

Please note that most Acts are published in English and another South African official language. Currently we only have capacity to publish the English versions. This means that this document will only contain even numbered pages as the other language is printed on uneven numbered pages.



REPUBLIC OF SOUTH AFRICA

# GOVERNMENT GAZETTE

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# STAATSKOERANT

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STATE PRESIDENT'S OFFICE

KANTOOR VAN DIE STAATSPRESIDENT

No. 1514.

10 July 1991

No. 1514.

10 Julie 1991

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

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

No. 120 of 1991: Finance Act, 1991

No. 120 van 1991: Finansiewet, 1991

**GENERAL EXPLANATORY NOTE:**

- [** Words in bold type in square brackets indicate omissions from existing enactments.
- Words underlined with a solid line indicate insertions in existing enactments.

**ACT**

To provide for certain payments from the surplus in the State Revenue Account and the payment of certain amounts in dividends directly to the Development Bank of Southern Africa; to charge the Accounts for Provincial Services: Cape, Orange Free State and Transvaal with certain unauthorized expenditure and authorize other expenditure; to ratify loans raised by the Trans-Caledon Tunnel Authority; to remit a certain amount owed by the South African Broadcasting Corporation to the State; to amend the Exchequer Act, 1975, so as to further regulate those powers, duties and functions which are at present exercised or performed by the Minister of State Expenditure; and to provide for a reduction in the permanent capital of the South African Broadcasting Corporation; to amend the Finance and Financial Adjustments Acts Consolidation Act, 1977, so as to further regulate the allocation of traffic fines to local authorities; to repeal certain existing Finance Acts; and to provide for matters connected therewith.

*(Afrikaans text signed by the State President.)*  
*(Assented to 27 June 1991.)*

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

**Disposal of certain surplus State revenues**

1. (1) There shall be paid from the surplus in the State Revenue Account as at 31 March 1991, as certified by the Auditor-General— 5
- (a) to the Associated Institutions Pension Fund established under section 2(1)(b) of the Associated Institutions Pension Fund Act, 1963 (Act No. 41 of 1963), the Government Service Pension Fund established by section 3 of the Government Service Pension Fund Act, 1973 (Act No. 57 of 1973), and the Temporary Employees Pension Fund established 10 under section 3(1) of the Temporary Employees Pension Fund Act, 1979 (Act No. 75 of 1979), jointly an amount not exceeding R1 000 000 000, such amount to be divided between the said funds by the accounting officer for such funds as he may decide, with the concurrence of the Minister of Finance; 15
- (b) to the Re-insurance Fund for Export Credit and Foreign Investments established under section 5(1) of the Export Credit and Foreign Investments Re-insurance Act, 1957 (Act No. 78 of 1957), an amount not exceeding R450 000 000; and

- (c) to the Stabilization Fund of the Maize Board and the Stabilization Fund of the Sorghum Grain Board established by a scheme in terms of section 46 of the Marketing Act, 1968 (Act No. 59 of 1968), jointly an amount not exceeding R350 000 000, for redemption of debt obligations of the said Boards at the Land and Agricultural Bank of South Africa established under section 3 of the Land Bank Act, 1912 (Act No. 18 of 1912), such amount to be divided between the said stabilization funds by the Minister of Agriculture with the concurrence of the Minister of Finance. 5
- (2) If the extent of the surplus is insufficient to meet the full amounts mentioned in subsection (1), the Minister of Finance may in his discretion reduce these amounts. 10

**Payment of dividends by Industrial Development Corporation of South Africa, Limited, to Development Bank of Southern Africa**

2. (1) The Minister of Finance may, notwithstanding the provisions of any other law, with the concurrence of the Minister responsible for the Industrial Development Corporation of South Africa, Limited, established under section 2(1) of the Industrial Development Act, 1940 (Act No. 22 of 1940), determine that dividends, not exceeding R500 000 000 per financial year (as defined in section 1 of the Exchequer Act, 1975 (Act No. 66 of 1975)), accruing to the State as a shareholder of the Industrial Development Corporation of South Africa, Limited, be paid directly to the Development Bank of Southern Africa during the 1991-92 and 1992-93 financial years by the said Corporation. 15 20
- (2) The amount in dividends determined in terms of subsection (1) shall be paid directly to the said Bank, and the balance of the dividends, if any, shall be deposited in the State Revenue Fund. 25
- (3) The amount referred to in subsection (2) shall be paid over to the said Bank in fulfilment of the State's funding obligations, or part of such obligations, towards that Bank.

**Defraying of unauthorized expenditure from Account for Provincial Services: Cape for 1987-88 financial year 30**

3. (1) The Account for Provincial Services: Cape is hereby charged with the amount of R11 785 758,63 to defray certain expenditure over and above the amounts appropriated for the service of the province of the Cape of Good Hope for the financial year which ended on 31 March 1988. 35
- (2) The expenditure referred to in subsection (1) is set forth in Schedule 1 and is further described in paragraph 5 on page 5 of the Report of the Auditor-General on the Accounts of the Provincial Administration of the Cape of Good Hope for 1987-88 [RP 75-89], which has been submitted to Parliament, and in the Report of the Joint Committee on Provincial Accounts, 1990. 40

**Defraying of unauthorized expenditure from Account for Provincial Services: Cape for 1988-89 financial year**

4. (1) The Account for Provincial Services: Cape is hereby charged with the amount of R25 365 779,63 to defray certain expenditure over and above the amounts appropriated for the service of the province of the Cape of Good Hope for the financial year which ended on 31 March 1989. 45
- (2) The expenditure referred to in subsection (1) is set forth in Schedule 1 and is further described in paragraph 5 on page 5 of the Report of the Auditor-General on the Accounts of the Provincial Administration of the Cape of Good Hope for 1988-89 [RP 64-90], which has been submitted to Parliament, and in the Report of the Joint Committee on Provincial Accounts, 1990. 50

**Defraying of unauthorized expenditure from Account for Provincial Services: Orange Free State for 1987-88 financial year**

5. (1) The Account for Provincial Services: Orange Free State is hereby charged

with the amount of R49 153 016,51 to defray certain expenditure over and above the amounts appropriated for the service of the province of the Orange Free State for the financial year which ended on 31 March 1988.

(2) The expenditure referred to in subsection (1) is set forth in Schedule 2 and is further described in paragraph 5 on pages 8 to 10 of the Report of the Auditor-General on the Accounts of the Provincial Administration of the Orange Free State for 1987-88 [RP 69-89], which has been submitted to Parliament, and in the Report of the Joint Committee on Provincial Accounts, 1990. 5

**Defraying of unauthorized expenditure from Account for Provincial Services: Orange Free State for 1988-89 financial year 10**

6. (1) The Account for Provincial Services: Orange Free State is hereby charged with the amount of R31 066 634,00 to defray certain expenditure over and above the amounts appropriated for the service of the province of the Orange Free State for the financial year which ended on 31 March 1989.

(2) The expenditure referred to in subsection (1) is set forth in Schedule 2 and is further described in paragraph 6(1) on page 8 of the Report of the Auditor-General on the Accounts of the Provincial Administration of the Orange Free State for 1988-89 [RP 42-90], which has been submitted to Parliament, and in the Report of the Joint Committee on Provincial Accounts, 1990. 15

**Defraying of unauthorized expenditure from Account for Provincial Services: Orange Free State for 1989-90 financial year 20**

7. (1) The Account for Provincial Services: Orange Free State is hereby charged with the amount of R28 096 214,18 to defray certain expenditure over and above the amounts appropriated for the service of the province of the Orange Free State for the financial year which ended on 31 March 1990. 25

(2) The expenditure referred to in subsection (1) is set forth in Schedule 2 and is further described in the Report of the Joint Committee on Provincial Accounts, 1990.

**Defraying of unauthorized expenditure from Account for Provincial Services: Transvaal for 1988-89 financial year 30**

8. (1) The Account for Provincial Services: Transvaal is hereby charged with the amount of R102 347,93 to defray certain expenditure over and above the amounts appropriated for the service of the province of the Transvaal for the financial year which ended on 31 March 1989.

(2) The expenditure referred to in subsection (1) is set forth in Schedule 3 and is further described in paragraph 5 on page 5 of the Report of the Auditor-General on the Accounts of the Provincial Administration of the Transvaal for 1988-89 [RP 70-90], which has been submitted to Parliament, and in the Report of the Joint Committee on Provincial Accounts, 1990. 35

**Defraying of unauthorized expenditure from Account for Provincial Services: Transvaal for 1989-90 financial year 40**

9. (1) The Account for Provincial Services: Transvaal is hereby charged with the amount of R63 469,42 to defray certain expenditure over and above the amounts appropriated for the service of the province of the Transvaal for the financial year which ended on 31 March 1990. 45

(2) The expenditure referred to in subsection (1) is set forth in Schedule 3 and is further described in the Report of the Joint Committee on Provincial Accounts, 1990.

**Defraying of unauthorized expenditure from Account for Provincial Services: Transvaal for 1990-91 financial year 50**

10. (1) The Account for Provincial Services: Transvaal is hereby charged with the amount of R47 724,62 to defray certain expenditure over and above the amounts appropriated for the service of the province of the Transvaal for the financial year which ended on 31 March 1991.

(2) The expenditure referred to in subsection (1) is set forth in Schedule 3 and is further described in the Report of the Joint Committee on Provincial Accounts, 1990.

#### Authorizing of expenditure

11. (1) (a) The expenditure of R165 343,06 incurred by the South African Defence Force, and further described in paragraph 6(1) on page 30 of the Report of the Auditor-General on the Appropriation and Miscellaneous Accounts in respect of General Affairs for 1988-89 [RP 89-89], which has been submitted to Parliament, and in the Second Report of the Joint Committee on Public Accounts, 1990, is hereby authorized. 5

(b) The expenditure mentioned in paragraph (a) shall form a first charge against the Vote: Defence Force for the 1992-93 financial year. 10

(2) The expenditure of R1 588 017,04 incurred by the Provincial Administration of the Orange Free State, and further described in paragraph 6(2) on page 12 of the Report of the Auditor-General on the Accounts of the Provincial Administration of the Orange Free State for 1988-89 [RP 42-90]; which has been submitted to Parliament, and in the Report of the Joint Committee on Provincial Accounts, 1990, is hereby authorized. 15

(3) The expenditure of R20 565 000,00 incurred by the Provincial Administration of the Transvaal, and further described in paragraph 5 on page 5 of the Report of the Auditor-General on the Accounts of the Provincial Administration of the Transvaal for 1988-89 [RP 70-90], which has been submitted to Parliament, and in the Report of the Joint Committee on Provincial Accounts, 1990, is hereby authorized. 20

#### Ratification of loans raised by Trans-Caledon Tunnel Authority 25

12. All loans raised by the Trans-Caledon Tunnel Authority, established under section 138A(1) of the Water Act, 1956 (Act No. 54 of 1956), before 1 April 1990 in terms of section 138D(1) of that Act, shall be deemed to have been raised with the concurrence of the Minister of Finance.

#### Remission of certain money owing by South African Broadcasting Corporation 30

13. The South African Broadcasting Corporation is hereby discharged, with effect from 1 October 1990, from all liability in respect of an amount of R9 528 285,64, being loans granted to it by the State before that date and which have not yet been repaid.

Amendment of section 1 of Act 66 of 1975, as amended by section 36 of Proclamation 85 of 1979, section 7 of Act 21 of 1980, section 1 of Act 100 of 1984, section 4 of Act 79 of 1985, section 22 of Act 69 of 1986, section 7 of Act 77 of 1986, section 36 of Act 9 of 1989, section 18 of Act 52 of 1989 and section 5 of Act 109 of 1990. 35

14. Section 1 of the Exchequer Act, 1975 (hereinafter referred to as the principal Act), is hereby amended by the addition of the following subsection: 40

“(6) Any power, duty or function mentioned in this Act which is conferred or imposed upon, or assigned to, the Treasury or the Minister of Finance or the Minister of State Expenditure and which, owing to the nature thereof, can neither be exercised or performed by the Minister of Finance or an officer in the Department of Finance on his own nor by the Minister of State Expenditure or an officer in the Department of State Expenditure on his own, shall be exercised or performed by the said Ministers or the said officers in a manner agreed to by the Ministers concerned or the officers concerned, as the case may be.” 45

Amendment of section 30 of Act 66 of 1975, as amended by section 11 of Act 111 of 1977 and section 17 of Act 101 of 1979 50

15. Section 30 of the principal Act is hereby amended by the substitution for subsection (1) of the following subsection:

“(1) An amount of ~~[R35 020 000]~~ R27 391 400 of the amount of ~~[R38 200 000]~~ R35 020 000 made available by the Treasury to the South African Broadcasting Corporation shall be deemed to have been made available to it as permanent capital, and the said amount shall not be repayable to the Treasury, and an amount of ~~[R3 180 000]~~ R7 628 600, being the balance of the said amount of ~~[R38 200 000]~~ R35 020 000, is hereby written off.” 5

**Amendment of section 36 of Act 66 of 1975, as amended by section 14 of Act 94 of 1978, section 10 of Act 100 of 1984 and section 15 of Act 77 of 1986**

16. Section 36 of the principal Act is hereby amended by the addition of the following subsection: 10

“(4) A reference in any other law to the Minister of Finance shall, unless the context indicates otherwise, be construed as a reference to the Minister of State Expenditure if such reference pertains to an expenditure from or contemplated from the State Revenue Fund or to any power referred to in section 31 of this Act.” 15

**Substitution of section 6 of Act 11 of 1977**

17. The following section is hereby substituted for section 6 of the Finance and Financial Adjustments Acts Consolidation Act, 1977:

“Disposal of traffic fines 20

6. (1) Notwithstanding anything to the contrary in any law contained, any traffic fine shall, when recovered, be paid to the local authority within whose area of jurisdiction the offence in respect of which that traffic fine was imposed, was committed.

(2) In this section— 25

‘local authority’ means a ~~[city council, a town council, a village council, a village management board, a health committee, a town board, the Local Health Commission constituted in terms of the Development and Services Board Ordinance, 1941 (Ordinance 20 of 1941 of the Province of Natal) or a local board]~~ local authority as defined in section 1 of the Promotion of Local Government Affairs Act, 1983 (Act No. 91 of 1983), in so far as such authority is charged with traffic matters within its area of jurisdiction; 30

‘traffic fine’ means a fine imposed and moneys estreated as bail in respect of any offence (other than an offence at common law or an offence under the ~~[Motor Carrier Transportation Act, 1930 (Act 39 of 1930)]~~ Road Transportation Act, 1977 (Act No. 74 of 1977)), relating to any vehicle whatsoever or to traffic of whatever nature (other than aerial or waterborne traffic) committed within the area of jurisdiction of a local authority.” 35 40

**Repeal of section 16 of Act 11 of 1977**

18. Section 16 of the Finance and Financial Adjustments Acts Consolidation Act, 1977, is hereby repealed.

**Repeal of laws**

19. The laws specified in Schedule 4 are hereby repealed to the extent indicated in the third column thereof. 45

**Short title**

20. This Act shall be called the Finance Act, 1991.

Act No. 120, 1991

FINANCE ACT, 1991

**Schedule 1****(ACCOUNT FOR PROVINCIAL SERVICES: CAPE)****(Sections 3 and 4)**

Vote number	Title of Vote and financial year	Amount
		R
Vote 3	Hospital Services and Public Health, 1987-88	11 785 758,63
Vote 1	General Provincial Services, 1988-89	397 644,46
Vote 3	Hospital and Health Services, 1988-89	10 380 610,70
Vote 10	Community Services, 1988-89	14 587 524,47
		<u>37 151 538,26</u>

**Schedule 2****(ACCOUNT FOR PROVINCIAL SERVICES: ORANGE FREE STATE)****(Sections 5, 6 and 7)**

Vote number	Title of Vote and financial year	Amount
		R
Vote 2	Hospitals and Public Health, 1987-88	1 009 234,57
Vote 3	Roads and Bridges, 1987-88	5 827 130,15
Vote 4	Miscellaneous Services, 1987-88	1 900,00
Vote 5	Works, 1987-88	39 948,63
Vote 6	Community Services, 1987-88	42 274 803,16
Vote 6	Community Services, 1988-89	31 066 634,00
Vote 6	Community Services, 1989-90	28 096 214,18
		<u>108 315 864,69</u>

**Schedule 3****(ACCOUNT FOR PROVINCIAL SERVICES: TRANSVAAL)****(Sections 8, 9 and 10)**

Vote number	Title of Vote and financial year	Amount
		R
Vote 3	Works, 1988-89	102 347,93
Vote 3	Works, 1989-90	63 469,42
Vote 3	Works, 1990-91	47 724,62
		<u>213 541,97</u>

Act No. 120, 1991

FINANCE ACT, 1991

## Schedule 4

## LAWS REPEALED

## (Section 19)

No. and year of law	Short title	Extent of repeal
Act No. 111 of 1977	Finance Act, 1977	The whole.
Act No. 94 of 1978	Finance Act, 1978	The whole, excluding sections 4 and 7.
Act No. 101 of 1979	Finance Act, 1979	The whole.
Act No. 21 of 1980	Finance Act, 1980	The whole.
Act No. 100 of 1980	Second Finance Act, 1980	The whole, excluding section 4.
Act No. 100 of 1981	Finance Act, 1981	The whole.
Act No. 96 of 1982	Finance Act, 1982	The whole, excluding section 3.
Act No. 93 of 1983	Finance Act, 1983	The whole.
Act No. 113 of 1984	Finance Act, 1984	The whole.
Act No. 79 of 1985	Finance Act, 1985	The whole, excluding section 3.
Act No. 88 of 1985	Second Finance Act, 1985	The whole.
Act No. 77 of 1986	Finance Act, 1986	The whole, excluding sections 1 and 3.
Act No. 93 of 1987	Finance Act, 1987	The whole.
Act No. 88 of 1988	Finance Act, 1988	The whole, excluding section 1.
Act No. 80 of 1989	Finance Act, 1989	The whole.
Act No. 109 of 1990	Finance Act, 1990	The whole, excluding section 2.