

DEPARTMENT OF FINANCE

No. R 346 6 March 1970

The following Government Notice was published in *Government Gazette* 2617 of 6 February, 1970:

No. 181 6 February 1970

THE NATAL SOCIETY OF CHARTERED
ACCOUNTANTS

BY-LAWS

1. *Commencement of By-laws*

These by-laws made under the Act shall come into operation on the date of publication in the *Gazette*.

2. *Definitions*

In these by-laws, unless inconsistent with the context—

"the Act" means The Transvaal and Natal Societies of Chartered Accountants Act, 1968 (Act 66 of 1968);

"the Society" means The Natal Society of Chartered Accountants originally incorporated in the Province of Natal by Act 35 of 1909 (Accountants Act, 1909), as "The Natal Society of Accountants" and given powers of perpetual succession by section 2 of the Act;

"the Council" means the Council for the time being of the Society;

"Registrar" means the Registrar of the Society, appointed by the Council, or the person acting in that capacity by direction of the Council;

"Secretary" means the Secretary or Secretaries of the Society, appointed by the Council, or the firm or person acting in that capacity by direction of the Council;

"officer of the Society" means the Registrar, Secretary or any member or duly accredited representative of any firm holding either office or any other permanent official who may be appointed as such from time to time by the Council, or any person acting in any of these capacities by direction of the Council;

"ingeskrewe klerk" 'n klerk wat ooreenkomstig 'n leerkontrak by 'n lid van die Genootskap werk;

"geregistreerde adres" vir sover dit enige lid betref, die jongste adres van sodanige lid wat aangeteken is of geag word aangeteken te wees kragtens Verordening 59;

"lede" en "vergaderings" onderskeidelik lede en vergaderings van die Genootskap, tensy 'n ander betekenis uit die verband blyk;

"algemene jaarvergadering" die algemene vergadering van die Genootskap wat kragtens artikel 8 (1) van die Wet een maal in elke jaar gehou moet word;

"die Suid-Afrikaanse Genootskappe" Die Transvaalse Genootskap van Geoktrooieerde Rekenmeesters, Die Natalse Genootskap van Geoktrooieerde Rekenmeesters, Die Kaaplandse Genootskap van Geoktrooieerde Rekenmeesters en die Oranje-Vrystaatse Genootskap van Geoktrooieerde Rekenmeesters;

"Openbare Raad" die Raad aangestel kragtens artikel 2 van die Wet op Openbare Rekenmeesters en Ouditeurs, 1951;

"openbare rekenmeester" 'n persoon wat 'n openbare praktyk beoefen soos later hierin omskryf;

"openbare praktyk" die praktyk van 'n persoon wat die funksies van 'n rekenmeester of ouditeur uitoefen en vir daardie doel hom uitgee vir 'n rekenmeester of ouditeur en sy dienste teen vergoeding tot beskikking van die publiek stel, maar dit sluit nie in dienste wat wesenlik ter beskikking van enige enkele persoon of van die Staat is nie;

"geregistreerde rekenmeester en ouditeur" enige persoon wie se naam opgeneem is in die register van rekenmeesters en ouditeurs soos opgestel en in stand gehou deur die Openbare Rekenmeesters- en Ouditeursraad;

"maand" 'n kalendermaand;

"Staatskoerant" die *Staatskoerant* van die Republiek van Suid-Afrika.

DIE RAAD

3. Samestelling van die Raad

Die Raad bestaan uit 12 lede wat ten tyde van hul verkiesing almal werklik in Natal woonagtig is: Met dien verstande dat minstens nege van die lede persone is wat 'n openbare praktyk beoefen.

4. Verkiesing en Aftrede van Raadslede

Op elke algemene jaarvergadering lê vier lede van die Raad hul amp neer en hulle is herkiesbaar.

Die vakatures deur die aftredende lede gelaat, word deur 'n verkiesing op die algemene jaarvergadering aangevul en op sodanige vergadering word enige vakature wat nie reeds deur die Raad kragtens Verordening 7 gevul is nie ook gevul.

Die aftredende lede van die Raad is dié wat hul amp die langste bekleë het sedert die datum van hul verkiesing, met inbegrip van herverkiesing uit hoofde van die bepaling van Verordening 6, en ingeval meer lede as die getal wat moet aftree hul amp ewe lank bekleë het, besluit die lede wat moet aftree onder mekaar wie die aftredende lede moet wees.

5. Aftredende Raadslede op Algemene Vergaderings

Op elke algemene jaarvergadering waarop enige lid van die Raad aftree, bekleë hy sy amp tot na afloop van die vergadering, wanneer hy dan sy amp neerlê.

6. Nominasie van Raadslede

(a) Die Raad moet minstens 28 volle dae vóór elke algemene jaarvergadering van die Genootskap aan elke lid by sy geregistreerde adres 'n kennisgewing stuur waarin hy gevra word om kandidate te nomineer vir verkiesing tot die Raad.

"articled clerk" means a clerk who is serving under articles of clerkship with a member of the Society;

"registered address" in respect of any member means the address of such member last recorded or deemed to have been recorded in terms of By-law 59;

"members" and "meetings" shall, unless the contrary intention appears, mean members and meeting respectively of the Society;

"annual general meeting" means the general meeting of the Society required to be held once in each year in terms of section 8 (1) of the Act;

"the South African Societies" means The Transvaal Society of Chartered Accountants, The Natal Society of Chartered Accountants, The Cape Society of Chartered Accountants and The Orange Free State Society of Chartered Accountants;

"Board" means the Board established in terms of section 2 of the Public Accountants' and Auditors' Act, 1951;

"public accountant" means a person who is in public practice as hereinafter defined;

"public practice" means the practice of a person who performs the functions of an accountant or auditor and for that purpose holds himself out as an accountant or auditor and places his services at the disposal of the public for reward, but does not include services which are substantially at the command of any one person or of the State;

"registered accountant and auditor" means any person whose name is enrolled on the register of accountants and auditors established and maintained by the Public Accountants' and Auditors' Board;

"month" means calendar month;

"Gazette" means the *Government Gazette* of the Republic of South Africa.

THE COUNCIL

3. Constitution of Council

The Council shall consist of 12 members who are all actually resident in Natal at the date of election, provided that not less than nine shall be members who are in public practice.

4. Election and Retirement of Members of Council

At each annual general meeting four members of the Council shall retire from office and shall be eligible for re-election.

The vacancies so occurring shall be filled by election at each annual general meeting and at such meeting any vacancy not already filled by the Council in terms of By-law 7, shall also be filled.

The retiring members of the Council shall be those who shall have been longest in office since the date of their election, including re-election by virtue of the provisions of By-law 6, and in the event of there being more than the number who have to retire who shall have been in office an equal length of time, the names of the members to retire as aforesaid shall be decided amongst them.

5. Retiring Council Members at General Meetings

At every annual general meeting at which any member of the Council retires from office, he shall remain in office until the dissolution of the meeting when he shall retire from office.

6. Nomination of Members of Council

(a) The Council shall, not less than 28 clear days before each annual general meeting of the Society, send to each member at his registered address a notice calling for nominations of candidates for election to the Council.

(b) Behoudens die hieropvolgende bepalings word elke kandidaat vir verkiesing tot die Raad deur lede op 'n algemene vergadering genomineer by wyse van 'n skriftelike nominasie wat deur vyf lede van die Genootskap onderteken is en wat vergesel gaan van 'n skriftelike aanvaarding van die nominasie deur die kandidaat, met vermelding dat hy in Natal woonagtig is. Die nominasie moet die Registrateur bereik minstens 10 volle dae vóór die datum wat vir die algemene jaarvergadering vasgestel is.

(c) Indien daar ná verstryking van die tyd waarin nominasies aldus ingedien mag word, nie meer kandidate behoorlik genomineer is as wat nodig is om die vakatures in die Raad aan te vul nie, word die kandidate wat aldus behoorlik genomineer is na afloop van daardie vergadering as gekose geag.

(d) Indien alle vakatures nie aldus aangevul word nie, word enige oorblywende vakatures as toevallige vakatures beskou, en hulle word dan aangevul soos in Verordening 7 bepaal.

(e) Indien die aantal behoorlik genomineerde kandidate meer is as die getal wat nodig is om die vakatures in die Raad aan te vul, moet daar minstens vyf volle dae vóór die datum waarop die algemene jaarvergadering sal plaasvind aan elke lid by sy geregistreerde adres 'n kennisgewing gestuur word waarin vermeld word dat daar soveel meer kandidate as vakatures is en waarin die name van al die kandidate tesame met die name van die lede wat hulle genomineer het, verstrekkend word.

(f) Die vereistes van hierdie verordeninge moet in sodanige kennisgewing uiteengesit word.

7. Vakatures in die Raad

Enige toevallige vakature in die Raad kan deur die Raad aangevul word op 'n vergadering waarvan kennis om die vakature aan te vul, gegee is. Die persoon wat aldus aangestel word, beklee sy amp tot op die datum van die eersvolgende algemene jaarvergadering. Die vergadering kan sy aanstelling voortsit, en, indien dit aldus voortgesit word, is sodanige persoon verplig om af te tree op die datum waarop hy sou moes afgetree het indien hy lid geword het van die Raad op die dag waarop die lid in wie se plek hy aangestel is, laas tot lid van die Raad verkies is. Ondanks enige vakature wat in die Raad ontstaan, kan die oorblywende lede van die Raad optree en al die bevoegdhede van die Raad uitoefen. Indien die Raadslede egter *en bloc* bedank of indien daar ten gevolge van bedankings minder as 'n kworum van lede oorbly, moet die Registrateur onmiddellik 'n algemene vergadering van die Genootskap belê sodat 'n lid of lede verkies kan word om die vakature of vakatures aan te vul, en in dié geval is die bepalings van Verordening 6 van toepassing.

8. Ampsneerlegging deur 'n Lid van die Raad

'n Lid van die Raad lê sy amp neer—

(a) indien hy sy bedanking skriftelik aan die Raad voorlê;

(b) indien hy ophou om lid van die Genootskap te wees of kragtens hierdie verordening geskors word;

(c) indien hy afwesig is van meer as drie agtereenvolgende vergaderings van die Raad sonder spesiale afwesigheidsverlof van die Raad.

(d) indien daar bevind word dat hy kranksinnig is of swaksinnig geword het;

(e) indien hy insolvent raak of afstand van sy boedel doen ten bate van, of 'n akkoord tref of aanbied om 'n akkoord te tref met sy krediteure;

(f) indien hy in enige bevoegde gereghof skuldig bevind word aan enige kriminele oortreding wat, volgens die mening van die Raad, van 'n skandalige of oneervolle aard is;

(b) Save as is hereinafter provided, each candidate for election to the Council by members in annual general meeting shall be nominated by written nomination signed by five members of the Society and accepted in writing by such candidate stating that he is resident in Natal and delivered to the Registrar not less than 10 clear days before the day appointed for the annual general meeting.

(c) If, upon the expiry of the time within which nominations may be so delivered, no more candidates have been duly nominated than are required to fill the vacancies occurring in the Council, those candidates who have been duly nominated shall be deemed to have been elected as from the termination of that meeting.

(d) If all the vacancies are not so filled, any remaining vacancies shall be deemed to be casual vacancies and shall be dealt with as provided for in By-law 7.

(e) If the number of candidates duly nominated is in excess of the number required to fill the vacancies occurring in the Council, there shall, not less than five clear days before the day appointed for the annual general meeting, be sent to each member at his registered address a notice stating that the number of candidates is so in excess and giving the names of all the candidates and the names of the members who have nominated them.

(f) The requirements of this by-law shall be set out in such notice.

7. Vacancies in Council

Any casual vacancy occurring in the Council may be filled by the Council at a meeting of which notice to fill such vacancy has been given. The person so appointed shall hold office until the date of the next annual general meeting. Such meeting may continue his appointment and, if so continued, such person shall be subject to retirement at the same time as if he had become a member of the Council on the day on which the member in whose place he is appointed was last elected a member of the Council. The continuing members of the Council may act and exercise all the powers of the Council notwithstanding any vacancy in their body but, should the Council resign *en bloc* or resignations leave less than a quorum of members, a general meeting of the Society shall immediately be summoned by the Registrar for the purpose of electing a member or members to fill the vacancy or vacancies, in which event the provisions of By-law 6 shall apply.

8. Vacation of Office by Member of Council

The office of a member of the Council shall be vacated—

(a) if by notice, in writing, to the Council he resigns his office;

(b) if he ceases to be a member of the Society or is suspended in terms of these by-laws;

(c) if he absents himself from more than three consecutive meetings of the Council without special leave of absence from the Council;

(d) if he be found insane or becomes of unsound mind;

(e) if he becomes insolvent or assigns his estate for the benefit of or compounds or offers to compound with his creditors;

(f) if he be convicted by any competent court of any criminal offence which in the opinion of the Council is of a disgraceful dishonourable nature;

(g) indien daar op 'n vergadering van die Raad wat spesiaal vir dié doel belê is en waarop minstens sewe lede van die Raad aanwesig is 'n besluit deur minstens driekwart van die aanwesiges aangeneem word waarin verklaar word dat sodanige lid van sy amp onthef is; maar in so 'n geval het die betrokke lid die reg van appèl na 'n spesiale algemene vergadering van lede, en, indien hy skriftelik daarom vra, moet die Raad so 'n vergadering vir dié doel belê;

(h) indien hy nie langer in die provinsie Natal woonagtig is nie.

9. *Uitsetting van 'n Lid van die Raad*

Die Genootskap kan te eniger tyd, deur middel van 'n besluit aangeneem deur twee-derdes van die lede wat aanwesig is en hul stemme uitbring op 'n spesiale algemene vergadering wat vir dié doel belê is, enige lid van die Raad van sy amp onthef voor die verstryking van sy ampstermyn: Met dien verstande dat as daar op sodanige vergadering geëis word dat daar met stembriefies oor die besluit of uitsetting gestem word, twee-derdes van die stemme wat met die stemming uitgebring word, nodig is vir die aanneming van die besluit; en die Genootskap kan, ooreenkomstig 'n besluit aangeneem met 'n meerderheid van stemme van die lede wat op daardie vergadering aanwesig is en stem, 'n ander gekwalifiseerde persoon wat op die vergadering genomineer mag word, in sy plek verkies. Die persoon wat aldus verkies word, beklee sy amp slegs vir die tydperk wat die lid in wie se plek hy verkies word, geregtig sou gewees het om daardie amp te beklee indien hy nie uitgesit was nie.

AMPTENARE

10. *Registrateur en Ander Amptenare*

Die Raad kan 'n Registrateur en ander amptenare en dienare van die Genootskap aanstel of enige bedinge en voorwaardes wat die Raad goed ag, en kan hulle of enige van hulle ontslaan en 'n ander of andere in sy of hul plek aanstel.

Die kantoor van die Registrateur en/of Sekretaris sal geleë wees op 'n plek of plekke in Natal waaroor die Raad van tyd tot tyd mag besluit.

11. *Pligte van Registrateur en Sekretaris*

Die register van lede van die Genootskap word aan die sorg van die Registrateur toevertrou, en hy is daarvoor aan die Raad verantwoordelik. Hy moet ook enige ander pligte nakom wat die Raad van tyd tot tyd aan hom mag opdra.

Die Sekretaris of die Registrateur of 'n plaasvervanger deur die Raad goedgekeur, woon alle vergaderings van die Genootskap en van die Raad en, indien verlang, van komitees van die Raad by; hy sorg dat alle opdragte van die Raad uitgevoer word, en kom enige ander pligte na wat die Raad van tyd tot tyd aan hom mag opdra.

VERRIGTINGE EN BEVOEGDHEDE VAN DIE RAAD

12. *Vergaderings van die Raad*

Die Raad vergader minstens 10 keer in elke kalenderjaar op sodanige plekke as wat die Raad van tyd tot tyd mag bepaal.

13. *Verkiesing van President en Vise-presidente*

Op die eerste vergadering van die Raad wat na elke algemene jaarvergadering gehou word, kies die aanwesige lede van die Raad, indien daar genoeg van hulle is om 'n kworum te vorm, een van die raadslede as President en nog twee as Vise-presidente van die Genootskap. Die President en Vise-presidente beklee hul amp tot na afloop van die eersvolgende algemene jaarvergadering. As die amp van President of van Vise-president vakant raak, moet die vakature deur die Raad aangevul word.

(g) if, at a meeting of the Council especially convened for that purpose at which not less than seven members of the Council are present, a resolution be passed by not less than three-fourths of those present declaring the office of such member vacated. In such a case he shall have the right of appeal to a special general meeting of members and, at his desire expressed in writing, the Council shall convene a special meeting for that purpose;

(h) if he ceases to be resident in the Province of Natal.

9. *Removal of Member of Council*

The Society may at any time, by a resolution passed by two-thirds of the votes of members present and voting at a special general meeting called for that purpose, remove any member of the Council from his office before the expiration of his period of office: Provided that, if a poll be demanded at such meeting as to the resolution or removal, two-thirds of the votes recorded at the poll shall be necessary for carrying that resolution; and the Society may by a resolution passed by a majority of the votes of members present and voting at that meeting, elect another qualified person who may be nominated at the meeting in his stead. The person so elected shall hold office only during such time as the member in whose place he was elected would have been entitled to hold the same if he had not been removed.

OFFICERS

10. *Registrar and Other Officers*

The Council may appoint a Registrar and other officers and servants of the Society on such terms and conditions as it shall deem fit and may remove them or any of them and appoint another or others in their place.

The office of the Registrar and/or Secretary shall be situate at such place or places in Natal as the Council may from time to time decide.

11. *Duties of Registrar and Secretary*

The Registrar shall have control of the register of the members of the Society and shall be responsible therefor to the Council and shall have such other duties as the Council may from time to time assign to him.

The Secretary of the Registrar or a substitute approved of by the Council shall attend all meetings of the Society and of the Council and, if required, of committees thereof and shall carry into effect all instructions of the Council and shall have such other duties as the Council may from time to time assign to him.

PROCEEDINGS AND POWERS OF THE COUNCIL

12. *Meetings of the Council*

The Council shall meet at least 10 times in each calendar year at such places as the Council may from time to time determine.

13. *Election of President and Vice-Presidents*

At the first meeting of the Council held after each annual general meeting the members of the Council then present, if sufficient to form a quorum, shall elect one of their number as President of the Society and two others as Vice-Presidents. The President and Vice-Presidents shall hold office until the termination of the next annual general meeting. Any vacancy occurring in the office of the President or Vice-Presidents shall be filled by the Council.

14. *Spesiale Raadsvergaderings*

'n Spesiale vergadering van die Raad kan te eniger tyd op las van die President of een van die Vise-presidente belê word, en moet belê word na ontvangs van 'n skriftelike versoek onderteken deur drie lede van die Raad. Die algemene aard van die sake wat op die betrokke vergadering verrig sal word, moet vermeld word in die kennisgewing ingevolge waarvan die vergadering belê word.

15. *Voorsitter van Raadsvergaderings*

Die President van die Genootskap of, in sy afwesigheid, een van die Vise-presidente, en, ingeval van 'n botsing tussen die twee Vise-presidente, die een wat deur die aanwesige raadslede verkies word, is geregtig om die stoel op elke vergadering van die Raad in te neem. Indien, na verstryking van 15 minute vanaf die tyd vasgestel vir die aanvang van die vergadering, nóg die President nóg die Vise-presidente aanwesig is, kan die aanwesige lede een van die aanwesiges as voorsitter kies.

16. *Hoe daar oor Kwessie Besluit Word*

Oor kwessies wat op enige vergadering van die Raad ontstaan, word daar met 'n meerderheid van stemme beslis. Ingeval van 'n staking van stemme het die voorsitter 'n tweede of beslissende stem.

17. *Verdaging van Raadsvergaderings*

Die voorsitter kan met die toestemming van die vergadering 'n vergadering van die Raad van tyd tot tyd en van plek tot plek verdaag, maar geen sake, behalwe sake wat onafgehandel gelaat is op die vergadering alwaar die verdaging plaasgevind het, kan op so 'n verdaagde vergadering behandel word nie. Dit is nie nodig om kennis van 'n verdaagde vergadering te gee nie, tensy die vergadering alwaar die verdaging plaasvind, besluit dat dit gedoen moet word.

18. *Kworum op Raadsvergaderings*

Vyf lede van die Raad wat persoonlik aanwesig is, vorm 'n kworum op 'n vergadering van die Raad.

19. *Notule Moet Gehou Word*

Notule van alle verrigtings op vergaderings van die Genootskap en van die Raad en van alle komitees van die Raad moet aangeteken word in boeke wat spesiaal vir daardie doel gehou word, en enige sodanige notule wat heet onderteken te wees deur die voorsitter van die vergadering waarop die betrokke verrigtings plaasgevind het, of deur die voorsitter van die eerste vergadering wat daarop volg, word beskou as bewys dat genoemde verrigtinge wel plaasgevind het.

20. *Verlof van Afwesigheid vir Lede van die Raad*

Die Raad het nie die bevoegdheid om verlof van afwesigheid aan enigeen van sy lede toe te staan vir 'n tydperk van meer as ses maande in enige ampsjaar nie.

21. *Die Raad Bestuur die Sake van die Genootskap*

Behoudens die bepalings van die Wet en van hierdie verordeninge, behartig en bestuur die Raad die sake en aangeleenthede van die Genootskap en oefen hy al die bevoeghede van die Genootskap uit, behalwe die bevoeghede wat spesiaal vir die Genootskap in algemene vergadering voorbehou word.

Alle tjeks getrek op die Genootskap se bankrekening word onderteken deur een lid van die Raad en mede-onderteken deur die Registrateur of 'n ander persoon wat vir daardie doel deur die Raad aangewys is.

Die Raad sorg dat behoorlike boeke en rekenings gehou word van alle transaksies wat op naam van die Genootskap aangegaan word. Sodanige rekenings word op 31 Desember van elke jaar afgesluit en dan geouditeer deur die ouditeur van die Genootskap vir voorlegging aan lede.

14. *Special Council Meetings*

A special meeting of the Council may at any time be called by order of the President or either of the Vice-Presidents and shall be called at the written request of three members of the Council. The notice calling the meeting shall specify the general nature of the business to be transacted thereat.

15. *Chairman of Council Meetings*

The President of the Society or, in his absence, one of the Vice-Presidents and, in the event of a conflict between the Vice-Presidents, such one of them as shall be elected by the members of the Council present shall be entitled to take the chair at every meeting of the Council. If, at the expiration of 15 minutes from the time appointed for any meeting, the President and both Vice-Presidents be absent, the members present may choose a Chairman from amongst those present.

16. *How Questions shall be Decided*

Questions arising at any meeting of the Council shall be decided by a majority of votes. In case of an equality of votes the Chairman shall have a second or casting vote.

17. *Adjournment of Council Meetings*

The Chairman of a meeting of the Council may, with the consent of the meeting, adjourn the same from time to time and from place to place, but no business shall be transacted at any adjourned meeting other than the business left unfinished at the meeting from which the adjournment took place. It shall not be necessary to give notice of an adjourned meeting unless the meeting from which the adjournment took place has by resolution so directed.

18. *Quorum at Council Meetings*

Five members of the Council personally present shall be a quorum for a meeting of the Council.

19. *Minutes to be Kept*

Minutes of all proceedings of meetings of the Society and of the Council and all committees thereof shall be entered in books kept for that purpose, and any such minutes, if purporting to be signed by the Chairman of the meeting at which the proceedings were held or by the Chairman of the next succeeding meeting, shall be evidence of the proceedings.

20. *Leave of Absence of Members of Council*

The Council shall not have the power to grant leave of absence to any one of its members for a longer period than six months in any year of office.

21. *Council to Manage Affairs of the Society*

The Council, subject to the provisions of the Act and these by-laws, shall conduct and manage the business and affairs of the Society and exercise all the powers of the Society except such powers as are expressly reserved to the Society in general meeting.

All cheques on the Society's banking account shall be signed by one member of the Council and countersigned by the Registrar or by some person appointed by the Council for that purpose.

The Council shall cause proper books and accounts to be kept of all transactions in the name of the Society, such accounts to be made up annually to 31 December in each year and to be audited by the auditor of the Society for presentation to members.

22. Bestuur van die Genootskap se Sake

Vir sover dit die bestuur van die Genootskap se sake betref, het die Raad die volgende bevoegdhede benewens enige ander bevoegdhede wat hierin uiteengesit word:

(a) Om amptenare en dienare van die Genootskap aan te stel en te ontslaan en om die pligte, salaris en besoldiging van sodanige amptenare en dienare te bepaal;

(b) om 'n aansoek om toelating tot lidmaatskap van die Genootskap toe te staan of te weier sonder opgawe van redes vir sy besluit;

(c) om namens die Genootskap eiendom van watter aard ook al te koop of andersins te verkry, te huur, te verhuur, te verruil, te verbeter, te verhipotekeer, te verpand, te vervreem of andersins daarmee te handel;

(d) om die Genootskap se fondse te belê soos die Raad van tyd tot tyd na goeddunke mag bepaal;

(e) om geld op te neem of te leen of die betaling van gelde of die nakoming van 'n verpligting te verseker op die wyse en op die bedinge en voorwaardes wat die Raad mag goedvind, en in die besonder deur die verlyding van verbande of notariële verbande en die uitreiking van obligasies of skuldbriewe ten laste van al die eiendom van die Genootskap of enige deel daarvan;

(f) om skenkings, toekennings en ander gelde van enige persoon, regspersoon, maatskappy of andersins, te ontvang en te aanvaar.

Nieteenstaande bogenoemde is geen ooreenkoms vir die koop of verkoop van vaste eiendom vir of namens die Genootskap bindend nie, tensy sodanige ooreenkoms bekragtig word deur 'n besluit geneem deur 'n tweederdemeerderheid van die stemme deur die lede wat aanwesig is en stem op 'n spesiale algemene vergadering wat vir dié doel byeengeroep is.

23. Vereffening van die Uitgawes van Lede

Uit die fondse van die Genootskap kan die Raad die redelike uitgawes betaal van raadslede woonagtig op 'n afstand van die plek waar enige vergadering van die Raad plaasvind by elke geleentheid waarop sodanige lede 'n vergadering van die Raad of van enige komitee van die Raad bywoon. Indien enige lid van die Genootskap op versoek van die Raad enige spesiale dienste vir die Genootskap verrig het, kan die Raad hom vir sy dienste vergoed, maar die Raad moet hom in elk geval op aanvraag vergoed vir enige geld wat deur hom bestee of enige uitgawes wat deur hom aangegaan is namens die Genootskap.

24. Publikasie van Ledelys en Verordeninge

Die Raad kan of op sy eie of in samewerking met een of meer van die Suid-Afrikaanse Genootskappe in enige jaar 'n lys van lede van die Genootskap en hul adresse publiseer, tesame met enige ander besonderhede ten opsigte van die lede en die Genootskap en/of sy oogmerke wat die Raad wenslik mag ag.

Die Raad kan op versoek eksemplare van die jongste lys wat deur hom gepubliseer is en van die Wet en hierdie verordeninge tot beskikking stel van enige lid of ingeskrewe klerk, en kan daarvoor enige gelde, soos deur die Raad vasgestel, in rekening bring.

25. Aanstelling van Komitees

Die Raad kan komitees aanstel om hom te help met die uitvoering van sy funksies en pligte, en kan enige persone wat hy wenslik ag, synde lede van die Genootskap en insluitende persone wat nie lede van die Raad is nie, tot lede van enige sodanige komitee benoem, en kan die kworums vir vergaderings van die komitees bepaal en enige vakatures in sodanige komitees aanvul.

22. Management of Society's Affairs

In its management of the affairs of the Society, the Council shall have the following powers in addition to any powers stated herein:

(a) To appoint and remove any officers and servants of the Society and to determine the duties, salary and remuneration of such officers and servants;

(b) to grant or refuse any application for admission to membership of the Society without giving any reason for its decision;

(c) on behalf of the Society to purchase or otherwise acquire, hire, let, exchange, improve, mortgage, pledge, alienate or otherwise deal with property of whatever description;

(d) to invest the Society's funds as the Council may from time to time in its discretion determine;

(e) to raise or borrow or secure the payment of money or the performance of any obligation in such manner and upon such terms and conditions as the Council may deem fit and in particular by the execution of mortgage or notarial bonds, the issue of debentures or debenture stock charged upon all or any part of the property of the Society;

(f) to receive and accept donations, grants and other moneys from any person, body corporate, company or otherwise.

Notwithstanding the foregoing no agreement for the sale or purchase of any immovable property for or on behalf of the Society shall be binding unless the same shall have been confirmed by a resolution passed by a majority of two-thirds of the votes of members present and voting at a special general meeting convened for that purpose.

23. Payment of Expenses of Members

The Council may pay out of the funds of the Society the reasonable expenses of members of the Council residing at a distance from the place where any meeting of the Council is held on each occasion such members attend a meeting of the Council or of any committee thereof. If any member of the Society shall at the request of the Council have performed any special services for the Society, the Council may remunerate him for his services, but in any event the Council shall, on demand, reimburse him for any outlays made and expenses incurred by him on the Society's behalf.

24. Publication of List of Members and By-laws

The Council may, either on its own or in co-operation with one or more of the South African Societies, issue in any year a list of the members of the Society and of their addresses, together with such other particulars in respect of the members and of the Society and/or its objects as the Council may deem advisable.

The Council may supply copies of the latest such list issued by it and of the Act and these by-laws to any member or articulated clerk on request and may charge therefor such fees as may be decided by the Council.

25. Appointment of Committees

The Council may establish committees to assist it in the performance of its functions and duties and may appoint such persons, being members of the Society, including persons other than members of the Council, as it may deem fit to be members of any such committee and may fix the quorum for meetings of and fill any vacancy on such committee.

Behalwe in die geval van komitees aangestel kragtens Verordening 61 is die President ampshalwe lid van enige komitee deur die Raad aangestel. Die Raad kan enige van sy bevoegdhede wat hy wenslik ag, toewys aan 'n komitee wat aldus aangestel is, maar, behoudens die bepalings van die Wet en van hierdie verordeninge, word die Raad nie ontdoen geag te wees van enige bevoegdheid wat hy aan 'n komitee toegewys het nie, en hy kan enige besluit van enige sodanige komitee wysig of herroep of nietig verklaar, behalwe die besluite van die Onderzoek-komitee en die Disziplinêre Komitee wat kragtens Verordening 61 aangestel word.

26. *Gemeenskaplike Seël van die Genootskap*

(a) Die Raad maak voorsiening vir die veilige bewaring van die gemeenskaplike seël, en dit mag nie gebruik of op enige dokument aangebring word nie behalwe met die vooraf verkreeë verlof van die Raad.

Elke dokument waarop die seël aangebring word, word onderteken deur sodanige persone as wat die Raad van tyd tot tyd aanwys.

(b) Die Raad is gemagtig om die ontwerp van enige wapen, kenteken, embleem of ander onderskeidingsteken of sinnebeeld van tyd tot tyd namens die Genootskap te laat registreer, en om die voorwaardes waarkragtens hulle deur die Genootskap en/of sy lede gebruik mag word, vas te stel.

27. *Geldigheid van die Raad se Handeling*

Alle handeling verrig deur enige vergadering van die Raad of deur enige komitee van die Raad of deur enige lid van die Raad of enige amptenaar wat onder die gesag van die Raad optree is, ofskoon daar later ontdek mag word dat daar die een of ander fout was met die aanstelling van sodanige Raad, komitee van die Raad, lid van die Raad of amptenaar, of dat hulle of enigeen van hulle nie bevoegd was ten tyde van hul aanstelling nie, of later onbevoegd geraak het, net so geldig asof sodanige Raad, komitee van die Raad, lid van die Raad of amptenaar behoorlik aangestel was en bevoegd was om op te tree.

28. *Ondersteuningsfonds*

Die Raad kan namens die trustees enige ondersteuningsfonds administreer waartoe lede en andere bydra, en met die verlof van 'n algemene vergadering kan hy sodanige bedrae uit die fondse van die Genootskap daartoe bydra as wat die vergadering mag bepaal.

29. *Biblioteke, ens.*

Die Raad kan enige deel van die fondse van die Genootskap aanwend vir die beskikbaarstelling en instandhouding van 'n geskikte versameling boeke, verslae, statistieke, rekeninge, stukke, landkaarte, dokumente, materiaal en ander dinge wat van belang vir die beroep is, en hulle in biblioteke of leeskamers bewaar vir gebruik deur lede van die Genootskap en studente. Die Raad kan bydraes uit die fondse van die Genootskap doen vir die totstandbrenging en instandhouding van sodanige biblioteke of leeskamers.

Die Raad kan van tyd tot tyd reëls in verband met alle sake rakende sodanige biblioteke of leeskamers opstel, herroep en wysig.

30. *Bydraes en Spesiale Betalings*

Die Raad kan uit die fondse van die Genootskap bydraes doen om die voortgesette onderrig van lede van die Genootskap te bevorder, om die studie van rekenmeesterskap deur klerke onder leerkontrak by lede van die Genootskap, en deur andere, te bevorder, om vir dié doel inligting en opleiding in rekeningkundige sake deur

Except in the case of committees appointed in terms of By-law 61, the President shall be an *ex officio* member of any committee appointed by the Council. The Council may assign to a committee so established such of its powers as it may deem fit but, subject to the provisions of the Act and of these by-laws, the Council shall not be deemed to be divested of any power which it may have assigned to a committee and may amend or repeal or rescind any decision of any such committee except the decisions of the Investigation Committee and the Disciplinary Committee appointed in terms of By-law 61.

26. *Common Seal of Society*

(a) The Council shall provide for the safe custody of the common seal and it shall not be used or affixed to any instrument except by the authority of the Council previously given.

Every instrument to which the seal is affixed shall be signed by such persons as the Council shall determine from time to time.

(b) The Council shall be empowered to effect registration of the design of any coat of arms, badge, emblem or other insignia or device for the Society from time to time and to determine the conditions under which same may be used by the Society and/or its members.

27. *Validity of Council's Acts*

All acts done by any meeting of the Council or by any committee of the Council or by any member of the Council or officer acting under authority of the Council shall, notwithstanding that it shall be afterwards discovered that there was some defect in the appointment of such Council, committee of Council, member of Council or officer, or that they or any of them were not qualified at the time of their appointment or had become disqualified, be as valid as if such Council, committee of Council, member of Council or officer had been duly appointed and was qualified to act.

28. *Benevolent Funds*

The Council may administer on behalf of the trustees such benevolent funds as may be contributed by members and others and may with the consent of a general meeting contribute such sums thereto out of the funds of the Society as the meeting may determine.

29. *Libraries, etc.*

The Council may employ any part of the funds of the Society in the provision and maintenance of suitable collections of books, reports, statistics, accounts, papers, maps, instruments, materials and other things of interest to the profession, to be kept in libraries or reading rooms which may be used by members of the Society and students. The Council may contribute from the funds of the Society towards the provision or maintenance of such libraries or reading rooms.

The Council may from time to time make, revoke and alter rules relating to all matters connected with the libraries or reading rooms.

30. *Contributions and Special Payments*

The Council may make contributions out of the funds of the Society to encourage the continuing education of members of the Society, to encourage the study of accountancy by clerks articulated to members of the Society and by others, and for that purpose to promote information and education on accountancy matters by lectures,

middel van lesings, klasse, besprekings, boeke, briefwisseling, eksamens en op ander wyses te bevorder, om donasies te maak, en om sertifikate uit te reik en studie-beurse, stipendia en toekennings toe te staan op die bedinge en voorwaardes wat die Raad van die Genootskap van tyd tot tyd voorskryf.

31. *Verteenwoordigers in die Openbare Raad*

Die Raad benoem die verteenwoordigers van die Genootskap en hul plaasvervangers in die Openbare Raad, en, indien daar van hom verlang word om dit te doen, benoem hy ook verteenwoordigers van die Genootskap in enige komitee deur die Openbare Raad aangestel.

32. *Agent van die Openbare Raad*

Die Raad kan, op versoek van die Openbare Raad, as agent optree in enige saak wat deur die Openbare Raad na hom verwys word.

LEDE

33. *Toelating en Verkieping van Lede*

Die Raad hou 'n register waarin die naam van iedere persoon wat tot lidmaatskap van die Genootskap toegelaat word, aangeteken word. Na die afkondiging van hierdie verordeninge word die name van al die lede in die lederegister wat kragtens die Accountants Act, Wet 35 van 1909 (Natal), soos gewysig, tot stand gebring is, geag as aangeteken te wees in die register wat kragtens hierdie verordening gehou moet word. Ingeval enige persoon ophou om lid te wees, of deur bedanking of deur skorsing of uitsetting deur die Raad, of deur die inwerking-treding van Verordening 38 (k), word sy naam van die register geskrap.

34. *Aansoek om Lidmaatskap*

Aansoeke om lidmaatskap van die Genootskap word op die vorm wat deur die Raad voorgeskryf is, aan die Raad voorgelê.

Elke aansoeker—

(a) moet die intreegeld en die ledegeld wat van tyd tot tyd vasgestel word vir die lopende jaar betaal;

(b) moet op die voorgeskrewe vorm sertifiseer dat die inligting wat hy daarin verstrek het in elke opsig juis en korrek is;

(c) moet onderneem om, ingeval hy as lid toegelaat word, die bepalings van die Wet en die verordeninge, sowel as enige reëls wat daarkragtens opgestel word en van tyd tot tyd van krag is, na te kom; en

(d) moet die Raad tevrede stel op enige wyse wat deur die Raad verlang word dat hy op die datum van sy aansoek kwalifiseer vir toelating kragtens Verordening 35, dat hy 'n geskikte en bevoegde persoon is om as lid toegelaat te word, en dat hy minstens 21 jaar oud is.

35. *Kwalifikasies vir Toelating tot Lidmaatskap*

Behoudens die bepalings van Verordening 34 is een van die volgende die kwalifikasie vir toelating tot lidmaatskap van die Genootskap:

(a) Bewys deur die aansoeker dat hy in die eksamens soos voorgeskryf by hierdie verordeninge of by vroeër bestaande verordeninge van die Genootskap geslaag het, en dat hy kragtens 'n leerkontrak praktiese ondervinding opgedoen het in die sake-onderneming van 'n openbare rekenmeester, soos by hierdie verordeninge vereis; of

(b) bewys deur die aansoeker van sy lidmaatskap van eenen van die Suid-Afrikaanse Genootskappe; of

(c) bewys deur die aansoeker dat hy op 31 Oktober 1951 'n presterende lid was van die Rhodesia Society of Accountants; of

classes, discussions, books, correspondence, examinations and otherwise, to make donations and to issue certificates and to grant bursaries, scholarships and awards upon such terms and conditions as may from time to time be prescribed by the Council of the Society.

31. *Representatives on the Board*

The Council shall nominate the representatives of the Society and their alternates on the Board and, if called upon to do so, shall nominate the representatives of the Society on any committee appointed by the Board.

32. *Agent for the Board*

The Council may act at the request of the Board as agent in any matters referred to it by the Board.

MEMBERS

33. *Admission and Election of Members*

The Council shall maintain a register in which shall be inscribed the name of every person admitted to membership of the Society. On the promulgation of these by-laws the names of all those members on the register of members established in terms of the Accountants Act, Act 35 of 1909 (Natal), as amended, shall be deemed to be inscribed on the register opened in terms of this by-law. In the event of any person ceasing to be a member, whether by resignation or suspension or removal by the Council or by the operation of By-law 38 (k), his name shall be deleted from the register.

34. *Application for Membership*

Application for membership of the Society shall be made to the Council in a form prescribed by the Council. Each applicant shall—

(a) pay the entrance fee and the subscription for the year current as determined from time to time;

(b) certify on the prescribed form that the information given by him therein is true and correct in every detail;

(c) undertake in the event of his admission to observe the provisions of the Act and the by-laws and any rules framed thereunder from time to time in force; and

(d) satisfy the Council in such manner as it may require that at the date of his application he is qualified for admission under By-law 35, that he is a fit and proper person to be admitted to membership and is not less than 21 years of age.

35. *Qualification for Admission to Membership*

Subject to the provisions of By-law 34, the qualifications for admission to the Society shall be one of the following:

(a) Proof by the applicant that he has passed the examinations prescribed by these by-laws or previously existing by-laws of the Society and has had the practical experience under articles of clerkship in the business of a public accountant required by these by-laws; or

(b) proof by the applicant of membership of any one of the South African Societies; or

(c) proof by the applicant that, on 31 October 1951, he was a member in good standing of the Rhodesia Society of Accountants; or

(d) bewys deur die aansoeker dat hy voldoen het aan die vereistes van artikel 29 van die Wet op Openbare Rekenmeesters en Ouditeurs, 1951; of

(e) bewys deur die aansoeker—

(i) dat hy buite die Republiek van Suid-Afrika as leerklerek gedien het in die rekenmeestersaak van 'n openbare rekenmeester soos hierin omskryf wat lid is van 'n genootskap van openbare rekenmeesters wat, volgens die mening van die Raad, soortgelyke voorwaardes vir die toelating van lede voorgeskrif het as hierdie Genootskap en wat wettiglik geïnkorporeer is buite die grense van die Republiek van Suid-Afrika, gedurende 'n tydperk minstens gelykstaande met die tydperk wat kragtens hierdie verordeninge van 'n ingeskrewe klerk vereis word; en

(ii) dat hy in eksamens geslaag het wat hom kragtens artikel 25 (5) (a) van die Wet op Openbare Rekenmeesters en Ouditeurs, 1951, geregtig maak op registrasie as 'n geregistreerde rekenmeester en ouditeur; of

(f) bewys deur die aansoeker dat hy 'n openbare praktyk beoefen en gedurende die tydperk van vyf jaar onmiddellik vóór die datum van sy aansoek om lidmaatskap die openbare praktyk ononderbroke beoefen het, en dat hy óf—

(i) op 31 Desember 1955 'n presterende lid was van óf die Suid-Afrikaanse tak van die Association of Certified and Corporate Accountants óf die Vereniging van Praktiserende Rekenmeesters van Suid-Afrika óf die Instituut van Rekenmeesters van Suid-Afrika Beperk; óf

(ii) op 1 November 1951 kragtens 'n leerkontrak gedien het of sy leerkontrak voltooi het in die Republiek van Suid-Afrika by 'n lid van een van die verenigings in paragraaf (i) hierbo vermeld; of

(g) bewys deur die aansoeker dat hy kragtens artikel 23 (4) *bis* van die Wet op Openbare Rekenmeesters en Ouditeurs, 1951, as 'n buitelandse rekenmeester en ouditeur geregistreer is, en aldus geregistreer was uit hoofde van sy lidmaatskap van sodanige georganiseerde liggaam van rekenmeesters en ouditeurs wat vir die doeleindes van hierdie klousule deur die Raad erken word: Met dien verstande dat as 'n persoon bloot uit hoofde van hierdie kwalifikasie as lid van die Genootskap toegelaat word, hy onderworpe is aan die verordeninge van die Genootskap, en veral aan Verordening 35 *bis*.

Let Wel.—Die volgende georganiseerde liggame van rekenmeesters en ouditeurs is vir die doeleindes van Verordening 35 (g) deur die Raad erken:

The American Institute of Certified Public Accountants.
The Association of Certified and Corporate Accountants.
The Canadian Institute of Chartered Accountants.
The Institute of Chartered Accountants in Australia.
The Institute of Chartered Accountants in England and Wales.

The Institute of Chartered Accountants in Ireland.
The Institute of Chartered Accountants of Scotland.
Het Nederlands Instituut van Registeraccountants.
The New Zealand Society of Accountants.
The Rhodesia Society of Accountants.

35 bis. Buitelandse Lede

'n Lid wat kragtens Verordening 35 (g) toegelaat word—

(a) word 'n buitelandse lid genoem in die lederegister en op die sertifikaat van lidmaatskap wat aan hom uitgereik word;

(d) proof by the applicant that he has complied with the requirements of section 29 of the Public Accountants' and Auditors' Act, 1951; or

(e) proof by the applicant that he has—

(i) served outside the Republic of South Africa under articles of clerkship in the accountancy business of a public accountant as defined herein who is a member of a body of public accountants having, in the opinion of the Council, conditions for the admission of members similar to this Society and which is legally incorporated outside the Republic of South Africa, for a period equal at least to that which would be required from an articulated clerk under these by-laws; and

(ii) passed such examinations as would entitle him to register as a registered accountant and auditor in terms of section 25 (5) (a) of the Public Accountants' and Auditors' Act, 1951; or

(f) proof by the applicant that he is in public practice and has been in public practice continuously during the period of five years immediately preceding the date of his application for admission and that either—

(i) he was a member in good standing, at 31 December 1955, of the South African branch of the Association of Certified and Corporate Accountants or the Association of Practising Accountants of South Africa or the Institute of Accountants of South Africa Limited; or

(ii) that on 1 November 1951 he was serving or had completed service in the Republic of South Africa under articles of clerkship with a member of one of the bodies referred to in paragraph (i) above; or

(g) proof by the applicant that he is registered as a non-resident accountant and auditor under section 23 (4) *bis* of the Public Accountants' and Auditors' Act, 1951, and was so registered by virtue of his membership of such organised body of accountants and auditors as may have been recognised by the Council for the purposes of this clause: Provided that where a person is admitted to membership of the Society by reason of this qualification only, he shall be subject to the by-laws of the Society, particularly By-law 35 *bis*.

Note.—The following organised bodies of accountants and auditors have been recognised by the Council for the purposes of By-law 35 (g):

The American Institute of Certified Public Accountants.

The Association of Certified and Corporate Accountants.

The Canadian Institute of Chartered Accountants.

The Institute of Chartered Accountants in Australia.

The Institute of Chartered Accountants in England and Wales.

The Institute of Chartered Accountants in Ireland.

The Institute of Chartered Accountants of Scotland.

Het Nederlands Instituut van Registeraccountants.

The New Zealand Society of Accountants.

The Rhodesia Society of Accountants.

35 bis. Non-resident Members

A member admitted under By-law 35 (g) shall—

(a) be styled a non-resident member in the register of members and on the certificate of membership issued to him;

(b) betaal dieselfde gelde, ledegelde en bydraes as 'n elderswonende lid; en

(c) hou *ipso facto* op om lid te wees—

(i) indien sy registrasie as 'n buitelandse rekenmeester en ouditeur kragtens artikel 23 (7) of 23 (7) *bis* of 23 (10) van die Wet op Openbare Rekenmeesters en Ouditeurs, 1951, gekanselleer word; of

(ii) indien hy ophou om lid te wees van 'n georganiseerde liggaam van rekenmeesters en ouditeurs wat vir die doeleindes van Verordening 35 (g) deur die Raad erken word.

36. Eksamens

Die Raad skryf van tyd tot tyd die eksamens voor wat in Verordening 35 (a) genoem word, asook die voorwaardes wat op hierdie eksamens betrekking het. Die eksamens is dié wat beskryf word in die Eerste Bylae van hierdie verordeninge.

37. Praktiese Ondervinding

Die praktiese ondervinding in die sake-onderneming van 'n openbare rekenmeester, soos voorgeskryf by hierdie verordeninge, is dié wat uiteengesit word in artikel 23 (3) (d) of artikel 24 (3) van die Wet op Openbare Rekenmeesters en Ouditeurs, 1951.

LEDEGELDE

38. Gelde en Ledegelde

(a) Elke lid van die Genootskap betaal 'n jaarlikse ledegeld op sodanige tyd en van sodanige bedrag soos van tyd tot tyd op 'n algemene vergadering besluit word.

(b) Tensy en tot tyd en wyl daar anders besluit word, is die jaarlikse ledegeld op die eerste dag van Januarie in elke jaar verskuldig en moet dit gedurende genoemde maand betaal word. Dit bedra die som van—

(i) R5 in die geval van lede wie se name in die lys van elderswonendes verskyn en wat nie volle lede van een van die ander Suid-Afrikaanse Genootskappe is nie;

(ii) R3 in die geval van lede wie se name in die lys van elderswonendes verskyn en wat volle lede van een van die ander Suid-Afrikaanse Genootskappe is;

(iii) R25 in die geval van alle ander lede, behalwe gedurende die jaar wanneer hy vir die eerste keer ooreenkomstig Verordening 35 (a) vir lidmaatskap verkiesbaar word en die daaropvolgende vier jaar wanneer die jaarlikse ledegeld R15 bedra.

(c) Enige persoon wat na 30 Junie in enige jaar lid word, betaal net die helte van die jaarlikse ledegeld vir daardie besondere jaar.

(d) Op aansoek by die Raad kan die name van die volgende in die lys van elderswonende lede opgeneem word:

(i) Lede uitgesonderd buitelandse lede geregistreer kragtens Verordening 35 (g), wat buite die Republiek van Suid-Afrika, Suidwes-Afrika, Botswana, Lesotho of Swaziland woon, of wat meer as 'n kalenderjaar lank uit genoemde gebiede afwesig was;

(ii) Lede wat volle lede van enigeen van die ander Suid-Afrikaanse Genootskappe is, mits hulle nie in Natal woonagtig is nie.

'n Persoon wat ten tyde van sy aansoek om lidmaatskap aansoek doen om en geregtig is op lidmaatskap as 'n Elderswonende Lid, word in die Lys van Elderswonende Lede opgeneem, is *ab initio* 'n Elderswonende Lid, en betaal 'n ledegeld teen die bedrag wat op Elderswonende Lede van toepassing is ten opsigte van die jaar waarin hy tot lidmaatskap toegelaat word, en solank hy geregtig is om op die Lys van Elderswonende Lede te bly.

(b) pay the same rate of fees, subscriptions and contributions as an absentee member; and

(c) *ipso facto* cease to be a member upon either—

(i) his registration as a non-resident accountant and auditor being cancelled pursuant to section 23 (7) or 23 (7) *bis* or 23 (10) of the Public Accountants' and Auditors' Act, 1951; or

(ii) his ceasing to be a member of an organised body of accountants and auditors recognised by the Council for the purposes of By-law 35 (g).

36. Examinations

The Council shall, from time to time, prescribe the examinations referred to in By-law 35 (a) and the conditions governing the same. The examinations shall be as set out in the First Schedule attached to these by-laws.

37. Practical Experience

The practical experience in the business of a public accountant as prescribed by these by-laws shall be that set out in section 23 (3) (d) or section 24 (3) of the Public Accountants' and Auditors' Act, 1951.

SUBSCRIPTIONS

38. Fees and Subscriptions

(a) Each member of the Society shall pay an annual subscription at such time and of such amount as may from time to time be determined in general meeting.

(b) Unless and until otherwise so determined the annual subscription shall be due on the first day of January in each year and payable during that month and shall be the sum of—

(i) R5 for those members on the absentee list who are not full members of one of the other South African Societies;

(ii) R3 for those members on the absentee list who are full members of one of the other South African Societies;

(iii) R25 for all other members, except during the year in which a member first becomes eligible for membership in terms of By-law 35 (a) and the four following years when the annual subscription shall be R15.

(c) Any member admitted after 30 June in any year shall pay only one-half of the annual subscription for the year then current.

(d) On application to the Council, the following may be placed on the absentee list of members:

(i) Members other than non-resident members registered in terms of By-law 35 (g) resident outside the Republic of South Africa, South-West Africa, Botswana, Lesotho or Swaziland or absent from all of the above-mentioned territories for more than a calendar year;

(ii) members who are full members of any of the other South African Societies, provided they are not resident in Natal.

A person who at the time of his application for membership applies for and qualifies for absentee membership shall be placed on the absentee list, be an absentee member *ab initio* and shall pay a subscription at the rate applicable to absentee members in respect of the year in which he is admitted and for so long as he is qualified to remain on the absentee list.

(e) Indien 'n lid wie se naam ooreenkomstig (d) (i) hierbo in die lys van elderswonende lede opgeneem is, gedurende enige deel van 'n kalenderjaar in die Republiek van Suid-Afrika, Suidwes-Afrika, Botswana, Lesotho of Swaziland woonagtig word, word hy aanspreeklik vir die balans van die volle ledegeld vir daardie jaar, tensy hy aldus woonagtig word ná 30 Junie in enige jaar, in watter geval hy vir die balans van 'n halwe jaar se ledegeld, teen die volle tarief ten opsigte van sodanige halfjaar, aanspreeklik word.

(f) Die Raad kan 'n lid na goëddunke kwytskeld van die betaling van die hele of enige deel van die ledegelde en/of intreegeld as die omstandighede, volgens die mening van die Raad, van so 'n aard is dat dit sodanige kwytskelding regverdig.

(g) Tensy en tot tyd en wyl op 'n algemene vergadering anders besluit word, is die intreegeld betaalbaar by toelating tot lidmaatskap van die Genootskap die bedrag van R21.

(h) Geen intreegeld word gevra in die gevalle waar 'n persoon wat op daardie tydstip 'n presterende lid van enigeen van die ander Suid-Afrikaanse Genootskappe is tot lidmaatskap van die Genootskap toegelaat word nie.

(i) Die Raad kan 'n lid wat voorheen kragtens Verordening 35 (g) as 'n buitelandse lid van die Genootskap of een van die ander Suid-Afrikaanse Genootskappe geregistreer was van die intreegeld kwytskeld.

(j) Die Raad kan van tyd tot tyd 'n bydrae of bydraes van lede opeis vir die vereffening van uitgawes aangegaan deur die Raad in die belang of ter bevordering van die oogmerke van die Genootskap, mits sodanige opvordering egter in geen jaar die bedrag van R5 per lid te bowe gaan in die geval van alle lede behalwe elderswonendes, en R2 elk in die geval van elderswonende lede nie.

(k) As 'n lid vyf maande agterstallig is met enige jaarlikse ledegeld of bydrae of vordering vanaf die datum wanneer dit kragtens hierdie verordeninge verskuldig is, word hy per geregistreerde brief in kennis gestel dat hy agterstallig is. Indien die lid sy skuld nie vereffen voor die verstryking van ses maande na die datum wanneer die bedrag kragtens hierdie verordeninge verskuldig geword het, hou hy *ipso facto* op om lid van die Genootskap te wees, maar hy bly nietemin aanspreeklik vir die betaling van dié jaar se ledegeld en enige ander agterstallige ledegelde of ander bydraes of vorderings wat deur hom aan die Genootskap verskuldig is, en hy bly ook andersins as lid aanspreeklik. Met dien verstande dat die Raad die bevoegdheid het om, na ontvangs van 'n aansoek in spesiale gevalle, die bepalinge van hierdie klousule op te hef, en ook die mag het om die voorwaardes voor te skryf waarop hy bereid is om die bepalinge van hierdie klousule op te hef.

Enige lid wie se lidmaatskap kragtens hierdie verordening opgehef is, kan deur die Raad na goëddunke herstel word, en in sodanige gevalle kan die Raad afsien van 'n nuwe aansoek om lidmaatskap en/of die betaling van intreegeld.

39. Bedanking en Hertoelating

Enige lid wat alle verskuldigde bedrae en ledegelde betaal en al sy ander verpligtinge nagekom het, kan as lid bedank deur 'n skriftelike kennisgewing met die strekking aan die Raad te rig, en sodanige kennisgewing tree in werking onmiddellik ná die aanname daarvan deur die Raad. Met dien verstande altyd dat—

(1) indien enige klagte ontvang of enige ondersoek aanhangig gemaak is teen so 'n lid ten opsigte van sy professionele gedrag, sy bedanking nie aangeneem hoef te word tot tyd en wyl sodanige klagte of ondersoek finaal deur die Raad afgehandel is nie;

(e) If a member who has been placed on the absentee list under (d) (i) above becomes resident in the Republic of South Africa, South-West Africa, Botswana, Lesotho or Swaziland during any part of a calendar year he shall be liable for the balance of a full subscription for that year, unless he becomes so resident after 30 June in any year when he shall be liable for the balance of one-half of the year's subscription at the full rate in respect of such half year.

(f) The Council may in its discretion remit in whole or in part the subscription and/or entrance fee of a member under special circumstances which in its opinion warrant such remission.

(g) Unless and until otherwise determined in general meeting, the entrance fee payable on admission to the Society shall be R21.

(h) No entrance fee shall be charged in the case of admission to membership of the Society of a person who at that time is a member in good standing of any of the other South African Societies.

(i) The Council may remit the entrance fee of a member who was previously registered in terms of By-law 35 (g) as a non-resident member of the Society or of one of the other South African Societies.

(j) The Council may from time to time call upon members for payment of a contribution or contributions for the purpose of meeting expenses which it may incur in the interest and/or furtherance of the objects of the Society, not exceeding, however, in any one year the sum of R5 each by members other than absentee members and R2 each by absentee members.

(k) Any member who is in arrear with his annual subscriptions or any contribution or charge for a period of five months from the date when the same became due under these by-laws shall be sent a registered letter reminding him that he is in arrear. Should the member fail to effect payment before the expiration of six months from the date when the amount became due under these by-laws, he shall, *ipso facto*, cease to be a member but shall, nevertheless, be liable to pay the amount of such year's subscription and any other arrear of subscriptions or other contributions or charges due by him to the Society and shall be liable otherwise as a member: Provided that the Council shall have power, upon application in special cases, to suspend the operation of this clause and shall have the power to stipulate the conditions on which they will suspend the operation of the clause.

The Council may, in its discretion, reinstate any member whose membership has been cancelled in terms of this by-law and may in such case dispense with a new application for membership and/or payment of entrance fee.

39. Resignation and Readmission

Any member who has paid all his dues and subscriptions and is otherwise in good standing may resign his membership by sending to the Council written notice to that effect, and such notice shall become effective immediately on acceptance thereof by the Council: Provided always that—

(1) if any complaint is received or an inquiry is pending against such member in respect of his professional conduct, no such resignation need be accepted until such complaint or enquiry has been finally dealt with by the Council;

(2) Enige sodanige aanname deur die Raad gekwalifiseer of geëndoseer kan word deur die Registrateur om die bevinding van die Raad ten opsigte van sodanige klagte of ondersoek aan te dui.

Geen bedanking wat deur enige lid ingedien is, kan teruggetrek word sonder die vooraf verkreeë verlof van die Raad vir sodanige terugtrekking nie.

Enige persoon wat as lid bedank het, is geregtig op hertoelating ná voorlegging aan die Raad van bewys dat hy op die datum van sy aansoek om hertoelating aan die bepalings van Verordening 34 voldoen het.

40. Sertifikaat van Lidmaatskap

Alle sertifikate van lidmaatskap van die Genootskap word opgestel in die vorm soos van tyd tot tyd deur die Raad bepaal, en is en bly die eiendom van die Genootskap. Iedere lid is geregtig om van die Genootskap 'n sertifikaat van lidmaatskap in een van die twee amptelike landstale te ontvang, maar in geval van bedanking, skorsing of uitsetting moet sodanige sertifikaat aan die Raad terugbesorg word.

41. Lewenslange Lidmaatskap

(a) Die Raad kan in spesiale omstandighede erkenning verleen aan lofwaardige dienste wat 'n lid aan die Genootskap of aan die professie as 'n geheel bewys het deur hom tot lewenslange ere-lid te kies.

(b) Die Raad kan 'n lid tot assosiaat-lewenslange lid kies as sodanige lid, volgens die mening van die Raad, afgetree het en—

(i) of vir 'n ononderbroke tydperk van 40 jaar lid van die Genootskap was, of

(ii) die ouderdom van 65 jaar bereik het.

Lewenslange lede bly sulks solank dit die Raad behaag, en is nie aanspreeklik vir die betalings van enige ledegelde aan die Genootskap nie.

42. Dood van 'n Lid

As die Raad oortuig is dat 'n lid oorlede is, word sy naam van die register geskrap.

VERGADERINGS

43. Algemene Jaarvergadering

Die algemene jaarvergadering van die Genootskap word gehou vir die afhandeling van die sake van die Genootskap, dit wil sê vir die verkiesing van lede van die Raad, en, behoudens die bepalings van Verordeninge 55 tot en met 58, van 'n ouditeur of ouditeurs, en vir die ontvangs en aanvaarding van die jaarlikse rekeninge tesame met die ouditeursverslag daaroor, en die verslag van die Raad oor die werksaamhede van die afgelope jaar, en sodanige ander sake wat op 'n gewone algemene jaarvergadering afgehandel kan word, maar enige lid of lede van die Genootskap mag enige mosie wat nie in stryd met die oogmerke en die bepalings van die Wet is nie op sodanige vergadering voorstel, mits die bewoording van so 'n mosie skriftelik by die Registrateur van die Genootskap ingelewer word minstens 10 volle dae voor die dag wat vir die vergadering bepaal is.

Ná ontvangs van so 'n mosie verwys die Registrateur dit na die President van die Genootskap, en laasgenoemde besluit dan na goeddunke of die inhoud daarvan van voldoende belang is om die verspreiding daarvan onder lede te regverdig, in watter geval hy opdrag gee dat 'n afskrif van die mosie aan elke lid by sy geregistreerde adres gestuur moet word.

Die algemene jaarvergadering word gehou op sodanige plek in Natal as wat die Raad van tyd tot tyd mag aanwys, en so gou dit gerieflik is ná 1 Januarie elke jaar, maar in elke geval voor of op 30 April.

(2) any such acceptance by the Council may be qualified or endorsed through the Registrar so as to record the finding of the Council in respect of such complaint or enquiry.

No resignation once tendered by any member may be withdrawn without the consent of the Council first having been had and obtained.

Any person who has resigned his membership shall be entitled to readmission on proof to the Council that he complies with the conditions of By-law 34 at the date of his application for readmission.

40. Certificates of Membership

All certificates of membership of the Society shall be made in the form from time to time prescribed by the Council and shall be and remain the property of the Society. Every member shall be entitled to receive from the Society a certificate of membership in either official language but, in the event of resignation, suspension or removal, such certificate shall be delivered up to the Council.

41. Life Membership

(a) The Council may, in special circumstances, recognise the meritorious service of a member towards the Society or the profession as a whole by electing such a member an honorary life member.

(b) The Council may elect a member as an associate life member when, in the opinion of the Council, such member has retired and has either—

(i) been a member for an unbroken period of 40 years; or

(ii) attained the age of 65 years.

Life members shall remain as such at the pleasure of the Council and shall not be liable for any subscriptions to the Society.

42. Death of Member

Upon the Council being satisfied of the death of any member, his name shall be removed from the register.

MEETINGS

43. Annual General Meeting

The annual general meeting of the Society shall be held for the transaction of the business of the Society, that is to say, for the election of members of the Council and, subject to the provisions of By-laws 55 to 58 inclusive, of an auditor or auditors and for receiving and adopting the annual accounts with the auditor's report thereon and the report from the Council on the past year's activities and such other business as may be transacted at an ordinary annual general meeting, but it shall be lawful for any member or members of the Society at such meeting to move any resolution which is not inconsistent with the purposes and provisions of the Act, provided that the wording of such resolution has been given to the Registrar of the Society in writing not less than 10 days before the day appointed for such meeting.

The Registrar shall upon receipt of such resolution refer the same to the President of the Society and the latter shall thereupon in his discretion determine whether the terms thereof are of sufficient importance to warrant circulation thereof to members, in which event he shall cause a copy of the resolution to be sent to each member at his registered address.

The annual general meeting shall be held at such place in Natal as the Council may from time to time determine as soon as may be convenient after 1 January in each year but in no case later than 30 April.

44. *Spesiale Algemene Vergaderings*

Die Raad kan, wanneer hy dit wenslik ag, en moet na ontvangs van 'n skriftelike versoek met melding van die oogmerke met die voorgestelde vergadering en onderteken deur minstens 20 presterende lede 'n spesiale algemene vergadering van die Genootskap belê. Die kennisgewing ingevolge waarvan die vergadering in laasgenoemde geval belê word, moet deur die Raad uitgereik word binne 21 dae na die ontvangs van die versoek.

45. *Kennisgewing van Vergaderings*

Minstens 14 dae voor elke algemene vergadering van die Genootskap stuur die Raad aan elke lid by sy geregiſtreerde adres 'n kennisgewing waarin die datum, plek en aanvangsuur van die vergadering gemeld word. In die geval van 'n algemene jaarvergadering moet sodanige kennisgewing vergesel gaan van 'n afskrif van die Raad se verslag en van die jaarlikse rekeningstate en die ouditeur se verslag daaroor. In die geval van 'n spesiale algemene vergadering moet sodanige kennisgewing die sake aandui wat op die vergadering behandel sal word, en geen ander sake word aldaar behandel nie. As daar per ongeluk versuim word om sodanige kennisgewing aan enige lid te gee, of as hy nie die kennisgewing ontvang nie, maak dit die verrigtings op enige sodanige vergadering nie ongeldig nie.

46. *Voorsitter van Vergaderings*

Die diensdoende President van die Genootskap, of in sy afwesigheid, een van die Vise-presidente van die Genootskap, neem die voorsitterstoel in op alle vergaderings van die Genootskap, en in geval van 'n botsing tussen die Vise-presidente word die voorsitterstoel ingeneem deur die een wat deur die lede van die Genootskap, aanwesig op die vergadering, gekies word. In die afwesigheid van die Vise-presidente word 'n voorsitter gekies uit die raadslede wat aanwesig is, en, indien geen lede van die Raad aanwesig is nie, uit die lede van die Genootskap wat op die vergadering aanwesig is.

47. *Kworum op Vergaderings*

Behoudens die bepalinge wat hieronder uiteengesit word, vorm 10 lede wat persoonlik aanwesig is 'n kworum op alle algemene vergaderings van die Genootskap.

As daar op 'n algemene vergadering nie 10 lede persoonlik aanwesig is binne 15 minute ná die tyd wat vir die aanvang van die vergadering vasgestel is nie, word die vergadering 'n week lank verdaag en dan gehou op dieselfde tyd en plek, tensy die vergadering belê is op versoek van lede van die Genootskap kragtens Verordening 44, en in dié geval word die vergadering ontbind.

Op 'n verdaagde vergadering in ooreenstemming met hierdie verordening vorm die aanwesige lede 'n kworum, en hulle besit volle bevoegdheid om die sake van die vergadering af te handel wat afgehandel sou geword het as die vergadering gehou was op die datum waarop dit oorspronklik belê is.

48. *Hoe daar oor Voorstelle Besluit Word*

Oor enige saak waarvoor op 'n vergadering besluit moet word, word daar besluit deur 'n meerderheid van die lede aanwesig op so 'n vergadering, en die voorsitter het 'n beslissende stem. Iedere lid is geregtig op een stem, maar geen lid is geregtig om te stem as hy agterstallig is met sy ledegeld of enige ander bedrag wat deur hom aan die Genootskap betaalbaar is nie, en sodanige lid word ook nie onder die aanwesiges gereken vir enigeen van die oogmerke soos in Verordeninge 9, 22, 49, 50, 58, 67 en 70 uiteengesit nie.

44. *Special General Meetings*

The Council may, whenever it thinks fit, and shall, on receipt of a written requisition expressing the objects of the proposed meeting and signed by not less than 20 members in good standing, call a special general meeting of the Society. The notice calling the meeting in the last-mentioned case, shall be issued by the Council within 21 days of the receipt of the requisition.

45. *Notice of Meetings*

The Council shall, not less than 14 days before each general meeting of the Society, send to each member at his registered address a notice stating the day, place and hour of the meeting. In the case of an annual general meeting, such notice shall be accompanied by a copy of the Council's report and of the annual accounts and the auditor's report thereon. In the case of a special general meeting, such notice shall specify the business to be transacted at the meeting and no other business shall be transacted thereat. The accidental omission to give notice to or the non-receipt of any such notice by any member shall not invalidate the proceedings at any such meeting.

46. *Chairman of Meetings*

At all meetings of the Society the President of the Society for the time being or, in his absence, one of the Vice-Presidents of the Society and, in the event of conflict between the Vice-Presidents, such one of them as shall be elected by the members of the Society present shall be Chairman; in their absence, the Chairman shall be elected from among the members of the Council present and, if there be no member of the Council present, then from among the members of the Society present.

47. *Quorum at Meetings*

Ten members personally present shall, subject to the provisions hereinafter contained, constitute a quorum at all general meetings of the Society.

At all general meetings, unless 10 members are personally present within 15 minutes of the time appointed for the meeting, the meeting shall stand adjourned for one week, to be then held at the same hour and place, unless the meeting shall have been convened on the requisition of members of the Society in terms of By-law 44, in which case the meeting shall be dissolved.

At an adjourned meeting in accordance with this by-law the members present shall form a quorum and shall have full power to transact the business of the meeting which would have been transacted had the meeting been held on the date for which it was called.

48. *How Questions Shall be Decided*

Any question to be decided at a meeting of the Society shall be decided by a majority of the members present thereat and the Chairman shall have a casting vote. Each member shall be entitled to one vote but no member shall be entitled to vote if he is in arrear with any subscription or sum payable by him to the Society, nor shall he be reckoned amongst the members present for any of the purposes of By-laws 9, 22, 49, 50, 58, 67 and 70.

49. *Stemming Geskied deur die Opsteek van Hande tensy 'n Stemming met Stembriefies Geëis Word*

Iedere mosie of amendement op 'n vergadering van die Genootskap voorgestel en gesekondeer, word deur die voorsitter aan die vergadering voorgelê, en 'n beslissing daaroor word gevel deur die opsteek van hande, tensy 'n stemming met stembriefies geëis word deur minstens vyf lede of voordat die hande opgesteek word of onmiddellik nadat die voorsitter die uitslag van die stemming met die opsteek van hande aangekondig het, of op 'n skriftelike versoek wat voor die ontbinding of verdaging van die vergadering geteken en ingelewer word deur minstens een-tiende van die lede aanwesig op so 'n vergadering. Tensy 'n stemming met stembriefies aldus geëis word, is 'n verklaring deur die voorsitter dat 'n besluit of amendement met die opsteek van hande aangeneem of eenparig aangeneem of verwerp is en 'n aantekening met die strekking in die notule van die verrigtings van die Genootskap, afdoende bewys van die feit, sonder enige bewys van die aantal of die verhouding van die stemme wat ten gunste van of teen sodanige besluit of amendement uitbrenging is.

50. *Hoe 'n Stemming met Stembriefies Gehou Moet Word—Stemopnemers*

Indien 'n stemming met stembriefies behoorlik geëis word, word sodanige stemming gehou op die wyse soos deur die voorsitter voorgeskryf en die besluit of amendement ten opsigte waarvan die stemming met stembriefies geëis is, word aangeneem of verwerp na gelang van die uitslag van die stemming met stembriefies, en 'n aantekening met die strekking in die notule van die verrigtings is afdoende bewys van die feit. Die voorsitter moet stemopnemers uit die aanwesige lede aanstel, maar sodanige stemopnemers moet nie die voorstellers of sekondante van die besluit of amendement wees nie, nóg persone wat die onderwerp vorm van of genoem word in, of, behalwe as lede van die Genootskap, geraak word deur sodanige voorstel of amendement. Die stemopnemers onderteken hul verslag oor die uitslag van die stemming met stembriefies, en die uitslag word dan deur die voorsitter aangekondig.

51. *Geen Stemming met Stembriefies in die Geval van die Verkiesing van 'n Voorsitter of die Verdaging van 'n Vergadering Nie*

Geen stemming met stembriefies word gehou in die geval van die verkiesing van 'n voorsitter of oor die verdaging van 'n vergadering nie.

Nieteenstaande enige eis om 'n stemming met stembriefies op enige vergadering, word sodanige vergadering voortgesit vir die afhandeling van ander sake ten opsigte waarvan 'n stemming met stembriefies nie geëis is nie.

INGESKREWE KLERKE

52. *Magtiging deur die Openbare Raad*

Geen lid van die Genootskap kan enige klerk kragtens 'n leerkontrak in diens neem nie tensy hy tot tevredenheid van die Raad kan bewys dat hy deur die Openbare Raad gemagtig is om dit te doen: Met dien verstande dat, ten opsigte van klerke wat hulle wil laat inskryf by lede van die Genootskap wat openbare praktyke in gebiede buite die grense van die Republiek en Suidwes-Afrika beoefen, die Raad na absolute goeddunke sodanige leerkontrakte kan goedkeur.

53. *Diensvoorwaardes*

(a) Die kwalifikasies van ingeskrewe klerke, die aantal ingeskrewe klerke wat 'n lid in die openbare praktyk in diens mag neem, en die voorwaardes met betrekking tot

49. *Voting by Show of Hands unless Poll Demanded*

Every motion or amendment proposed and seconded at a meeting of the Society shall be put to the meeting by the Chairman and decided on by a show of hands unless a poll shall be demanded by not less than five members either before the show of hands or immediately upon the declaration by the Chairman of the result of the show of hands, or upon the written requisition signed and submitted before the dissolution or adjournment of the meeting, by not less than one-tenth of the members present at the meeting. Unless a poll is so demanded, a declaration by the Chairman that a resolution or amendment has on a show of hands been carried, or carried unanimously, or lost, and an entry to that effect in the minutes of the proceedings of the Society shall be conclusive evidence of the fact, without proof of the number or proportion of the votes recorded in favour of or against such resolution or amendment.

50. *How Poll to Be Taken.—Scrutineers*

If a poll is dully demanded, it shall be taken in such manner as the Chairman directs, and the resolution or amendment in respect of which the poll was demanded shall be carried or negated according to the result of the poll, and an entry to that effect in the minutes of the proceedings shall be conclusive evidence of the fact. The Chairman shall appoint scrutineers from among the members present, not being proposers or seconders of the resolution or amendment or persons the subject of or mentioned in or affected otherwise than as members of the Society by such resolution or amendment. The scrutineers shall sign their report or the result of the poll and the result shall be declared by the Chairman.

51. *No Poll as to Election of Chairman or Adjournment*

No poll shall be taken as to the election of the Chairman or the adjournment of a meeting.

Notwithstanding any demand for a poll at any meeting, such meeting shall continue for the transaction of other business in respect of which a poll has not been demanded.

ARTICLED CLERKS

52. *Authorisation by Board*

No member of the Society may receive any clerk to serve under articles of clerkship unless he proves to the satisfaction of the Council that he has been authorised to do so by the Board: Provided that, in respect of clerks wishing to serve articles with members of the Society in public practice in territories outside the Republic and South-West Africa, the Council may in its absolute discretion authorise such articles.

53. *Conditions of Service*

(a) The qualifications of articulated clerks, the number of articulated clerks allowed to a member in public practice and the conditions governing the period of service,

dienstyd, registrasie, oordrag, voltooiing, kansellasië en opheffing van leerkontrakte moet in ooreenstemming wees met die bepalinge van die Wet op Openbare Rekenmeesters en Ouditeurs, 1951.

(b) Dieselfde voorwaardes is *mutatis mutandis* van toepassing op klerke wat leerkontrakte aangegaan het of wil aangaan met lede buite die grense van die Republiek en Suidwes-Afrika in die mate waarin sodanige voorwaardes toegepas kan word en nie in stryd is met enige wet of verordening wat in die betrokke land op sodanige klerk betrekking het nie.

54. Registrasie van Leerkontrakte

(a) Binne 30 dae na die bekendmaking deur die Openbare Raad van die registrasie van enige leerkontrak deur die Openbare Raad, moet die leerkontrak deur die Genootskap geregistreer word indien die klerk se prinsipaal 'n lid van die Genootskap is.

Ná bekendmaking deur die Openbare Raad dat enige sodanige leerkontrak gekanselleer, oorgedra, verkort, verleng of voltooi is, moet sodanige verandering deur die Genootskap aangeteken word.

(b) In die geval van klerke wat 'n leerkontrak wil aangaan met lede wat openbare praktyk in gebiede buite die Republiek en Suidwes-Afrika beoefen, word die leerkontrak opgestel en vir registrasie by die Genootskap besorg op die wyse wat van tyd tot tyd deur die Raad voorgeskryf word en van krag is. In geval so 'n leerkontrak gekanselleer, oorgedra, verkort, verleng of voltooi word, moet die prosedure wat gevolg word, ooreenstem met die voorskrifte wat die Raad van tyd tot tyd in hierdie verband vasstel.

(c) Die gelde vir die registrasie van sodanige leerkontrakte word van tyd tot tyd deur die Raad bepaal.

Let Wel.—Vir die doeleindes van Verordening 54 het die Raad bepaal dat geen gelde betaalbaar is ten opsigte van leerkontrakte wat deur die Openbare Raad geregistreer word nie, maar dat 'n bedrag van R4 betaalbaar is vir die registrasie van alle ander leerkontrakte.

ODUIT

55. Aanstelling van Ouditeur

Die ouditeur of ouditeurs van die Genootskap word op 'n algemene vergadering verkies; hy of hulle beklee sy of hul amp tot tyd en wyl hy of hulle bedank of kragtens die bepalinge van Verordening 58 ontslaan word.

Na voltooiing van elke jaar se oudit stuur die ouditeur of ouditeurs sy of hul rekening daarvoor aan die Raad, en hierdie rekening moet dadelik vereffen word. Indien die bedrag van die ouditgelde nie ingesluit is by die rekeninge vir die betrokke jaar nie, word verslag daaroor by geleentheid van die algemene jaarvergadering aan lede gedoen.

Geen lid van die Raad of die Registrateur, Sekretaris of ander amptenaar van die Genootskap mag as ouditeur van die Genootskap optree nie.

56. Vakature in die Amp van Ouditeur

Enige toevallige vakature in die amp van ouditeur word deur die Raad aangevul, en sodanige aanstelling is onderworpe aan bekragtiging deur die lede op die eersvolgende algemene vergadering. Op sodanige vergadering word die dan diensdoende ouditeur geag genomineer te wees tensy hy te kenne gegee het dat hy nie die benoeming wil aanvaar nie.

Ander kandidaat vir verkiesing as ouditeur kan benoem word deur minstens vyf lede van die Genootskap. Sodanige nominasie moet skriftelik geskied; dit moet onderteken wees deur die lede wat die kandidaat benoem, en moet vergesel gaan van 'n skriftelike mededeling deur die kandidaat dat hy bereid is om as ouditeur op te tree indien

registrasie, transfer, discharge, cancellation and suspension of articles shall be in accordance with the provisions of the Public Accountants' and Auditors' Act, 1951.

(b) The same conditions shall *mutatis mutandis* apply in respect of clerks serving or wishing to serve articles with members outside the Republic and South-West Africa to the extent that such conditions are capable of application and are not in conflict with any law or by-law which may apply to such clerk in the country in question.

54. Registration of Articles

(a) Within 30 days of notification by the Board of the registration of any articles of clerkship by the Board, if the clerk's principal is a member of the Society, the articles shall be registered by the Society.

On the notification by the Board that such articles have been cancelled, transferred, remitted, extended or discharged, such variation shall be recorded by the Society.

(b) In the case of clerks wishing to serve articles with members in public practice in territories outside the Republic and South-West Africa, articles of clerkship shall be drawn up and lodged for registration with the Society in the form prescribed by the Council and in force from time to time. In the event of such articles being cancelled, transferred, remitted, extended or discharged, the procedure to be followed shall be as prescribed by the Council from time to time.

(c) The fee for the registration of such articles shall be determined by the Council from time to time.

Note.—For the purposes of By-law 54, the Council has determined that no fee be payable in respect of articles registered by the Board but that a fee of R4 be payable on the registration of all other articles.

AUDIT

55. Appointment of Auditor

The auditor or auditors of the Society shall be elected at a general meeting and shall remain in office until either he or they resign or are removed in terms of By-law 58.

On completion of each annual audit, such auditor or auditors shall render a fee note to the Council and the fee shall be paid forthwith. The amount of such fee shall, if not included in the accounts for the year in question, be reported to members at the annual general meeting.

No member of the Council, or the Registrar, Secretary or officer of the Society shall hold office as auditor of the Society.

56. Vacancy in Office of Auditor

Any casual vacancy in the office of auditor shall be filled by the Council and such appointment shall be subject to confirmation by the members at the next general meeting. At such general meeting the auditor who is in office shall be deemed to be nominated unless he has expressed his desire not to accept nomination.

Other candidates for election as auditor may be nominated by at least five members of the Society. Any such nomination shall be in writing, signed by the nominating members, and shall be accompanied by an intimation in writing from the candidate of his willingness

hy verkies word. Sodanige benoeming moet die Registrateur minstens 10 volle dae voor die datum van die vergadering bereik.

57. Regte en Pligte van die Ouditeur

Die ouditeur het te alle redelike tye die reg van toegang tot die boeke, rekenings en bewysstukke van die Genootskap, en is daartoe geregtig om enige inligting en verduideliking wat vir die uitvoering van sy pligte nodig is, van die Raad en die amptenare van die Genootskap te verkry. Die ouditeur doen verslag aan lede oor die rekenings wat op die algemene jaarvergadering aan hulle voorgelê word.

58. Ontslag van Ouditeur

Die Genootskap kan te eniger tyd, kragtens 'n besluit geneem met twee-derdes van die stemme van die lede wat op 'n spesiale algemene vergadering aanwesig is en stem, enige ouditeur uit sy amp ontslaan vóór die verstryking van sy ampstermyn, en kan, kragtens 'n besluit geneem met 'n meerderheid van die stemme van die lede wat op so 'n vergadering aanwesig is en hul stemme uitbring, 'n ander bevoegde persoon wat op die vergadering benoem mag word, in sy plek aanstel: Met dien verstande dat as 'n stemming met stembriefies geëis word oor die voorstel in verband met die ontslag van 'n ouditeur, twee-derdes van die stemme wat met sodanige stemming uitgebring word, nodig is vir die aanname van genoemde besluit.

59. Geregistreerde Adresse en Kennisgewings

Elke lid moet aan die Registrateur skriftelik kennis gee van die adres wat as sy geregistreerde adres beskou word. Die adresse in die boeke van die Genootskap van persone wat lede is by die inwerkingtreding van hierdie verordeninge word as die geregistreerde adresse van sodanige lede beskou. Enige kennis wat kragtens hierdie verordeninge aan 'n lid gegee moet word, kan gegee word deur dit per pos te stuur in 'n brief gerig aan sodanige lid by sy geregistreerde adres, en sodanige kennisgewing word geag as aan hom bestel te wees op die tydstip wanneer die brief met die kennisgewing gepos is.

DISCIPLINE

60. Strafbare Oortredings

Die volgende handeling en praktyke, hetsy van doen of late aan die kant van enige persoon wat 'n lid van die Genootskap is of was ten tyde van die beweerde handeling of praktyke, word as oortredings beskou, en 'n lid of voormalige lid wat ná behoorlike ondersoek, soos in hierdie verordeninge bepaal, daaraan skuldig bevind word, stel hom bloot aan die strawwe soos in Verordening 63 (g) uiteengesit:

(a) As hy enigeen van die bepalinge van artikel 26 en/of 30 van die Wet op Openbare Rekenmeesters en Ouditeurs, 1951, of enige wysiging daarvan, oortree, of as hy hom skuldig maak aan 'n oortreding van enige reëls of regulasies wat van tyd tot tyd deur die Openbare Raad opgestel word, kragtens die bevoegdheid wat aan die Openbare Raad verleen is by artikel 21 (1) (g) van die Wet op Openbare Rekenmeesters en Ouditeurs, 1951, of, in die geval van 'n lid of voormalige lid wat nie by die Openbare Raad geregistreer is nie, as hy hom op so 'n wyse gedra dat dit neerkom op 'n oortreding van die voorafgaande, of as hy op 'n bedrieglike of onreëlmatige wyse registrasie kragtens artikel 23 van genoemde Wet verkry;

(b) as hy hom gedra op 'n wyse wat, volgens die mening van die Disziplinêre Komitee, oneervol, oneerlik, onreëlmstig of onwaardig is of tot nadeel van die Genootskap strek;

to serve if elected. Such nomination must be in the hands of the Registrar at least 10 clear days prior to the date of the meeting.

57. Rights and Duties of Auditor

The auditor shall have the right of access at all reasonable times to the books, accounts and vouchers of the Society and shall be entitled to require from the Council and officers of the Society such information and explanations as may be necessary for the performance of his duties. The auditor shall report to the members on the accounts laid before them at the annual general meeting.

58. Removal of Auditor

The Society may at any time by resolution passed by two-thirds of the votes of members present and voting at a special general meeting remove any auditor from his office before the expiration of his period of office and may, by resolution passed by a majority of the votes of members present and voting at that meeting, elect another qualified person who may be nominated at the meeting in his stead: Provided that, if a poll be demanded as to the resolution for removal, two-thirds of the votes recorded at the poll shall be necessary for carrying that resolution.

59. Registered Addresses and Notices

Every member shall give the Registrar written notice naming an address as his registered address. The addresses in the records of the Society of persons who are members at the commencement of these by-laws shall be deemed to be the registered addresses of such members. Any notice required by these by-laws to be given to a member may be given by sending it through the post in a letter addressed to such member at his registered address, and such notice shall be deemed to have been served at the time when the letter containing the same is posted.

DISCIPLINE

60. Punishable Offences

The following acts and practices, whether of commission or of omission, upon the part of any person who is or was a member of the Society at the time of the alleged acts or practices, shall be offences and such member or former member found guilty thereof after proper enquiry as provided in these by-laws shall be liable to the penalties prescribed in By-law 63 (g):

(a) Contravening any of the provisions of section 26 and/or 30 of the Public Accountants' and Auditors' Act, 1951, or any amendment thereof or contravening any rules or regulations created by the Board from time to time under the power granted to it in terms of section 21 (1) (g) of the Public Accountants' and Auditors' Act, 1951, or in the case of a member or former member who is not registered with the Board, conducting himself in a manner which would amount to a contravention of the foregoing or obtaining registration under section 23 of the said Act by fraudulent or irregular means;

(b) conducting himself in a manner which, in the opinion of the Disciplinary Committee, is dishonourable, dishonest, irregular or unworthy or which is derogatory to the Society;

(c) as hy growwe nalatigheid aan die dag lê in verband met enige werk wat deur hom verrig word in sy professie of diens, insluitende werk of diens in verband met enige sekretarisskap, trusteeskap, likwidasië, geregtelike bestuur, eksekuteurskap, administrateurskap of kuratorskap, of enige vertrouensamp wat hy onderneem of aanvaar;

(d) as hy sertifiseer dat enige rekenings, state, verslae of ander dokumente korrek is sonder om redelike stappe te doen om die korrektheid van sodanige dokumente te verseker;

(e) (i) as hy die naam of titel Geoktrooieerde Rekenmeesters (S.A.) of Geoktrooieerde Rekenmeesters (Suid-Afrika) of enige afkorting daarvan gebruik as die titel van enige vennootskap of firma waarvan hy lid is, wanneer enige ander vennoot nie op hierdie titel geregtig is nie;

(ii) as hy enige artikel van die Geoktrooieerde Rekenmeesters Benaming (Private) Wet, No. 13 van 1927, van die Unie van Suid-Afrika oortree, of vennoot is van 'n firma wat so 'n artikel oortree;

(f) as hy regstreeks of onregstreeks enige kommissie betaal aan enige persoon, behalwe 'n geregistreerde rekenmeester en ouditeur of enige persoon wat as rekenmeester of ouditeur buite die Republiek van Suid-Afrika praktiseer, omdat hy werk na hom bring, of as hy geldelike of ander vergoeding as beloning gee aan enige persoon wat werk na hom bring of ander persone oorrede om werk aan hom te gee;

(g) as hy regstreeks of onregstreeks enige kommissie, makelaarsgelde of ander vergoeding aanneem ten opsigte van professionele of kommersiële besigheid wat aan andere opgedra word in die loop van die dienste wat hy aan 'n kliënt lewer, behalwe waar dit met die kennis en verlof van so 'n kliënt geskied;

(h) as hy op 'n onbehoorlike wyse werk verkry of probeer om werk te verkry;

(i) as hy probeer om die soort werk wat gewoonlik onderneem word deur lede wat 'n openbare praktyk beoefen, te verkry deur persoonlike werwing, deur korrespondensie, deur omsendbriewe, deur advertensies in die pers, adresboeke of ander publikasies, of op watter ander wyse ookal, insluitende werk in verband met sekretariatskappe, trusteeskappe, insolvente of bestorwe boedels of die likwidasië of geregtelike bestuur van maatskappye of enige vertrouensamp, of as hy toelaat dat sy lidmaatskap van die Genootskap of enige titel waarop hy uit hoofde van sodanige lidmaatskap geregtig is, gebruik word in enige advertensie vir sodanige werk: Met dien verstande dat niks in hierdie verordeninge vervat 'n lid egter belet om in te stem tot of deel te neem aan die opstel, uitvaardiging, sirkulering, publikasie of uitreiking deur die Genootskap van enige dokument, advertensie of mondelinge verklaring op sodanige wyse as wat die Genootskap mag goedkeur nie, en dat hierdie verordeninge ook nie 'n lid belet om sodanige dokument, advertensie of verklaring uit te vaardig, te sirkuleer, te versprei, te publiseer of uit te reik aan sodanige persone en op sodanige wyse as wat die Genootskap aldus goedgekeur het nie;

(j) as hy opsetlik weier of versuim om enigeen van die bepalings van hierdie verordeninge na te kom, daaraan te voldoen of dit uit te voer, indien dit sy plig is om dit te doen;

(k) as hy hom skuldig maak aan 'n flagrante oortreding van enige reël in verband met professionele gedrag soos van tyd tot tyd deur die Raad bepaal kragtens Verordening 66, of, nadat hy vooraf gewaarsku is deur die Raad of enige komitee deur die Raad aangestel, voortgaan met die oortreding van sodanige reëls;

(c) conducting himself with gross negligence in connection with any work performed by him in his profession or employment, including work or employment in connection with secretaryships, trusteeships, liquidations, judicial managements, executorships, administratorships or curatorships or any office of trust which he has undertaken or accepted;

(d) certifying any accounts, statements, reports or other documents to be correct, without taking reasonable steps to ensure the correctness of such certificate;

(e) (i) using the style or designation Chartered Accountants (S.A.) or Chartered Accountants (South Africa) or any abbreviation thereof as the designation of any partnership or firm of which he is a member when any other partner is not entitled to use these designations;

(ii) infringing or being a partner in a firm which infringes any section of the Union of South Africa Chartered Accountants' Designation (Private) Act, No. 13 of 1927;

(f) directly or indirectly paying any person other than a registered accountant and auditor or any person practising as an accountant or auditor outside the Republic of South Africa a commission for bringing him work or giving any person monetary or other consideration as a remuneration for bringing him work or for inducing other persons to give him work;

(g) accepting directly or indirectly any commission, brokerage or other remuneration in respect of professional or commercial business referred to others as an incident to his service to any client, except with the knowledge and consent of that client;

(h) improperly obtaining or attempting to obtain work;

(i) soliciting by personal canvass, by correspondence, by circulars, by advertising in the press, directories or other publications, or any other means whatsoever, work of the type normally undertaken by members in public practice, including work connected with secretaryships, trusteeships, insolvent or deceased estates or liquidation or judicial management of companies or any office of trust, or allowing the fact of his membership of the Society or any designation to which he is entitled thereby to be used in any advertisement for such work: Provided, however, that nothing contained in these by-laws shall prohibit a member from agreeing or being a party to the preparation, issue, circulation, publication or making by the Society of any document, advertisement or oral statement in such manner as the Society may approve nor shall these by-laws prohibit a member from issuing, circulating, distributing, publishing or making such document, advertisement or statement to such persons and in such manner as the Society has so approved;

(j) wilfully refusing or failing to perform or conform with or carry out any of the provisions of these by-laws which it is his duty to do;

(k) committing a flagrant breach of any rule of professional conduct prescribed by the Council from time to time in terms of By-law 66 or, after having been previously warned by the Council or any committee appointed by it, continuing to commit a breach of such rules;

(l) as hy onwettiglik versuim, of onredelik lank versuim om rekenskap te gee van enige geld of eiendom wat hy ontvang het vir of namens 'n kliënt of enige ander persoon, nadat hy versoek word om dit te doen.

61. *Ondersoek- en Dissiplinêre Komitees*

Elke jaar, na afloop van die algemene jaarvergadering van die Genootskap, stel die Raad die volgende komitees aan, en hierdie komitees moet die pligte, funksies en bevoegdhede wat kragtens hierdie verordeninge aan hulle opgedra word, uitvoer en uitoefen:

(a) *Die Ondersoekkomitee.*—Hierdie Komitee bestaan uit vier lede van die Raad en drie van hulle vorm 'n kworum.

Die Raad het die reg om te eniger tyd addisionele lede van die Genootskap as lede van die Ondersoekkomitee te koöpteer indien hy sodanige bykomende aanstellings nodig ag.

(b) *Die Dissiplinêre Komitee.*—Hierdie Komitee bestaan uit hoogstens vyf lede van die Genootskap, van wie enige drie deur die Komitee aangestel kan word om ooreenkomstig die bepalings van hierdie verordening op te tree en te funksioneer ten opsigte van enige klagte wat deur die Ondersoekkomitee na hom verwys word. Die Raad het die reg om te eniger tyd addisionele lede van die Dissiplinêre Komitee te koöpteer indien hy sodanige addisionele aanstellings nodig ag.

Die Ondersoek- en Dissiplinêre Komitee wat kragtens hierdie verordening aangestel word, beklee hul amp en funksioneer tot op die datum van die eersvolgende algemene jaarvergadering van die Genootskap: Met dien verstande dat as een of albei genoemde Komitees op genoemde datum nog met 'n onafgehandelde ondersoek of verhoor besig is, die lede waaruit so 'n komitee bestaan, moet voorgaan om as sodanig op te tree met die doel om net sodanige saak af te handel.

Wanneer 'n saak kragtens Verordening 62 (b) na die Openbare Rekenmeesters- en Ouditeursraad verwys is, word dit vir die doeleindes van die onderhawige Verordening 61 nie as 'n onafgehandelde saak beskou nie, en daarna word dit as 'n nuwe saak behandel.

Alle nuwe sake wat na die datum van die algemene jaarvergadering afgehandel moet word, word behandel deur die komitee wat deur die Raad aangestel word na afloop van die algemene jaarvergadering, soos hierbo bepaal.

Enige vakatures wat te eniger tyd in een van bogenoemde twee Komitees ontstaan, word deur die Raad aangevul.

62. *Bevoegdhede en Fligte van die Ondersoekkomitee*

(a) Dit is die plig van die Registrateur en die reg van enige lid of ingeskrewe klerk of enige benadeelde persoon om enige feite of omstandighede wat daarop dui dat 'n lid of voormalige lid 'n oortreding kragtens hierdie verordeninge begaan het, aan die Ondersoekkomitee voor te lê.

(b) Die Ondersoekkomitee moet alle aangeleenthede wat kragtens klousule (a) hierbo na hom verwys word, oorweeg. Indien die betrokke lid of voormalige lid ten tyde van die beweerde wangedrag 'n geregistreerde rekenmeester en ouditeur is of was, verwys die Ondersoekkomitee die saak dadelik na die Openbare Rekenmeesters- en Ouditeursraad.

(c) (i) Indien die beweerde wangedrag nie verwys hoef te word soos in klousule (b) hierbo uiteengesit nie; of

(ii) indien die Openbare Raad om enige rede aankondig dat hy nie bevoegd is om dissiplinêre stappe te doen nie, of weier om dit te doen; of

(l) unlawfully failing to account for, or unreasonably delaying an accounting of, any money or property received for and on behalf of a client or any other person when called upon to do so.

61. *Investigation and Disciplinary Committees*

There shall be appointed by the Council after the annual general meeting of the Society in each year the following Committees which shall carry out the duties and exercise the functions and powers granted to them under these by-laws:

(a) *The Investigation Committee.*—This Committee shall consist of four members of the Council, of whom three members shall form a quorum.

The Council shall have the right at any time to co-opt additional members of the Society to the Investigation Committee whenever it deems such additional appointments necessary.

(b) *The Disciplinary Committee.*—This Committee shall consist of not more than five members of the Society, any three of whom may be appointed by the Committee to act and function as provided in these by-laws in regard to each complaint referred to it by the Investigation Committee.

The Council shall have the right at any time to co-opt additional members to the Disciplinary Committee whenever it deems such additional appointments necessary.

The Investigation and Disciplinary Committees appointed in terms of this by-law shall remain in office and function until the date of the next annual general meeting of the Society: Provided, however, that if at that date either of the said Committees has still before it for investigation or hearing an incompleting case, those members who comprise such Committee shall continue to act as such for the purpose of completing such case only.

When a matter has been referred to the Public Accountants' and Auditors' Board in terms of By-law 62 (b) it shall for the purposes of this By-law 61 not be deemed to be an incompleting case and thereafter it shall be dealt with as a new case.

All new cases arising to be dealt with after the date of the annual general meeting shall be dealt with by the Committee appointed by the Council after the annual general meeting as hereinbefore provided.

Any vacancies occurring at any time in either of the foregoing Committees shall be filled by the Council.

62. *Powers and Duties of Investigation Committee*

(a) It shall be the duty of the Registrar and the right of any member or articulated clerk or any aggrieved person to lay before the Investigation Committee any facts or circumstances indicating that a member or former member has committed an offence under these by-laws.

(b) The Investigation Committee shall consider all matters referred to it in terms of clause (a) above. If the member or former member concerned is or was a registered accountant and auditor at the time of the alleged misconduct, it shall forthwith refer the matter to the Public Accountants' and Auditors' Board.

(c) (i) If the alleged misconduct does not require to be referred as in clause (b) above; or

(ii) if for any reason the Board advises that it is not competent or declines to institute disciplinary proceedings; or

(iii) indien die Ondersoekkomitee aldus besluit moet die Ondersoekkomitee die feite of omstandighede waaronder die beweerde wangedrag plaasgevind het, volledig oorweeg. Met hierdie doel voor oë kan die Ondersoekkomitee enige voorlopige ondersoek wat hy wenslik ag, instel, en is hy bevoegd om te gelas dat enige boeke, dokumente en stukke in besit of onder die beheer van die lid of voormalige lid wat die beweerde oortreding begaan het, vir ondersoek aan hom voorgelê moet word.

(d) Indien die Ondersoekkomitee die mening toegedaan is dat daar oënskynlik gegronde redes vir die klagte is, moet hy die betrokke lid of voormalige lid skriftelik verwittig van die gedrag wat hom ten laste gelê word en hom 'n geleentheid gee om binne 21 dae vanaf die datum van sodanige kennisgewing 'n skriftelike verduideliking te verstrek, en die betrokke persoon moet tegelykertyd gewaarsku word dat sodanige verduideliking of antwoord as getuienis teen hom gebruik kan word.

(e) Indien die Ondersoekkomitee ná ontvangs van die verduideliking nie daarmee tevrede is nie, of indien geen verduideliking verstrek word nie, bring die Ondersoekkomitee 'n formele aanklag teen die lid of voormalige lid by die Disziplinêre Komitee in.

(f) Die Ondersoekkomitee kan besluit om nie met enige saak wat kragtens klousule (b) hiervan deur die Ondersoekkomitee na die Openbare Rekenmeesters- en Ouditeursraad verwys word of met enige ander saak rakende 'n lid of voormalige lid wat deur die Openbare Raad behandel kan word, voort te gaan nie tot tyd en wyl die Openbare Raad of enige komitee daarvan tot 'n veroordeling of bevinding geraak het, of totdat die Openbare Raad om enige rede aangekondig het dat hy nie bevoegd is om 'n saak aanhangig te maak nie of weier om dit te doen.

Waar—

(i) 'n lid of voormalige lid deur die Openbare Raad of enige komitee daarvan skuldig bevind word aan enige beweerde oortreding; of

(ii) die lid of voormalige lid onskuldig bevind is aan enige beweerde oortreding, maar sy wangedrag, volgens die mening van die Ondersoekkomitee, 'n strafbare oortreding kragtens Verordening 60 uitmaak,

moet die Ondersoekkomitee 'n kort uiteensetting van die feite in verband met die beweerde oortreding en die bevinding van die Openbare Raad of enige komitee daarvan opstel. Hierdie uiteensetting moet dan aan die Disziplinêre Komitee gestuur word om behandel te word as 'n formele aanklag kragtens Verordening 63.

(g) 'n Veroordeling of bevinding deur die Openbare Rekenmeesters- en Ouditeursraad of van enige komitee daarvan kan vir die doeleindes van hierdie verordeninge aanvaar word as afdoende bewys van die oortreding of bevinding.

(h) Telkens wanneer die Openbare Raad of enige komitee daarvan enige aanklag teen 'n lid of voormalige lid ondersoek of behandel en sodanige lid of voormalige lid skuldig bevind aan een of meer van die aanklagte wat teen hom ingebring is, en telkens wanneer die Openbare Raad of enige komitee daarvan enige aanklag teen 'n lid of voormalige lid wat kragtens Verordening 62 (b) na die Openbare Raad verwys is, ondersoek of behandel, ongeag of die betrokke lid of voormalige lid skuldig bevind word al dan nie, is die Genootskap onherroeplik gemagtig om te eniger tyd en op eie koste ná aansoek by die Openbare Raad of enige komitee daarvan 'n afskrif te verkry van die toepaslike uittreksels uit die notules van vergaderings van die komitee en die woordelike verslag van enige verrigtings by ondersoeke of verhore van sodanige aanklag, sowel as afskrifte van die desbetreffende dokumente, insluitende korrespondensie en, wanneer toepaslik en

(iii) if the Investigation Committee so decides, the Investigation Committee shall fully consider the facts or circumstances under which the alleged misconduct took place. For that purpose it may carry out whatever preliminary investigations it may deem necessary and shall have the power to order the production for inspection of any books, documents and papers in the possession of or under the control of the member or former member alleged to have committed an offence.

(d) If the Investigation Committee considers that there appear to be grounds for the complaint, it shall advise the member or former member concerned of the conduct imputed to him by notice, in writing, and afford him an opportunity of giving an explanation, in writing, within 21 days from the date of such notice and at the same time he shall be warned that such explanation or answer may be used in evidence against him.

(e) If on receipt of the explanation the Investigation Committee is not satisfied therewith or if no explanation is forthcoming, the Investigation Committee shall prefer a formal complaint against the member or former member to the Disciplinary Committee.

(f) The Investigation Committee may decide not to pursue any matter referred by it to the Public Accountants' and Auditors' Board in terms of clause (b) hereof or any other matter affecting a member or former member which may be dealt with by the Board until the Board or any committee thereof has arrived at a conviction or finding or the Board has for any reason stated that it is not competent or declines to institute proceedings.

Where—

(i) a member or former member is found guilty by the Board or any committee thereof of any alleged offence; or

(ii) the member or former member has been found not guilty of any alleged offence but in the opinion of the Investigation Committee his misconduct constitutes a punishable offence in terms of By-law 60,

the Investigation Committee shall prepare a brief statement of the facts constituting the alleged offence and the finding of the Board or any committee thereof. This statement shall be forwarded to the Disciplinary Committee to be dealt with as a formal complaint in terms of By-law 63.

(g) A conviction or finding by the Public Accountants' and Auditors' Board or of any committee thereof may for the purposes of these by-laws be accepted as sufficient evidence of contravention or finding.

(h) Whenever the Board or any committee thereof investigates or deals with any complaint against a member or former member and finds him guilty on one or more of the charges laid against him and whenever the Board or any committee thereof investigates or deals with any complaint against a member or former member which has been referred to the Board in terms of By-law 62 (b), whether or not the member or former member is found guilty, the Society is irrevocably authorised at any time at its own expense to apply to and obtain from the Board or any committee thereof a copy of the relevant extracts from the minutes of meetings of the committee and the verbatim record of any proceedings at enquiries or hearings in respect of such complaint, as well as copies of any relevant documents, including correspondence and, where

prakties, die bewysstukke wat by geleentheid van sodanige ondersoek of verhoor ter tafel gelê is. Hierdie dokumente word deur die Genootskap vir sy eie doeleindes behou, maar die lid of voormalige lid word toegelaat om te eniger tyd wat vir die Genootskap gerieflik is op eie onkoste afskrifte daarvan te maak. Die Komitees aangestel kragtens Verordening 61 is geregtig om oorweging te verleen aan en kennis te neem van sodanige dokumente met die doel om enige aanklag teen die betrokke lid of voormalige lid in te stel, te ondersoek, of uitspraak daaroor te doen.

(i) Die Ondersoekkomitee kan 'n lid van die Genootskap (wat tegelykertyd ook lid van die Ondersoekkomitee kan wees) versoek om die formele aanklag van die Ondersoekkomitee voor te lê, of kan 'n prokureur, of 'n advokaat in opdrag van die betrokke prokureur, gelas om sodanige aanklag voor te lê.

63. *Bevoegdheid en Pligte van die Dissiplinêre Komitee*

(a) Na ontvangs van 'n formele aanklag ingevolge Verordening 62 gee die Dissiplinêre Komitee onverwyld aan die betrokke lid of voormalige lid kennis van die aanklag en van die wyse waarop die Komitee voornemens is om die saak te behandel.

(b) (i) Indien die saak deur die Openbare Raad of enige van sy komitees behandel is, en indien die Dissiplinêre Komitee besluit om ingevolge Verordening 62 (g) die veroordeling of bevinding van die Openbare Raad of enige van sy komitees te aanvaar, moet hy dadelik oorweging aan die erns van die oortreding verleen.

(ii) Indien daar besluit word om die betrokke lid of voormalige lid te berispe of te waarsku, moet die Dissiplinêre Komitee aldus bevind, en kennis van sy beslissing aan die lid of voormalige lid gee.

(iii) Indien—

(1) die Dissiplinêre Komitee besluit om nie die veroordeling of bevinding van die Openbare Raad kragtens Verordening 62 (g) te aanvaar nie; of

(2) die aanklag nie binne die behandelingsbestek van die Openbare Raad of enige van sy komitees ressorteer nie; of

(3) die Openbare Raad om enige rede bekendgemaak het dat hy nie bevoegd is om 'n saak aanhangig te maak nie of weier om dit te doen; of

(4) die Dissiplinêre Komitee die veroordeling of bevinding van die Openbare Raad aanvaar het maar die mening toegedaan is dat die beweerde oortreding so ernstig is dat dit op die uitsetting of skorsing van die betrokke lid of voormalige lid van die Genootskap kan uitloop,

moet hy dadelik aan die lid of voormalige lid kennis gee van sy voorneme om die aanklag te oorweeg en ondersoek daarna te doen, met vermelding van die tyd en die plek van so 'n ondersoek.

(iv) Die Dissiplinêre Komitee moet sodanige lid of voormalige lid 'n geleentheid bied om sy saak aan die Komitee te stel, en moet, indien die lid of voormalige lid dit verlang, sodanige lid of voormalige lid toelaat om voor die Komitee verteenwoordig te word deur 'n advokaat of deur 'n prokureur of deur 'n lid van die Genootskap. In die geval van 'n lid of voormalige lid op wie die bepalings van Verordening 63 (b) (ii) van toepassing is, is sy reg om verhoor te word uitsluitend beperk tot die kwessie of daar omstandighede bestaan wat dit mag regverdig dat sy naam weggelaat word uit die verslag wat ingevolge Verordening 64 aan lede gedoen word.

(c) Indien die lid of voormalige lid teen wie die aanklag aanhangig gemaak is, nalaat of versuim om sy verskyning voor die Dissiplinêre Komitee te maak op die tyd en plek

applicable and practicable, exhibit tabled at such enquiries or hearings. These documents shall be retained by the Society for its own purposes but the member or former member shall be permitted at his own expense to make copies thereof at any time convenient to the Society. The Committees appointed under By-law 61 shall be entitled to consider and take cognisance of such documents for the purpose of initiating, investigating or adjudicating on any complaint against the member or former member concerned.

(i) The Investigation Committee may request a member of the Society (who may be a member of the Investigation Committee) to present the formal complaint of the Investigation Committee or may instruct a solicitor to present, or to brief counsel to present, such complaint.

63. *Powers and Duties of Disciplinary Committee*

(a) The Disciplinary Committee on receipt of a formal complaint in pursuance of By-law 62 shall forthwith give to the member or former member notice of the complaint and the way in which it intends to deal with the matter.

(b) (i) If the matter has been dealt with by the Board or any committee thereof and the Disciplinary Committee decides in pursuance of By-law 62 (g) to accept the conviction or finding of the Board or any committee thereof, it shall forthwith consider the seriousness of the offence.

(ii) If it is decided either to reprimand or caution the member or former member, the Disciplinary Committee shall make such finding and give the member or former member notice of its decision.

(iii) If—

(1) the Disciplinary Committee decides not to accept the conviction or finding of the Board under By-law 62 (g); or

(2) the complaint does not fall to be dealt with by the Board or any committee thereof; or

(3) the Board has for any reason stated that it is not competent or declines to institute proceedings; or

(4) the Disciplinary Committee has accepted the conviction or finding of the Board but considers that the alleged offence is so serious that it might result in the member or former member being either excluded or suspended from membership of the Society,

it shall forthwith give the member or former member notice of its intention to consider and inquire into the complaint, specifying the time and place of the inquiry.

(iv) The Disciplinary Committee shall give such member or former member an opportunity of being heard before it and shall, if the member or former member so desire, permit such member or former member to be represented before it by counsel or by a solicitor or by a member of the Society. In the case of a member or former member being dealt with in terms of By-law 63 (b) (ii) his right to be heard shall be limited solely to the question of the existence of circumstances which might justify the omission of his name from the report to members in pursuance of By-law 64.

(c) Should the member or former member against whom any complaint is preferred neglect or fail to attend before the Disciplinary Committee at the time and place indicated

wat in genoemde kennisgewing aangedui is, is die Dissiplinêre Komitee geregtig om in die afwesigheid van so 'n lid of voormalige lid voort te gaan met die oorweging en enige ondersoek van die aanklag.

(d) Alle getuienis afgelê by geleentheid van die verhoor van 'n klag deur die Dissiplinêre Komitee moet *viva voce* getuienis wees, maar die Dissiplinêre Komitee is ook geregtig om beëdigde verklarings van enige persone te verkry as hy meen dat sodanige verklarings vir die doeltreffender ondersoek van die klagte nodig is.

(e) Die Dissiplinêre Komitee het ook die bevoegdheid om te gelas dat enige boeke, dokumente en stukke in die besit of onder die beheer van die lid of voormalige lid teen wie die aanklag aanhangig gemaak is, vir inspeksie aan die Dissiplinêre Komitee voorgelê moet word.

(f) Die Voorsitter van die Dissiplinêre Komitee is geregtig om in enige stadium van 'n verhoor deur die Dissiplinêre Komitee die dienste van 'n prokureur of advokaat te verkry om aan hom raad te gee oor die regspunte en prosedure.

(g) Indien die Dissiplinêre Komitee die mening toegedaan is dat die lid of voormalige lid hom aan 'n strafbare oortreding skuldig gemaak het, moet hy 'n uitspraak met die strekking gee, en daarby besit hy die volle bevoegdheid om te gelas dat die betrokke lid of voormalige lid as lid van die Genootskap uitgesit of vir 'n tydperk van hoogstens vyf jaar geskors word [en gedurende dié tydperk is die lid of voormalige lid nie geregtig om gebruik te maak van die benaming Geoktrooieerde Rekenmeester (Suid-Afrika) of enige afkorting daarvan nie]. Met dien verstande altyd dat indien die oortreding volgens die mening van die Dissiplinêre Komitee bewys is maar die lid of voormalige lid hom nie skuldig gemaak het aan gedrag wat ernstig genoeg is om uitsetting of skorsing te regverdig nie, die Dissiplinêre Komitee die volle reg het om genoemde lid of voormalige lid te berispe of te waarsku.

Die Dissiplinêre Komitee is gemagtig om benewens of in die plek van enige straf wat kragtens hierdie verordening opgelê word die oortreder na eie goeddunke te beboet, maar met 'n boete van hoogstens R1,000.

(h) Kennis van die bevinding en die besluit van die Dissiplinêre Komitee moet onverwyld aan die betrokke lid of voormalige lid gegee word.

(i) Die Dissiplinêre Komitee doen verslag aan die Raad wat op sy beurt weer verslag aan lede moet doen oor die veroordeling of bevinding van die Komitee, en, in gevalle waar die veroordeling of bevinding van die Openbare Raad of van enige van sy komitees aanvaar is, moet die Komitee 'n verklaring met die strekking insluit, tesame met sy beslissing, ten opsigte van 'n lid of voormalige lid wat deur die Dissiplinêre Komitee berispe of gewaarsku is, betreffende die insluiting of weglating van die naam van die lid of voormalige lid uit die verslag aan lede. In alle gevalle waar 'n lid of voormalige lid uitgesit of as lid geskors word, moet sy naam in die verslag aan lede verskyn.

64. Aantekening en Publikasie van Bevindings en Beslissings

(a) Alle bevindings en beslissings van die Dissiplinêre Komitee tree in werking sodra hulle aangekondig of gevel is, en verslag daarvoor word gedoen aan die Raad wat moet sorg dat sodanige bevindings en beslissings behoorlik aangeteken word.

(b) In gevalle waar die Dissiplinêre Komitee bevind het dat 'n lid of voormalige lid hom aan 'n strafbare oortreding skuldig gemaak het, doen die Raad verslag oor die bevinding en uitspraak van die Dissiplinêre Komitee aan lede deur middel van 'n omsendbrief wat vir hul eksklusiewe en vertroulike inligting bedoel is.

in the said notice, the Disciplinary Committee shall be entitled to proceed with its consideration of, and any inquiry into the complaint in his absence.

(d) All evidence given at the hearing of a complaint by the Disciplinary Committee shall be *viva voce* but the Disciplinary Committee shall also be entitled to obtain sworn affidavits from any person if it considers them necessary for the better investigation of the complaint.

(e) The Disciplinary Committee shall also have the power to order the production for inspection of any books, documents and papers in the possession of or under the control of the member or former member against whom the complaint has been made.

(f) The Chairman of the Disciplinary Committee shall be permitted to engage the services of a solicitor or counsel at any stage of a hearing of the Disciplinary Committee to advise him on points of law and procedure.

(g) If the Disciplinary Committee is of the opinion that the member or former member is guilty of a punishable offence, it shall make a finding to that effect and thereupon it shall have full power to order that the member or former member concerned be excluded from membership of the Society or suspended from membership for a period not exceeding five years [during which time the member or former member shall not be entitled to use the designation Chartered Accountant (South Africa) or any abbreviation thereof]: Provided always that if, in the opinion of the Disciplinary Committee, the offence shall have been proved but that the member or former member shall not have been guilty of conduct sufficiently serious to warrant exclusion or suspension it shall have full power to reprimand or caution the said member or former member. The Disciplinary Committee shall also have power to impose, either in addition to or in lieu of any other punishment in terms of this by-law, a fine in its discretion, but not exceeding the sum of R1,000.

(h) Notice of the finding and the decision of the Disciplinary Committee shall be given forthwith to the member or former member concerned.

(i) The Disciplinary Committee shall report to the Council for reporting to members the conviction or finding of the Committee and shall, in cases where the conviction or finding of the Board or any committee thereof has been accepted, include a statement to this effect, together with its decision in respect of a member or former member who has been reprimanded or cautioned by the Disciplinary Committee, regarding the inclusion or omission of the name of the member or former member from the report to members. In all cases where the member or former member is excluded or suspended from membership, the report to members shall include his name.

64. Record and Publication of Findings and Decisions

(a) All findings and decisions of the Disciplinary Committee shall take effect when made and shall be reported to the Council who shall cause the same to be duly recorded.

(b) Where the Disciplinary Committee finds that a member or former member is guilty of a punishable offence, the Council shall report the finding and decision of the Disciplinary Committee to members by circular for their exclusive and confidential information.

(c) Die verslag aan lede moet in alle dergelike gevalle die naam van die betrokke lid of voormalige lid bevat, tensy die Dissiplinêre Komitee in 'n besondere geval die mening toegedaan is dat daar, in die geval van 'n lid of voormalige lid wat berispe of gewaarsku word, omstandighede bestaan wat die weglating van die naam uit so 'n verslag regverdig.

65. Bevoegdheid om Regulasies te Maak

Die Raad besit die bevoegdheid om enige reëls en regulasies (wat nie strydig met die Wet of met hierdie verordeninge is nie) wat hy nodig ag vir die nakoming van die pligte van onderskeidelik die Ondersoekkomitee en die Dissiplinêre Komitee te maak.

66. Reëls i.v.m. Professionele Gedrag

Die Raad besit die bevoegdheid om van tyd tot tyd reëls in verband met professionele gedrag voor te skryf.

67. Wysiging van die Verordeninge

Onderworpe aan die goedkeuring van die Minister van Finansies kan die Genootskap hierdie verordeninge van tyd tot tyd wysig, met dien verstande dat sodanige wysigings nie strydig is met die Wet of die Wet op Openbare Rekenmeesters en Ouditeurs, 1951, nie, en met dien verstande voorts dat sodanige wysigings goedgekeur word deur twee-derdes van die stemgeregtigde lede van die Genootskap wat aanwesig is en hul stemme uitbring op 'n spesiale algemene vergadering waarvan die vereiste kennis gegee is, en met dien verstande dat volledige besonderhede oor die voorgestelde wysigings minstens 21 dae voor so 'n vergadering aan alle lede verstrek is.

68. Voorbehoudsbepalings wat Betref Vroeëre Verordeninge

Alle verordeninge wat van krag was op die datum waarop hierdie verordeninge aangekondig word, word hierby herroep: Met dien verstande dat sodanige herroeping geen uitwerking op die regte, voorregte en pligte van enige persoon ingevolge die vroeër bestaande verordeninge het nie.

69. Skadeloosstelling van Amptenare

Die lede van die Raad of van enige komitee en enige amptenaar van die Genootskap word deur die Genootskap skadeloos gestel teen verliese en uitgawes wat deur hulle gelyk of aangegaan word in die loop van of voortspruitende uit hul onderskeidelike pligte, behalwe enige verliese of uitgawes wat die gevolg van hul eie opsetlike versuim is.

70. Likwidasie van die Genootskap

Die Genootskap kan gelikwideer word as 'n besluit met dié strekking aangeneem word met 'n meerderheid van minstens drie-kwart van die stemme van die lede wat teenwoordig is en hul stemme uitbring op 'n spesiale algemene vergadering wat behoorlik byeengeroep en saamgestel is. Indien 'n mosie om die Genootskap te likwideer, aangeneem word soos hierbo uiteengesit, moet die lede met 'n eenvoudige meerderheidstem 'n likwidateur of likwidateurs aanstel; hulle kan dan enige opdragte oor die metode van likwidasie wat hulle wenslik ag, uitreik: Met dien verstande dat enige fondse en/of bates wat oorbly nadat die skulde en uitgawes van die Genootskap en die koste van likwidasie betaal is, verdeel moet word onder sodanige verwante of gelyksoortige verenigings, liggame of inrigtings, insluitende opvoedkundige inrigtings (maar uitsluitende individuele lede of firmas of maatskappye gekontroleer deur lede) soos die vergadering met 'n eenvoudige meerderheidstem besluit.

(c) The report to members shall in all such cases include the name of the member or former member concerned unless in a particular case the Disciplinary Committee considers that there exist, in the case of a member or former member being reprimanded or cautioned, circumstances which justify the omission of the name from such report.

65. Power to Make Regulations

The Council shall have power to make such rules and regulations (not inconsistent with the Act and these by-laws) as may be considered by it necessary for the performance of the respective functions of the Investigation Committee and the Disciplinary Committee.

66. Rules of Professional Conduct

The Council shall have the power to prescribe, from time to time, rules of professional conduct.

67. Alteration of By-laws

The Society may, from time to time, subject to the consent of the Minister of Finance, alter these by-laws, provided such alternations are not inconsistent with the provisions of the Act or the Public Accountants' and Auditors' Act, 1951, and provided further that such alterations are approved by two-thirds of the members of the Society present and voting at a special general meeting of which the requisite notice has been given, and provided all members have been furnished at least 21 days before such meeting with full particulars of the proposed alterations.

68. Saving Provisions as to Previous By-laws

All by-laws in force at the date of promulgation of these by-laws shall stand repealed: Provided that such repeal shall not affect the rights, privileges and duties of any person under previously existing by-laws.

69. Indemnity of Officers

The members of the Council or any committee and any officer of the Society shall be indemnified by the Society against losses and expenses incurred by them in or about their respective duties except such as may arise from their own individual wilful default.

70. Winding up of Society

The Society may be wound up by the resolution of a majority of not less than three-fourths of the votes of members present and voting at a duly convened and constituted special general meeting. Upon a resolution to wind up the Society being passed as aforesaid, the members shall, by simple majority vote, appoint a liquidator or liquidators and may give such directions as to the method of winding up as they think fit: Provided that any funds and/or assets remaining after payment of the debts and expenses of the Society and the costs of winding up shall be distributed to or amongst such kindred or related associations, bodies or institutions, including educational institutions (but excluding individual members or firms or companies controlled by members) as the meeting shall by simple majority vote decide.

71. Vertolking van die Verordeninge

Die opskrifte en onderopskrifte raak nie die vertolking van hierdie verordeninge nie.

EERSTE BYLAE.—BYLAE VAN EKSAMENS

Die eksamens waarvan in Verordening 35 (a) en Verordening 36 melding gemaak word, word geag die eksamens te wees wat deur die Openbare Raad voorgeskryf word.

N. R 347 6 Maart 1970

Die volgende Goewermentskennisgewing is in Staatskoerant 2617 van 6 Februarie 1970 gepubliseer:

No. 182 6 Februarie 1970

DIE TRANSVAALSE GENOOTSAP VAN GEOKTROOIEERDE REKENMEESTERS**VERORDENINGE****1. Inwerkingtreding van Verordeninge**

Hierdie verordeninge, opgestel kragtens die Wet, tree in werking op die datum van afkondiging in the *Staatskoerant*.

2. Woordomsrywings

In hierdie verordeninge, tensy dit strydig met die verband is, beteken—

“die Wet” die Wet op die Transvaalse en Natalse Genootskappe van Geoktrooieerde Rekenmeesters, 1968 (Wet 66 van 1968);

“die Genootskap” die Transvaalse Genootskap van Geoktrooieerde Rekenmeesters, oorspronklik geïnkorporeer in die provinsie Transvaal kragtens die “Accountants Ordinance, 1904”, van Transvaal, as “The Transvaal Society of Accountants”, waaraan artikel 2 van die Wet ewigdurende regsopvolging verleen;

“Raad” die dan diensdoende Raad van die Genootskap;

“Registrateur” die Registrateur van die Genootskap, aangestel deur die Raad, of die persoon wat op las van die Raad in daardie hoedanigheid optree;

“Sekretaris” die Sekretaris of Sekretarisse van die Genootskap, aangestel deur die Raad, of die firma of persoon wat op las van die Raad in daardie hoedanigheid optree;

“ampenaar van die Genootskap” die Registrateur, Sekretaris of enige lid of behoorlik geakkrediteerde verteenwoordiger van enige firma wat een van genoemde twee ampte beklee of enige ander vaste amptenaar wat van tyd tot tyd as sodanig deur die Raad aangestel mag word, of enige persoon wat op las van die Raad in enigeen van hierdie hoedanighede optree;

“ingeskrewe klerk” ’n klerk wat ooreenkomstig ’n leerkontrak by ’n lid van die Genootskap werk;

“geregisteerde adres” vir sover dit enige lid betref, die jongste adres van sodanige lid wat aangeteken is of geag word aangeteken te wees kragtens Verordening 59;

“lede” en “vergaderings” onderskeidelik lede en vergaderings van die Genootskap, tensy ’n ander betekenis uit die verband blyk;

“algemene jaarvergadering” die algemene vergadering van die Genootskap wat kragtens artikel 8 (1) van die Wet een maal in elke jaar gehou moet word;

“die Suid-Afrikaanse Genootskappe” Die Transvaalse Genootskap van Geoktrooieerde Rekenmeesters, Die Natalse Genootskap van Geoktrooieerde Rekenmeesters, Die Kaaplandse Genootskap van Geoktrooieerde Rekenmeesters en Die Oranje-Vrystaatse Genootskap van Geoktrooieerde Rekenmeesters;

71. Interpretation of By-laws

The headings and subheadings shall not affect the interpretation of these by-laws.

FIRST SCHEDULE.—SCHEDULE OF EXAMINATIONS

The examinations referred to in By-law 35 (a) and By-law 36 shall be deemed to be the examinations prescribed by the Board.

No. R 347 6 March 1970

The following Government Notice was published in *Government Gazette* 2617 of the 6th February 1970.

No. 182 6 February 1970

THE TRANSVAAL SOCIETY OF CHARTERED ACCOUNTANTS**BY-LAWS****1. Commencement of By-laws**

These by-laws made under the Act shall come into operation on the date of publication in the *Gazette*.

2. Definitions.

In these by-laws, unless inconsistent with the context: “the Act” means The Transvaal and Natal Societies of Chartered Accountants Act, 1968 (Act 66 of 1968);

“the Society” means The Transvaal Society of Chartered Accountants originally incorporated in the Transvaal Province by the Accountants Ordinance, 1904, of the Transvaal as “The Transvaal Society of Accountants” and given powers of perpetual succession by section 2 of the Act;

“the Council” means the Council for the time being of the Society;

“Registrar” means the Registrar of the Society, appointed by the Council, or the person acting in that capacity by direction of the Council;

“Secretary” means the Secretary of Secretaries of the Society, appointed by the Council, or the firm or person acting in that capacity by direction of the Council;

“officer of the Society” means the Registrar, Secretary or any member or duly accredited representative of any firm holding either office or any other permanent official who may be appointed as such from time to time by the Council, or any person acting in any of these capacities by direction of the Council;

“articled clerk” means a clerk who is serving under articles of clerkship with a member of the Society;

“registered address” in respect of any member means the address of such member last recorded or deemed to have been recorded in terms of By-law 59;

“members” and “meetings” shall, unless the contrary intention appears, mean members and meetings respectively of the Society;

“annual general meeting” means the general meeting of the Society required to be held once in each year in terms of section 8 (1) of the Act;

“the South African Societies” means The Transvaal Society of Chartered Accountants, The Natal Society of Chartered Accountants, The Cape Society of Chartered Accountants and The Orange Free State Society of Chartered Accountants;

"Openbare Raad" die Raad aangestel kragtens artikel 2 van die Wet op Openbare Rekenmeesters en Ouditeurs, 1951;

"openbare rekenmeester" 'n persoon wat 'n openbare praktyk beoefen soos later hierin omskryf;

"openbare praktyk" die praktyk van 'n persoon wat die funksies van 'n rekenmeester of ouditeur uitoefen en vir daardie doel hom uitgee vir 'n rekenmeester of ouditeur en sy dienste teen vergoeding tot beskikking van die publiek stel, maar dit sluit nie in dienste wat wesenlik ter beskikking van enige enkele persoon of van die Staat is nie;

"geregisteerde rekenmeester en ouditeur" enige persoon wie se naam opgeneem is in die register van rekenmeesters en ouditeurs soos opgestel en in stand gehou deur die Openbare Rekenmeesters- en Ouditeursraad;

"maand" 'n kalendermaand;

"Staatskoerant" die Staatskoerant van die Republiek van Suid-Afrika.

DIE RAAD

3. Samestelling van die Raad

Die Raad bestaan uit minstens 12 en hoogstens 15 lede, deur lede van die Genootskap op 'n algemene jaarvergadering verkies, en hoogstens drie lede deur die Raad aangestel. Lede wat aldus verkies of aangestel word, moet ten tyde van hul verkiesing of aanstelling werklik in Transvaal woonagtig wees.

4. Verkiesing en Aftrede van Raadslede

(a) Op elk van die eerste drie algemene jaarvergaderings wat op die aanneming van hierdie verordeninge volg, lê vier lede van die Raad hul amp neer. Daarna lê vyf gekose lede van die Raad hul amp op elke agtereenvolgende algemene jaarvergadering neer.

Die plekke van die aftredende gekose lede word gevul deur die verkiesing van vyf nuwe lede op elke algemene jaarvergadering, en op sodanige vergadering word enige vakature wat nie reeds deur die Raad kragtens Verordening 7 aangevul is nie, ook gevul.

(b) Die Raad kan altesaam hoogstens drie addisionele lede aanstel op 'n vergadering indien kennis van die voorneme om sodanige aanstellings te doen, vooraf gegee is. 'n Lid wat aldus aangestel word, beklee sy amp tot na afloop van die derde algemene jaarvergadering wat op sy aanstelling volg.

(c) Geen lid wat sy amp neerlê, kan voor die eersvolgende algemene jaarvergadering tot lid van die Raad herkies of herbenoem word nie.

(d) Die aftredende gekose lede van die Raad is dié wat hul amp die langste beklee het sedert die datum van hul verkiesing, en in geval meer lede as die aantal wat moet aftree hul amp ewe lank beklee het, word lootjies getrek om te besluit watter lede moet aftree soos hierbo genoem.

5. Aftredende Raadslede op Algemene Vergaderings

Op elke algemene jaarvergadering waarop enige lid van die Raad aftree, beklee hy sy amp tot na afloop van die vergadering, wanneer hy dan sy amp neerlê.

6. Nominasie van Raadslede

(a) Die Raad moet minstens 28 volle dae vóór elke algemene jaarvergadering van die Genootskap aan elke lid by sy geregisteerde adres 'n kennisgewing stuur waarin hy gevra word om kandidate te nomineer vir verkiesing tot die Raad.

"Board" means the Board established in terms of section 2 of the Public Accountants' and Auditors' Act, 1951;

"public accountant" means a person who is in public practice as hereinafter defined;

"public practice" means the practice of a person who performs the functions of an accountant or auditor and for that purpose holds himself out as an accountant or auditor and places his services at the disposal of the public for reward, but does not include services which are substantially at the command of any one person or of the State;

"registered accountant and auditor" means any person whose name is enrolled on the register of accountants and auditors established and maintained by the Public Accountants' and Auditors' Board;

"month" means calendar month;

"Gazette" means the Government Gazette of the Republic of South Africa.

THE COUNCIL

3. Constitution of Council

The Council shall consist of not less than 12 nor more than 15 members elected by the members of the Society in annual general meeting and not more than three members appointed by the Council. Members so elected or appointed shall all be actually resident in the Transvaal at the date of election or appointment.

4. Election and Retirement of Members of Council

(a) At each of the first three annual general meetings following the passing of these by-laws four members of the Council shall retire from office. Thereafter, five elected members of Council shall retire from office at each succeeding annual general meeting.

The places of retiring elected members shall be filled by the election of five new members at each annual general meeting and at such meeting any vacancy not already filled by the Council in terms of By-law 7 shall also be filled.

(b) The Council may appoint a total of not more than three additional members at a meeting of which notice to make such appointment has been given. A member so appointed shall hold office until the conclusion of the third annual general meeting following his appointment.

(c) Any member who retires from office shall not be eligible for re-election or re-appointment to the Council before the next ensuing annual general meeting.

(d) The retiring elected members of the Council shall be those who shall have been longest in office since the date of their election and, in the event of there being more than the number who have to retire who shall have been in office an equal length of time, the names of the members to retire as aforesaid shall be decided by lot amongst them.

5. Retiring Council Members at General Meetings

At every annual general meeting at which any member of the Council retires from office, he shall remain in office until the dissolution of the meeting when he shall retire from office.

6. Nomination of Members of Council

(a) The Council shall, not less than 28 clear days before each annual general meeting of the Society, send to each member at his registered address a notice calling for nominations of candidates for election to the Council.

(b) Behoudens die hieropvolgende bepalings word elke kandidaat vir verkiesing tot die Raad deur lede op 'n algemene vergadering genomineer by wyse van 'n skriftelike nominasie wat deur vyf lede van die Genootskap onderteken is en wat vergesel gaan van 'n skriftelike aanvaarding van die nominasie deur die kandidaat, met vermelding dat hy in Transvaal woonagtig is. Die nominasie moet die Registrateur bereik minstens 10 volle dae vóór die datum wat vir die algemene jaarvergadering vasgestel is.

(c) Indien daar ná verstryking van die tyd waarin nominasies aldus ingedien mag word, nie meer kandidate behoorlik genomineer is as wat nodig is om die vakatures in die Raad aan te vul nie, word die kandidate wat aldus behoorlik genomineer is na afloop van daardie vergadering as gekose geag.

(d) Indien alle vakatures nie aldus aangevul word nie, word enige oorblywende vakatures as toevallige vakatures beskou, en hulle word dan aangevul soos in Verordening 7 bepaal.

(e) Indien die aantal behoorlik genomineerde kandidate meer is as die getal wat nodig is om die vakatures in die Raad aan te vul, moet daar minstens vyf volle dae vóór die datum waarop die algemene jaarvergadering sal plaasvind aan elke lid by sy geregistreerde adres 'n kennisgewing gestuur word waarin vermeld word dat daar soveel meer kandidate as vakatures is, en waarin die name van die kandidate verstrekk word.

(f) Die vereistes van hierdie verordening moet in sodanige kennisgewing uiteengesit word.

7. Vakatures in die Raad

Enige toevallige vakature in die Raad kan deur die Raad aangevul word op 'n vergadering waarvan kennis om die vakature aan te vul, gegee is. Die persoon wat aldus aangestel word, beklee sy amp tot op die datum van die eersvolgende algemene jaarvergadering. Die vergadering kan sy aanstelling voortsit, en, indien dit aldus voortgesit word, is sodanige persoon verplig om af te tree op die datum waarop hy sou moes afgetree het indien hy lid geword het van die Raad op die dag waarop die lid in wie se plek hy aangestel is, laas tot lid van die Raad verkies is. Ondanks enige vakature wat in die Raad ontstaan, kan die oorblywende lede van die Raad optree en al die bevoegdhede van die Raad uitoefen. Indien die Raadslede egter *en bloc* bedank of indien daar ten gevolge van bedankings minder as 'n kworum van lede oorbly, moet die Registrateur onmiddellik 'n algemene vergadering van die Genootskap belê sodat 'n lid of lede verkies kan word, om die vakature of vakatures aan te vul, en in dié geval is die bepalings van Verordening 6 van toepassing.

8. Afsneerlegging deur 'n Lid van die Raad

'n Lid van die Raad lê sy amp neer—

(a) indien hy sy bedanking skriftelik aan die Raad voorlê;

(b) indien hy ophou om lid van die Genootskap te wees of kragtens hierdie verordeninge geskors word;

(c) indien hy afwesig is van meer as drie agtereenvolgende vergaderings van die Raad sonder spesiale afwesigheidsverlof van die Raad;

(d) indien daar bevind word dat hy kranksinnig is of swaksinnig geword het;

(e) indien hy insolvent raak of afstand van sy boedel doen ten bate van, of 'n akkoord tref of aanbied om 'n akkoord te tref met sy krediteure;

(b) Save as is hereinafter provided, each candidate for election to the Council by members in annual general meeting shall be nominated by written nomination signed by five members of the Society and accepted, in writing, by such candidate stating that he is resident in the Transvaal and delivered to the Registrar not less than 10 clear days before the day appointed for the annual general meeting.

(c) If, upon the expiry of the time within which nominations may be so delivered, no more candidates have been duly nominated than are required to fill the vacancies occurring in the Council, those candidates who have been duly nominated shall be deemed to have been elected as from the termination of that meeting.

(d) If all the vacancies are not so filled, any remaining vacancies shall be deemed to be casual vacancies and shall be dealt with as provided for in By-law 7.

(e) If the number of candidates duly nominated is in excess of the number required to fill the vacancies occurring in the Council, there shall, not less than five clear days before the day appointed for the annual general meeting, be sent to each member at his registered address a notice stating that the number of candidates is so in excess and giving the names of the candidates.

(f) The requirements of this by-law shall be set out in such notice.

7. Vacancies in Council

Any casual vacancy occurring in the Council may be filled by the Council at a meeting of which notice to fill such vacancy has been given. The person so appointed shall hold office until the date of the next annual general meeting. Such meeting may continue his appointment and, if so continued, such person shall be subject to retirement at the same time as if he had become a member of the Council on the day on which the member in whose place he is appointed was last elected a member of the Council.

The continuing members of the Council may act and exercise all the powers of the Council notwithstanding any vacancy in their body but, should the Council resign *en bloc* or resignations leave less than a quorum of members, a general meeting of the Society shall immediately be summoned by the Registrar for the purpose of electing a member or members to fill the vacancy or vacancies, in which event the provisions of By-law 6 shall apply.

8. Vacation of Office by Member of Council

The office of a member of the Council shall be vacated—

(a) if by notice in writing to the Council he resigns his office;

(b) if he ceases to be a member of the Society or is suspended in terms of these by-laws;

(c) if he absents himself from more than three consecutive meetings of the Council without special leave of absence from the Council;

(d) if he be found insane or becomes of unsound mind;

(e) if he becomes insolvent or assigns his estates for the benefit of or compounds or offers to compound with his creditors;

(f) indien hy in enige bevoegde geregshof, skuldig bevind word aan enige kriminele oortreding wat, volgens die mening van die Raad, van 'n skandalige of oneervolle aard is;

(g) indien daar op 'n vergadering van die Raad wat spesiaal vir dié doel belê is en waarop minstens 12 lede van die Raad aanwesig is, 'n besluit deur minstens driekwart van die aanwesiges aangeneem word waarin verklaar word dat sodanige lid van sy amp onthef is; maar in so 'n geval het die betrokke lid die reg van appèl na 'n spesiale algemene vergadering van lede, en, indien hy skriftelik daarom vra, moet die Raad so 'n vergadering vir dié doel belê;

(h) indien hy nie langer in die provinsie Transvaal woonagtig is nie.

9. *Uitsetting van 'n Lid van die Raad*

Die Genootskap kan te eniger tyd, deur middel van 'n besluit aangeneem deur twee-derdes van die lede wat aanwesig is en hul stemme uitbring op 'n spesiale algemene vergadering wat vir dié doel belê is, enige lid van die Raad van sy amp onthef voor die verstryking van sy ampstermyn: Met dien verstande dat as daar op sodanige vergadering geëis word dat daar met stembriefies oor die besluit of uitsetting gestem word, twee-derdes van die stemme wat met die stemming uitgebring word, nodig is vir die aanneming van die besluit; en die Genootskap kan, ooreenkomstig 'n besluit aangeneem met 'n meerderheid van stemme van die lede wat op daardie vergadering aanwesig is en stem, 'n ander gekwalifiseerde persoon wat op die vergadering genomineer mag word, in sy plek verkies. Die persoon wat aldus verkies word, beklee sy amp slegs vir die tydperk wat die lid in wie se plek hy verkies word, geregtig sou gewees het om daardie amp te beklee indien hy nie uitgesit was nie.

AMPTENARE

10. *Registrateur en Ander Amptenare*

Die Raad kan 'n Registrateur en ander amptenare en dienare van die Genootskap aanstel op enige bedinge en voorwaardes wat die Raad goed ag, en kan hulle of enigeen van hulle ontslaan en 'n ander of andere in sy of hul plek aanstel.

Die kantoor van die Registrateur en/of Sekretaris sal geleë wees op 'n plek of plekke in Transvaal waaroor die Raad van tyd tot tyd mag besluit.

11. *Pligte van Registrateur en Sekretaris*

Die register van lede van die Genootskap word aan die sorg van die Registrateur toevertrou, en hy is daarvoor aan die Raad verantwoordelik. Hy moet ook enige ander pligte nakom wat die Raad van tyd tot tyd aan hom mag opdra.

Die Sekretaris of die Registrateur of 'n plaasvervanger deur die Raad goedgekeur, woon alle vergaderings van die Genootskap en van die Raad en, indien verlang, van komitees van die Raad by; hy sorg dat alle opdragte van die Raad uitgevoer word, en kom enige ander pligte na wat die Raad van tyd tot tyd aan hom mag opdra.

VERRIGTINGE EN BEVOEGDHEDE VAN DIE RAAD

12. *Vergaderings van die Raad*

Die Raad vergader minstens ses keer in elke kalenderjaar op sodanige plekke as wat die Raad van tyd tot tyd mag bepaal.

(f) if he be convicted by any competent court of any criminal offence which in the opinion of the Council is of a disgraceful or dishonourable nature;

(g) if, at a meeting of the Council especially convened for that purpose at which not less than 12 members of the Council are present, a resolution be passed by not less than three-fourths of those present declaring the office of such member vacated. In such a case he shall have the right of appeal to a special general meeting of members and, at his desire expressed in writing, the Council shall convene a special meeting for that purpose;

(h) if he ceases to be resident in the Transvaal Province.

9. *Removal of Member of Council*

The Society may at any time, by a resolution passed by two-thirds of the votes of members present and voting at a special general meeting called for that purpose remove any member of the Council from his office before the expiration of his period of office:

Provided that, if a poll be demanded at such meeting as to the resolution or removal, two-thirds of the votes recorded at the poll shall be necessary for carrying that resolution; and the Society may by a resolution passed by a majority of the votes of members present and voting at that meeting elect another qualified person who may be nominated at the meeting in his stead. The person so elected shall hold office only during such time as the member in whose place he was elected would have been entitled to hold the same if he had not been removed.

OFFICERS

10. *Registrar and Other Officers*

The Council may appoint a Registrar and other officers and servants of the Society on such terms and conditions as it shall deem fit and may remove them or any of them and appoint another or others in their place.

The office of the Registrar and/or Secretary shall be situate at such place or places in the Transvaal as the Council may from time to time decide.

11. *Duties of Registrar and Secretary*

The Registrar shall have control of the register of the members of the Society and shall be responsible therefor to the Council and shall have such other duties as the Council may from time to time assign to him.

The Secretary or the Registrar or a substitute approved of by the Council shall attend all meetings of the Society and of the Council and, if required, of committees thereof and shall carry into effect all instructions of the Council and shall have such other duties as the Council may from time to time assign to him.

PROCEEDINGS AND POWERS OF THE COUNCIL

12. *Meetings of the Council*

The Council shall meet at least six times in each calendar year at such places as the Council may from time to time determine.

13. Verkiezing van President en Vice-presidente

Op die eerste vergadering van die Raad wat na elke algemene jaarvergadering gehou word, kies die aanwesige lede van die Raad, indien daar genoeg van hulle is om 'n kworum te vorm, een van die raadslede as President en nog twee as Vice-presidente van die Genootskap. Die President en Vice-presidente beklee hul amp tot na afloop van die eersvolgende algemene jaarvergadering. As die amp van President of van Vice-president vakant raak, moet die vakature deur die Raad aangevul word.

14. Spesiale Raadsvergaderings

'n Spesiale vergadering van die Raad kan te eniger tyd op las van die President of een van die Vice-presidente belê word en moet belê word na ontvangs van 'n skriftelike versoek onderteken deur drie lede van die Raad. Die algemene aard van die sake wat op die betrokke vergadering verrig sal word, moet vermeld word in die kennisgewing ingevolge waarvan die vergadering belê word.

15. Voorsitter van Raadsvergaderings

Die President van die Genootskap of, in sy afwesigheid, een van die Vice-presidente, en in geval van 'n botsing tussen die twee Vice-presidente, die een wat deur die aanwesige raadslede verkies word, is geregtig om die stoel op elke vergadering van die Raad in te neem. Indien na verstryking van 15 minute vanaf die tyd vasgestel vir die aanvang van die vergadering, nóg die President, nóg die Vice-presidente aanwesig is, kan die aanwesige lede een van die aanwesiges as voorsitter kies.

16. Hoe daar oor Kwessies Besluit Word

Oor kwessies wat op enige vergadering van die Raad ontstaan, word daar met 'n meerderheid van stemme beslis. Ingeval van 'n staking van stemme het die voorsitter 'n tweede of beslissende stem.

17. Verdaging van Raadsvergaderings

Die voorsitter kan met die toestemming van die vergadering 'n vergadering van die Raad van tyd tot tyd en van plek tot plek verdaag, maar geen sake, behalwe sake wat onafgehandel gelaat is op die vergadering alwaar die verdaging plaasgevind het, kan op so 'n verdaagde vergadering behandel word nie. Dit is nie nodig om kennis van 'n verdaagde vergadering te gee nie, tensy die vergadering alwaar die verdaging plaasvind, besluit dat dit gedoen moet word.

18. Kworum op Raadsvergaderings

Agt lede van die Raad wat persoonlik aanwesig is, vorm 'n kworum op 'n vergadering van die Raad.

19. Notule moet Gehou word

Notule van alle verrigtings op vergaderings van die Genootskap en van die Raad en van alle komitees van die Raad moet aangeteken word in boeke wat spesiaal vir daardie doel gehou word, enige sodanige notule wat hier onderteken te wees deur die voorsitter van die vergadering waarop die betrokke verrigtings plaasgevind het, of deur die voorsitter van die eerste vergadering wat daarop volg, word beskou as bewys dat genoemde verrigtings wel plaasgevind het.

20. Verlof van Afwesigheid vir Lede van die Raad

Die Raad het nie die bevoegdheid om verlof van afwesigheid aan enigeen van sy lede toe te staan vir 'n tydperk van meer as ses maande in enige ampsjaar nie.

13. Election of President and Vice-Presidents

At the first meeting of the Council held after each annual general meeting, the members of the Council then present, if sufficient to form a quorum, shall elect one of their number as President of the Society and two others as Vice-Presidents. The President and Vice-Presidents shall hold office until the termination of the next annual general meeting. Any vacancy occurring in the office of President or Vice-President shall be filled by the Council.

14. Special Council Meetings

A special meeting of the Council may at any time be called by order of the President or either of the Vice-Presidents and shall be called at the written request of three members of the Council. The notice calling the meeting shall specify the general nature of the business to be transacted thereat.

15. Chairman of Council Meetings

The President of the Society or, in his absence, one of the Vice-Presidents and, in the event of a conflict between the Vice-Presidents, such one of them as shall be elected by the members of the Council present shall be entitled to take the chair at every meeting of the Council. If, at the expiration of 15 minutes from the time appointed for any meeting, the President and both Vice-Presidents be absent, the members present may choose a Chairman from amongst those present.

16. How Questions shall be Decided

Questions arising at any meeting of the Council shall be decided by a majority of votes. In case of an equality of votes the Chairman shall have a second or casting vote.

17. Adjournment of Council Meetings

The Chairman of a meeting of the Council may, with the consent of the meeting, adjourn the same from time to time and from place to place, but no business shall be transacted at any adjourned meeting other than the business left unfinished at the meeting from which the adjournment took place. It shall not be necessary to give notice of an adjourned meeting unless the meeting from which the adjournment took place has by resolution so directed.

18. Quorum at Council Meetings

Eight members of the Council personally present shall be a quorum for a meeting of the Council.

19. Minutes to be Kept

Minutes of all proceedings of meetings of the Society and of the Council and all committees thereof shall be entered in books kept for that purpose, and any such minutes, if purporting to be signed by the Chairman of the meeting at which the proceedings were held or by the Chairman of the next succeeding meeting, shall be evidence of the proceedings.

20. Leave of Absence of Members of Council

The Council shall not have the power to grant leave of absence to any one of its members for a longer period than six months in any year of office.

21. Die Raad Bestuur die Sake van die Genootskap

Behoudens die bepalings van die Wet en van hierdie verordeninge, beharting en bestuur die Raad die sake en aangeleenthede van die Genootskap en oefen hy al die bevoegdhede van die Genootskap uit, behalwe die bevoegdhede wat spesiaal vir die Genootskap in algemene vergadering voorbehou word.

Alle tjeks getrek op die Genootskap se bankrekening word onderteken deur een lid van die Raad en mede-onderteken deur die Registrateur of 'n ander persoon wat vir daardie doel deur die Raad aangewys is.

Die Raad sorg dat behoorlike boeke en rekenings gehou word van alle transaksies wat op naam van die Genootskap aangegaan word. Sodanige rekenings word op 31 Desember van elke jaar afgesluit en dan geouditeer deur die ouditeur van die Genootskap vir voorlegging aan lede.

22. Bestuur van die Genootskap se Sake

Vir sover dit die bestuur van die Genootskap se sake betref, het die Raad die volgende bevoegdhede benewens enige ander bevoegdhede wat hierin uiteengesit word:

(a) om amptenare en dienare van die Genootskap aan te stel en te ontslaan en om die pligte, salaris en besoldiging van sodanige amptenare en dienare te bepaal;

(b) om 'n aansoek om toelating tot lidmaatskap van die Genootskap toe te staan of te weier sonder opgawe van redes vir sy besluit;

(c) om namens die Genootskap eiendom van wat aard ook al te koop of andersins te verkry, te huur, te verhuur, te verruil, te verbeter, te verhipotek, te verpand, te vervreem of andersins daarmee te handel;

(d) om die Genootskap se fondse te belê soos die Raad van tyd tot tyd na goëddunke mag bepaal;

(e) om geld op te neem of te leen of die betaling van gelde of die nakoming van 'n verpligting te verseker op die wyse en op die bedinge en voorwaardes wat die Raad mag goëdvind, en in die besonder deur die verlyding van verbande of notariële verbande en die uitreiking van obligasies of skuldbriewe ten laste van al die eiendom van die Genootskap of enige deel daarvan;

(f) om skenkings, toekennings en ander gelde van enige persoon, regspersoon, maatskappy of andersins, te ontvang en te aanvaar.

23. Vereffening van die Uitgawes van Lede

Uit die fondse van die Genootskap kan die Raad die redelike uitgawes betaal van raadslede woonagtig op 'n afstand van die plek waar enige vergadering van die Raad plaasvind by elke geleentheid waarop sodanige lede 'n vergadering van die Raad of van enige komitee van die Raad bywoon. Indien enige lid van die Genootskap op versoek van die Raad enige spesiale dienste vir die Genootskap verrig het, kan die Raad hom vir sy dienste vergoed, maar die Raad moet hom in elke geval op aanvraag vergoed vir enige geld wat deur hom bestee of enige uitgawes wat deur hom aangegaan is namens die Genootskap.

24. Publikasie van Ledelys en Verordeninge

Die Raad kan of op sy eie of in samewerking met een of meer van die Suid-Afrikaanse Genootskappe in enige jaar 'n lys van lede van die Genootskap en hul adresse publiseer, tesame met enige ander besonderhede ten opsigte van die lede en die Genootskap en/of sy oogmerke wat die Raad wenslik mag ag.

21. Council to Manage Affairs of the Society

The Council, subject to the provisions of the Act and these by-laws, shall conduct and manage the business and affairs of the Society and exercise all the powers of the Society except such powers as are expressly reserved to the Society in general meeting.

All cheques on the Society's banking account shall be signed by one member of the Council and countersigned by the Registrar or by some person appointed by the Council for that purpose.

The Council shall cause proper books and accounts to be kept of all transactions in the name of the Society, such accounts to be made up annually to 31 December in each year and to be audited by the auditor of the Society for presentation to members.

22. Management of Society's Affairs

In its management of the affairs of the Society, the Council shall have the following powers in addition to any powers stated herein:

(a) to appoint and remove any officers and servants of the Society and to determine the duties, salary and remuneration of such officers and servants;

(b) to grant or refuse any application for admission to membership of the Society without giving any reason for its decision;

(c) on behalf of the Society to purchase or otherwise acquire, hire, let, exchange, improve, mortgage, pledge, alienate or otherwise deal with property of whatever description;

(d) To invest the Society's funds as the Council may from time to time in its discretion determine;

(e) to raise or borrow or secure the payment of money or the performance of any obligation in such manner and upon such terms and conditions as the Council may deem fit and in particular by the execution of mortgage or natarial bonds, the issue of debentures or debenture stock charged upon all or any part of the property of the Society;

(f) to receive and accept donations, grants and other moneys from any person, body corporate, company or otherwise.

23. Payment of Expenses of Members

The Council may pay out of the funds of the Society the reasonable expenses of members of the Council residing at a distance from the place where any meeting of the Council is held on each occasion such members attend a meeting of the Council or of any committee thereof. If any member of the Society shall at the request of the Council have performed any special services for the Society, the Council may remunerate him for his services, but in any event the Council shall, on demand, reimburse him for any outlays made and expenses incurred by him on the Society's behalf.

24. Publication of List of Members and By-laws

The Council may, either on its own or in co-operation with one or more of the South African Societies, issue in any year a list of the members of the Society and of their addresses, together with such other particulars in respect of the members and of the Society and/or its objects as the Council may deem advisable.

Die Raad kan op versoek eksemplare van die jongste lys wat deur hom gepubliseer is en van die Wet en hierdie verordeninge tot beskikking stel van enige lid of ingeskrewe klerk, en kan daarvoor enige gelde soos deur die Raad vasgestel, in rekening bring.

25. Aanstelling van Komitees

Die Raad kan komitees aanstel om hom te help met die uitvoering van sy funksies en pligte, en kan enige persone wat hy wenslik ag, synde lede van die Genootskap en insluitende persone wat nie lede van die Raad is nie, tot lede van enige sodanige komitee benoem, en kan die kworums vir vergaderings van die komitees bepaal en enige vakatures in sodanige komitees aanvul.

Behalwe in die geval van komitees aangestel kragtens Verordening 61 is die President amptshalwe lid van enige komitee deur die Raad aangestel. Die Raad kan enige van sy bevoegdhede wat hy wenslik ag, toewys aan 'n komitee wat aldus aangestel is, maar behoudens die bepalinge van die Wet en van hierdie verordeninge, word die Raad nie ontdoen geag te wees van enige bevoegdheid wat hy aan 'n komitee toegewys het nie, en hy kan enige besluit van enige sodanige komitee wysig of herroep of nietig verklaar, behalwe die besluite van die Onderzoek-komitee en die Dissiplinêre Komitee wat kragtens Verordening 61 aangestel word.

26. Gemeenskaplike Seël van die Genootskap

(a) Die Raad maak voorsiening vir die veilige bewaring van die gemeenskaplike seël, en dit mag nie gebruik of op enige dokument aangebring word nie behalwe met die vooraf verkreeë verlof van die Raad.

Elke dokument waarop die seël aangebring word, word onderteken deur sodanige persone as wat die Raad van tyd tot tyd aanwys.

(b) Die Raad is gemagtig om die ontwerp van enige wapen, kenteken, embleem of ander onderskeidingsteken of sinnebeeld van tyd tot tyd namens die Genootskap te laat registreer, en om die voorwaardes waarkragtens hulle deur die Genootskap en/of sy lede gebruik mag word, vas te stel.

27. Geldigheid van die Raad se Handeling

Alle handeling verrig deur enige vergadering van die Raad of deur enige komitee van die Raad of deur enige lid van die Raad of enige amptenaar wat onder die gesag van die Raad optree is, ofskoon daar later ontdek mag word dat daar die een of ander fout was met die aanstelling van sodanige Raad, komitee van die Raad, lid van die Raad of amptenaar, of dat hulle of enigeen van hulle nie bevoegd was ten tyde van hul aanstelling nie, of later onbevoegd geraak het, net so geldig asof sodanige Raad, komitee van die Raad, lid van die Raad of amptenaar behoorlik aangestel was en bevoegd was om op te tree.

28. Ondersteuningsfonds

Die Raad kan namens die trustees enige ondersteuningsfonds administreer waartoe lede en andere bydra, en met die verlof van 'n algemene vergadering kan hy sodanige bedrae uit die fondse van die Genootskap daartoe bydra as wat die vergadering mag bepaal.

29. Biblioteke, ens.

Die Raad kan enige deel van die fondse van die Genootskap aanwend vir die beskikbaarstelling en instandhouding van 'n geskikte versameling boeke, verslae, statistieke, rekeninge, stukke, landkaarte, dokumente, materiaal en ander dinge wat van belang vir die beroep is, en hulle in biblioteke of leeskamers bewaar vir gebruik deur lede

The Council may supply copies of the latest such list issued by it and of the Act and these by-laws to any member or article clerk on request and may charge therefor such fees as may be decided by the Council.

25. Appointment of Committees

The Council may establish committees to assist it in the performance of its functions and duties and may appoint such persons, being members of the Society, including persons other than members of the Council, as it may deem fit to be members of any such committee and may fix the quorum for meetings of and fill any vacancies on such committee.

Except in the case of committees appointed in terms of By-law 61, the President shall be an *ex officio* member of any committee appointed by the Council. The Council may assign to a committee so established such of its powers as it may deem fit but, subject to the provisions of the Act and of these by-laws, the Council shall not be deemed to be divested of any power which it may have assigned to a committee and may amend or repeal or rescind any decision of any such committee except the decisions of the Investigation Committee and the Disciplinary Committee appointed in terms of By-law 61.

26. Common Seal of Society

(a) The Council shall provide for the safe custody of the common seal and it shall not be used or affixed to any instrument except by the authority of the Council previously given.

Every instrument to which the seal is affixed shall be signed by such persons as the Council shall determine from time to time.

(b) The Council shall be empowered to effect registration of the design of any coat of arms, badge, emblem or other insignia or device for the Society from time to time and to determine the conditions under which same may be used by the Society and/or its members.

27. Validity of Council's Acts

All acts done by any meeting of the Council or by any committee of the Council or by any member of the Council or officer acting under authority of the Council shall, notwithstanding that it shall be afterwards discovered that there was some defect in the appointment of such Council committee of Council, member of Council or officer, or that they or any of them were not qualified at the time or their appointment or had become disqualified, be as valid as if such Council, committee of Council, member of Council or officer had been duly appointed and was qualified to act.

28. Benevolent Funds

The Council may administer on behalf of the trustees such benevolent funds as may be contributed by members and others and may with the consent of a general meeting contribute such sums thereto out of the funds of the Society as the meeting may determine.

29. Libraries, etc.

The Council may employ any part of the funds of the Society in the provision and maintenance of suitable collections of books, reports, statistics, accounts, papers, maps, instruments, material and other things of interest to the profession, to be kept in libraries or reading rooms which may be used by members of the Society and

van die Genootskap en studente. Die Raad kan bydraes uit die fondse van die Genootskap doen vir die totstandbrenging en instandhouding van sodanige biblioteke of leeskamers.

Die Raad kan van tyd tot tyd reëls in verband met alle sake rakende sodanige biblioteke of leeskamers opstel, herroep en wysig.

30. *Bydraes en Spesiale Betalings*

Die Raad kan uit die fondse van die Genootskap bydraes doen om die voortgesette onderrig van lede van die Genootskap te bevorder om die studie van rekenmeesterskap deur klerke onder leerkontrak by lede van die Genootskap, en deur andere, te bevorder, om vir dié doel inligting en opleiding in rekeningkundige sake deur middel van lesings, klasse, besprekings, boeke, briefwisseling, eksamens en op ander wyses te bevorder, om donasies te maak, en om sertifikate uit te reik en studiebeurse, stipendia en toekennings toe te staan op die bedinge en voorwaardes wat die Raad van die Genootskap van tyd tot tyd voorskryf.

31. *Verteenwoordigers in die Openbare Raad*

Die Raad benoem die verteenwoordigers van die Genootskap en hul plaasvervangers in die Openbare Raad, en, indien daar van hom verlang word om dit te doen, benoem hy ook verteenwoordigers van die Genootskap in enige komitee deur die Openbare Raad aangestel.

32. *Agent van die Openbare Raad*

Die Raad kan, op versoek van die Openbare Raad, as agent optree in enige saak wat deur die Openbare Raad na hom verwys word.

LEDE

33. *Toelating en Verkiesing van Lede*

Die Raad hou 'n register waarin die naam van iedere persoon wat tot lidmaatskap van die Genootskap toegelaat word, aangeteken word. Na die afkondiging van hierdie verordeninge word die name van al die lede in die lederegister wat kragtens die bepalings van die Accountants Ordinance, 1904, van Transvaal, soos gewysig, tot stand gebring is, geag as aangeteken te wees in die register wat kragtens hierdie verordeninge gehou moet word. Ingeval enige persoon ophou om lid te wees, of deur bedanking of deur skorsing of uitsetting deur die Raad, of deur die inwerkingtrede van Verordening 38 (k), word sy naam van die register geskray.

34. *Aansoek om Lidmaatskap*

Aansoeke om lidmaatskap van die Genootskap word op die vorm wat deur die Raad voorgeskryf is, aan die Raad voorgelê.

Elke aansoeker—

(a) moet die intreegeld en die ledegeld wat van tyd tot tyd vasgestel word vir die lopende jaar betaal;

(b) moet op die voorgeskrewe vorm sertifiseer dat die inligting wat hy daarin verstrek het in elke opsig juis en korrek is;

(c) moet onderneem om, ingeval hy as lid toegelaat word, die bepalings van die Wet en die verordeninge, sowel as enige reëls wat daarkragtens opgestel word en van tyd tot tyd van krag is, na te kom; en

(d) moet die Raad tevrede stel op enige wyse wat deur die Raad verlang word dat hy op die datum van sy aansoek kwalifiseer vir toelating kragtens Verordening 35, dat hy 'n geskikte en bevoegde persoon is om as lid toegelaat te word, en dat hy minstens 21 jaar oud is.

students. The Council may contribute from the funds of the Society towards the provision or maintenance of such libraries or reading rooms.

The Council may from time to time make, revoke and alter rules relating to all matters connected with the libraries or reading rooms.

30. *Contributions and Special Payments*

The Council may make contributions out of the funds of the Society to encourage the continuing education of members of the Society, to encourage the study of accountancy by clerks articulated to members of the Society and by others, and for that purpose to promote information and education on accountancy matters by lectures, classes, discussions, books, correspondence, examinations and otherwise, to make donations and to issue certificates and to grant bursaries, scholarships and awards upon such terms and conditions as may from time to time be prescribed by the Council of the Society.

31. *Representatives on the Board*

The Council shall nominate the representatives of the Society and their alternates on the Board and, if called upon to do so, shall nominate the representatives of the Society on any committee appointed by the Board.

32. *Agent for the Board*

The Council may act at the request of the Board as agent in any matters referred to it by the Board.

MEMBERS

33. *Admission and Election of Members*

The Council shall maintain a register in which shall be inscribed the name of every person admitted to membership of the Society. On the promulgation of these by-laws the names of all those members on the register of members established in terms of the Accountants Ordinance 1904 of the Transvaal, as amended, shall be deemed to be inscribed on the register opened in terms of this by-law. In the event of any person ceasing to be a member, whether by resignation or suspension or removal by the Council or by the operation of By-law 38 (k), his name shall be deleted from the register.

34. *Application for Membership*

Application for membership of the Society shall be made to the Council in a form prescribed by the Council. Each applicant shall—

(a) pay the entrance fee and the subscription for the year current as determined from time to time;

(b) certify on the prescribed form that the information given by him therein is true and correct in every detail;

(c) undertake in the event of his admission to observe the provisions of the Act and the by-laws and any rules framed thereunder from time to time in force; and

(d) satisfy the Council in such manner as it may require that at the date of his application he is qualified for admission under By-law 35, that he is a fit and proper person to be admitted to membership and is not less than 21 years of age.

35. Kwalifikasies vir Toelating tot Lidmaatskap

Behoudens die bepalings van Verordening 34 is een van die volgende die kwalifikasie vir toelating tot lidmaatskap van die Genootskap:

(a) Bewys deur die aansoeker dat hy in die eksamens soos voorgeskryf by hierdie verordeninge of by vroeër bestaande verordeninge van die Genootskap geslaag het, en dat hy kragtens 'n leerkontrak praktiese ondervinding opgedoen het in die sake-onderneming van 'n openbare rekenmeester, soos by hierdie verordeninge vereis; of

(b) bewys deur die aansoeker van sy lidmaatskap van enigeen van die Suid-Afrikaanse Genootskappe; of

(c) bewys deur die aansoeker dat hy op 31 Oktober 1951 'n presterende lid was van die Rhodesia Society of Accountants; of

(d) bewys deur die aansoeker dat hy voldoen het aan die vereistes van artikel 29 van die Wet op Openbare Rekenmeesters en Ouditeurs, 1951; of

(e) bewys deur die aansoeker—

(i) dat hy buite die Republiek van Suid-Afrika as leerklerk gedien het in die rekenmeestersaak van 'n openbare rekenmeester soos hierin omskryf wat lid is van 'n genootskap van openbare rekenmeesters wat, volgens die mening van die Raad, soortgelyke voorwaardes vir die toelating van lede voorgeskryf het as hierdie Genootskap en wat wettiglik geïnkorporeer is buite die grense van die Republiek van Suid-Afrika, gedurende 'n tydperk minstens gelykstaande met die tydperk wat kragtens hierdie verordeninge van 'n ingeskrewe klerk vereis word; en

(ii) dat hy in eksamens geslaag het wat hom kragtens artikel 25 (5) (a) van die Wet op Openbare Rekenmeesters en Ouditeurs, 1951, geregtig maak op registrasie as 'n geregistreerde rekenmeester en ouditeur; of

(f) bewys deur die aansoeker dat hy 'n openbare praktyk beoefen en gedurende die tydperk van vyf jaar onmiddellik vóór die datum van sy aansoek om lidmaatskap die openbare praktyk ononderbroke beoefen het, en dat hy of—

(i) op 31 Desember 1955 'n presterende lid was van of die Suid-Afrikaanse tak van die Association of Certified and Corporate Accountants of die Vereniging van Praktiserende Rekenmeesters van Suid-Afrika of die Instituut van Rekenmeesters van Suid-Afrika Beperk; of

(ii) op 1 November 1951 kragtens 'n leerkontrak gedien het of sy leerkontrak voltooi het in die Republiek van Suid-Afrika by 'n lid van een van die verenigings in paragraaf (i) hierbo vermeld; of

(g) bewys deur die aansoeker dat hy kragtens artikel 23 (4) *bis* van die Wet op Openbare Rekenmeesters en Ouditeurs, 1951, as 'n buitelandse rekenmeester en ouditeur geregistreer is, en aldus geregistreer was uit hoofde van sy lidmaatskap van sodanige georganiseerde liggaam van rekenmeesters en ouditeurs wat vir die doeleindes van hierdie klousule deur die Raad erken word: Met dien verstande dat as 'n persoon bloot uit hoofde van hierdie kwalifikasie as lid van die Genootskap toegelaat word, hy onderworpe is aan die verordeninge van die Genootskap, en veral aan Verordening 35 *bis*

Let wel.—Die volgende georganiseerde liggame van rekenmeesters en ouditeurs is vir die doeleindes van Verordening 35 (g) deur die Raad erken:

The American Institute of Certified Public Accountants.
The Association of Certified and Corporate Accountants.

35. Qualification for Admission to Membership

Subject to the provisions of By-law 34, the qualifications for admission to the Society shall be one of the following:

(a) Proof by the applicant that he has passed the examinations prescribed by these by-laws or previously existing by-laws of the Society and has had the practical experience under articles of clerkship in the business of a public accountant required by these by-laws; or

(b) proof by the applicant of membership of any one of the South African Societies; or

(c) proof by the applicant that, on 31 October 1951 he was a member in good standing of the Rhodesia Society of Accountants; or

(d) proof by the applicant that he has complied with the requirements of section 29 of the Public Accountants' and Auditors' Act, 1951; or

(e) proof by the applicant that he has—

(i) served outside the Republic of South Africa under articles of clerkship in the accountancy business of a public accountant as defined herein who is a member of a body of public accountants having, in the opinion of the Council, conditions for the admission of members similar to this Society and which is legally incorporated outside the Republic of South Africa, for a period equal at least to that which would be required from an articulated clerk under these by-laws; and

(ii) passed such examinations as would entitle him to register as a registered accountant and auditor in terms of section 25 (5) (a) of the Public Accountants' and Auditors' Act, 1951; or

(f) proof by the applicant that he is in public practice and has been in public practice continuously during the period of five years immediately preceding the date of his application for admission and that either—

(i) he was a member in good standing, at 31 December 1955, of the South African branch of the Association of Certified and Corporate Accountants or the Association of Practising Accountants of South Africa or the Institute of Accountants of South Africa Limited; or

(ii) that on 1 November 1951 he was serving or had completed service in the Republic of South Africa under articles of clerkship with a member of one of the bodies referred to in paragraph (i) above; or

(g) proof by the applicant that he is registered as a non-resident accountant and auditor under section 23 (4) *bis* of the Public Accountants' and Auditors' Act, 1951, and was so registered by virtue of his membership of such organised body of accountants and auditors as may have been recognised by the Council for the purpose of this clause: Provided that where a person is admitted to membership of the Society by reason of this qualification only he shall be subject to the by-laws of the Society, particularly By-law 35 *bis*.

Note.—The following organised bodies of accountants and auditors have been recognised by the Council for the purposes of By-law 35 (g):

The American Institute of Certified Public Accountants.

The Association of Certified and Corporate Accountants.

The Canadian Institute of Chartered Accountants.

The Canadian Institute of Chartered Accountants.
 The Institute of Chartered Accountants in Australia.
 The Institute of Chartered Accountants in England and Wales.
 The Institute of Chartered Accountants in Ireland.
 The Institute of Chartered Accountants of Scotland.
 Het Nederlands Instituut van Registeraccountants.
 The New Zealand Society of Accountants.
 The Rhodesia Society of Accountants.

35 bis. Buitelandse Lede

'n Lid wat kragtens Verordening 35 (g) toegelaat word—

(a) word 'n buitelandse lid genoem in die lederegister en op die sertifikaat van lidmaatskap wat aan hom uitgereik word;

(b) betaal dieselfde gelde, ledegelde en bydraes as 'n elderswonende lid; en

(c) hou *ipso facto* op om lid te wees—

(i) indien sy registrasie as 'n buitelandse rekenmeester en ouditeur kragtens artikel 23 (7) of 23 (7) *bis* of 23 (10) van die Wet op Openbare Rekenmeesters en Ouditeurs, 1951, gekanselleer word; of

(ii) indien hy ophou om lid te wees van 'n georganiseerde liggaam van rekenmeesters en ouditeurs wat vir die doeleindes van Verordening 35 (g) deur die Raad erken word.

36. Eksamens

Die Raad skryf van tyd tot tyd die eksamens voor wat in Verordening 35 (a) genoem word, asook die voorwaardes wat op hierdie eksamens betrekking het. Die eksamens is dié wat beskryf word in die Eerste Bylae van hierdie verordeninge.

37. Praktiese Ondervinding

Die praktiese ondervinding in die sake-onderneming van 'n openbare rekenmeester, soos voorgeskryf by hierdie verordeninge, is dié wat uiteengesit word in artikel 23 (3) (d) of artikel 24 (3) van die Wet op Openbare Rekenmeesters en Ouditeurs, 1951.

LEDEGELDE

38. Gelde en Ledegelde

(a) Elke lid van die Genootskap betaal 'n jaarlikse ledegeld op sodanige tyd en van sodanige bedrag soos van tyd tot tyd op 'n algemene vergadering besluit word.

(b) Tensy en tot tyd en wyl daar anders besluit word, is die jaarlikse ledegelde op die eerste dag van Januarie in elke jaar verskuldig en moet dit gedurende genoemde maand betaal word. Dit bedra die som van R15, behalwe in die geval van lede wie se name in die lys van elderswonendes verskyn vir wie die jaarlikse ledegelde R3 bedra.

(c) Enige persoon wat na 30 Junie in enige jaar lid word, betaal net die helfte van die jaarlikse ledegeld vir daardie besondere jaar.

(d) Op aansoek by die Raad kan die name van die volgende in die lys van elderswonende lede opgeneem word:

(i) Lede, uitgesonderd buitelandse lede geregistreer kragtens Verordening 35 (g), wat buite die Republiek van Suid-Afrika, Suidwes-Afrika, Botswana, Lesotho of Swaziland woon, of wat meer as 'n kalenderjaar lank uit genoemde gebiede afwesig was;

(ii) Lede wat volle lede van enigeen van die ander Suid-Afrikaanse Genootskappe is, mits hulle nie in Transvaal woonagtig is nie.

'n Persoon wat ten tyde van sy aansoek om lidmaatskap aansoek doen om en geregtig is op lidmaatskap as 'n Elderswonende Lid, word in die Lys van Elderswonende Lede opgeneem, is *ab initio* 'n Elderswonende Lid, en betaal 'n ledegeld teen die bedrag wat op Elderswonende

The Institute of Chartered Accountants in Australia.
 The Institute of Chartered Accountants in England and Wales.

The Institute of Chartered Accountants in Ireland.
 The Institute of Chartered Accountants of Scotland.
 Het Nederlands Instituut van Registeraccountants.
 The New Zealand Society of Accountants.
 The Rhodesia Society of Accountants.

35. bis. Non-resident Members

A member admitted under By-laws 35 (g) shall—

(a) be styled a non-resident member in the register of members and on the certificate of membership issued to him;

(b) pay the same rate of fees, subscription and contributions as an absentee member; and

(c) *ipso facto* cease to be a member upon either—

(i) his registration as a non-resident accountant and auditor being cancelled pursuant to section 23 (7) or 23 (7) *bis* or 23 (10) of the Public Accountants' and Auditors' Act, 1951; or

(ii) his ceasing to be a member of an organised body of accountants and auditors recognised by the Council for the purpose of By-law 35 (g).

36. Examinations

The Council shall, from time to time, prescribe the examinations referred to in By-law 35 (a) and the conditions governing the same. The examinations shall be as set out in the First Schedule attached to these by-laws.

37. Practical Experience

The practical experience in the business of a public accountant as prescribed by these by-laws shall be that set out in section 23 (3) (d) or section 24 (3) of the Public Accountants' and Auditors' Act, 1951.

SUBSCRIPTIONS

38. Fees and Subscriptions

(a) Each member of the Society shall pay an annual subscription at such time and of such amount as may from time to time be determined in general meeting.

(b) Unless and until otherwise so determined the annual subscription shall be due on the first day of January in each year and payable during that month and shall be the sum of R15 except for members on the absentee list for whom the annual subscription shall be the sum of R3.

(c) Any member admitted after 30 June in any year shall pay only one half of the annual subscription for the year then current.

(d) On application to the Council, the following may be placed on the absentee list of members:

(i) Members other than non-resident members registered in terms of By-law 35 (g) resident outside the Republic of South Africa, South-West Africa, Botswana, Lesotho or Swaziland or absent from all the above-mentioned territories for more than a calendar year;

(ii) members who are full members of any of the other South African Societies, provided they are not resident in the Transvaal.

A person who at the time of his application for membership applies for and qualifies for absentee membership shall be placed on the absentee list, be an absentee member *ab initio* and shall pay a subscription at the rate

Lede van toepassing is ten opsigte van die jaar waarin hy tot lidmaatskap toegelaat word, en solank hy geregtig is om op die Lys van Elderswonende Lede te bly.

(e) Indien 'n Lid wie se naam ooreenkomstig (d) (i) hierbo in die lys van elderswonende lede opgeneem is, gedurende enige deel van 'n kalenderjaar in die Republiek van Suid-Afrika, Suidwes-Afrika, Botswana, Lesotho of Swaziland woonagtig word, word hy aanspreeklik vir die balans van die volle ledegeld vir daardie jaar, tensy hy aldus woonagtig word ná 30 Junie in enige jaar, in watter geval hy vir die balans van 'n halwe jaar se ledegeld, teen die volle tarief ten opsigte van sodanige halfjaar, aanspreeklik word.

(f) Die Raad kan 'n lid na goeëddunke kwytsteld van die betaling van die hele of enige deel van die ledegeld en/of intreegeld as die omstandighede, volgens die mening van die Raad, van so 'n aard is dat dit sodanige kwytstelding regverdig.

(g) Tensy en tot tyd en wyl op 'n algemene vergadering anders besluit word, is die intreegeld betaalbaar by toelating tot lidmaatskap van die Genootskap die bedrag van R21.

(h) Geen intreegeld word gevra in die gevalle waar 'n persoon wat op daardie tydstip 'n presterende lid van enigen van die ander Suid-Afrikaanse Genootskappe is tot lidmaatskap van die Genootskap toegelaat word nie.

(i) Die Raad kan 'n lid wat voorheen kragtens Verordening 35 (g) as 'n buitelandse lid van die Genootskap of een van die ander Suid-Afrikaanse Genootskappe geregistreer was van die intreegeld kwytsteld.

(j) Die Raad kan van tyd tot tyd 'n bydrae of bydraes van lede opeis vir die vereffening van uitgawes aangegaan deur die Raad in die belang of ter bevordering van die oogmerke van die Genootskap, mits sodanige opvordering egter in geen jaar die bedrag van R4 per lid te bowegaan in die geval van alle lede behalwe elderswonendes, en R2 elk in die geval van elderswonende lede nie.

(k) As 'n lid vyf maande agterstallig is met enige jaarlikse ledegeld of bydrae of vordering vanaf die datum wanneer dit kragtens hierdie verordeninge verskuldig is, word hy per geregistreerde brief in kennis gestel dat hy agterstallig is. Indien die lid sy skuld nie vereffen voor die verstryking van ses maande na die datum wanneer die bedrag kragtens hierdie verordeninge verskuldig geword het, hou hy *ipso facto* op om lid van die Genootskap te wees, maar hy bly nietemin aanspreeklik vir die betaling van dié jaar se ledegeld en enige ander agterstallige ledegelde of ander bydraes of vorderings wat deur hom aan die Genootskap verskuldig is, en hy bly ook andersins as lid aanspreeklik: Met dien verstande dat die Raad die bevoegdheid het om, na ontvangs van 'n aansoek in spesiale gevalle, die bepalinge van hierdie klousule op te hef en ook die mag het om die voorwaardes voor te skryf waarop hy bereid is om die bepalinge van hierdie klousule op te hef.

Enige lid wie se lidmaatskap kragtens hierdie verordening opgehef is, kan deur die Raad na goeëddunke herstel word, en in sodanige gevalle kan die Raad afsien van 'n nuwe aansoek om lidmaatskap en/of die betaling van intreegeld.

applicable to **absentee members in respect** of the year in which he is admitted and for so long as he is qualified to remain on the **absentee list**.

(e) If a member who has been placed on the absentee list under (d) (i) above becomes resident in the Republic of South Africa, South-West Africa, Botswana, Lesotho or Swaziland during any part of a calendar year he shall be liable for the balance of a full subscription for that year, unless he becomes so resident after 30 June in any year when he shall be liable for the balance of one half of the year's subscription at the full rate in respect of such half year.

(f) The Council may in its discretion remit in whole or in part the subscription and/or entrance fee of a member under special circumstances which in its opinion warrant such remission.

(g) Unless and until otherwise determined in general meeting, the entrance fee payable on admission to the Society shall be R21.

(h) No entrance fee shall be charged in the case of admission to membership of the Society of a person who at that time is a member in good standing of any of the other South African Societies.

(i) The Council may remit the entrance fee of a member who was previously registered in terms of By-law 35 (g) as a non-resident member of the Society or of one of the other South African Societies.

(j) The Council may from time to time call upon members for payment of a contribution or contributions for the purpose of meeting expenses which it may incur in the interests and/or furtherance of the objects of the Society, not exceeding, however, in any one year the sum of R4 each by members other than absentee members and R2 each by absentee members.

(k) Any member who is in arrear with his annual subscription or any contribution or charge for a period of five months from the date when the same became due under these by-laws shall be sent a registered letter reminding him that he is in arrear. Should the member fail to effect payment before the expiration of six months from the date when the amount became due under these by-laws, he shall, *ipso facto*, cease to be a member but shall, nevertheless, be liable to pay the amount of such year's subscription and any other arrear of subscriptions or other contributions or charges due by him to the Society and shall be liable otherwise as a member: Provided that the Council shall have power, upon application in special cases, to suspend the operation of this clause and shall have the power to stipulate the conditions on which they will suspend the operation of the clause.

The Council may, in its discretion, reinstate any member whose membership has been cancelled in terms of this by-law and may in such case dispense with a new application for membership and/or payment of entrance fee.

39. *Bedanking en Hertoelating*

Enige lid wat alle verskuldigde bedrae en ledegelde betaal en al sy ander verpligtinge nagekom het, kan as lid bedank deur 'n skriftelike kennisgewing met die strekking aan die Raad te rig, en sodanige kennisgewing tree in werking onmiddellik ná die aanname daarvan deur die Raad: Met dien verstande altyd dat—

(1) indien enige klagte ontvang of enige ondersoek aanhangig gemaak is teen so 'n lid ten opsigte van sy professionele gedrag, sy bedanking nie aangeneem hoef te word tot tyd en wyl sodanige klagte of ondersoek finaal deur die Raad afgehandel is nie;

(2) enige sodanige aanname deur die Raad gekwalifiseer of geëndosseer kan word deur die Registrateur om die bevinding van die Raad ten opsigte van sodanige klagte of ondersoek aan te dui.

Geen bedanking wat deur enige lid ingedien is, kan teruggetrek word sonder die vooraf verkreeë verlof van die Raad vir sodanige terugtrekking nie.

Enige persoon wat as lid bedank het, is geregtig op hertoelating ná voorlegging aan die Raad van bewys dat hy op die datum van sy aansoek om hertoelating aan die bepalings van Verordening 34 voldoen het.

40. *Sertifikaat van Lidmaatskap*

Alle sertifikate van lidmaatskap van die Genootskap word opgestel in die vorm soos van tyd tot tyd deur die Raad bepaal, en is en bly die eiendom van die Genootskap. Iedere lid is geregtig om van die Genootskap 'n sertifikaat van lidmaatskap in een van die twee amptelike landstale te ontvang, maar in geval van bedanking, skorsing of uitsetting moet sodanige sertifikaat aan die Raad terugbesorg word.

41. *Lewenslange Lidmaatskap*

(a) Die Raad kan in spesiale omstandighede erkenning verleen aan lofwaardige dienste wat 'n lid aan die Genootskap of aan die professie as 'n geheel bewys het deur hom tot lewenslange ere-lid te kies.

(b) Die Raad kan 'n lid tot assosiaat-lewenslange lid kies as sodanige lid, volgens die mening van die Raad, afgetree het en—

(i) of vir 'n ononderbroke tydperk van 40 jaar lid van die Genootskap was; of

(ii) die ouderdom van 65 jaar bereik het.

Lewenslange lede bly sulks solank dit die Raad gehaag, en is nie aanspreeklik vir die betaling van enige ledegelde aan die Genootskap nie.

42. *Dood van 'n Lid*

As die Raad oortuig is dat 'n lid oorlede is, word sy naam van die register geskrap.

VERGADERINGS

43. *Algemene Jaarvergadering*

Die algemene jaarvergadering van die Genootskap word gehou vir die afhandeling van die sake van die Genootskap, dit wil sê vir die verkiesing van lede van die Raad, en, behoudens die bepalings van Verordeninge 55 tot en met 58, van 'n ouditeur of ouditeurs, en vir die ontvangs en aanvaarding van die jaarlikse rekeninge tesame met die ouditeursverslag daaroor, en die verslag van die Raad oor die werksaamhede van die afgelope jaar, en sodanige ander sake wat op 'n gewone algemene jaarvergadering afgehandel kan word, maar enige lid of lede van die Genootskap mag enige mosie wat nie in stryd met die oogmerke en die bepalings van die Wet is nie op sodanige vergadering voorstel, mits die bewoording van so 'n mosie

39. *Resignation and Readmission*

Any member who has paid all his dues and subscriptions and is otherwise in good standing may resign his membership by sending to the Council written notice to that effect, and such notice shall become effective immediately on acceptance thereof by the Council: Provided always that—

(1) if any complaint is received or an inquiry is pending against such member in respect of his professional conduct, no such resignation need be accepted until such complaint or enquiry has been finally dealt with by the Council;

(2) any such acceptance by the Council may be qualified or endorsed through the Registrar so as to record the finding of the Council in respect of such complaint or enquiry.

No resignation once tendered by any member may be withdrawn without the consent of the Council first having been had and obtained.

Any person who has resigned his membership shall be entitled to readmission on proof to the Council that he complies with the condition of By-law 34 at the date of his application for readmission.

40. *Certificates of Membership*

All certificates of membership of the Society shall be made in the form from time to time prescribed by the Council and shall be and remain the property of the Society. Every member shall be entitled to receive from the Society a certificate of membership in either official language but, in the event of resignation, suspension or removal, such certificate shall be delivered up to the Council.

41. *Life Membership*

(a) The Council may, in special circumstances, recognise the meritorious service of a member towards the Society or the profession as a whole by electing such a member an honorary life member.

(b) The Council may elect a member as an associate life member when, in the opinion of the Council, such member has retired and has either—

(i) been a member of an unbroken period of 40 years;

or

(ii) attained the age of 65 years.

Life members shall remain as such at the pleasure of the Council and shall not be liable for any subscriptions to the Society.

42. *Death of Member*

Upon the Council being satisfied of the death of any member, his name shall be removed from the register.

MEETINGS

43. *Annual General Meeting*

The annual general meeting of the Society shall be held for the transaction of the business of the Society, that is to say, for the election of members of the Council and, subject to the provisions of By-laws 55 to 58 inclusive, of an auditor or auditors and for receiving and adopting the annual accounts with the auditor's report thereon and the report from the Council on the past year's activities and such other business as may be transacted at an ordinary annual general meeting, but it shall be lawful for any member or members of the Society at such meeting to move any resolution which is not inconsistent with the purposes and provisions of the Act, provided that the

skriftelik by die Registrateur van die Genootskap ingelewer word minstens 10 volle dae voor die dag wat vir die vergadering bepaal is.

Ná ontvangs van so 'n mosie verwys die Registrateur dit na die President van die Genootskap, en laasgenoemde besluit dan na goeddunke of die inhoud daarvan van voldoende belang is om die verspreiding daarvan onder lede te regverdig, in watter geval hy opdrag gee dat 'n afskrif van die mosie aan elke lid by sy geregistreerde adres gestuur moet word.

Die algemene jaarvergadering word gehou op sodanige plek in Transvaal as wat die Raad van tyd tot tyd mag aanwys, en so gou dit gerieflik is ná 1 Januarie in elke jaar, maar in elk geval voor of op 30 April.

44. *Spesiale Algemene Vergaderings*

Die Raad kan, wanneer hy dit wenslik ag, en moet na ontvangs van 'n skriftelike versoek met melding van die oogmerke met die voorgestelde vergadering en onderteken deur minstens 20 presterende lede 'n spesiale algemene vergadering van die Genootskap belê. Die kennisgewing ingevolge waarvan die vergadering in laasgenoemde geval belê word, moet deur die Raad uitgereik word binne 21 dae na die ontvangs van die versoek.

45. *Kennisgewing van Vergaderings*

Minstens 14 dae voor elke algemene vergadering van die Genootskap stuur die Raad aan elke lid by sy geregistreerde adres 'n kennisgewing waarin die datum, plek en aanvangsuur van die vergadering gemeld word. In die geval van 'n algemene jaarvergadering moet sodanige kennisgewing vergesel gaan van 'n afskrif van die Raad se verlag en van die jaarlikse rekeningstate en die ouditeur se verslag daaroor. In die geval van 'n spesiale algemene vergadering moet sodanige kennisgewing die sake aandui wat op die vergadering behandel sal word, en geen ander sake word aldaar behandel nie. As daar per ongeluk versuim word om sodanige kennisgewing aan enige lid te gee, of as hy nie die kennisgewing ontvang nie, maak dit die verrigtings op enige sodanige vergadering nie ongeldig nie.

46. *Voorsitter van Vergaderings*

Die diensdoende President van die Genootskap, of in sy afwesigheid, een van die Vise-presidente van die Genootskap, neem die voorsitterstoel in op alle vergaderings van die Genootskap, en in geval van 'n botsing tussen die Vise-presidente word die voorsitterstoel ingeneem deur een wat deur die lede van die Genootskap, aanwesig op die vergadering, gekies word. In die afwesigheid van die Vise-presidente word 'n voorsitter gekies uit die raadslede wat aanwesig is, en, indien geen lede van die Raad aanwesig is nie, uit die lede van die Genootskap wat op die vergadering aanwesig is.

47. *Kworum op Vergaderings*

Behoudens die bepalings wat hieronder uiteengesit word, vorm 20 lede wat persoonlik aanwesig is 'n kworum op alle algemene vergaderings van die Genootskap.

As daar op 'n algemene vergadering nie 20 lede persoonlik aanwesig is binne 15 minute ná die tyd wat vir die aanvang van die vergadering vasgestel is nie, word die vergadering 'n week lank verdaag en dan gehou op dieselfde tyd en plek, tensy die vergadering belê is op versoek van lede van die Genootskap kragtens Verordening 44, en in dié geval word die vergadering ontbind.

Op 'n verdaagde vergadering in ooreenstemming met hierdie verordening vorm die aanwesige lede 'n kworum, en hulle besit volle bevoegdheid om die sake van die vergadering af te handel wat afgehandel wou geword het as die vergadering gehou was op die datum waarop dit oorspronklik belê is.

wording of such resolution has been given to the Registrar of the Society in writing no less than 10 clear days before the day appointed for such meeting.

The Registrar shall upon receipt of such resolution refer the same to the President of the Society and the latter shall thereupon in his discretion determine whether the terms thereof are of sufficient importance to warrant circulation thereof to members, in which event he shall cause a copy of the resolution to be sent to each member at his registered address.

The annual general meeting shall be held at such place in the Transvaal as the Council may from time to time determine as soon as may be convenient after 1 January in each year but in no case latter than 30 April.

44. *Special General Meetings*

The Council may, whenever it thinks fit, and shall, on receipt of a written requisition expressing the objects of the proposed meeting and signed by not less than 20 members in good standing, call a special general meeting of the Society. The notice calling the meeting in the last mentioned case shall be issued by the Council within 21 days of the receipt of the requisition.

45. *Notice of Meetings*

The Council shall, not less than fourteen days before each general meeting of the Society, send to each member at his registered address a notice stating the day, place and hour of the meeting. In the case of an annual general meeting, such notice shall be accompanied by a copy of the Council's report and of the annual accounts and the auditor's report thereon. In the case of a special general meeting, such notice shall specify the business to be transacted at the meeting and no other business shall be transacted thereat. The accidental omission to give notice to or the non-receipt of any such notice by any member shall not invalidate the proceedings at any such meeting.

46. *Chairman of Meetings*

At all meetings of the Society the President of the Society for the time being or, in his absence, one of the Vice-Presidents of the Society and, in the event of conflict between the Vice-Presidents, such one of them as shall be elected by the members of the Society present shall be Chairman; in their absence, the Chairman shall be elected from among the members of the Council present and, if there be no member of the Council present, then from among the members of the Society present.

47. *Quorum at Meetings*

Twenty members personally present shall, subject to the provisions hereinafter contained, constitute a quorum at all general meetings of the Society.

At all general meetings, unless 20 members are personally present within 15 minutes of the time appointed for the meeting, the meeting shall stand adjourned for one week, to be then held at the same hour and place, unless the meeting shall have been convened on the requisition of members of the Society in terms of By-law 44, in which case the meeting shall be dissolved.

At an adjourned meeting in accordance with this by-law the members present shall form a quorum and shall have full power to transact the business of the meeting which would have been transacted had the meeting been held on the date for which it was called.

48 Hoe Daar oor Voorstelle Besluit word

Oor enige saak waaroor op 'n vergadering besluit moet word, word daar besluit deur 'n meerderheid van die lede aanwesig op so 'n vergadering, en die voorsitter het 'n beslissende stem. Iedere lid is geregtig op een stem, maar geen lid is geregtig om te stem as hy agterstallig is met sy ledegeld of enige ander bedrag wat deur hom aan die Genootskap betaalbaar is nie, en sodanige lid word ook nie onder die aanwesiges gereken vir enigeen van die oogmerke soos in Verordeninge 9, 22, 49, 50, 58, 67 en 70 uiteengesit nie.

49. Stemming Geskied deur die Opsteek van Hande Tensy 'n Stemming met Stembriefies Geëis word

Iedere mosie of amendement op 'n vergadering van die Genootskap voorgestel en gesecondeer, word deur die voorsitter aan die vergadering voorgelê, en 'n beslissing daaroor word gevel deur die opsteek van hande, tensy 'n stemming met stembriefies geëis word deur minstens vyf lede of voordat die hande opgesteek word of onmiddellik nadat die voorsitter die uitslag van die stemming met die opsteek van hande aangekondig het, of op 'n skriftelike versoek wat voor die ontbinding of verdaging van die vergadering geteken en ingelewer word deur minstens een-tien-tien van die lede aanwesig op so 'n vergadering. Tensy 'n stemming met stembriefies aldus geëis word, is 'n verklaring deur die voorsitter dat 'n besluit of amendement met die opsteek van hande aangeneem of eenparig aangeneem of verwerp is en 'n aantekening met die strekking in die notule van die verrigtings van die Genootskap, afdoende bewys van die feit, sonder enige bewys van die aantal of die verhouding van die stemme wat ten gunste van of teen sodanige besluit of amendement uitgebring is.

50. Hoe 'n Stemming met Stembriefies Gehou moet word—Stemopnemers

Indien 'n stemming met stembriefies behoorlik geëis word, word sodanige stemming gehou op die wyse soos deur die voorsitter voorgeskryf en die besluit of amendement ten opsigte waarvan die stemming met stembriefies geëis is, word aangeneem of verwerp na gelang van die uitslag van die stemming met stembriefies, en 'n aantekening met die strekking in die notule van die verrigtings is afdoende bewys van die feit. Die voorsitter moet stemopnemers uit die aanwesige lede aanstel, maar sodanige stemopnemers moet nie die voorstellers of sekondante van die besluit of amendement wees nie, nóg persone wat die onderwerp vorm van of genoem word in, of, behalwe as lede van die Genootskap, geraak word deur sodanige voorstel of amendement. Die stemopnemers onderteken hul verslag oor die uitslag van die stemming met stembriefies, en die uitslag word dan deur die voorsitter aangekondig.

51. Geen Stemming met Stembriefies in die Geval van die Verkiesing van 'n Voorsitter of die Verdaging van 'n Vergadering nie

Geen stemming met stembriefies word gehou in die geval van die verkiesing van 'n voorsitter of oor die verdaging van 'n vergadering nie.

Nieteenstaande enige eis om 'n stemming met stembriefies op enige vergadering, word sodanige vergadering voortgesit vir die afhandeling van ander sake ten opsigte waarvan 'n stemming met stembriefies nie geëis is nie.

INGESKREWE KLERKE**52. Magtiging deur die Openbare Raad**

Geen lid van die Genootskap kan enige klerk kragtens 'n leerkontrak in diens neem nie tensy hy tot tevredenheid van die Raad kan bewys dat hy deur die Openbare

48. How Questions shall be Decided

Any question to be decided at a meeting of the Society shall be decided by a majority of the members present thereat and the Chairman shall have a casting vote. Each member shall be entitled to one vote but no member shall be entitled to vote if he is in arrear with any subscription or sum payable by him to the Society, nor shall he be reckoned amongst the members present for any of the purposes of By-laws 9, 22, 49, 50, 58, 67 and 70.

49. Voting by Show of Hands unless Poll Demanded

Every motion or amendment proposed and seconded at a meeting of the Society shall be put to the meeting by the Chairman and decided on by a show of hands unless a poll shall be demanded by not less than five members either before the show of hands or immediately upon the declaration by the Chairman of the result of the show of hands, or upon the written requisition signed and submitted before the dissolution or adjournment of the meeting, by not less than one-tenth of the members present at the meeting. Unless a poll is so demanded, a declaration by the Chairman that a resolution or amendment has on a show of hands been carried, or carried unanimously, or lost, and an entry to that effect in the minutes of the proceedings of the Society shall be conclusive evidence of the fact, without proof of the number or proportion of the votes recorded in favour of or against such resolution or amendment.

50. How Poll to be Taken.—Scrutineers

If a poll is duly demanded, it shall be taken in such manner as the Chairman directs, and the resolution or amendment in respect of which the poll was demanded shall be carried or negatived according to the result of the poll, and an entry to that effect in the minutes of the proceedings shall be conclusive evidence of the fact. The Chairman shall appoint scrutineers from among the members present, not being proposers or seconders of the resolution or amendment or persons the subject of or mentioned in or affected otherwise than as members of the Society by such resolution or amendment. The scrutineers shall sign their report of the result of the poll and the result shall be declared by the Chairman.

51. No Poll as to Election of Chairman or Adjournment

No poll shall be taken as to the election of the Chairman or the adjournment of a meeting.

Notwithstanding any demand for a poll at any meeting, such meeting shall continue for the transaction of other business in respect of which a poll has not been demanded.

ARTICLED CLERKS**52. Authorisation by Board**

No member of the Society may receive any clerk to serve under articles of clerkship unless he proves to the satisfaction of the Council that he has been authorised to

Raad gemagtig. is om dit te doen: Met dien verstande dat, ten opsigte van klerke wat hulle wil laat inskryf by lede van die Genootskap wat openbare praktyke in gebied buite die grense van die Republiek en Suidwes-Afrika beoefen, die Raad na absolute goeddunke sodanige leerkontrakte kan goedkeur.

53. *Diesnvoorwaardes*

(a) Die kwalifikasies van ingeskrewe klerke, die aantal ingeskrewe klerke wat 'n lid in die openbare praktyk in diens mag neem, en die voorwaardes met betrekking tot diens tyd, registrasie, oordrag, voltooiing, kansellasië en opheffing van leerkontrakte moet in ooreenstemming wees met die bepalings van die Wet op Openbare Rekenmeesters en Ouditeure, 1951.

(b) Dieselfde voorwaardes is *mutatis mutandis* van toepassing op klerke wat leerkontrakte aangegaan het of wil aangaan met lede buite die grense van die Republiek en Suidwes-Afrika in die mate waarin sodanige voorwaardes toegepas kan word en nie in stryd is met enige wet of verordening in die betrokke land op sodanige klerk betrekking het nie.

54. *Registrasie van Leerkontrakte*

(a) Binne 30 dae na die bekendmaking deur die Openbare Raad van die registrasie van enige leerkontrak deur die Openbare Raad, moet die leerkontrak deur die Genootskap geregistreer word indien die klerk se prinsipaal 'n lid van die Genootskap is.

Ná bekendmaking deur die Openbare Raad dat enige sodanige leerkontrak gekanselleer, oorgedra, verkort, verleng of voltooi is, moet sodanige verandering deur die Genootskap aangeteken word.

(b) In die geval van klerke wat 'n leerkontrak wil aangaan met lede wat openbare praktyk in gebiede buite die Republiek en Suidwes-Afrika beoefen, word die leerkontrak opgestel en vir registrasie by die Genootskap besorg op die wyse wat van tyd tot tyd deur die Raad voorgeskryf word en van krag is. In geval so 'n leerkontrak gekanselleer, oorgedra, verkort, verleng of voltooi word, moet die prosedure wat gevolg word, ooreenstem met die voorskrifte wat die Raad van tyd tot tyd in hierdie verband vasstel.

(c) Die gelde vir die registrasie van sodanige leerkontrakte word van tyd tot tyd deur die Raad bepaal.

Let wel.—Vir die doeleindes van Verordening 54 het die Raad bepaal dat geen gelde betaalbaar is ten opsigte van leerkontrakte wat deur die Openbare Raad geregistreer word nie, maar dat 'n bedrag van R4 betaalbaar is vir die registrasie van alle ander leerkontrakte.

ODUIT

55. *Aanstelling van Ouditeur*

Die ouditeur of ouditeurs van die Genootskap word op 'n algemene vergadering verkies; hy of hulle beklee sy of hul amp tot tyd en wyl hy of hulle bedank of kragtens die bepalings van Verordening 58 ontslaan word.

Na voltooiing van elke jaar se oudit stuur die ouditeur of ouditeurs sy of hul rekening daarvoor aan die Raad, en hierdie rekening moet dadelik verifiseer word. Indien die bedrag van die ouditgelde nie ingesluit is by die rekening vir die betrokke jaar nie, word verslag daaroor by geleentheid van die algemene jaarvergadering aan lede gedoen.

Geen lid van die Raad of die Registrateur, Sekretaris of ander amptenaar van die Genootskap mag as ouditeur van die Genootskap optree nie.

do so by the Board: Provided that, in respect of clerks wishing to serve articles with members of the Society in public practice in territories outside the Republic and South-West Africa, the Council may in its absolute discretion authorise such articles.

53. *Conditions of Service*

(a) The qualifications of articulated clerks, the number of articulated clerks allowed to a member in public practice and the conditions governing the period of service, registration, transfer, discharge, cancellation and suspension of articles shall be in accordance with the provisions of the Public Accountants' and Auditors' Act, 1951.

(b) The same conditions shall *mutatis mutandis* apply in respect of clerks serving or wishing to serve articles with members outside the Republic and South-West Africa to the extent that such conditions are capable of application and are not in conflict with any law or by-law which may apply to such clerk in the country in question.

54. *Registration of Articles*

(a) Within 30 days of notification by the Board of the registration of any articles of clerkship by the Board, if the clerk's principal is a member of the Society, the articles shall be registered by the Society.

On the notification by the Board that such articles have been cancelled, transferred, remitted, extended or discharged, such variation shall be recorded by the Society.

On the notification by the Board that such articles have been cancelled, transferred, remitted, extended or discharged, such variation shall be recorded by the Society.

(b) In the case of clerks wishing to serve articles with members in public practice in territories outside the Republic and South-West Africa, articles of clerkship shall be drawn up and lodged for registration with the Society in the form prescribed by the Council and in force from time to time. In the event of such articles being cancelled, transferred, remitted, extended or discharged, the procedure to be followed shall be as prescribed by the Council from time to time.

(c) The fee for the registration of such articles shall be determined by the Council from time to time.

Note.—For the purpose of By-law 54, the Council has determined that no fee be payable in respect of articles registered by the Board but that a fee of R4 be payable on the registration of all other articles.

AUDIT

55. *Appointment of Auditor*

The auditor or auditors of the Society shall be elected at a general meeting and shall remain in office until either he or they resign or are removed in terms of By-law 58.

On completion of each annual audit, such auditor or auditors shall render a fee note to the Council and the fee shall be paid forthwith. The amount of such fee shall, if not included in the accounts for the year in question, be reported to members at the annual general meeting.

No member of the Council, or the Registrar, Secretary or officer of the Society shall hold office as auditor of the Society.

56. Vakature in die Amp van Ouditeur

Enige toevallige vakature in die amp van ouditeur word deur die Raad aangevul, en sodanige aanstelling is onderworpe aan bekragtiging deur die lede op die eersvolgende algemene vergadering. Op sodanige vergadering word die dan diensdoende ouditeur geag genomineer te wees tensy hy te kenne gegee het dat hy nie die benoeming wil aanvaar nie.

Ander kandidate vir verkiesing as ouditeur kan benoem word deur minstens vyf lede van die Genootskap. Sodanige nominasie moet skriftelik geskied; dit moet onderteken wees deur die lede wat die kandidaat benoem, en moet vergesel gaan van 'n skriftelike mededeling deur die kandidaat dat hy bereid is om as ouditeur op te tree indien hy verkies word. Sodanige benoeming moet die Registrateur minstens 10 volle dae voor die datum van die vergadering bereik.

57. Regte en Pligte van die Ouditeur

Die ouditeur het te alle redelike tye die reg van toegang tot die boeke, rekenings en bewysstukke van die Genootskap, en is daartoe geregtig om enige inligting en verduideliking wat vir die uitvoering van sy pligte nodig is, van die Raad en die amptenare van die Genootskap te verkry. Die ouditeur doen verslag aan lede oor die rekenings wat op die algemene jaarvergadering aan hulle voorgelê word.

58. Ontslag van Ouditeur

Die Genootskap kan te eniger tyd, kragtens 'n besluit geneem met twee-derdes van die stemme van die lede wat op 'n spesiale algemene vergadering aanwesig is en stem, enige ouditeur uit sy amp ontslaan vóór die verstryking van sy ampstermyn, en kan, kragtens 'n besluit geneem met 'n meerderheid van die stemme van die lede wat op so 'n vergadering aanwesig is en hul stemme uitbring, 'n ander bevoegde persoon wat op die vergadering benoem mag word, in sy plek aanstel: Met dien verstande dat as 'n stemming met stembriefies geëis word oor die voorstel in verband met die ontslag van 'n ouditeur, twee-derdes van die stemme wat met sodanige stemming uitgebring word, nodig is vir die aanname van genoemde besluit.

59. Geregistreerde Adresse en Kennisgewings

Elke lid moet aan die Registrateur skriftelik kennis gee van die adres wat as sy geregistreeerde adres beskou word. Die adresse in die boeke van die Genootskap van persone wat lede is by die inwerkingtreding van hierdie verordening word as die geregistreeerde adresse van sodanige lede beskou. Enige kennis wat kragtens hierdie verordeninge aan 'n lid gegee moet word, kan gegee word deur dit per pos te stuur in 'n brief gerig aan sodanige lid by sy geregistreeerde adres, en sodanige kennisgewing word geag as aan hom bestel te wees op die tydstop wanneer die brief met die kennisgewing gepos is.

DISCIPLINE**60. Strafbare Oortredings**

Die volgende handeling en praktyke, hetsy van doen of late aan die kant van enige persoon wat 'n lid van die Genootskap is of was ten tyde van die beweerde handeling of praktyke, word as oortredings beskou, en 'n lid of voormalige lid wat ná behoorlike ondersoek, soos in hierdie verordeninge bepaal, daaraan skuldig bevind word, stel hom bloot aan die strawwe soos in Verordening 63 (g) uiteengesit:

(a) As hy enigeen van die bepalinge van artikel 26 en/of 30 van die Wet op Openbare Rekenmeesters en Ouditeurs, 1951, of enige wysiging daarvan oortree, of as

56. Vacancy in Office of Auditor

Any casual vacancy in the office of auditor shall be filled by the Council and such appointment shall be subject to confirmation by the members at the next general meeting. At such general meeting the auditor who is in office shall be deemed to be nominated unless he has expressed his desire not to accept nomination.

Other candidates for election as auditor may be nominated by at least five members of the Society. Any such nomination shall be in writing, signed by the nominating members, and shall be accompanied by an intimation in writing from the candidate of his willingness to serve if elected. Such nomination must be in the hands of the Registrar at least 10 clear days prior to the date of the meeting.

57. Rights and Duties of Auditor

The auditor shall have the right of access at all reasonable times to the books, accounts and vouchers of the Society and shall be entitled to require from the Council and offices of the Society such information and explanations as may be necessary for the performance of his duties. The auditor shall report to the members on the accounts laid before them at the annual general meeting.

58. Removal of Auditor

The Society may at any time by resolution passed by two-thirds of the votes of members present and voting at a special general meeting remove any auditor from his office before the expiration of his period of office and may, by resolution passed by a majority of the votes of members present and voting at that meeting, elect another qualified person who may be nominated at the meeting in his stead: Provided that, if a poll be demanded as to the resolution for removal, two-thirds of the votes recorded at the poll shall be necessary for carrying that resolution.

59. Registered Addresses and Notices

Every member shall give the Registrar written notice naming an address as his registered address. The addresses in the records of the Society of persons who are members at the commencement of these by-laws shall be deemed to be the registered addresses of such members. Any notice required by these by-laws to be given to a member may be given by sending it through the post in a letter addressed to such member at his registered address, and such notice shall be deemed to have been served at the time when the letter containing the same is posted.

DISCIPLINE**60. Punishable Offences**

The following acts and practices, whether of commission or of omission, upon the part of any person who is or was a member of the Society at the time of the alleged acts or practices, shall be offences and such member or former member found guilty thereof after proper enquiry as provided in these by-laws shall be liable to the penalties prescribed in By-law 63 (g):

(a) Contravening any of the provisions of section 26 and/or 30 of the Public Accountants' and Auditors' Act, 1951, or any amendment thereof or contravening

hy hom skuldig maak aan 'n oortreding van enige reëls of regulasies wat van tyd tot tyd deur die Openbare Raad opgestel word, kragtens die bevoegdheid wat aan die Openbare Raad verleen is by artikel 21 (1) (g) van die Wet op Openbare Rekenmeesters en Ouditeurs, 1951, of, in die geval van 'n lid of voormalige lid wat nie by die Openbare Raad geregistreer is nie, as hy hom op so 'n wyse gedra dat dit neerkom op 'n oortreding van die voorafgaande, of as hy op 'n bedrieglike of onreëlmatige wyse registrasie kragtens artikel 23 van genoemde Wet verkry;

(b) as hy hom gedra op 'n wyse wat, volgens die mening van die Disziplinêre Komitee, oneervol, oneerlik, onreëlmatig of onwaardig is of tot nadeel van die Genootskap strek;

(c) as hy growwe nalatigheid aan die dag lê in verband met enige werk wat deur hom verrig word in sy professie of diens, insluitende werk of diens in verband met enige sekretarisskap, trusteeskap, likwidasië, geregtelike bestuur, eksekuteurskap, administrateurskap of kuratorskap, of enige vertrouensamp wat hy onderneem of aanvaar;

(d) as hy sertifiseer dat enige rekenings, state, verslae of ander dokumente korrek is sonder om redelike stappe te doen om die korrektheid van sodanige dokument te verseker;

(e) (i) as hy die naam of titel Geoktrooieerde Rekenmeesters (S.A.) of Geoktrooieerde Rekenmeesters (Suid-Afrika) of enige afkorting daarvan gebruik as die titel van enige vennootskap of firma waarvan hy lid is, wanneer enige ander vennoot nie op hierdie titel geregtig is nie;

(ii) as hy enige artikel van die Geoktrooieerde Rekenmeesters Benaming (Private) Wet, No. 13 van 1927, van die Unie van Suid-Afrika oortree, of vennoot is van 'n firma wat so 'n artikel oortree;

(f) as hy regstreeks enige kommissie betaal aan enige persoon, behalwe 'n geregistreerde rekenmeester en ouditeur of enige persoon wat as rekenmeester of ouditeur buite die Republiek van Suid-Afrika praktiseer, omdat hy werk na hom bring, of as hy geldelike of ander vergoeding as beloning gee aan enige persoon wat werk na hom bring of ander persone oorreëdel om werk aan hom te gee;

(g) as hy regstreeks of onregstreeks enige kommissie, makelaarsgelde of ander vergoeding aanneem ten opsigte van professionele of kommersiële besigheid wat aan andere opgedra word in die loop van die dienste wat hy aan 'n kliënt lewer, behalwe waar dit met die kennis en verloop van so 'n kliënt geskied;

(h) as hy op 'n onbehoorlike wyse werk verkry of probeer om werk te verkry;

(i) as hy probeer om die soort werk wat gewoonlik onderneem word deur lede wat 'n openbare praktyk beoefen, te verkry deur persoonlike werwing, deur korrespondensie, deur omsendbriewe, deur advertensies in die pers, adresboeke of ander publikasies, of op watter ander wyse ookal, insluitende werk in verband met sekretarisskappe, trusteeskappe, insolvente of bestorwe boedels of die likwidasië of geregtelike bestuur van maatskappye of enige vertrouensamp, of as hy toelaat dat sy lidmaatskap van die Genootskap of enige titel waarop hy uit hoofde van sodanige lidmaatskap geregtig is, gebruik word in enige advertensie vir sodanige werk: Met dien verstande dat niks in hierdie verordeninge vervat 'n lid egter belet om in te stem tot of deel te neem aan die opstel, uitvaardiging, sirkulering, publikasie of uitreiking deur die Genootskap van enige dokument, advertensie of mondelinge verklaring op sodanige wyse as wat die Genootskap mag goedkeur nie, en dat hierdie verordeninge ook nie 'n lid belet om sodanige dokument, advertensie of verklaring

any rules or regulations created by the Board from time to time under the power granted to it in terms of section 21 (1) (g) of the Public Accountants' and Auditors' Act, 1951, or, in the case of a member or former member who is not registered with the Board, conducting himself in a manner which would amount to a contravention of the foregoing or obtaining registration under section 23 of the said Act by fraudulent or irregular means;

(b) conducting himself in a manner which, in the opinion of the Disciplinary Committee, is dishonourable, dishonest, irregular or unworthy or which is derogatory to the Society;

(c) conducting himself with gross negligence in connection with any work performed by him in his profession or employment, including work or employment in connection with secretaryships, trusteeships, liquidations, judicial managements, executorships, administratorships or curatorships or any office of trust which he has undertaken or accepted;

(d) certifying any accounts, statements, reports or other documents to be correct, without taking reasonable steps to ensure the correctness of such certificate;

(e) (i) using the style or designation Chartered Accountants (S.A.) or Chartered Accountants (South Africa) or any abbreviation thereof as the designation of any partnership or firm of which he is a member when any other partner is not entitled to use these designations;

(ii) infringing or being a partner in a firm which infringes any section of the Union of South Africa Chartered Accountants' Designation (Private) Act, No. 13 of 1927;

(f) directly paying any person other than a registered accountant and auditor or any person practising as an accountant or auditor outside the Republic of South Africa a commission for bringing him work or giving any person monetary or other consideration as a remuneration for bringing him work or for inducing other persons to give him work;

(g) accepting directly or indirectly any commission, brokerage or other remuneration in respect of professional or commercial business referred to others as an incident to his service to any client, except with the knowledge and consent of that client;

(h) improperly obtaining or attempting to obtain work;

(i) soliciting by personal canvass, by correspondence, by circulars, by advertising in the Press, directories or other publications, or any other means whatsoever, work of the type normally undertaken by members in public practice, including work connected with secretaryships, trusteeships, insolvent or deceased estates or liquidation or judicial management of companies or any office or trust, or allowing the fact of his membership of the Society or any designation to which he is entitled thereby to be used in any advertisement for such work: Provided however, that nothing contained in these by-laws shall prohibit a member from agreeing or being a party to the preparation, issue, circulation, publication or making by the Society of any document, advertisement or oral statement in such manner as the Society may approve nor shall these by-laws prohibit a member from issuing, circulating,

uit te vaardig, te sirkuleer, te versprei, te publiseer of uit te reik aan sodanige persone en op sodanige wyse as wat die Genootskap aldus goedgekeur het nie;

(j) as hy opsetlik weier of versuim om enigeen van die bepalings van hierdie verordeninge na te kom, daaraan te voldoen of dit uit te voer, indien dit sy plig is om dit te doen;

(k) as hy hom skuldig maak aan 'n flagrante oortreding van enige reël in verband met professionele gedrag soos van tyd tot tyd deur die Raad bepaal kragtens Verordening 66, of, nadat hy vooraf gewaarsku is deur die Raad of enige komitee deur die Raad aangestel, voortgaan met die oortreding van sodanige reëls;

(l) as hy onwettiglik versuim, of onredelik lank versuim om rekenskap te gee van enige geld of eiendom wat hy ontvang het vir of namens 'n kliënt of enige ander persoon, nadat hy versoek word om dit te doen.

61. *Ondersoek- en Dissiplinêre Komitees*

Elke jaar, na afloop van die algemene jaarvergadering van die Genootskap, stel die Raad die volgende Komitees aan, en hierdie Komitees moet die pligte, funksies en bevoegdhede wat kragtens hierdie verordeninge aan hulle opgedra word, uitvoer en uitoefen:

(a) *Die Ondersoekkomitee*.—Hierdie Komitee bestaan uit vier lede van die Raad en drie van hulle vorm 'n kworum.

Die Raad het die reg om te eniger tyd addisionele lede van die Genootskap as lede van die Ondersoekkomitee te koöpteer indien hy sodanige bykomende aanstellings nodig ag.

(b) *Die Dissiplinêre Komitee*.—Hierdie Komitee bestaan uit hoogstens sewe lede van die Genootskap, van wie enige vyf deur die Komitee aangestel kan word om ooreenkomstig die bepalings van hierdie verordening op te tree en te funksioneer ten opsigte van enige klagte wat deur die Ondersoekkomitee na hom verwys word.

Die Raad het die reg om te eniger tyd addisionele lede van die Dissiplinêre Komitee te koöpteer indien hy sodanige addisionele aanstellings nodig ag.

Die Ondersoek- en die Dissiplinêre Komitee wat kragtens hierdie verordening aangestel word, beklee hul amp en funksioneer tot op die datum van die eersvolgende algemene jaarvergadering van die Genootskap: Met dien verstande dat as een of albei genoemde Komitees op genoemde datum nog met 'n onafgehandelde ondersoek of verhoor besig is, die lede waaruit so 'n komitee bestaan, moet voortgaan om as sodanig op te tree met die doel om net sodanige saak af te handel.

Wanneer 'n saak kragtens Verordening 62 (b) na die Openbare Rekenmeesters- en Ouditeursraad verwys is, word dit vir die doeleindes van die onderhawige Verordening 61 nie as 'n onafgehandelde saak beskou nie, en daarna word dit as 'n nuwe saak behandel.

Alle nuwe sake wat na die datum van die algemene jaarvergadering afgehandel moet word, word behandel deur die komitee wat deur die Raad aangestel word na afloop van die algemene jaarvergadering, soos hierbo bepaal.

Enige vakatures wat te eniger tyd in een van bogenoemde twee Komitees ontstaan, word deur die Raad aangevul.

62. *Bevoegdhede en Pligte van die Ondersoekkomitee*

(a) Dit is die plig van die Registrateur en die reg van enige lid of ingeskrewe klerk of enige benadeelde persoon om enige feite of omstandighede wat daarop dui dat 'n lid of voormalige lid 'n oortreding kragtens hierdie verordeninge begaan het, aan die Ondersoekkomitee voor te lê.

distributing, publishing or making such document, advertisement or statement to such persons and in such manner as the Society has so approved;

(j) wilfully refusing or failing to perform or conform with or carry out any of the provisions of these by-laws which it is his duty to do;

(k) committing a flagrant breach of any rule of professional conduct prescribed by the Council from time to time in terms of By-law 66 or, after having been previously warned by the Council or any committee appointed by it, continuing to commit a breach of such rules;

(l) unlawfully failing to account for, or unreasonably delaying an accounting of, any money or property received for and on behalf of a client or any other person when called upon to do so.

61. *Investigation and Disciplinary Committees*

There shall be appointed by the Council after the annual general meeting of the Society in each year the following committees which shall carry out the duties and exercise the functions and powers granted to them under these by-laws:

(a) *The Investigation Committee*.—This Committee shall consist of four members of the Council, of whom three members shall form a quorum.

The Council shall have the right at any time to co-opt additional members of the Society to the Investigation Committee whenever it deems such additional appointments necessary.

(b) *The Disciplinary Committee*.—This Committee shall consist of not more than seven members of the Society, any five of whom may be appointed by the Committee to act and function as provided in these by-laws in regard to each complaint referred to it by the Investigation Committee.

The Council shall have the right at any time to co-opt additional members to the Disciplinary Committee whenever it deems such additional appointments necessary.

The investigation and Disciplinary Committees appointed in terms of this by-law shall remain in office and function until the date of the next annual general meeting of the Society: Provided, however, that if at that date either of the said Committees has still before it for investigation or hearing an incompleting case, those members who comprise such Committee shall continue to act as such for the purpose of completing such case only.

When a matter has been referred to the Public Accountants' and Auditors' Board in terms of By-law 62 (b) it shall for the purposes of this By-law 61 not be deemed to be an incompleting case and thereafter it shall be dealt with as a new case.

All new cases arising to be dealt with after the date of the annual general meeting shall be dealt with by the Committee appointed by the Council after the annual general meeting as hereinbefore provided.

Any vacancies occurring at any time in either of the foregoing committees shall be filled by the Council.

62. *Powers and Duties of Investigation Committee*

(a) It shall be the duty of the Registrar and the right of any member or articulated clerk or any aggrieved person to lay before the Investigation Committee any facts or circumstances indicating that a member or former member has committed an offence under these by-laws.

(b) Die Ondersekkomitee moet alle aangeleenthede wat kragtens klousule (a) hierbo na hom verwys word, oorweeg. Indien die betrokke lid of voormalige lid ten tyde van die beweerde wangedrag 'n geregistreerde rekenmeester en ouditeur is of was, verwys die Ondersekkomitee die saak dadelik na die Openbare Rekenmeesters- en Ouditeursraad.

(c) (i) Indien die beweerde wangedrag nie verwys hoeft te word soos in klousule (b) hierbo uiteengesit nie; of

(ii) indien die Openbare Raad om enige rede aankondig dat hy nie bevoegd is om dissiplinêre stappe te doen nie, of weier om dit te doen, of

(iii) indien die Ondersekkomitee aldus besluit,

moet die Ondersekkomitee die feite of omstandighede waaronder die beweerde wangedrag plaasgevind het, volledig oorweeg. Met hierdie doel voor oë kan die Ondersekkomitee enige voorlopige ondersoek wat hy wenslik ag, instel, en is hy bevoegd om te gelas dat enige boeke, dokumente en stukke in besit of onder die beheer van die lid of voormalige lid wat die beweerde oortreding begaan het, vir ondersoek aan hom voorgelê moet word.

(d) Indien die Ondersekkomitee die mening toegedaan is dat daar oënskynlik gegronde redes vir die klagte is, moet hy die betrokke lid of voormalige lid skriftelik verwittig van die gedrag wat hom ten laste gelê word en hom 'n geleentheid gee om binne 21 dae vanaf die datum van sodanige kennisgewing 'n skriftelike verduideliking te verstrek, en die betrokke persoon moet tegelykertyd gewaarsku word dat sodanige verduideliking of antwoord as getuieis teen hom gebruik kan word.

(e) Indien die Ondersekkomitee ná ontvangs van die verduideliking nie daarmee tevrede is nie, of indien geen verduideliking verstrek word nie, bring die Ondersekkomitee 'n formele aanklag teen die lid of voormalige lid by die Dissiplinêre Komitee in.

(f) Die Ondersekkomitee kan besluit om nie met enige saak wat kragtens klousule (b) hiervan deur die Ondersekkomitee na die Openbare Rekenmeesters- en Ouditeursraad verwys word of met enige ander saak rakende 'n lid of voormalige lid wat deur die Openbare Raad behandel kan word, voort te gaan nie tot tyd en wyl die Openbare Raad of enige komitee daarvan tot 'n veroordeling of bevinding geraak het, of totdat die Openbare Raad om enige rede aankondig het dat hy nie bevoegd is om 'n saak aanhangig te maak nie of weier om dit te doen.

Waar—

(i) 'n lid of voormalige lid deur die Openbare Raad of enige komitee daarvan skuldig bevind word aan enige beweerde oortreding; of

(ii) die lid of voormalige lid onskuldig bevind is aan enige beweerde oortreding, maar sy wangedrag, volgens die mening van die Ondersekkomitee, 'n strafbare oortreding kragtens Verordening 60 uitmaak,

moet die Ondersekkomitee 'n kort uiteensetting van die feite in verband met die beweerde oortreding en die bevinding van die Openbare Raad of enige komitee daarvan opstel. Hierdie uiteensetting moet dan aan die Dissiplinêre Komitee gestuur word om behandel te word as 'n formele aanklag kragtens Verordening 63.

(g) 'n Veroordeling of bevinding deur die Openbare Rekenmeesters- en Ouditeursraad of van enige komitee daarvan kan vir die doeleindes van hierdie verordeninge aanvaar word as afdoende bewys van die oortreding of bevinding.

(h) Telkens wanneer die Openbare Raad of enige komitee daarvan enige aanklag teen 'n lid of voormalige lid ondersoek of behandel en sodanige lid of voormalige

(b) The Investigation Committee shall consider all matters referred to it in terms of clause (a) above. If the member or former member concerned is or was a registered accountant and auditor at the time of the alleged misconduct, it shall forthwith refer the matter to the Public Accountants' and Auditors' Board.

(c) (i) If the alleged misconduct does not require to be referred as in clause (b) above; or

(ii) if for any reason the Board advises that it is not competent or declines to institute disciplinary proceedings; or

(iii) if the Investigation Committee so decides,

the Investigation Committee shall fully consider the facts or circumstances under which the alleged misconduct took place. For that purpose it may carry out whatever preliminary investigation it may deem necessary and shall have the power to order the production for inspection of any books, documents and papers in the possession of or under the control of the member or former member alleged to have committed an offence.

(d) If the Investigation Committee considers that there appear to be grounds for the complaint, it shall advise the member or former member concerned of the conduct imputed to him by notice in writing and afford him an opportunity of giving an explanation in writing, within twenty-one days from the date of such notice and at the same time he shall be warned that such explanation or answer may be used in evidence against him.

(e) If on receipt of the explanation the Investigation Committee is not satisfied therewith or if no explanation is forthcoming, the Investigation Committee shall prefer a formal complaint against the member or former member to the Disciplinary Committee.

(f) The Investigation Committee may decide not to pursue an matter referred by it to the Public Accountants' and Auditors' Board in terms of clause (b) hereof or any other matter affecting a member or former member which may be dealt with by the Board until the Board or any committee thereof has arrived at a conviction or finding or the Board has for any reason stated that it is not competent or declines to institute proceedings.

Where—

(i) a member or former member is found guilty by the Board or any committee thereof of any alleged offence; or

(ii) the member or former member has been found not guilty of any alleged offence but in the opinion of the Investigation Committee his misconduct constitutes a punishable offence in terms of By-law 60,

the Investigation Committee shall prepare a brief statement of the facts constituting the alleged offence and the finding of the Board or any committee thereof. This statement shall be forwarded to the Disciplinary Committee to be dealt with as a formal complaint in terms of By-laws 63.

(g) A conviction or finding by the Public Accountants' and Auditors' Board or of any committee thereof may for the purposes of these by-laws be accepted as sufficient evidence of contravention or finding.

(h) Whenever the Board or any committee thereof investigates or deals with any complaint against a member or former member and finds him guilty on one or more

lid skuldig bevind aan een of meer van die aanklagte wat teen hom ingebring is, en telkens wanneer die Openbare Raad of enige komitee daarvan enige aanklag teen 'n lid of voormalige lid wat kragtens Verordening 62 (b) na die Openbare Raad verwys is, ondersoek of behandel, ongeag of die betrokke lid of voormalige lid skuldig bevind word al dan nie, is die Genootskap onherroeplik gemagtig om te eniger tyd en op eie koste ná aansoek by die Openbare Raad of enige komitee daarvan 'n afskrif te verkry van die toepaslike uittreksels uit die notules van vergaderings van die komitee en die woordelike verslag van enige verrichtings by ondersoeke of verhoor van sodanige aanklag, sowel as afskrifte van die desbetreffende dokumente, insluitende korrespondensie, en, wanneer toepaslik en prakties, die bewysstukke wat by geleentheid van sodanige ondersoek of verhoor ter tafel gelê is. Hierdie dokumente word deur die Genootskap vir sy eie doeleindes behou, maar die lid of voormalige lid word toegelaat om te eniger tyd wat vir die Genootskap gerieflik is op eie onkoste afskrifte daarvan te maak. Die Komitees aangestel kragtens Verordening 61 is geregtig om oorweging te verleen aan en kennis te neem van sodanige dokumente met die doel om enige aanklag teen die betrokke lid of voormalige lid in te stel, te ondersoek, of uitspraak daarvoor te doen.

(i) Die Ondersoekkomitee kan 'n lid van die Genootskap (wat tegelykertyd ook lid van die Ondersoekkomitee kan wees) versoek om die formele aanklag van die Ondersoekkomitee voor te lê, of kan 'n prokureur, of 'n advokaat in opdrag van die betrokke prokureur, gelas om sodanige aanklag voor te lê.

63. *Bevoegdhede en Pligte van die Dissiplinêre Komitee*

(a) Na ontvangs van 'n formele aanklag ingevolge Verordening 62 gee die Dissiplinêre Komitee onverwyld aan die betrokke lid of voormalige lid kennis van die aanklag en van die wyse waarop die Komitee voornemens is om die saak te behandel.

(b) (i) Indien die saak deur die Openbare Raad of enige van sy komitees behandel is, en indien die Dissiplinêre Komitee besluit om ingevolge Verordening 62 (g) die veroordeling of bevinding van die Openbare Raad of enige van sy komitees te aanvaar, moet hy dadelik oorweging aan die erns van die oortreding verleen.

(ii) Indien daar besluit word om die betrokke lid of voormalige lid te berispe of te waarsku, moet die Dissiplinêre Komitee aldus bevind, en kennis van sy beslissing aan die lid of voormalige lid gee.

(iii) Indien—

(1) die Dissiplinêre Komitee besluit om nie die veroordeling of bevinding van die Openbare Raad kragtens Verordening 62 (g) te aanvaar nie; of

(2) die aanklag nie binne die behandelingsbestek van die Openbare Raad of enige van sy komitees ressorteer nie; of

(3) die Openbare Raad om enige rede bekendgemaak het dat hy nie bevoegd is om 'n saak aanhangig te maak nie of weier om dit te doen; of

(4) die Dissiplinêre Komitee die veroordeling of bevinding van die Openbare Raad te aanvaar het maar die mening toegedaan is dat die beweerde oortreding so ernstig is dat dit op die uitsetting of skorsing van die betrokke lid of voormalige lid van die Genootskap kan uitloop,

moet hy dadelik aan die lid of voormalige lid kennis gee van sy voorneme om die aanklag te oorweeg en ondersoek daarna te doen, met vermelding van die tyd en die plek van so 'n ondersoek.

of the charges laid against him and whenever the Board or any committee thereof investigates or deals with any complaint against a member or former member which has been referred to the Board in terms of By-law 62 (b), whether or not the member or former member is found guilty, the Society is irrevocably authorised at any time at its own expense to apply to and obtain from the Board or any committee thereof a copy of the relevant extracts from the minutes or meetings of the committee and the verbatim record of any proceedings at enquiries or hearings in respect of such complaint, as well as copies of any relevant documents, including correspondence and, where applicable and practicable, exhibits tabled at such enquiries or hearings. These documents shall be retained by the Society for its own purposes but the member or former member shall be permitted at his own expense to make copies thereof at any time convenient to the Society. The Committees appointed under By-laws 61 shall be entitled to consider and take cognisance of such documents for the purpose of initiating, investigating or adjudicating on any complaint against the member or former member concerned.

(i) The Investigation Committee may request a member of the Society (who may be a member of the Investigation Committee) to present the formal complaint of the Investigation Committee or may instruct a solicitor to present, or to brief counsel to present, such complaint.

63. *Powers and Duties of Disciplinary Committee*

(a) The Disciplinary Committee on receipt of a formal complaint in pursuance of By-law 62 shall forthwith give to the member or former member notice of the complaint and the way in which it intends to deal with the matter.

(b) (i) If the matter has been dealt with by the Board or any committee thereof and the Disciplinary Committee decides in pursuance of By-law 62 (g) to accept the conviction or finding of the Board or any committee thereof, it shall forthwith consider the seriousness of the offence.

(ii) If it is decided either to reprimand or caution the member or former member, the Disciplinary Committee shall make such finding and give the member or former member notice of its decision.

(iii) If—

(1) the Disciplinary Committee decides not to accept the conviction or finding of the Board under By-law 62 (g); or

(2) the complaint does not fall to be dealt with by the Board or any committee thereof; or

(3) the Board has for any reason stated that it is not competent or declines to institute proceedings; or

(4) the Disciplinary Committee has accepted the conviction or finding of the Board but considers that the alleged offence is so serious that it might result in the member or former member being either excluded or suspended from membership of the Society,

it shall forthwith give the member or former member notice of its intention to consider and inquire into the complaint, specifying the time and place of the inquiry.

(iv) Die Dissiplinêre Komitee moet sodanige lid of voormalige lid 'n geleentheid bied om sy saak aan die Komitee te stel, en moet, indien die lid of voormalige lid dit verlang, sodanige lid of voormalige lid toelaat om voor die Komitee verteenwoordig te word deur 'n advokaat of deur 'n prokureur of deur 'n lid van die Genootskap. In die geval van 'n lid of voormalige lid op wie die bepalings van Verordening 63 (b) (ii) van toepassing is, is sy reg om verhoor te word uitsluitlik beperk tot die kwessie of daar omstandighede bestaan wat dit mag regverdig dat sy naam weggelaat word uit die verslag wat ingevolge Verordening 64 aan lede gedoen word.

(c) Indien die lid of voormalige lid teen wie die aanklag aanhangig gemaak is, nalaat of versuim om sy verskyning voor die Dissiplinêre Komitee te maak op die tyd en plek wat in genoemde kennisgewing aangedui is, is die Dissiplinêre Komitee geregtig om in die afwesigheid van so 'n lid of voormalige lid voort te gaan met die oorweging en enige ondersoek van die aanklag.

(d) Alle getuienis afgelê by geleentheid van die verhoor van 'n klag deur die Dissiplinêre Komitee moet *viva voce*-getuienis wees, maar die Dissiplinêre Komitee is ook geregtig om beëdigde verkларings van enige persone te verkry as hy meen dat sodanige verkларings vir die doeltreffender ondersoek van die klagte nodig is.

(e) Die Dissiplinêre Komitee het ook die bevoegdheid om te gelas dat enige boeke, dokumente en stukke in die besit of onder die beheer van die lid of voormalige lid teen wie die aanklag aanhangig gemaak is, vir inspeksie aan die Dissiplinêre Komitee voorgelê moet word.

(f) Die Voorsitter van die Dissiplinêre Komitee is geregtig om in enige stadium van 'n verhoor deur die Dissiplinêre Komitee die dienste van 'n prokureur of advokaat te verkry om aan hom raad te gee oor die regspunte en prosedure.

(g) Indien die Dissiplinêre Komitee die mening toegedaan is dat die lid of voormalige lid hom aan 'n strafbare oortreding skuldig gemaak het, moet hy 'n uitspraak met die strekking gee, en daarby besit hy die volle bevoegdheid om te gelas dat die betrokke lid of voormalige lid as lid van die Genootskap uitgesit of vir 'n tydperk van hoogstens vyf jaar geskors word [en gedurende dié tydperk is die lid of voormalige lid nie geregtig om gebruik te maak van die benaming Geoktrooieerde Rekenmeester (Suid-Afrika) of enige afkorting daarvan nie]: Met dien verstande altyd dat indien die oortreding volgens die mening van die Dissiplinêre Komitee bewys is maar die lid of voormalige lid hom nie skuldig gemaak het aan gedrag wat ernstig genoeg is om uitsetting of skorsing te regverdig nie, die Dissiplinêre Komitee die volle reg het om genoemde lid of voormalige lid te berispe of te waarsku.

(h) Kennis van die bevinding en die besluit van die Dissiplinêre Komitee moet onverwyld aan die betrokke lid of voormalige lid gegee word.

(i) Die Dissiplinêre Komitee doen verslag aan die Raad wat op sy beurt weer verslag aan lede moet doen oor die veroordeling of bevinding van die Komitee, en, in gevalle waar die veroordeling of bevinding van die Openbare Raad of van enige van sy komitees aanvaar is, moet die Komitee 'n verklaring met die strekking insluit, tesame met sy beslissing, ten opsigte van 'n lid of voormalige lid wat deur die Dissiplinêre Komitee berispe of gewaarsku is, betreffende die insluiting of weglating van die naam van die lid of voormalige lid uit die verslag aan lede. In alle gevalle waar 'n lid of voormalige lid uitgesit of as lid geskors word, moet sy naam in die verslag aan lede verskyn.

(iv) The Disciplinary Committee shall give such member or former member an opportunity of being heard before it and shall, if the member or former member so desires, permit such member or former member to be represented before it by counsel or by a solicitor or by a member of the Society. In the case of a member or former member being dealt with in terms of By-law 63 (b) (ii), his right to be heard shall be limited solely to the question of the existence of circumstances which might justify the omission of his name from the report to members in pursuance of By-law 64.

(c) Should the member or former member against whom any complaint is preferred, neglect or fail to attend before the Disciplinary Committee at the time and place indicated in the said notice, the Disciplinary Committee shall be entitled to proceed with its consideration of and any inquiry into the complaint in his absence.

(d) All evidence given at the hearing of a complaint by the Disciplinary Committee shall be *viva voce* but the Disciplinary Committee shall also be entitled to obtain sworn affidavits from any persons if it considers them necessary for the better investigation of the complaint.

(e) The Disciplinary Committee shall also have the power to order the production for inspection of any books, documents and papers in the possession of or under the control of the member or former member against whom the complaint has been made.

(f) The Chairman of the Disciplinary Committee shall be permitted to engage the services of a solicitor or counsel at any stage of a hearing of the Disciplinary Committee to advise him on points of law and procedure.

(g) If the Disciplinary Committee is of the opinion that the member or former member is guilty of a punishable offence, it shall make a finding to that effect and thereupon it shall have full power to order that the member or former member concerned be excluded from membership of the Society or suspended from membership for a period not exceeding five years [during which time the member or former member shall not be entitled to use the designation Chartered Accountant (South Africa) or any abbreviation thereof]: Provided always that if, in the opinion of the Disciplinary Committee, the offence shall have been proved but that the member or former member shall not have been guilty of conduct sufficiently serious to warrant exclusion or suspension it shall have full power to reprimand or caution the said member or former member.

(h) Notice of the finding and the decision of the Disciplinary Committee shall be given forthwith to the member or former member concerned.

(i) The Disciplinary Committee shall report to the Council for reporting to members the conviction or finding of the Committee and shall, in cases where the conviction or finding of the Board or any committee thereof has been accepted, include a statement to this effect, together with its decision in respect of a member or former member who has been reprimanded or cautioned by the Disciplinary Committee, regarding the inclusion or omission of the name of the member or former member from the report to members. In all cases where the member or former member is excluded or suspended from membership, the report to members shall include his name.

64. *Aantekening en Publikasie van Bevindings en Beslissings*

(a) Alle bevindings en beslissings van die Disziplinêre Komitee tree in werking sodra hulle aangekondig of gevel is, en verslag daaroor word gedoen aan die Raad wat moet sorg dat sodanige bevindings en beslissings behoorlik aangeteken word.

(b) In gevalle waar die Disziplinêre Komitee bevind het dat 'n lid of voormalige lid hom aan 'n strafbare oortreding skuldig gemaak het, doen die Raad verslag oor die bevinding en uitspraak van die Disziplinêre Komitee aan lede deur middel van 'n omsendbrief wat vir hul eksklusiewe en vertroulike inligting bedoel is.

(c) Die verslag aan lede moet in alle dergelike gevalle die naam van die betrokke lid of voormalige lid bevat, tensy die Disziplinêre Komitee in 'n besondere geval die mening toegedaan is dat daar, in die geval van 'n lid of voormalige lid wat berispe of gewaarsku word, omstandighede bestaan wat die weglating van die naam uit so 'n verslag regverdig.

65. *Bevoegdheid om Regulasies te Maak*

Die Raad besit die bevoegdheid om enige reëls en regulasies (wat nie strydig met die Wet of met hierdie verordeninge is nie) wat hy nodig ag vir die nakoming van die pligte van onderskeidelik die Ondersekkomitee en die Disziplinêre Komitee te maak.

66. *Reëls i.v.m. Professionele Gedrag*

Die Raad besit die bevoegdheid om van tyd tot tyd reëls in verband met professionele gedrag voor te skryf.

67. *Wysiging van die Verordeninge*

Onderworpe aan die goedkeuring van die Minister van Finansies kan die Genootskap hierdie verordeninge van tyd tot tyd wysig, met dien verstande dat sodanige wysigings nie strydig is met die Wet of die Wet op Openbare Rekenmeesters en Ouditeurs, 1951, nie, en met dien verstande voorts dat sodanige wysigings goedgekeur word deur twee-derdes van die stemgeregtigde lede van die Genootskap wat aanwesig is en hul stemme uitbring op 'n spesiale algemene vergadering waarvan die vereiste kennis gegee is, en met dien verstande dat volledige besonderhede oor die voorgestelde wysigings minstens 21 dae voor so 'n vergadering aan alle lede verstrek is.

68. *Voorbehoudsbepalings wat Betref Vroeëre Verordeninge*

Alle verordeninge wat van krag was op die datum waarop hierdie verordeninge aangekondig word, word hierby herroep; Met dien verstande dat sodanige herroeping geen uitwerking op die regte, voorregte en pligte van enige persoon ingevolge die vroeë bestaande verordeninge het nie.

69. *Skadeloosstelling van Amptenare*

Die lede van die Raad of van enige komitee en enige amptenaar van die Genootskap word deur die Genootskap skadeloos gestel teen verliese en uitgawes wat deur hulle gely of aangegaan word in die loop van of voortvloeiende uit hul onderskeidelike pligte, behalwe enige verliese of uitgawes wat die gevolg van hul eie opsetlike versuim is.

70. *Likwidasie van die Genootskap*

Die Genootskap kan gelikwider word as 'n besluit met dié strekking aangeneem word met 'n meerderheid van minstens driekwart van die stemme van die lede wat teenwoordig is en hul stemme uitbring op 'n spesiale algemene vergadering wat behoorlik byeengeroep en saamgestel is. Indien 'n mosie om die Genootskap te likwider, aangeneem word soos hierbo uiteengesit, moet die lede

64. *Record and Publication of Findings and Decisions*

(a) All findings and decisions of the Disciplinary Committee shall take effect when made and shall be reported to the Council who shall cause the same to be duly recorded.

(b) Where the Disciplinary Committee finds that a member or former member is guilty of a punishable offence, the Council shall report the finding and decision of the Disciplinary Committee to members by circular for their exclusive and confidential information.

(c) The report to members shall in all such cases include the name of the member or former member concerned unless in a particular case the Disciplinary Committee considers that there exist, in the case of a member or former member being reprimanded or cautioned, circumstances which justify the omission of the name from such report.

65. *Power to Make Regulations*

The Council shall have power to make such rules and regulations (not inconsistent with the Act and these by-laws) as may be considered by it necessary for the performance of the respective functions of the Investigation Committee and the Disciplinary Committee.

66. *Rules of Professional Conduct*

The Council shall have the power to prescribe, from time to time, rules of professional conduct.

67. *Alteration of By-laws*

The Society may, from time to time, subject to the consent of the Minister of Finance, alter these by-laws, provided such alterations are not inconsistent with the provisions of the Act or the Public Accountants' and Auditors' Act, 1951, and provided further that such alterations are approved by two-thirds of the members of the Society present and voting at a special general meeting of which the requisite notice has been given, and provided all members have been furnished at least 21 days before such meeting with full particulars of the proposed alterations.

68. *Saving Provisions as to Previous By-laws*

All by-laws in force at the date of promulgation of these by-laws shall stand repealed: Provided that such repeal shall not affect the rights, privileges and duties of any person under previously existing by-laws.

69. *Indemnity of Officers*

The members of the Council or any committee and any officer of the Society shall be indemnified by the Society against losses and expenses incurred by them in or about their respective duties except such as may arise from their own individual wilful default.

70. *Winding up of Society*

The Society may be wound up by the resolution of a majority of not less than three-fourths of the votes of members present and voting at a duly convened and constituted special general meeting. Upon a resolution to wind up the Society being passed as aforesaid, the members shall, by simple majority vote, appoint a liquidator

met 'n eenvoudige meerderheidstem 'n likwidateur of likwidateurs aanstel; hulle dan enige opdragte oor die metode van likwidasie wat hulle wenslik ag, uitreik: Met dien verstande dat enige fondse en/of bates wat oorbly nadat die skulde en uitgawes van die Genootskap en die koste van likwidasie betaal is, verdeel moet word onder sodanige verwante of gelyksoortige verenigings, liggame of inrigtings, insluitende opvoedkundige inrigtings (maar uitsluitende individuele lede of firmas of maatskappye gekontroleer deur lede) soos die vergadering met 'n eenvoudige meerderheidstem besluit.

71. Vertolking van die Verordeninge

Die opskrifte en onderopskrifte raak nie die vertolking van hierdie verordeninge nie.

EERSTE BYLAE: BYLAE VAN EKSAMENS

Die Eksamens waarvan in Verordening 35 (a) en Verordening 36 melding gemaak word, word geag die eksamens te wees wat deur die Openbare Raad voorgeskryf word.

DEPARTEMENT VAN LANDBOU-EKONOMIE EN -BEMARKING

No. R. 362

6 Maart 1970

DIE SUID-AFRIKAANSE SITRUSSKEMA.—VERBOD OP DIE VERKOOP VAN ONDERGRAAD SITRUSVRUGTE

Kragtens artikel 79 (1) (b) van die Bemarkingswet, 1968 (No. 59 van 1968), maak ek, Dirk Cornelis Hermanus Uys, Minister van Landbou, hierby bekend dat die Sitrusraad, genoem in artikel 3 van die Suid-Afrikaanse Sitruskema, afgekondig by Proklamasie R. 121 van 1964, soos gewysig, kragtens artikel 21 van genoemde Skema, met my goedkeuring en met ingang van die datum van publikasie hiervan, die verbod op die verkoop van ondergraad sitrusvrugte, soos in die Bylae hiervan uiteengesit, opgelê het ter vervanging van die verbod afgekondig by Goewermentskennisgewing R. 704 van 2 Mei 1969 wat hierby herroep word.

D. C. H. UYS, Minister van Landbou.

BYLAE

1. In hierdie kennisgewing, tensy uit die samehang anders blyk, het 'n woord of uitdrukking waaraan in die Suid-Afrikaanse Sitruskema, afgekondig by Proklamasie R. 121 van 1964, soos gewysig, 'n betekenis geheg is, 'n ooreenstemmende betekenis, en beteken—

“ondergraad” 'n graad voorgeskryf kragtens artikel 89 van die Bemarkingswet, 1968.

2. Behoudens die bepalinge van artikel 21 (b) van die genoemde Skema, mag geen produsent ondergraad sitrusvrugte verkoop nie, behalwe aan 'n verwerker van sitrusvrugte.

3. Behoudens die voorbehoudsbepaling van artikel 21 (d) van die genoemde Skema, mag geen produsent ondergraad sitrusvrugte verkoop nie, behalwe op gesag van 'n permit wat deur die Raad uitgereik is of anders as ooreenkomstig die voorwaardes waaronder sodanige permit uitgereik is.

or liquidators and may give such directions as to the method of winding up as they think fit: Provided that any funds and/or assets remaining after payment of the debts and expenses of the Society and the costs of winding up shall be distributed to or amongst such kindred or related associations, bodies or institutions, including educational institutions (but excluding individual members or firms or companies controlled by members) as the meeting shall by simple majority vote decide.

71. Interpretation of By-laws

The headings and sub-headings shall not affect the interpretation of these by-laws.

FIRST SCHEDULE: SCHEDULE OF EXAMINATIONS

The examinations referred to in By-law 35 (a) and By-law 36 shall be deemed to be the examinations prescribed by the Board.

DEPARTMENT OF AGRICULTURAL ECONOMICS AND MARKETING

No. 362

6 March 1970

THE SOUTH AFRICAN CITRUS SCHEME.—PROHIBITION OF THE SALE OF UNDER GRADE CITRUS FRUIT

In terms of sections 67 (1) and 79 (1) (b) of the Marketing Act, 1968 (No. 59 of 1968), I, Dirk Cornelis Hermanus Uys, Minister of Agriculture, hereby make known that the Citrus Board, referred to in section 3 of the South African Citrus Scheme, published by Proclamation R. 121 of 1964, as amended, has, in terms of section 21 of that Scheme, with my approval and with effect from the date of publication hereof, imposed the prohibition of the sale of under grade citrus fruit, as set out in the Schedule hereto, in substitution of the prohibition published by Government Notice R. 704 of 2 May 1969, which is hereby repealed.

D. C. H. UYS, Minister of Agriculture.

SCHEDULE

1. In this notice, unless inconsistent with the context, any word or expression to which a meaning has been assigned in the South African Citrus Scheme, published by Proclamation R. 121 of 1964, as amended, shall have a corresponding meaning, and—

“under grade” means a grade prescribed under section 89 of the Marketing Act, 1968.

2. Subject to the provisions of section 21 (b) of the said Scheme, no producer shall sell under grade citrus fruit except to a processor of citrus fruit.

3. Subject to the proviso of section 21 (d) of the said Scheme, no producer shall sell under grade citrus fruit, except under the authority of a permit issued by the Board or otherwise than in accordance with the conditions subject to which such permit has been issued.

No. R. 363

6 Maart 1970

REGULASIES MET BETREKKING TOT DIE GRADERING, VERPAKKING EN MERK VAN HEUNING, MENGSELS VAN HEUNING EN HEUNING-SURROGATE BESTEM VIR VERKOOP IN SEKERE GEBIEDE.—WYSIGING

Die Staatspresident het, kragtens die bevoegdheid hom verleen by artikel 89 van die Bemarkingswet, 1968 (No. 59 van 1968), die regulasies met betrekking tot die gradering, verpakking en merk van heuning, mengsels van heuning en heuningsurrogate bestem vir verkoop in sekere gebiede, afgekondig by Goewermmentskennisgewing R. 1582 van 16 Oktober 1964, soos gewysig, verder gewysig soos in die Bylae hiervan uiteengesit.

BYLAE

Die Bylae van Goewermmentskennisgewing R. 1582 van 16 Oktober 1964, soos gewysig, word hierby verder gewysig deur—

(a) paragraaf (c) van regulasie 3 (1) deur die volgende paragraaf te vervang:

“(c) die graad en die netto gewig van die inhoud in letter minstens 1/16 duim hoog;”

(b) paragraaf (c) van regulasie 3 (3) deur die volgende paragraaf te vervang:

“(c) of die woorde ‘Standaardgraad’ en/of ‘Standard Grade’, of die woorde ‘Substandaardgraad’ en/of ‘Substandard Grade’, na gelang van die geval;”.

DEPARTEMENT VAN VOLKSWELSYN EN PENSIOENE

No. R. 336

6 Maart 1970

REGERINGSDIENSPENSIOENWET, 1965*(Staandemag-pensioenfondse)*

Die Minister van Volkswelsyn en Pensioene het kragtens artikel 5 van die Regeringsdienspensioenwet, 1965 (Wet 62 van 1965), die regulasies afgekondig by Goewermmentskennisgewing R. 1968 van 10 Desember 1965, soos gewysig, met ingang van die eerste dag van Augustus 1969 soos volg gewysig:

1. Deur subregulasie (3) van regulasie 4 deur die volgende subregulasie te vervang:

“(3) (a) As ’n lid wat agterstallige bydraes in paaiement betaal of deur wie enige ander bedrag verskuldig is aan die Fonds te sterwe kom of aftree of afgedank of ontslaan word voordat die totale bedrag van sodanige bydraes of die geheel van sodanige ander bedrag betaal is, word die bedrag wat nog nie betaal is nie, behoudens die bepalinge van paragrafe (b) en (c), verreken teen die pensioen wat aan hom of sy afhanklikes of aan sy boedel uit die Fonds betaalbaar is, en sodanige pensioen word, uitgesonderd soos anders bepaal, bereken op die hele tydperk van pensioengewende diens ten opsigte waarvan hy verplig is of gekies het om by te dra: Met dien verstande dat as die bedrag wat nog nie betaal is nie, meer is as die bedrag wat aan die lid of sy afhanklikes of aan sy boedel betaalbaar is, die verskil nie verhaalbaar is nie.

(b) Enige agterstallige bydraes of ander bedrag wat aan die Fonds verskuldig is deur ’n lid op wie regulasie 16 (3) betrekking het maar wat op die datum van sy uitdiens-treding, ontslag of dood nog nie betaal is nie, is nie betaalbaar nie.

No. R. 363

6 March 1970

REGULATIONS RELATING TO THE GRADING, PACKING AND MARKING OF HONEY, MIXTURES OF HONEY AND HONEY SUBSTITUTES INTENDED FOR SALE IN CERTAIN AREAS.—AMENDMENT

The State President has, under the powers vested in him by section 89 of the Marketing Act, 1968 (No. 59 of 1968), further amended the regulations relating to the grading, packing and marking of honey, mixtures of honey and honey substitutes intended for sale in certain areas, published by Government Notice R. 1582 of 16 October 1964, as amended, as set out in the Schedule hereto.

SCHEDULE

The Schedule to Government Notice R. 1582 of 16 October 1964, as amended, is hereby further amended by—

(a) the substitution for paragraph (c) of regulation 3 (1) of the following paragraph:

“(c) the grade and the net weight of the contents in letters of not less than 1/16 inch in height;”

(b) the substitution for paragraph (c) of regulation 3 (3) of the following paragraph:

“(c) either the words ‘Standaardgraad’ and/or ‘Standard Grade’ or the words ‘Substandaardgraad’ and/or ‘Substandard Grade’ as the case may be;”.

DEPARTMENT OF SOCIAL WELFARE AND PENSIONS

No. R. 336

6 March 1970

GOVERNMENT SERVICE PENSIONS ACT, 1965*(Permanent Force Pension Fund)*

The Minister of Social Welfare and Pensions has, under section 5 of the Government Service Pensions Act, 1965 (Act 62 of 1965), amended with effect from the first day of August 1969, the regulations promulgated by Government Notice R. 1968 of 10 December 1965, as amended, as follows:

1. By the substitution for subregulation (3) of regulation 4 of the following subregulation:

“(3) (a) If a member who is paying arrear contributions in instalments or by whom any other amount is due to the Fund, dies or retires or is retired or discharged before the total amount of such contributions or the whole of such other amount has been paid, the amount which remains unpaid shall, subject to the provisions of paragraphs (b) and (c), be set off against the pension payable to him or his dependants or to his estate from the Fund and such pension shall, save as is otherwise provided, be calculated upon the whole period of pensionable service in respect of which he is required or has elected to contribute: Provided that if the amount which remains unpaid exceeds the amount payable to the member or his dependants or to his estate the excess shall not be recoverable.

(b) Any arrear contributions or other amount which is due to the Fund by a member to whom regulation 16 (3) refers but which is unpaid at the date of his retirement, discharge or death, shall cease to be payable.

(c) Enige bedrag wat 'n lid op wie regulasie 11 (3) betrekking het, ingevolge artikel 8 (5) (b) van die Pensioenwet, artikel 9 (2) (a) van die Wysigingswet op die Pensioenwette, 1957 (Wet 62 van 1957), of regulasies 6 (6) (b) moes betaal maar wat op die datum van sy uitdiens-treding of ontslag nog nie betaal is nie, is nie meer betaalbaar nie."

2. Deur die volgende subregulasie aan regulasie 11 toe te voeg:

"(3) As die bepalings van regulasie 14 van toepassing word op 'n lid wie se pensioengewende diens 'n tydperk insluit wat, terwyl hy 'n bydraer tot die Fonds was, ingevolge—

(a) artikel 8 (3) (a) (ii) of (b), (4) of (4) *bis* van die Pensioenwet; of

(b) artikel 9 (1) van die Wysigingswet op die Pensioenwette, 1957; of

(c) regulasie 6 (3) (a) (ii) of (b), (4) of (5), by sodanige diens ingereken is, dan ondanks andersluidende bepalings van subregulasie (1) of enige ander bepaling van hierdie regulasies, word enige tydperk wat aldus ingereken is, met betrekking tot so 'n lid geag nie pensioengewende diens te wees vir die doeleindes van regulasie 14 nie."

3. In regulasie 14—

(i) deur die voorbehoudsbepaling van subregulasie (1) te skraap; en

(ii) deur na subregulasie (2) die volgende subregulasies in te voeg:

"(2A) In die geval van 'n lid op wie regulasie 11 (3) betrekking het, word enige bedrag wat ingevolge paragraaf (a) of (b) van die omskrywing van 'meerdere bydraes' of paragraaf (b) of (c) van die omskrywing van 'eie bydraes' in regulasie 1, deel uitmaak van sodanige lid se meerdere of eie bydraes, ondanks andersluidende bepalings van hierdie regulasies, geag nie deel uit te maak van genoemde lid se meerdere of eie bydraes vir die doeleindes van subregulasie (1) of (2) nie.

(2B) Daar word by die bedrag wat ingevolge subregulasie (1) of (2) betaalbaar is aan 'n lid op wie regulasie 11 (3) betrekking het, 'n bedrag gevoeg wat gelyk is aan die bedrag wat sodanige lid betaal het ter vereffening of vermindering van enige bedrag wat hy ingevolge artikel 8 (5) (b) van die Pensioenwet, artikel 9 (2) (a) van die Wysigingswet op die Pensioenwette, 1957, of regulasie 6 (6) (b) moes betaal."

No. R. 337

6 Maart 1970

REGERINGSDIENSPENSIOENWET, 1965

(Staatsdiens-pensioenfonds)

Die Minister van Volkswelsyn en Pensioene het kragtens artikel 5 van die Regeringsdienspensioenwet, 1965 (Wet 62 van 1965), die regulasies afgekondig by Goewermentskennisgewing R. 1969 van 15 Desember 1965, soos gewysig, met ingang van die eerste dag van Augustus 1969, soos volg gewysig:

1. Deur subregulasie (3) van regulasie 4 deur die volgende subregulasie te vervang:

"(3) (a) As 'n lid wat agterstallige bydraes in paaie-mente betaal of deur wie enige ander bedrag verskuldig is aan die Fonds te sterwe kom of aftree of afgedank of ontslaan word voordat die totale bedrag van sodanige bydraes of die geheel van sodanige ander bedrag betaal is, word die bedrag wat nog nie betaal is nie, behoudens die bepalings van paragrawe (b) en (c), verreken teen die pensioen wat aan hom of sy afhanklikes of aan sy boedel

(c) Any amount which a member to whom regulation 11 (3) refers, is required to pay in terms of section 8 (5) (b) of the Pensions Act, section 9 (2) (a) of the Pensions Laws Amendment Act, 1957 (Act 62 of 1957), or regulation 6 (6) (b) but which is unpaid at the date of his retirement or discharge, shall cease to be payable."

2. By the addition to regulation 11 of the following subregulation:

"(3) If the provisions of regulation 14 become applicable to a member whose pensionable service includes a period which, while he was a contributor to the Fund, was included in such service in terms of—

(a) section 8 (3) (a) (ii) or (b), (4) or (4) *bis* of the Pensions Act; or

(b) section 9 (1) of the Pension Laws Amendment Act, 1957; or

(c) regulation 6 (3) (a) (ii) or (b), (4) or (5), then notwithstanding anything to the contrary in subregulation (1) or in any other provision of these regulations, any period so included shall, in relation to such a member, be deemed not to be pensionable service for the purposes of regulation 14."

3. In regulation 14—

(i) by the deletion of the proviso to subregulation (1); and

(ii) by the insertion after subregulation (2) of the following subregulations:

"(2A) In the case of a member to whom regulation 11 (3) refers, any amount which in terms of paragraph (a) or (b) of the definition of 'excess contributions' or paragraph (b) or (c) of the definition of 'own contributions' in regulation 1, forms part of such member's excess or own contributions shall, notwithstanding anything to the contrary contained in these regulations, be deemed not to form part of the said member's excess or own contributions for the purposes of subregulation (1) or (2).

(2B) There shall be added to the amount payable in terms of subregulation (1) or (2) to a member to whom regulation 11 (3) refers, an amount equal to the amount paid by such member in liquidation or reduction of any amount he was required to pay in terms of section 8 (5) (b) of the Pensions Act, section 9 (2) (a) of the Pension Laws Amendment Act, 1957, or regulation 6 (6) (b)."

No. R. 337

6 March 1970

GOVERNMENT SERVICE PENSIONS ACT, 1965

(Public Service Pension Fund)

The Minister of Social Welfare and Pensions has, under section 5 of the Government Service Pensions Act, 1965 (Act 62 of 1965), amended with effect from the first day of August 1969, the regulations promulgated by Government Notice R. 1969 of 15 December 1965, as amended, as follows:

1. By the substitution for subregulation (3) of regulation 4 of the following subregulation:

"(3) (a) If a member who is paying arrear contributions in instalments or by whom any other amount is due to the Fund, dies or retires or is retired or discharged before the total amount of such contributions or the whole of such other amount has been paid, the amount which remains unpaid shall, subject to the provisions of paragraphs (b) and (c), be set off against the pension payable to him or his dependants or to his estate from the Fund

uit die Fond betaalbaar is, en sodanige pensioen word, uitgesonderd soos anders bepaal, bereken op die hele tydperk van pensioengewende diens ten opsigte waarvan hy moes bydra of gekies het om by te dra: Met dien verstande dat as die bedrag wat nog nie betaal is nie, meer is as die bedrag wat aan die lid of sy afhanklikes of aan sy boedel betaalbaar is, die verskil nie verhaalbaar is nie.

(b) Enige agterstallige bydraes of ander bedrag wat aan die Fonds verskuldig is deur 'n lid op wie regulasie 18 (3) betrekking het maar wat op die datum van sy uitdienstreding, ontslag of dood nog nie betaal is nie, is nie meer betaalbaar nie.

(c) Enige bedrag wat 'n lid op wie regulasie 13 (3) betrekking het, ingevolge artikel 8 (5) (b) van die Pensioenwet, artikel 9 (2) (a) van die Wysigingswet op die Pensioenwette, 1957 (Wet 62 van 1957), of regulasie 6 (6) (b) moes betaal maar wat op die datum van sy uitdienstreding of ontslag nog nie betaal is nie, is nie meer betaalbaar nie.”.

2. Deur die volgende subregulasie aan regulasie 13 toe te voeg:

“(3) As die bepalings van regulasie 16 van toepassing word op 'n lid wie se pensioengewende diens 'n tydperk insluit wat, terwyl hy 'n bydraer tot die Fonds was, ingevolge—

(a) artikel 8 (3) (a) (ii) of (b), (4) of (4) *bis* van die Pensioenwet; of

(b) artikel 9 (1) van die Wysigingswet op die Pensioenwette, 1957; of

(c) regulasie 6 (3) (a) (ii) of (b), (4) of (5), by sodanige diens ingereken is, dan ondanks andersluidende bepalings van subregulasie (1) of enige ander bepaling van hierdie regulasies, word enige tydperk wat aldus ingereken is, met betrekking tot so 'n lid geag nie pensioengewende diens te wees vir die doeleindes van regulasie 16 nie.”.

3. In regulasie 16—

(i) deur die tweede voorbehoudsbepalings van subregulasie (1) te skrap; en

(ii) deur na subregulasie (2) die volgende subregulasie in te voeg:

“(2A) In die geval van 'n lid op wie regulasie 13 (3) betrekking het, word enige bedrag wat ingevolge paragraaf (a) of (b) van die omskrywing van ‘meerdere bydraes’ of paragraaf (b) of (c) van die omskrywing van ‘eie bydraes’ in regulasie 1, deel uitmaak van sodanige lid se meerdere of eie bydraes, ondanks andersluidende bepalings van hierdie regulasies, geag nie deel uit te maak van genoemde lid se meerdere of eie bydraes vir die doeleindes van subregulasie (1) of (2) nie.

(2B) Daar word by die bedrag wat ingevolge subregulasie (1) of (2) betaalbaar is aan 'n lid op wie regulasie 13 (3) betrekking het, 'n bedrag gevoeg wat gelyk is aan die bedrag wat sodanige lid betaal het ter vereffening of vermindering van enige bedrag wat hy ingevolge artikel 8 (5) (b) van die Pensioenwet, artikel 9 (2) (a) van die Wysigingswet op die Pensioenwette, 1957, of regulasie 6 (6) (b) moes betaal.”.

and such pension shall, save as is otherwise provided, be calculated upon the whole period of pensionable service in respect of which he is required or has elected to contribute: Provided that if the amount which remains unpaid exceeds the amount payable to the member or his dependants or to his estate the excess shall not be recoverable.

(b) Any arrear contributions or other amount which is due to the Fund by a member to whom regulation 18 (3) refers but which is unpaid at the date of his retirement, discharge or death, shall cease to be payable.

(c) Any amount which a member to whom regulation 13 (3) refers, is required to pay in terms of section 8 (5) (b) of the Pensions Act, section 9 (2) (a) of the Pension Laws Amendment Act, 1957 (Act 62 of 1957), or regulation 6 (6) (b) but which is unpaid at the date of his retirement or discharge, shall cease to be payable.”.

2. By the addition to regulation 13 of the following subregulation:

“(3) In the provisions of regulation 16 become applicable to a member whose pensionable service includes a period which, while he was a contributor to the Fund, was included in such service in terms of—

(a) section 8 (3) (a) (ii) or (b), (4) or (4) *bis* of the Pensions Act; or

(b) section 9 (1) of the Pension Laws Amendment Act, 1957; or

(c) regulation 6 (3) (a) (ii) or (b), (4) or (5), then notwithstanding anything to the contrary in subregulation (1) or in any other provision of these regulations, any period so included shall, in relation to such a member, be deemed to be pensionable service for the purpose of regulation 16.”.

3. In regulation 16—

(i) by the deletion of the second proviso to subregulation (1); and

(ii) by the insertion after subregulation (2) of the following subregulations:

“(2A) In the case of a member to whom regulation 13 (3) refers, any amount which in terms of paragraph (a) or (b) of the definition of ‘excess contributions’ or paragraph (b) or (c) of the definition of ‘own contributions’ in regulation 1, forms part of such member’s excess or own contributions, shall notwithstanding anything to the contrary contained in these regulations, be deemed not to form part of the said member’s excess or own contributions for the purposes of subregulation (1) or (2).

(2B) There shall be added to the amount payable in terms of subregulation (1) or (2) to a member to whom regulation 13 (3) refers, an amount equal to the amount paid by such member in liquidation or reduction of any amount he was required to pay in terms of section 8 (5) (b) of the Pensions Act, section 9 (2) (a) of the Pension Laws Amendment Act, 1957, or regulation 6 (6) (b).”.

No. R. 345

6 Maart 1970

REGERINGSDIENSPENSIOENWET, 1965

(SUID-AFRIKAANSE POLISIE- EN GEVANGENIS-DIENS-PENSIOENFONDS)

Die Minister van Volkswelsyn en Pensioene het kragtens artikel 5 van die Regeringsdienspensioenwet, 1965 (Wet 62 van 1965), die regulasies afgekondig by Goewermmentskennisgewing R. 2031 van 22 Desember 1965, soos gewysig, met ingang van die eerste dag van Augustus 1969 soos volg gewysig:

1. Deur subregulasie (3) van regulasie 4 deur die volgende subregulasie te vervang:

“(3) (a) As 'n lid wat agterstallige bydraes in paaiemente betaal of deur wie enige ander bedrag verskuldig is aan die Fonds te sterwe kom of aftree of afgedank of ontslaan word voordat die totale bedrag van sodanige bydraes of die geheel van sodanige ander bedrag betaal is, word die bedrag wat nog nie betaal is nie, behoudens die bepalings van paragraaf (b) en (c), verreken teen die pensioen wat aan hom of sy afhanklikes of aan sy boedel uit die Fonds betaalbaar is, en sodanige pensioen word, uitgesonderd soos anders bepaal, bereken op die hele tydperk van pensioengewende diens ten opsigte waarvan hy verplig is of gekies het om by te dra: Met dien verstande dat as die bedrag wat nog nie betaal is nie, meer is as die bedrag wat aan die lid of sy afhanklikes of aan sy boedel betaalbaar is, die verskil nie verhaalbaar is nie.

(b) Enige agterstallige bydraes of ander bedrag wat aan die Fonds verskuldig is deur 'n lid op wie regulasie 17 (3) betrekking het maar wat op die datum van sy uitdiens-treding, ontslag of dood nog nie betaal is nie, is nie meer betaalbaar nie.

(c) Enige bedrag wat 'n lid op wie regulasie 12 (3) betrekking het, ingevolge artikel 8 (5) (b) van die Pensioenwet, artikel 9 (2) (a) van die Wysigingswet op die Pensioenwette, 1957 (Wet 62 van 1957), of regulasie 6 (6) (b) moes betaal maar wat op die datum van sy uitdiens-treding of ontslag nog nie betaal is nie, is nie meer betaalbaar nie.”.

2. Deur die volgende subregulasie aan regulasie 12 toe te voeg:

“(3) As die bepalings van regulasie 15 van toepassing word op 'n lid wie se pensioengewende diens 'n tydperk insluit wat, terwyl hy 'n bydraer tot die Fonds was, ingevolge—

(a) artikel 8 (3) (a) (ii) of (b), (4) of (4) *bis* van die Pensioenwet; of

(b) artikel 9 (1) van die Wysigingswet op die Pensioenwette, 1957; of

(c) regulasie 6 (3) (a) (ii) of (b), of (4) of (5),

by sodanige diens ingereken is, dan ondanks anders-luidende bepalings van subregulasie (1) of enige ander bepaling van hierdie regulasies, word enige tydperk wat aldus ingereken is, met betrekking tot so 'n lid geag nie pensioengewende diens te wees vir die doeleindes van regulasie 15 nie.”.

3. In regulasie 15—

(i) deur die tweede voorbehoudsbepaling van sub-regulasie (1) te skrap; en

(ii) deur na subregulasie (2) die volgende sub-regulasies in te voeg:

“(2A) In die geval van 'n lid op wie regulasie 12 (3) betrekking het, word enige bedrag wat ingevolge para-graaf (a) of (b) van die omskrywing van 'meerdere bydraes' of paragraaf (b) of (c) van die omskrywing van 'eie bydraes' in regulasie 1, deel uitmaak van

No. R. 345

6 March 1970

GOVERNMENT SERVICE PENSIONS ACT, 1965

(SOUTH AFRICAN POLICE AND PRISONS SERVICE PENSION FUND)

The Minister of Social Welfare and Pensions has, under section 5 of the Government Service Pensions Act, 1965 (Act 62 of 1965), amended with effect from the first day of August 1969, the regulations promulgated by Government Notice R. 2031 of 22 December 1965, as amended, as follows:

1. By the substitution for subregulation (3) of regula-tion 4 of the following subregulation:

“(3) (a) If a member who is paying arrear contributions in instalments, or by whom any other amount is due to the Fund, dies or retires or is retired or discharged before the total amount of such contributions or the whole of such other amount has been paid, the amount which remains unpaid shall, subject to the provisions of para-graphs (b) and (c), be set off against the pension payable to him or his dependants or to his estate from the Fund and such pension shall, save as is otherwise provided, be calculated upon the whole period of pensionable service in respect of which he is required or has elected to con-tribute: Provided that if the amount which remains unpaid exceeds the amount payable to the member or his dependants or to his estate the excess shall not be recoverable.

(b) Any arrear contributions or other amount which is due to the Fund by a member to whom regulations 17 (3) refers but which is unpaid at the date of his retirement, discharge or death, shall cease to be payable.

(c) Any amount which a member to whom regulation 12 (3) refers, is required to pay in terms of section 8 (5) (b) of the Pensions Act, section 9 (2) (a) of the Pension Laws Amendment Act, 1957 (Act 62 of 1957), or regula-tion 6 (6) (b) but which is unpaid at the date of his retirement or discharge, shall cease to be payable.”.

2. By the addition to regulation 12 of the following subregulation:

“(3) If the provisions of regulation 15 become applic-able to a member whose pensionable service includes a period which, while he was a contributor to the Fund, was included in such service in terms of—

(a) section 8 (3) (a) (ii) or (b), (4) or (4) *bis* of the Pensions Act; or

(b) section 9 (1) of the Pension Laws Amendment Act, 1957; or

(c) regulation 6 (3) (a) (ii) or (b), (4) or (5),

then notwithstanding anything to the contrary in sub-regulation (1) or in any other provision of these regula-tions, any period so included shall, in relation to such a member, be deemed not to be pensionable service for the purposes of regulation 15.”.

3. In regulation 15—

(i) by the deletion of second proviso to subregulation (1); and

(ii) by the insertion after subregulation (2) of the following subregulations:

“(2A) In the case of a member to whom regulation 12 (3) refers, any amount which in terms of paragraph (a) or (b) of the definition of 'excess contributions' or paragraph (b) or (c) of the definition of 'own contributions' in regulation 1, forms part of such

sodanige lid se meerdere of eie bydraes, ondanks andersluidende bepalings van hierdie regulasies, geag nie deel uit te maak van genoemde lid se meerdere of eie bydraes vir die doeleindes van subregulasie (1) of (2) nie.

(2B) Daar word by die bedrag wat ingevolge subregulasie (1) of (2) betaalbaar is aan 'n lid op wie regulasie 12 (3) betrekking het, 'n bedrag gevoeg wat gelyk is aan die bedrag wat sodanige lid betaal het ter vereffening of vermindering van enige bedrag wat hy ingevolge artikel 8 (5) (b) van die Pensioenwet, artikel 9 (2) (a) van die Wysigingswet op die Pensioenwette, 1957, of regulasie 6 (6) (b) moes betaal."

member's excess or own contributions, shall, notwithstanding anything to the contrary contained in these regulations, be deemed not to form part of the said member's excess or own contributions for the purposes of subregulation (1) or (2).

(2B) There shall be added to the amount payable in terms of subregulation (1) or (2) to a member to whom regulation 12 (3) refers, an amount equal to the amount paid by such member in liquidation or reduction of any amount he was required to pay in terms of section 8 (5) (b) of the Pensions Act, section 9 (2) (a) of the Pension Laws Amendment Act, 1957, or regulation 6 (6) (b)."

INHOUD

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