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STAATSKOERANT

VAN DIE REPUBLIEK VAN SUID-AFRIKA

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DEPARTEMENT VAN DIE EERSTE MINISTER.

DEPARTMENT OF THE PRIME MINISTER.

No. 383. 9 Maart 1970.

No. 383. 9th March, 1970.

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

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

No. 27 van 1970: Tweede Wysigingswet op Bantowetgewing, 1970.

No. 27 of 1970: Second Bantu Laws Amendment Act, 1970.

ACT

To amend section 9*bis* of the Bantu Trust and Land Act, 1936, so as to regulate further the auditing of the books and accounts of the South African Bantu Trust; to amend the Workmen's Compensation Act, 1941, so as to make provision for the exemption of certain Bantu boards from assessments; to amend section 4 of the Finance Act, 1943, so as to exempt certain Bantu governments, councils and authorities from the payment of certain taxes; to amend the provisions of the Bantu Authorities Act, 1951, and of the Development of Self-government for Native Nations in South-West Africa Act, 1968, so as to regulate further the auditing of the books and accounts of Bantu authorities and executive councils; to amend the said Bantu Authorities Act, 1951, so as to extend the power to make regulations; to amend the Transkei Constitution Act, 1963, so as to exclude from the Transkeian Revenue Fund revenue derived from certain sources; to provide for the auditing of the accounts of certain local institutions; and to empower the Legislative Assembly in the Transkei to make laws in relation to the preservation of flora and fauna and the destruction of vermin in the Transkei; to amend the Bantu Laws Amendment Act, 1966, so as to make section 6 thereof retrospective; to provide for the transfer of certain movable property to certain Bantu boards; and to provide for matters incidental thereto.

(*Afrikaans text signed by the State President.*)
(Assented to 3rd March, 1970.)

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

1. Section 9*bis* of the Bantu Trust and Land Act, 1936, is hereby amended—
- (a) by the substitution for subsection (1) of the following subsection:
“(1) The books and accounts of the Trust shall be audited annually by the Controller and Auditor-General.”;
- (b) by the substitution for subsection (3) of the following subsection:
“(3) As soon as possible after any such audit, the Controller and Auditor-General shall transmit to the Minister and the Minister of Finance a copy of his report thereon.”; and
- Amendment of section 9*bis* of Act 18 of 1936, as inserted by section 31 of Act 56 of 1949.

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- (c) by the substitution for subsection (4) of the following subsection:

“(4) The Minister of Finance shall cause the report and any statements of account submitted therewith to be laid upon the Table of the Senate and of the House of Assembly within seven days after their receipt by him, if Parliament is then in session or, if Parliament is not then in session, within seven days after the commencement of its next ensuing ordinary session.”.

2. Section 70 of the Workmen's Compensation Act, 1941, is hereby amended—

Amendment of section 70 of Act 30 of 1941, as amended by section 13 of Act 7 of 1961.

- (a) by the substitution for the words preceding subparagraph (ii) of paragraph (a) of subsection (1) of the following words:

“(1) Subject to the provisions of subsection (1A), assessments for the benefit of the accident fund shall not be payable in respect of workmen—

(a) in the employ of—

- (i) the State, including Parliament, the government of any territory which is a self-governing territory within the Republic in terms of any law, a territorial authority established under the Bantu Authorities Act, 1951 (Act No. 68 of 1951), and a legislative council established under the Development of Self-government for Native Nations in South-West Africa Act, 1968 (Act No. 54 of 1968);” and

- (b) by the insertion after the said subsection (1) of the following subsection:

“(1A) An exemption contemplated in subsection (1) (a) (i) shall apply in respect of a particular territorial authority or legislative council mentioned therein only from a date determined by the commissioner in respect of such authority or council after consultation with the Secretary for Bantu Administration and Development.”.

3. The following section is hereby substituted for section 4 of the Finance Act, 1943:

Substitution of section 4 of Act 37 of 1943, as amended by section 31 of Act 48 of 1947 and section 9 of Act 80 of 1959.

“Exemption of Bantu governments, councils and authorities from the payment of duties, fees or other taxes.

4. (1) No duty, fee or other tax imposed by or under any law (other than any law relating to customs or excise or to levies on agricultural products) shall be payable by the government of any territory which is a self-governing territory within the Republic in terms of any law, a legislative council or authority established or recognized under the Development of Self-government for Native Nations in South-West Africa Act, 1968 (Act No. 54 of 1968), any local council established or deemed to have been established under the Bantu Affairs Act, 1959 (Act No. 55 of 1959), any Bantu authority established under the Bantu Authorities Act, 1951 (Act No. 68 of 1951), or a regional authority established or deemed to have been established by or under any law of the Legislative Assembly of the Transkei: Provided that any government, council or authority referred to in this section may, at the end

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of its financial year, pay to any local authority an amount not exceeding that which would, but for the provisions of this section, have become payable to the local authority during that financial year.

(2) This section shall apply also in the territory of South-West Africa, including the Eastern Caprivi Zipfel.”.

4. Section 8 of the Bantu Authorities Act, 1951, is hereby amended by the deletion of subsection (3).

Amendment of section 8 of Act 68 of 1951, as amended by section 13 of Act 76 of 1963.

5. The following section is hereby inserted in the Bantu Authorities Act, 1951, after section 8:

Insertion of section 8A in Act 68 of 1951.

“Auditing of books and accounts of tribal, regional and territorial authorities.

8A. (1) The books and accounts of a regional or territorial authority and of a tribal authority determined by the Minister by notice in the *Gazette* after consultation with the Controller and Auditor-General, shall be audited by the Controller and Auditor-General.

(2) The Controller and Auditor-General shall as soon as possible after an audit of the books and accounts of a territorial authority and of tribal and regional authorities contemplated in subsection (1), transmit a copy of his report on the books and accounts of such territorial authority and of the tribal and regional authorities concerned to the Minister and to such territorial authority.

(3) In the execution of any audit in terms of subsection (1) of the books and accounts of any territorial authority and of tribal and regional authorities contemplated in section 5, the provisions of sections 12, 13, 14 (1) and (3), 17, 18, 56 (2) and (4), 57 (3) and (4) and 59 of the Exchequer and Audit Act, 1956 (Act No. 23 of 1956), and no other provisions of that Act, shall *mutatis mutandis* apply, and in such application—

- (a) any reference in the said section 12 to the Treasury shall be deemed to be a reference to any person or the holder of any office designated, for the purposes of this section, by the tribal, regional or territorial authority concerned with the approval of the Minister;
- (b) any reference in the said sections 13 and 14 to a person in the employment of the Government of the Republic or the Administration shall be deemed to be a reference to a person in the employment of the tribal, regional or territorial authority concerned;
- (c) any reference in the said section 17 to the Treasury shall be deemed to be a reference to the tribal, regional or territorial authority concerned; and
- (d) any reference in the said sections 18 and 57 (3) and (4) to the Minister, shall be deemed to be a reference to the Minister of Bantu Administration and Development, and subsection (1) (c) of the said section 18 shall be construed as meaning that the last-mentioned Minister shall cause the list therein referred to to be transmitted to the tribal, regional or territorial

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authority concerned instead of presenting it to both Houses of Parliament.

- (4) (a) A report contemplated in subsection (2) of this section and in section 57 (3) of the Exchequer and Audit Act, 1956, as applied by this section, shall, within the period prescribed by regulation in terms of this Act, be submitted to the territorial authority concerned for consideration, and after consideration thereof such authority shall submit to the Minister its comments thereon, including its findings and decisions thereon.
- (b) The Minister shall lay such report and comments upon the Table of the Senate and of the House of Assembly within fourteen days after receipt of such comments by him, if Parliament is in ordinary session, or, if Parliament is not in ordinary session, within fourteen days after the commencement of its next ensuing ordinary session.

(5) Subsections (2), (3) and (4) shall apply in respect of any territorial authority determined by the Minister, after consultation with the Controller and Auditor-General, by notice in the *Gazette*, and regional authorities in the area of any such territorial authority, and tribal authorities so determined, as from a date specified in the notice.

(6) If a notice is in terms of subsection (5) of this section issued in respect of any territorial authority, the provisions of subsections (2), (3) and (4) thereof shall *mutatis mutandis* apply in respect of a report or special report of the Controller and Auditor-General in connection with such territorial authority and any regional authority concerned and which on the date specified in such notice has not yet been transmitted in terms of section 57 (1) or (3) of the Exchequer and Audit Act, 1956."

6. Section 17 of the Bantu Authorities Act, 1951, is hereby amended—

- (a) by the substitution for paragraph (a) of subsection (1) of the following paragraph:

"(a) providing for the administration, supervision and control of the treasuries and the keeping of the accounts of tribal, regional and territorial authorities, for the audit of the books and accounts of tribal authorities not audited by the Controller and Auditor-General, and for the period within which a report referred to in paragraph (a) of section 8A (4) shall in terms of that paragraph be submitted to the authority concerned;"

- (b) by the substitution for paragraph (e) of the said subsection (1) of the following paragraph:

"(e) providing for the appointment, conditions of service, discipline, retirement, discharge, pensioning and duties of officers and employees of regional and territorial authorities;"

Amendment of section 17 of Act 68 of 1951, as amended by section 14 of Act 76 of 1963.

7. (1) Section 52 of the Transkei Constitution Act, 1963, is hereby amended by the substitution for paragraph (b) of subsection (1) of the following paragraph:

"(b) all revenue and income, including licence fees, taxes, fees of office, fines, forfeitures, rents and other moneys deriving from or through the administration of those matters in respect of which the Legislative Assembly may make laws in terms of this Act, or any other

Amendment of section 52 of Act 48 of 1963, as amended by section 6 of Act 63 of 1966.

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additional sources of revenue which may specifically be included in the First Schedule to this Act, except such revenue and income accruing in terms of Proclamation No. 180 of 1956 to any authority referred to in that Proclamation, and except in so far as the Legislative Assembly may otherwise determine in respect of any institution, authority or body referred to in item 11 of Part B of the First Schedule to this Act.”

(2) Subsection (1) shall be deemed to have come into operation on 1st April, 1964.

8. (1) The following section is hereby substituted for section 58 of the Transkei Constitution Act, 1963: Substitution of section 58 of Act 48 of 1963.

“Auditing of accounts.

58. Unless and until otherwise provided for by the Legislative Assembly the Controller and Auditor-General of the Republic shall examine, enquire into and audit the accounts of the Transkeian Government, including those of all the inferior administrative bodies referred to in section 46 and other local institutions of a similar nature in the Transkei, and all other statutory bodies in the Transkei, as well as those of all accounting officers and all persons entrusted with the receipt, custody or issue of public moneys, stamps, securities or stores, and the provisions of the Exchequer and Audit Act, 1956 (Act No. 23 of 1956), and the orders, rules and regulations in terms of section 10 or section 61 thereof shall govern the administration and control of the Transkeian Revenue Fund in so far as they can be applied and are not inconsistent with this Act: Provided that whenever in that Act or in any orders, rules or regulations thereunder the authority or approval of Parliament, the Treasury, a Minister or the Secretary of a Department or any official is prescribed as necessary for any act, or whenever any function is to be performed, the relevant provisions shall be construed as referring to the Legislative Assembly or the appropriate Minister, secretary or official of the Transkei.”

(2) Subsection (1) shall be deemed to have come into operation on the 11th February, 1966.

9. Part B of the First Schedule to the Transkei Constitution Act, 1963, is hereby amended by the insertion after item 20 of the following item: Amendment of the First Schedule to Act 48 of 1963, as amended by section 4 of Act 36 of 1968.

“20A. The conservation of flora and fauna and the destruction of vermin in the Transkei.”

10. Section 6 of the Bantu Laws Amendment Act, 1966, is hereby amended by the addition of the following subsection, the existing section becoming subsection (1): Amendment of section 6 of Act 63 of 1966.

“(2) Subsection (1) shall be deemed to have come into operation on the 1st April, 1964.”

11. (1) The following section is hereby substituted for section 10 of the Development of Self-government for Native Nations in South-West Africa Act, 1968: Substitution of section 10 of Act 54 of 1968.

“Auditing of books and accounts of executive councils, tribal authorities,

10. (1) The books and accounts of any executive council referred to in section 6 and of any tribal authority, community authority or regional authority in the area in respect of which such council is the executive authority and in respect of which a Revenue Account has been established in terms of

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community authorities and regional authorities. section 9 (1), shall be audited by the Controller and Auditor-General unless, in any particular case, he decides otherwise after consultation with the Secretary for Bantu Administration and Development, and he shall as soon as possible after an audit transmit a copy of his report on the books and accounts of that executive council and of that tribal authority, community authority and regional authority to the Minister of Bantu Administration and Development and to such executive council.

(2) In the execution of an audit in terms of subsection (1) the provisions of sections 12, 13, 14 (1) and (3), 17, 18, 56 (2) and (4), 57 (3) and (4) and 59 of the Exchequer and Audit Act, 1956 (Act No. 23 of 1956), and no other provisions of that Act, shall *mutatis mutandis* apply, and in such application—

- (a) any reference in the said section 12 to the Treasury shall be deemed to be a reference to any person or the holder of any office designated for the purposes of this section by the executive council, tribal authority, community authority or regional authority concerned with the approval of the Minister of Bantu Administration and Development;
 - (b) any reference in the said sections 13 and 14 to a person in the employment of the Government of the Republic or the Administration, shall be deemed to be a reference to a person in the employment of the tribal authority, community authority, regional authority or department referred to in section 6 (2) concerned;
 - (c) any reference in the said section 17 to the Treasury shall be deemed to be a reference to the tribal authority, community authority, territorial authority or department concerned;
 - (d) any reference in the said sections 18 and 57 (3) and (4) to the Minister, shall be deemed to be a reference to the Minister of Bantu Administration and Development, and subsection (1) (c) of the said section 18 shall be construed as meaning that the last-mentioned Minister shall cause the list therein referred to to be transmitted to the executive council concerned instead of presenting it to both Houses of Parliament.
- (3) (a) A report contemplated in subsection (1) of this section and in section 57 (3) of the Exchequer and Audit Act, 1956, as applied by this section, shall within the period prescribed by the State President by proclamation in the *Gazette* be submitted to the legislative council concerned for consideration, and after consideration thereof such council shall submit to the Minister of Bantu Administration and Development its comments thereon, including its findings and decisions thereon.
- (b) The Minister of Bantu Administration and Development shall lay such report and comments thereon upon the Table of the Senate

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and of the House of Assembly within fourteen days after receipt of such comments by him, if Parliament is in ordinary session, or, if Parliament is not in ordinary session, within fourteen days after the commencement of its next ensuing ordinary session.

- (4) (a) The Controller and Auditor-General shall audit the books and accounts of any tribal authority, community authority or regional authority in respect of which a Revenue Account has been established in terms of section 9 (1) but which is not in the area of any legislative council contemplated in section 3, unless, in any particular case, he decides otherwise after consultation with the Secretary for Bantu Administration and Development.
- (b) If a legislative council is in terms of section 3 established for any area, the provisions of subsections (1), (2) and (3) of this section shall *mutatis mutandis* apply in respect of a report or a special report of the Controller and Auditor-General in connection with a tribal authority, community authority or regional authority in such area which on the date on which such council is so established, has not yet been transmitted in terms of section 57 (1) or (3) of the Exchequer and Audit Act, 1956."

(2) Subsection (1) shall be deemed to have come into operation on 18th June, 1968.

12. The Minister of Bantu Administration and Development may in consultation with the Minister of Finance direct that any movable property, the ownership or control of which is vested in or has been acquired by the Government of the Republic and which, in the opinion of the first-mentioned Minister, is connected with the functions of any authority or legislative council established or recognized in terms of the Bantu Authorities Act, 1951 (Act No. 68 of 1951), or the Development of Self-government for Native Nations in South-West Africa Act, 1968 (Act No. 54 of 1968), shall, subject to such conditions as he may in consultation with the said Minister of Finance determine, vest in or be transferred to any such authority or council designated by him.

Transfer of
movable property
to Bantu
authorities.

13. This Act shall be called the Second Bantu Laws Amendment Act, 1970. Short title.