Western Cape Government • Wes-Kaapse Regering • URhulumente weNtshona Koloni

PROVINCE OF THE WESTERN CAPE

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IPHONDO LENTSHONA KOLONI

Isongezelelo kwiGazethi yePhondo

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OFFICE OF THE PREMIER OF THE PROVINCE OF THE WESTERN CAPE

P.N. 30/2013 1 February 2013

It is hereby notified that the following isiXhosa version of the Western Cape Investment and Trade Promotion Agency Law, 1996, has been published for general information. The Afrikaans version was assented to by the Premier of the Province of the Western Cape on 2 April 1996 and was published in *Provincial Gazette Extraordinary* 5036, dated 12 April 1996.

No. 3 of 1996: Western Cape Investment and Trade Promotion Agency Law, 1996.

As 'n nuusblad by die Poskantoor geregistreer

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KANTOOR VAN DIE PREMIER VAN DIE PROVINSIE WES-KAAP

P.K. 30/2013 1 Februarie 2013

Hiermee word bekend gemaak dat die onderstaande isiXhosa-weergawe van die Wet op die Wes-Kaapse Investerings- en Handelsbevorderingsagentskap, 1996, vir algemene inligting gepubliseer word. Die Afrikaanse weergawe was reeds op 2 April 1996 deur die Premier van die Provinsie Wes-Kaap bekragtig en is in *Buitengewone Provinsiale Koerant* 5036, gedateer 12 April 1996, gepubliseer.

Nr. 3 van 1996: Wet op die Wes-Kaapse Investerings- en Handelsbevorderingsagentskap, 1996.

Ibhaliswe ePosini njengePhephandaba

(Iikopi zifumaneka kwigumbi M21, kwiSakhiwo seNdlu yoWiso Mthetho yePhondo, e 7 Wale Street, eKapa 8001.)

I-OFISI YENKULUMBUSO YEPHONDO LENTSHONA KOLONI

I.S. 30/2013 1 Februwari 2013

Kwenziwa isaziso sokuba le nguqulelo yesiXhosa yoMthetho weArhente yoTyalo-mali noPhakanyiso lwezoRhwebo weNtshona Koloni, 1996, upapashelwe ulwazi gabalala. Uxwebhu lwesiBhulu lwamkelwe yiNkulumbuso yePhondo leNtshona Koloni ngowe 2 Epreli 1996 yaze yapapashwa *kwiGazethi yePhondo eyoNgezelelweyo* 5036, yowe 12 Epreli 1996.

Nomb 3 ka 1996: uMthetho weArhente yoTyalomali noPhakanyiso IwezoRhwebo weNtshona Koloni 1996.

UMTHETHO

Ojoliswe ekusekweni nasekumiseleni iArhente yeNtshona Koloni yoKhuthazo loTyalo-mali noRhwebo nasekuchazweni kwamagunya nemisebenzi yakhe ngeenjongo zokukhuthaza nokuxhasa ukukhula koqoqosho kweli phondo, nokubonelela ngayo nayiphi na imiba ephathelele kulo.

(Uhlelo lwesiAfrikaans lutyikityiwe yiNkulumbuso)
(Lwamkelwe ngomhla wesi-2 Epreli 1996)

Njengoko urhulumente wephondo leNtshona Koloni enoxanduva lokukhuthaza urhwebo notyalo-mali kweli phondo, nanjengoko ekholelwa ukuba ukufezekiseka kwezi njongo kungenzeka ngocikizeko xa kubanjiswene namanye amaqela achaphazelekayo kuqoqosho, urhulumente unqwenela ukuseka ngomthetho wephondo eli isigqeba esiyiArhente ezimeleyo nesikhokelwa ngaloo maqela achaphazelekayo makhulu kwiphondo eli ekukhuthazweni kotyalo-mali norhwebo kuqoqosho lweli phondo, ngoko ke ngoku,

KUWISWA UMTHETHO ke yiPalamente yePhondo leNtshona Koloni ngolu hlobo lulandelayo:—

Iinkcazo-magama

1. Kulo Mthetho, ngaphandle kwalapho imeko elisetyenziswe kuyo igama ilinika enye intsingiselo—

''igosa elinika inkcazo'' lithetha uMlawuli-Jikelele woLawulo lwePhondo leNtshona Koloni;

''iArhente'' ithetha iArhente yeNtshona Koloni yoKhuliso loTyalo-mali noRhwebo esekwe ngokwemiqathango yecandelo 2;

''iBhodi'' ithetha ibhodi elawulayo yabalawuli beArhente le nabanyulwe ngokwemiqathango yecandelo 3;

''umgaqo-siseko'' uthetha umgaqo-siseko weArhente le;

''umlawuli'' uthetha umntu onyulwe yiBhodi;

''unyaka-mali''uthetha isithuba esisukela kumhla wokuqala (1) kaEpreli kuwo nawuphi na unyaka ukuya kumhla wama-31 Matshi kunyaka olandelayo;

''iPalamenente yePhondo'' ithetha iPalamente yePhondo leNtshona Koloni;

''ilungu'' lithetha iPhondo, nayiphi na inkampani, umasipala, umbutho okanye esinye isigqeba esiyiArhente ngokwemiqathango echazwe kumgaqo-siseko;

''iPhondo'' lithetha iPhondo leNtshona Koloni kwaye likwabandakanya noLawulo lwePhondo leNtshona Koloni;

''iLungu eLongameleyo'' lithetha ilungu leKhabhinethi elongamele imicimbi yezoqoqosho kwiphondo eli;

''lo Mthetho'' ubandakanya neMigaqo *(yawo)*, ize ke

''iNtshona Koloni'' yona ithethe iphondo leNtshona Koloni.

Ukusekwa kweArhente

2. (1) Apha kusekwa iArhente yeNtshona Koloni yoKhuliso loTyalo-mali noRhwebo.

(2) Le Arhente iza kuba sisigqeba esinokuthatha nesinokuthathelwa amanyathelo omthetho ngegama laso, sinokuba nobutyala obunemida nesikwaziyo ukwenza yonke loo misebenzi iyimfuneko okanye iphathelele ekufezekisweni kweenjongo zaso nasekusetyenzisweni kwamagunya aso ngokwakulo Mthetho, kwaye akukho lungu okanye mlawuli wesi sigqeba uya kuthi athwale naliphi na ityala okanye naziphi na iilahleko zaso.

(3) Ngokuphathelele kwiinjongo zayo njengoko zichazwa kwicandelo 4, iArhente le iya kuthi ibe yiyo yodwa engumniki weenkonzo kwiPhondo eli; kuqondakale ke kambe ukuba xa iLungu elongameleyo linqwenela ukufumana iinkonzo ezikwafana okanye ezinxulumene nezi komnye umbutho okanye kwelinye iziko, uya kuthi, asakuba eyazisile iBhodi ngenjongo yakhe leyo, akwenze oko ngokuthethana neKhabhinethi yePhondo.

(4) UMbutho woKhuthazo loKhuliso loQoqosho lweNtshona Koloni, (Association for the Promotion of the Western Cape's Economic Growth), umbutho lowo obhaliswe phantsi kwecandelo 21 loMthetho oyi*Companies Act*, 1973 (uMthetho 61 ka-1973), nokwaziwa ngokuba yiWesgro, uza kuthi ukhawuleze ukhutshwe elubhalisweni nguMbhalisi weeNkampani kusakukwazeka ukwenzeka oko emva kokuba uphunyeziwe lo Mthetho.

(5) Emva kokusekwa kwale Arhente, kodwa ke phambi koku kukhutshwa elubhalisweni kukhankanywe kwicandelwana (4), iiAsethi zalo Mbutho ezithe zasala emva kokuba ehlawulwe onke amatyala awo, ziya kuthi ngesigqibo samalungu awo zinikezelwe okanye zidluliselwe kwiArhente le ngaphandle kwentlawulo ngokwemiqathango yoxwebhu lokusekwa kwaloo Mbutho.

Amalungu eBhodi

3. (1) IBhodi iya kuba naba balawuli balandelayo:

(a) abalawuli abane abaya kutyunjwa liLungu elongameleyo;

(b) abalawuli abathathu abaya kutyunjwa banyulwe ngamalungu eArhente le avela kwicandelo labucala;

(c) abalawuli abane abaya kutyunjwa yiMibutho yoShishino yaseNtshona Koloni;

(d) abalawuli abane abaya kutyunjwa yimibutho yabasebenzi yaseNtshona Koloni;

(e) amathathu atyunjwe yiKhansile yeSixeko (seKapa);

(f) umlawuli omnye oya kutyunjwa sisigqeba ngasinye sikamasipala oya kuthi amiselwe phantsi kwengingqi yeSixeko;

(g) abalawuli ababini abatyunjwe kwingingqi nganye ezifikelelwa ziikhansile zeenkonzo okanye yimibutho efana nazo enokuthi isekelwe ingingqi engaphandle kweSixeko, kunye

(h) nabalawuli ababini abaya kuthi batyunjwe yimibutho emele icandelo lolimo kweli Phondo,

(2) IArhente le iya kuthi kumgaqo-siseko wayo ibe nesilungiselelo solingano kwesini kwiBhodi yayo.

(3) IBhodi isenokuthi ngokokubona kwayo, ibandakanye omnye umlawuli abanye abalawuli abongezelelweyo,kodwa ke bengagqithanga kwabane, ngokokumana ibona kuyimfuneko, kambe ke ngokwale ndlela ikhankanywa kumgaqo-siseko nangokuthethana neLungu elongameleyo.

(4) Le nkqubo yokumenywa kwabantu ukuba bathumele abatyunjwa ikhankanywe kumacandelwana (1) nele-(2) kunye nenkqubo efanele kulandelwa ekunyulweni kwabalawuli beBhodi iya kuthi ichazwe kumgaqo-siseko weArhente le.

(5) Umlawuli ngamnye uya kuthi abe negunya lokunyula nawuphi na umntu ekungafuneki ukuba abe lilungu leArhente le, ukuba asebenze njengomlawuli olilalela endaweni yalo xa lingekho okanye xa lingenakho ukusebenza njengelungu leBhodi.

(6) Abalawuli abangamalalela, xa besebenza ezindaweni zaloo malungu abanyulileyo, baya kuthi basebenzise onke amagunya, benze nayo yonke imisebenzi yabo balawuli babameleyo. Ukunyulwa komlawuli olilalela kuya kutshitshiswa, aze ke umlawuli olilalela aphelelwe esikhundleni sobulungu, Nanini na apho athe loo mlawuli ebemnyulile ukuba abe ngummeli wakhe eyeka ukuba ngumlawuli okanye engenisa isaziso kusihlalo sokuba lowo mlawuli ebemmela uyayeka ukummela.

(7) Akukho mlawuli uya kuthi abe selungelweni lokuba ahlawulwe nayiphi na intlawulo ngeenkonzo zakhe; kodwa ke kuqondakale ukuba iBhodi, ngokokubona kwayo, isenokuthi imbuyisele nawuphi na umlawuli naziphi na iindleko eziphathekayo athe wangena kuzo loo mlawuli ekwenzeni kwakhe umsebenzi wakhe njengomlawuli.

Injongo zale Arhente

4. Iinjongo zale Arhente iya kuba zezi—

(a) ukukhuthaza utyalo-mali norhwebo neNtshona Koloni nokukhangela, ukuhlalutya, ukubhengeza amathuba otyalo-mali norhwebo kuqoqosho lweNtshona Koloni, ngaloo ndlela nolo hlobo inokuthi ilufumane lufanelekile iBhodi kunye.

(b) nokuthi xa icelwe liLungu elongameleyo okanye ngamanye amaqela achaphazelekayo okanye zezinye iiarhente, yenze imisebenzi enokuthi kufumaneke iintsiba zokuyiqhuba okanye enokuthi ngokokubona kweBhodi, ibe negalelo ekuqiniseni iNtshona Koloni okanye nasekukhuthazeni ulingano ekuthathweni kwenxaxheba kuqoqosho ngamacandelo asekuhlaleni okanye nawakwimimandla yeNtshona Koloni.

Amagunya ale Arhente

5. Ekuzameni kwayo le Arhente ukufezekisa iinjongo zayo iya kuba negunya—

(a) lokuhlawula zonke iinkcitho ezinxulumene nomsebenzi weofisi;

(b) lokuqesha amagosa nabasebenzi nelokubahlawula imivuzo nezibonelelo ezinokuthi zibekwe yiBhodi;

(c) lokuvula iiakhawunti ezibhankini;

(d) lokuthenga, ukuqesha, ukuthengisa, lokuqesha okanye lokumisa ngepropati engahambisekiyo xa kuyimfuneko ekuqhutyweni kweenjongo zeArhente le;

(e) lokuseka, ukuncedisa ekusekweni, ekunikweni kwenkxaso-mali, ekuchithweni okanye ekufunyanweni kwenxaxheba kuyo nayiphi na inkampani okanye imbumba yabantu, xa ukwenza njalo kuya kuzifezekisa iinjongo zeArhente le;

(f) lokunika naliphi na ishishini, inkampani okanye imbumba yabantu Uncedo lobungcali nolulolunye uhlobo neengcebiso zobungcali, iinkcukacha nezikhokelo, xa ithe yacelwa njalo iArhente le;

(g) lokulawula nokusebenzisa iimali ethe yazabelwa liPhondo eli okanye ethe yazinikwa ngomnye umlizi okanye umboneleli ngemali, ngolo hlobo okanye ngokwezo njongo ithe yabona zifanelekile iBhodi, ize kananjalo ngale njongo iseke izigqeba ezisemthethweni okanye ezolawulo enokuthi iBhodi izibone zifanelekile;

(h) lokusebenza njengearhente egameni lePhondo eli, elakhe nawuphi na umasipala okanye naliphi na inqanaba loburhulumente okanye nawuphi na umntu okanye umbutho othathwa yiBhodi njengomnye kumaqela achaphazelekayo kuqoqosho lweNtshona Koloni;

(i) lokufumana okanye lokuboleka imali phantsi kwaloo miqathango inokuthi ibonwe ifanelekile yiBhodi;

(j) okucela nokwamkela amalizo nokwamkela naziphi na iimali ezinikwa okanye ezifanele kunikwa iArhente le;

(k) lokusebenza njengomlawuli, imanejala, utrasti, umqhubi womsebenzi okanye iarhente yalo naliphi na ishishini, ilifa, itrasti, umntu okanye isigqeba esinokuthatha okanye esinokuthathelwa amanyathelo omthetho, xa ithe yatyunjelwa oko;

(l) lokuqulunqa isicwangciso sayo nayiphi na iprowujekthi okanye urhwebo oluya kuthi luphucule utyalo-mali norhwebo eNtshona Koloni;

(m) lokusebenzisa iimali zayo ekusekeni uvimba oyimfihlo, okanye lokufaka naziphi na iimali kutyalo-mali kuloo maziko nangaloo ndlela ibonwa ifanelekile yiBhodi, xa zingekafuneki ngokukhawuleza kwimicimbi, kunye

(n) nelokusebenzisa nawaphi na amanye amagunya anokuthi abe yimfuneko ekufezekisweni kweenjongo zayo, ngokokubona kweLungu elongameleyo nanokuthi anikwe iArhente le liLungu elongameleyo ngothethwano neBhodi ngesaziso esikhutshwe kwi*Gazethi yePhondo*.

Ubulungu

6. (1) Esi sigqeba siyiArhente siya kuba namalungu aya kunyulwa ngokweminye imiqathango yalo Mthetho okanye nachazwe kumgaqo-siseko, kwaye ke iBhodi iya kuthi igcine irejista equlathe iinkcukacha zaloo malungu ngendlela ebekwa ngumgaqo-siseko.

(2) ILungu elongameleyo okanye lowo utyunjwe lilo njengommeli wePhondo eli kunye nabo bantu okanye loo mibutho ingamalungu oMbutho okhankanywe kwicandelo 2(3) ngomhla wokuwiswa kwalo Mthetho, baya kuba ngamalungu ale Arhente.

(3) IBhodi isenokuthi ilandise inani lamalungu eArhente le ngokuthi imeme loo malungu amacandelo abucala okanye akwarhulumente aseNtshona Koloni iwabona efanelekile okanye ngokwesikhokelo somgaqo-siseko, ukuba eze kuba ngamalungu ale Arhente phantsi kwaloo miqathango inokuthi iyibeke okanye leyo ibekwa ngumgaqo-siseko.

(4) Nawuphi na umntu onqwenela ukuba lilungu laleArhente usenokuthi, nakubeni kukho laa miqathango yecandelo (3), enze isicelo esibhaliweyo eBhodini Noxa kukho le miqathango ikwicandelwana (3), nawuphi na umntu ofuna ukuba lilungu lale Arhente angafaka isicelo esibhaliweyo kwiBhodi ngohlobo ekufakwa ngalo isicelo sobulungu, yaye ukuba umfaki-sicelo lowo uthe wacela ukuba anikwe izizathu ngesigqibo esithathiweyo ngesicelo sakhe, naxa ngaba iBhodi ibona kufanelekile ukuba yenze njalo, ingamnika umfaki-sicelo izizathu zesigqibo sayo.

(5) IBhodi isenokuthi ngokokubona kwayo imana inyula abo bantu ibabona befanelekile njengamalungu okuwongwa kwiArhente le, kwaye ke loo malungu okuwongwa akasayi kuhlawuliswa imirhumo yonyaka.

(6) IBhodi isenokuthi imana ukuwahlula-hlula amalungu eArhente le ngokwezo zintlu inokuthi izibone zifanelekile, izinike loo malungelo nolo xanduva inokuthi ilubone lufanelekile .

Iintlanganiso zamalungu nezeBhodi

7. (1) Iintlanganiso zikawonke-wonke nezinye zonyaka nezinye iintlanganiso zamalungu nezeBhodi ziya kuthi zihlalwe ngolo hlobo nangaloo maxesha achazwe kumgaqo-siseko.

(2) Ilungu lale Arhente ngalinye liya kuthi kuyo nayiphi na intlanganiso yale Arhente libe nelungelo levoti enye, kwaye isininzi seevoti siso eya kubopheleleka kuso iArhente le.

Amagunya nemisebenzi yabalawuli

8. (1) Imicimbi yale Arhente kuya kuthi kuthathelwe icandelwana (2) ingqalelo, ilawulwe yiBhodi eya kuthi ibe selungelweni lokuba isebenzise onke amagunya ale Arhente anokuthi abe yimfuneko ekufezekisweni kweenjongo zale Arhente.

(2) Abalawuli baya kuthi, kamsinyane kangangoko emva kokuba imiselwe iBhodi, banyule kumalungu abo ikomiti elawulayo eya kuthi—

(a) kangangoko ibe nabameli abavela kumaqela ngamaqela abandakanyekayo kwibhodi le;

(b) ibe lelo nani labalawuli linokuthi libekwe yiBhodi, phofu lingadlulanga eshumini;

(c) yenze loo misebenzi, ibe nawo naloo magunya anokuthi abekwe yiBhodi nalawo imana ukuwanikwa yiBhodi;

(d) neya kuthi nakubeni igosa elilawulayo eliyintloko elinyulwe ngokwemiqathango yecandelo 10(1) lingenakuba ngumlawuli wale Arhente ilibandakanye elo gosa lilawulayo liyintloko kunye nabaphi na abalawuli abaphetheyo abakhankanywe kumhlathi *(b)*.

(3) IBhodi isenokuthi inikezele amanye amagunya ayo kwezinye iikomiti ezinaloo malungu ibona efanelekile, kwaye ke nayiphi na ikomiti ethe yamiselwa ngolu hlobo iya kuthi xa iqhuba umsebenzi wayo ngokwala magunya iwanikiweyo—

(a) ithobele nawuphi na umthetho enokuthi iwubekelwe yiBhodi, kananjalo

(b) ibe selungelweni lokuba ithi, ngemvume yeBhodi, yongeze nabanye kumalungu ayo, kodwa ke kungasayi kufuneka ukuba babe ngamalungu eArhente le bona.

Uchaphazeleko lwabalawuli

9. (1) Akukho mlawuli uya kuthi abandakanyeke, ngendlela ethe ngqo okanye engathanga ngqo, kuyo nayiphi na ikhontrakthi neArhente le lo okanye uya kuthi abe nesabelo kwingenelo okanye kwilahleko yayo nayiphi na ikhontrakthi nale Arhente okanye ngayo nayiphi na indlela afumane uchaphazeleko ngokwemali kulo naliphi na kumashishini ale Arhente ngaphandle kokuqala afumane imvume yeBhodi.

(2) Ukuba owakwakhe umlawuli, iqabane lakhe, iqabane lowakwakhe, umqeshi wakhe (ngaphandle kwePhondo eli) okanye umqeshi wowakwakhe (ngaphandle kwePhondo eli) uthi abe nochaphazeleko oluthe ngqo okanye olungathanga ngqo kuyo nayiphi na ikhontrakthi nale Arhente okanye ngendlela ethe ngqo okanye engathanga ngqo uba nesabelo kwiingenelo okanye kwiilahleko zayo nayiphi na ikhontrakthi neArhente le okanye ngayo nayiphi na indlela ufumana uchaphazeleko lwemali kushishino lweArhente le, lowo mlawuli uya kuthi aludize kwiBhodi olo chaphazeko, ngokunjalo nobungakanani balo.

(3) Umlawuli onomdla obonakalayo kuyo nayiphi na ikhontrakthi ekungenwe kuyo okanye ekucetywa ukungenwa kuyo yiArhente le okanye othe emva kokuba sekungenwe kuyo waba nomdla kuyo uya kuthi awudize loo mdla wakhe kwakunye nazo zonke iinkcukacha zawo kwintlanganiso yokuqala yeBhodi anokuthi akwazi kuyo ukwenza njalo, aze ke akhwelele xa kuxoxwa ngaloo khontrakthi yiBhodi kuyo nayiphi na intlanganiso yeBhodi, kwaye ke akasayi kuthatha nayiphi na inxaxheba kuvoto olunxulumene nayo loo khontrakthi.

(4) Olu dizo lomdla lukhankanywe kwicandelwana (3) luya kuthi lubhalwe kwimizuzu yaloo ntlanganiso yeBhodi luthe lwenziwa kuyo.

Abalawuli abaphetheyo nabalawulayo

10. (1) IBhodi isenokumana inyula umlawuli ophetheyo okanye igosa elilawulayo eliyintloko isithuba enokuthi isibone sifanelekile nangomvuzo enokuthi iwubone ufanelekile (nokuba ngumvuzo oqingqiweyo okanye yikhomishini okanye onenxenye eqingiweyo nenxenye eyikhomishini), kwaye isenokuthi ikutshitshise oko kunyulwa, ngokwemiqathango yesivumelwano eso.

(2) IBhodi isenokuthi inyule omnye okanye abanye abalawuli abaphetheyo phantsi kwaloo miqathango inokuthi iyibone ifanelekile, kwaye isenokuthi ikutshitshise oko kunyulwa, ngokwemiqathango yesivumelwano eso.

(3) IBhodi isenokuthi imane inika umlawuli ophetheyo okanye kwigosa elilawulayo eliyintloko amagunya nemisebenzi ayo xa ibona kuyimfuneko ukwenza njalo.

Isithuba esihlalwa ngabalawuli

11. (1) Abalawuli beBhodi baya kuhlala ezikhundleni—

(a) xa ingumlawuli ophetheyo okanye olawulayo, eso sithuba bekuvunyelwene ngaso ngokwemiqathango yengqesho yakhe, kuze ke

(b) kubo bonke abanye abalawuli ibe seso sithuba nezo meko zibekwe kumgaqo-siseko.

(2) Umlawuli ohlala phantsi usaya kuba selungelweni lokuba angaphinda anyulwe.

(3) Nasiphi na isithuba esingenamntu esinokuthi sivele eBhodini sinokuvalwa yiBhodi; kodwa ke kuqondakale ukuba nawuphi na umlawuli othe wanyulelwa ukuvala isikhewu uya kuhlala esikhundleni eso elo xesha belimsalele lowo angene endaweni yakhe.

Inkxaso-mali yeArhente

12. (1) Inkxaso-mali yale Arhente iya kuvela—

(a) kwingeniso ethe yafunyanwa kwiikhansile zeenkonzo zesixeko nezezithili nakwezabanye oomasipala nezigqeba zoomasipala, nokuba yeza nemirhumo yobulungu okanye ngezinye iindlela;

(b) kwiintlawulo ezivela kumalungu akumacandelo abucala ngemirhumo yobulungu;

(c) kwiimali ezibizwa uRhulumente weRiphablikhi yoMzantsi Afrika ngeenkonzo ezithe zanikwa njengearhente;

(d) iimali ezibizwa iPhondo eli ngeenkonzo ezithe zanikwa njengearhente ngokwemiqathango yezivumelwano ekungenwe kuzo namasebe ephondo eli ngothethwano neLungu elongameleyo;
(e) kwintengiso yeenkonzo zeArhente le;
(f) kuncediso-mali oluvela kwiPhondo eli;
(g) kuncediso-mali oluvela kwezinye iiarhente zophuhliso, kumaziko nabalizi, nokuba ngabalapha ngaphakathi kwiRiphablikhi yoMzantsi Afrika okanye ngabangaphandle kwemida yayo;
(h) nakwingeniso eyenziwa ngayo nayiphi na indlela ngokwezikhokelo zalo Mthetho.

(2) Iimali ezibolekwe yiArhente le azisayi kusetyenziselwa ukuhlawula iinkcitho zeArhente le.

(3) IArhente le ayisayi kuthi inike nawuphi na umntu iingenelo zakhe, phantsi kwazo naziphi na iimeko, kwaye iya kunyanzeleka ukuba zonke iimali zayo izisebenzisele iinjongo zotyalo-mali okanye ezo njongo isekelwe zona.

Amarekhodi ogcino-zincwadi neeNkcazo zeMali

13. (1) IBhodi iya kuthi iqeshe abahloli-zincwadi, kananjalo iqinisekise ukuba ayagcinwa loo marekhodi ogcino-zincwadi achazwa kwicandelo 284 loMthetho weenkampani oyi*Companies Act*, 1973 (uMthetho 61 ka-1973).

(2) La marekhodi ogcino-zincwadi aya kuthi agcinwe kuloo ndawo okanye kwezo ndawo izibona zifanelekile iBhodi, kwaye aya kusoloko efumaneka kubalawuli abanqwenela ukuwahlola.

(3) IiNkcazo zeMali zoNyaka ziya kuthi ziqulunqwe zenziwe uhlolo-zincwadi ngabahloli-zincwadi zingaphelanga iintsuku ezili-120 emva kokuphela konyaka-mali weArhente ngamnye kwaye ziya kubandakanya—

(a) iphepha lomncono elibonakalisa imeko yemicimbi yoMgunyaziswa lo;
(b) inkcazo yengeniso;
(c) inkcazo yokuhamba kwemali;
(d) iingcaciswana zeenkcazo zemali;
(e) ingxelo yabalawuli, njengoko ichazwa kwicandelo 14, kunye
(f) nazo naziphi na iinkcazo ezinokuthi zibekwe ngokwemigaqo.

(4) Le nkcazo yemali yonyaka ikhankanywe kwicandelwana (3) iya kuthi ihambe nengxelo yabahloli-zincwadi njengoko kuchazwa kwicandelo16.

(5) Ezi nkcazo zemali zonyaka zikhankanywe kwicandelwana (3) ziya kuthi zihambelane neenkqubo zogcino-zincwadi ezivunywe jikelele, ziyibonakalise ngokuchaneke kangangoko imeko yemicimbi yeArhente lo nomsebenzi wayo ukuza kuthi ga ngokuphela konyaka-mali lowo, ngokunjalo nokuyintsalela okanye okulityala kwiArhente le kulo nyaka lowo, kwaye ke kule imeko zihambelane okanye zibandakanye, ubuncinane, loo miba ibekwe kwiShedyuli 4 yoMthetho oyi*Companies Act*, 1973, apho kufanelekileyo ukuyibandakanya.

(6) Iinkcazo zemali zonyaka zeArhente le ziya kuthi ngamanani nangengxelo echazayo zicacise nayo nayiphi na imiba nazo naziphi na iinkcukacha ezichaphazela iArhente le.

(7) *(a)* ILungu elongameleyo liya kuthi landlale ezi nkcazo zemali zonyaka zingeniswe kulo kwiPalamente yePhondo zingadlulanga iintsuku ezli-14 emva kokuba lizifumene, ukuba ihleli iPalamente yePhondo ngelo xesha okanye ke, ukuba iPalamente yePhondo ayihlali ngelo xesha, zingadlulanga iintsuku ezili-14 emva kokuba iphinde yaqalisa ukuhlala.

(b) Ukuba iLungu elongameleyo lithi, ngemvano nelungu leSigqeba esiLawulayo elongamele imicimbi yeeMali, libe noluvo lokuba ukudizwa kwayo nayiphi na inkcazo okanye ingxelo ekhankanywe kweli candelo ayikufanelanga ukuba ingathiwa pahaha eluntwini, kuya kuthi ngemvume yeLungu elongameleyo kwandlalwe nje isishwankathelo sayo kwiPalamente yePhondo.

INgxelo yaBalawuli

14. (1) Singadlulanga isithuba seenyanga ezine emva kokuphela konyaka-mali weArhente le, iBhodi iya kuthi ingenisele iLungu elongameleyo, njengenxenye yeenkcazo zemali zonyaka zayo, ingxelo yeBhodi ngemeko yemicimbi, imisebenzi nemeko yezemali kwiArhente le nomhlaba ofikelelweyo kufezekiso lweenjongo zayo, ingxelo leyo eya kuthi yandlalwe kwiPalamente yePhondo inikwe nawo onke amalungu eArhente le.

(2) Ingxelo yabalawuli iya kuthi inyathele kwimiba echazwe kwiShedyuli 4 yoMthetho oyi*Companies Act* ka-1973, apho ifaneleke khona.

(3) Kananjalo ingxelo yabalawuli iya kuthi—

(a) ichaze imisebenzi neenjongo zeArhente le njengoko zibekwa ngumthetho okanye ngenye indlela;

(b) sichaze umhlaba othe wahanjwa yiArhente le ekufezekiseni iinjongo zayo kunyaka-mali lowo;

(c) iqulathe iinkcukacha ezifanelekileyo malunga nendlela oqhube ngayo umsebenzi ngokuphathelele ekusetyenzisweni ngoqoqosho, ngocikizeko nangempumelelo kwezinto neemali zeArhente le, kananjalo

(d) ibonakalise isixa semali, ukuba sikhona, esithe safunyanwa kwiPhondo eli phantsi kwecandelo 12(1)*(f)* kwakunye nayiphi na indlela esithe sasetyenziswa ngayo isixa eso ngokwemiqathango ebekwe ligosa elinika inkcazo.

Uhlolo-zincwadi lwangaphakathi

15. IArhente le iya kuthi iqinisekise ukuba kuqhutywa uhlolo-zincwadi lwangaphakathi ngeenjongo zokukhuthaza—

(a) ukhuseleko nolawulo lweeasethi zakhe;

(b) uthotyelo lwalo Mthetho okanye lwawo nawuphi na omnye umthetho, kunye

(c) nolawulo lwezinto nemali zeArhente le olunoqoqosho nocikizeko nempumelelo ekwenziweni kwemisebenzi yeArhente le, ngaphandle kokuba iLungu elongameleyo, ngokwesindululo seBhodi, linoluvo lokuba ulutho olunokuvunwa kuhlolo-zincwadi lwangaphakathi aluzifanelanga iindleko ekungenwa kuzo ngalo.

Ingxelo yomhloli-zincwadi

16. (1) Umhloli-zincwadi owonyulwe yiBhodi uya kuthi enze umsebenzi wakhe ngokwemiqathango yecandelo 20 loMthetho wohlolo-zincwadi oyi*Public Accountants' and Auditors' Act*, 1991 (uMthetho 80 ka-1991) neyecandelo 300 loMthetho oyi*Companies Act*, ka-1973 (uMthetho 61 ka-1973).

(2) Ingxelo yomhloli-zincwadi iya kuthi iqulunqwe ingeniswe kwiLungu elongameleyo, kwaye iya kuthi kumba ngamnye kule ilandelayo, ichaze ukuba ngaba ngokoluvo lwakhe umhloli-zincwadi—

(a) iinkcazo zemali zonyaka ziyibonakalisa ngokuchaneke kangangoko na imeko yezemali neziphumo ezifikelelweyo yiArhente le ngokweenkqubo zogcino-zincwadi ezivunywe jikelele ebezisetyenziswe kunyaka odlulileyo;

(b) iinkcukacha ezinikiweyo ngokwamacandelo 13 nele-14 zichazwe ngokuchaneke kangangoko kuzo zonke iinkalo ezibalulekileyo, ukuba kufanelekile oko, ngendlela ehambelanayo neyonyaka odlulileyo,;

(c) imicimbi yeArhente le ethe yafunyaniswa ngumhloli-zincwadi ngexesha ebephendla iqhutywe ngokuhambelanayo naloo mithetho naloo miyalelo ifanelekileyo, kananjalo

(d) imicimbi ethe yafunyaniswa ngumhloli-zincwadi ngexesha ebephendla ibihambelana kuzo zonke iinkalo nemisebenzi ebekelwe iArhente le ngokomthetho okanye ngenye indlela.

(3) Umhloli-zincwadi uya kuthi enzele iLungu elongameleyo noMhloli zincwadi-Jikelele ingxelo ngeziphumo zalo naluphi na uhlolo-zincwadi oluthe lwenziwa ngokwakulo Mthetho.

(4) Umhloli-zincwadi uya kuthi azise ngayo nayiphi na eminye imiba ebandakanyekayo kumhlaba afanele kuwunyathela kuphendlo lwakhe nabona ukuba ikufanele ukuba iyiveliselwe iPalamente yePhondo ukuze noluntu lwazi ngayo.

(5) UMhloli zincwadi-Jikelele uya kuthi avandlakanye zonke iingxelo zomhloli-zincwadi aze ke aqhube naluphi na olunye uphando alubona lufanelekile, aze ke emva koko angenise eyakhe ingxelo eya kuthi yandlalwe kwiPalamente yePhondo.

Uvandlakanyo lwenkqubo yomsebenzi olumana ukwenziwa

17. IArhente le iya kuthi ingaphelanga iminyaka emibini emva kokuwiswa kwalo Mthetho nasemva kwesithuba seminyaka emibini ngasinye emva koko, iqulunqe uvandlakanyo lokuqhuba koqoqosho lwaseNtshona Koloni nolomgaqo-nkqubo wezemveliso ngokubhekisele kwinkqubo yoqoqosho lweNtshona Koloni. ILungu elongameleyo liya kuthi liyandlale kwiPalamente yePhondo le ngxelo.

IMigaqo

18. ILungu elongameleyo lisenokuthi ngokucelwa yiBhodi okanye ngokuthethana neBhodi okanye nale Bhodi yexeshana ikhankanywe kwicandelo 20(1), okanye ngokokubona kwalo, liqulunqe imigaqo ngawo nawuphi na umba elibona kuyimfuneko ukuwuqulunqela imigaqo ngeenjongo zokulungiselela ukwenza lula umsebenzi wokusekwa kweArhente okanye ekufezekisweni kweenjongo zalo Mthetho, ngaphandle kwemigaqo ephathelele kwezemali, imigaqo leyo yona ifanele kuqulunqwa ngothethwano nemvano nelungu leKhabhinethi elisingathe imicimbi yezemali.

Ukukhululwa ebutyaleni

19. Akukho mlawuli, manejala, nobhala okanye naliphi na igosa, umsebenzi okanye ingcali yale Arhente, kubandakanya nomhloli-zincwadi wale Arhente, uya kuthi abe sebutyaleni ngenxa yento eyenziweyo okanye ekuthe kwasilelwa ukuyenza ngokuphathelele ekuqhubeni kwakhe ngonyaniseko imisebenzi kuso nasiphi na isikhundla .

Amanyathelo exeshana

20. (1) IBhodi yaBalawuli yoMbutho ekhankanywe kwicandelo 2(3) iya kuthi kwixeshana lethutyana eliphakathi kokuwiswa kwalo Mthetho nomhla wokumiselwa kweBhodi ngokwemiqathango yecandelo 3 nayo isebenze njengeBhodi yale Arhente.

(2) Ngesi sithuba sexeshana kuya kuthi kube luxanduva lweBhodi yexeshana ukuba iqulunqe isebenzise umgaqo-siseko weArhente le, umgaqo-siseko lowo oya kuthi ukwabonelele nangezi ndawo—

(a) inkqubo eza kusetyenziswa xa kucelwa izimemo zokuba kutyunjwe abokuba ngamalungu eBhodi;

(b) yonke imiba ephathelele ekunyulweni kwabalawuli, kubandakanya

(c) nokunyulwa kosihlalo nosekela-sihlalo nabo nabaphi na basezikhundleni ezifunekayo ngokomgaqo-siseko; imiba ephathelele kobo bulungu, kubandakanya neentlawulo zemirhumo, iinkalo zomsebenzi weofisi nokutshitshiswa kobulungu;

(d) ukuhlalwa kweentlanganiso zamalungu nezeBhodi nayo yonke imiba ephathelele kuzo;

(e) ukugcinwa kwamarekhodi okugcinwa kweencwadi yiArhente le;

(f) ukusekwa kwekomiti elawulayo, amalungu ayo nemisebenzi yayo;

(g) ukwenziwa kwezilungiso kulo mgaqo-siseko, kwakunye

(h) nawo nawuphi na omnye umba oyimfuneko okanye ophathelele ekwenziweni komsebenzi walo Arhente.

(3) IBhodi yeXeshana iya kuthi itshitshiswe ngomhla abathe baqala ngawo ezikhundleni abalawuli ababekwe ngokwemiqathango yecandelo 3, kuze ke emva koko iBhodi ethe yanyulwa isebenze njengeBhodi yale Arhente.

Ukuyekwa kwezinto ezenziwayo

21. Kuya kuthi kusakuba kuwiswe omnye umthetho ekuthi ngawo kutshitshiswe imisebenzi yale Arhente, iArhente le iya kuthi isongwe, zize ke iiasethi zeArhente le ezithe zasala kusakuba kuhlawulwe onke amatyala ayo, zithi zinikezelwe okanye zidluliselwe kweminye imibutho okanye kwamanye amaziko aneenjongo ezifana nezi zale Arhente naya kuthi akhethwe ngamalungu eArhente le kwintlanganiso yamalungu ethe yahlalwa ngelo xesha lokutshitshiswa kwayo okanye phambi kwalo, kuze ke kuthi xa kuye kwangenzeki oko, ibe ngakhethwe liLungu elongameleyo.

Isihlokwana esifutshane

22. Lo Mthetho uya kubizwa ngokuba nguMthetho weNtshona Koloni weArhente yoPhakanyiso loTyalo-mali noRhwebo ka-1996.

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