

# Government Gazette Staatskoerant

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Augustus

**PART 1 OF 2**

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## GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS

## DEPARTMENT OF AGRICULTURE, LAND REFORM AND RURAL DEVELOPMENT

NO. 759

27 August 2021

## GENERAL NOTICE IN TERMS OF RESTITUTION OF LAND RIGHTS ACT, 1994 [ACT 22 OF 1994] AS AMENDED

Notice is hereby given in terms of Section 11(1) of the Restitution of the Land Rights Act 1994 [Act 22 of 1994] as amended, that a land claim for **Restitution of Land Rights** has been lodged by Shadrack Nketshane Malaza [ID No: 571218 5262 081] on behalf of the Lusenga Family on the property mentioned hereunder situated in **Albert Luthuli Local Municipality under Gert Sibande District Municipality in the Mpumalanga Province: [KRP:436]**

## CURRENT PARTICULARS OF THE PROPERTY

## NKOMAZI 772 JT

Description of property	Owner of Property	Title Deed Number	Extent of Property	Bonds	Bond Holder	Other Endorsements
Remaining Extent of the farm 772 JT	Nkomazi Game Reserve (Pty) Ltd	T9181/2008	12155.9544 ha (the estimated affected extent is 10 hectares)	None	None	<ul style="list-style-type: none"> <li>• I-2069/2012C IN FAVOUR OF 46/2009-20120727</li> <li>• K147/1952RM</li> <li>• K1477/1992RM IN FAVOUR OF GRIQUALAND EXPLORATION &amp; FINANCE CO LTD</li> <li>• K1518/1981PC</li> <li>• K1547/1967S</li> <li>• K1819/1978S</li> <li>• K2090/1980S</li> <li>• K2091/1980S</li> <li>• K2093/1980S</li> <li>• K2141/1980S</li> </ul>

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						<ul style="list-style-type: none"> <li>• K3860/1991RM</li> <li>• K4049/2002S</li> <li>• K4057/1993RM IN FAVOUR OF THOMAS ANN ELIZABETH</li> <li>• K4041/1986RM IN FAVOUR OF KLERK JOSEPH ADRIAAN DE</li> <li>• K4355/1993RM IN FAVOUR OF LITTLE JOHN B-E</li> <li>• K4356/1993RM IN FAVOUR OF LITTLE GRACE VILLIERS B-E</li> <li>• K479/1980PC</li> <li>• K4799/2000S</li> <li>• K4864/1990RM IN FAVOUR OF HART SOPHIA MARIA B-E</li> <li>• K5187/1998RM IN FAVOUR OF HART TOBIAS MYNHARDT</li> <li>• K5188/1998RM IN FAVOUR OF OUPA JAMES CC</li> <li>• K5785/1996RM IN FAVOUR OF BECKETT CAROLE MARIE</li> <li>• K6/1987S</li> </ul>
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					<ul style="list-style-type: none"><li>• K6118/2000S</li><li>• K678/1978S</li><li>• K670/1979S</li><li>• K6877/1997RM IN FAVOUR OF HARTFELL CC</li><li>• K7709/1995S</li><li>• K799/1948RM</li><li>• K8/1987S</li><li>• K9/1987S</li><li>• VA10838/2006 IN FAVOUR OF GRAND VALLEY ESTATES PTY LTD</li><li>• VA10837/2006 IN FAVOUR OF GRAND VALLEY ESTATES PTY LTD</li><li>• VA1091/2004 IN FAVOUR OF COERTZEN JOHANNES FREDERICK STEFANUS</li><li>• VA8446/2002 IN FAVOUR OF KOMATI LANDGOED PTY LTD</li></ul>
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Notice is hereby given in terms of Section 11[1] of the Restitution of the Land Rights Act 1994 [Act 22 of 1994] as amended, that a land claim for Restitution of Land Rights has been lodged by Shadrack Nketshane Malaza [ID No: 571218 5262 081] on behalf of the Lusenga Family on the property mentioned hereunder situated in Albert Luthuli Local Municipality under Gert Sibande District Municipality in the Mpumalanga Province: [KRP:436]

The Restitution of Land Rights, Mpumalanga Province will investigate all the claims in terms of the provisions of the Act, any party interested in the above mentioned property is hereby invited to submit within 30 [thirty days] from the date of publication of this notice to submit any comments, or further information to:

Commissioner for Restitution of Land Rights  
Private Bag X 11330  
Nelspruit  
1200  
Or 30 Samora Machel Drive  
Restitution House  
Nelspruit  
1200  
TEL NO: 013 756 6000  
FAX NO: 013 752 3859

  
MR. L. H. MAPHUTHA  
REGIONAL LAND CLAIMS COMMISSIONER  
DATE: 2024/06/03

## DEPARTMENT OF AGRICULTURE, LAND REFORM AND RURAL DEVELOPMENT

NO. 760

27 August 2021

AMENDING GOVERNMENT GAZETTE NO: 30299 OF 2007 PER NOTICE NO: 1186 OF 2001 DATED SEPTEMBER 2007

AMENDEMENT NOTICE IN TERMS OF SECTION 11A [4] OF THE RESTITUTION OF LAND RIGHTS ACT 1994 {ACT 22 OF 1994} AS

Notice is hereby given in terms of Section 11[1] of the Restitution of the Land Rights Act 1994 [Act 22 of 1994] as amended, is amending the said gazette to rectify the hectares as the extent of the whole portion was gazette instead of the effected hectares. **Restitution of Land Rights** has been lodged by **Mr. Solly Johane Mdaka** [ID No. 621016 5453 084] on behalf of **Mdaka Family** on the property mentioned hereunder situated in **Mbombela Local Municipality, Ehlanzeni District in the Mpumalanga Province: [KRP: 11386]**

CURRENT PARTICULARS OF THE PROPERTY


DIP 408 JU

Description of property	Owner of Property	Title Deed Number	Extent of Property	Bonds	Bond Holder	Other Endorsements
Remaining Extent of the farm Dip 408 JU	Boedery Trust [9321/1998]	[T69820/2005]	446.4397  [Affected 4.8427ha]	B75605/2005	Standard Bank	None

Notice is hereby given in terms of **Section 11[1] of the Restitution of the Land Rights Act 1994 [Act 22 of 1994]** as amended, is amending the said gazette to rectify the hectares as the extent of the whole portion was gazette instead of the effected hectares. **Restitution of Land Rights** has been lodged by **Mr. Solly Johane Mdaka [ID No. 621016 5453 084]** on behalf of **Mdaka Family** on the property mentioned hereunder situated in **Mbombela Local Municipality, Ehlanzeni District in the Mpumalanga Province: [KRP: 11386]**

The Regional Land Claims Commissioner, Mpumalanga Province will investigate all the claims in terms of the provisions of the Act, any party interested in the above-mentioned property is hereby invited to submit within 14 [Fourteen days] from the date of publication of this notice to submit any comments, or further information to:

**Commissioner for Restitution of Land Rights**  
**Private Bag X 11330**  
**Nelspruit**  
**1200**  
**Or 30 Samora Machel Drive**  
**Restitution House**  
**Nelspruit**  
**1200**  
**TEL NO: 013 756 6000**  
**FAX NO: 013 752 3859**

  
**MR. L. H. MAPHUTHA**  
**COMMISSIONER FOR RESTITUTION OF LAND RIGHTS**  
**DATE: 2021/08/11**

## DEPARTMENT OF CO-OPERATIVE GOVERNANCE AND TRADITIONAL AFFAIRS

NO. 761

27 August 2021

Notice No. JMC 697

Date 26 May 2021

Jozini Local Municipality, hereby, in terms of section 6 of the Local Government: Municipal Property Rates Act, 2004, has by way of JMC 697 adopted the Municipality's Property Rates By-law set out hereunder.

**JOZINI MUNICIPALITY****MUNICIPAL PROPERTY RATES BY-LAW****PREAMBLE**

WHEREAS section 229(1) of the Constitution requires a municipality to impose rates on property and surcharges on fees for the services provided by or on behalf of the municipality.

AND WHEREAS section 13 of the Municipal Systems Act read with section 162 of the Constitution require a municipality to promulgate municipal by-laws by publishing them in the gazette of the relevant province.

AND WHEREAS section 6 of the Local Government Municipal Property Rates Act of 2004 as amended, requires a municipality to adopt by-laws to give effect to the implementation of its property rates policy; the by-laws may differentiate between different categories of properties and different categories of owners of properties liable for the payment of rates.

NOW THEREFORE BE IT ENACTED by the Council of the Jozini Municipality as follows:

**1. DEFINITIONS**

In this By-law any word or expression to which a meaning has been assigned in the Local Government Municipal Property Rates Act, 2004 (Act No 6 of 2004) shall bear the same meaning unless the context indicates otherwise-

**'Municipality'** means the Jozini municipality;

**'Municipal Property Rates Act'** means the Local Government Municipal Property Rates Act, 2004 (Act No 6 of 2004);

**‘Rates Policy’** means the Jozini Municipality’s property rates policy adopted by the Council in terms of section 3(1) of the Local Government: Municipal Property Rates Act, 2004.

## **2. OBJECTS**

The object of this By-law is to give effect to the implementation of the municipality’s Rates Policy as contemplated in section 6 of the Municipal Property Rates Act.

## **3. THE RATES POLICY**

The municipality prepared and adopted a Rate Policy as contemplated in terms of the provisions of section 3(1) of Municipality Property Rates Act. The Rates Policy outlines the Municipality’s rating practices; therefore, it is not necessary for this By-law to restate and repeat same.

The Rates Policy is hereby incorporated by reference in this By-law. All amendments to the Rates Policy as the Council may approve from time to time, shall be deemed to be likewise incorporated

The Municipality does not levy rates other than in terms of its Rates Policy and the annually promulgated resolution levying rates which reflects the cent amount in the Rand rate for each category of rateable property.

The Rates Policy is available at the municipality’s head office, satellite offices, libraries and on website.

## **4. CATERGORIES OF RATEABLE PROPERTIES**

The Rates Policy provides for categories of rateable properties determined in terms of section 8 of the Act

## **5. CATERGORIES OF PROPERTIES AND CATERGORIES OF OWNERS OF PROPERTIES**

The Rates Policy provides for categories of properties and categories of owners of properties for the purposes of granting relief measures (exemptions, reductions and rebates) in terms of section 15 of the Act.

## **6. ENFORCEMENT OF THE RATES POLICY**

The Municipality’s Rates Policy is enforced through the municipality’s Credit Control and Debt Collection Policy and any further enforcement mechanisms stipulated in the Act and the Municipality’s Rates Policy.

## **7. SHORT TITLE AND COMMENCEMENT DATE**

This By-law is called the Jozini Municipality’s Property Rates By-law, and takes effect on the date on which it is published in the Provincial Gazette.

Notice No. JMC 697

Date 26 May 2021

**MUNICIPAL NOTICE NO: JMC 697 OF 2021****JOZINI MUNICIPALITY**

**RESOLUTION LEVYING PROPERTY RATES FOR THE FINANCIAL YEAR 1 JULY 2021  
TO 30 JUNE 2022**

Notice is hereby given in terms of **Section 14(1) and (2)** of Local Government: Municipal Property Rates Act (No 6 of 2004), that at its meeting of 26 May 2021, the Council resolved by way of council resolution number 697 To levy the rates on property reflected in the schedule below with effect from 1 July 2021

<b>Category of property</b>	<b>Rate ratio</b>	<b>Cent amount in the Rand rate determined for the relevant property category</b>
Agriculture (Bona fide farmers)	0.25:1	0.00223
Business or Commercial	1.5:1	0.01339
Residential	1:1	0.00891
Public Service Purpose	1.2:1	0.01071
Commercial Tourism Properties	1.42:1	0.01268
Rural Communal Land	0.25:1	0.00223
Municipal property	0	0.00

**EXEMPTIONS, REDUCTIONS AND REBATES**



**Residential Properties:** For all residential properties, the municipality will not levy a rate on the first R 100 000 of the property's market value. The R 100 000 is inclusive of the R 15 000 statutory impermissible rate as per section 17(1)(h) of the Municipal Property Rates Act.

**Rebates in respect of a category of owners of property are as follows:**

Indigent owners

Child headed households

Owners who are dependent on Pension or Social Grants for their livelihood

Full details of the Council resolution and rebates, reduction and exemptions specific to each category of owners of properties or owners of a specific category of properties as determined through criteria in the municipality's rates policy are available for inspection on the municipality's offices, website: [www.jozini.gov.za](http://www.jozini.gov.za) and public libraries within the municipality's jurisdiction.

MR JA MNGOMEZULU  
MUNICIPAL MANAGER  
JOZINI LOCAL MUNICIPALITY  
CIRCLE STREET BOTTOM TOWN  
PRIVATE BAG X 028  
JOZINI 3969  
035 572 1292

**DEPARTMENT OF EMPLOYMENT AND LABOUR**

NO. 762

27 August 2021

**LABOUR RELATIONS ACT, 1995****NATIONAL BARGAINING COUNCIL FOR HAIRDRESSING,  
COSMETOLOGY, BEAUTY AND SKINCARE INDUSTRY****CANCELLATION OF GOVERNMENT NOTICE**

I, **STEPHEN RATHAI**, Director: Collective Bargaining, duly authorised thereto by the Minister of Employment and Labour, hereby, in terms of section 32(7) of the Labour Relations Act, 1995, cancel Government Notice No. R. 362 of 18 June 2021.

**DIRECTOR: COLLECTIVE BARGAINING**

DATE: 17/08/2021.....

**LABOUR RELATIONS ACT, 1995****NATIONAL BARGAINING COUNCIL FOR HAIRDRESSING,  
COSMETOLOGY, BEAUTY AND SKINCARE INDUSTRY:  
RENEWAL OF PERIOD OF OPERATION OF THE MAIN COLLECTIVE  
AGREEMENT**

I, **STEPHEN RATHAI**, Director: Collective Bargaining, duly authorised thereto by the Minister of Employment and Labour, hereby, in terms of section 32(6)(a)(ii) of the Labour Relations Act, 1995, declare the provisions of Government Notices Nos R. 663 of 12 June 2020 and R. 965 of 4 September 2020 to be effective from the date of publication of this notice and for the period ending 30 June 2022.

  
**DIRECTOR: COLLECTIVE BARGAINING****DATE:** 17/08/2021

## DEPARTMENT OF EMPLOYMENT AND LABOUR

NO. 763

27 August 2021

**NOTICE IN TERMS OF SECTION 62 (7) OF THE LABOUR RELATIONS ACT 66 OF 1995 (AS AMENDED)****PLEASE TAKE NOTICE THAT: -**

SAMWU obo members has applied to the Commission for Conciliation, Mediation and Arbitration (CCMA) in terms of section 62(1) of the Labour Relations Act 66 of 1995 as amended (the LRA) for a demarcation order to the effect that the activities of the Brakpan Bus Company (SOC) Ltd (the first respondent) falls within the jurisdiction of the South African Local Government Bargaining Council and under the control of the City of Ekurhuleni Metropolitan Municipality, and not under the jurisdiction of the South African Road Passenger Bargaining Council (SARPBAC).

At present the first respondent is registered with SARPBAC and falls under its jurisdiction.

The first respondent is *ad idem* with the demarcation order sought by SAMWU obo members.

SARPBAC, the second respondent, has opposed the application for such an order.

The CCMA believes that the question raised by this demarcation dispute is potentially of wider application in that there may be a number of other bus companies in a similar situation to that of the first respondent, and those businesses may well be affected by the outcome of this application.

Such entities should have the right to make representations to the CCMA. The CCMA therefore invites written representations in relation to the issue in dispute by any interested party.

Written representations may be made within 21 calendar days of the date of publication of this notice, and should be clearly marked with reference number **HO 1740-19** and directed to:-

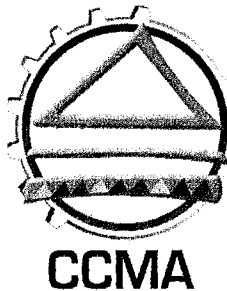
Contact: Mr Jimmy Loots  
Tel: +2711 3776 991  
Email: [JimmyL@CCMA.org.za](mailto:JimmyL@CCMA.org.za)

Hand-delivered: CCMA Head office  
28 Harrison Street,  
Marshalltown,  
Johannesburg,  
2001

## DEPARTMENT OF EMPLOYMENT AND LABOUR

NO. 764

27 August 2021

**S142A AWARD**

Case Number: HO 5113-19  
Senior Commissioner: CINDY DICKENS  
Date of Award: 29 MARCH 2021

In the **MATTER** between

**MOTOR INDUSTRY BARGAINING COUNCIL ("MIBCO")**  
(Applicant)

And

**GRAIN INDUSTRY BARGAINING COUNCIL ("BCGI")**  
(1<sup>st</sup> Respondent)

**GWK LIMITED**  
(2<sup>nd</sup> Respondent)

**NWK LIMITED**  
(3<sup>rd</sup> Respondent)

**OVK OPERATIONS LIMITED**  
(4<sup>th</sup> Respondent)

**SENWES LIMITED**  
(5<sup>th</sup> Respondent)

**SUIDWES LIMITED (OWNED BY SENWES LIMITED)**  
(6<sup>th</sup> Respondent)

**VKB LANDBOU (EDMS) BEPERK**  
(7<sup>th</sup> Respondent)

**OBARO HANDEL (PTY) LTD**  
(previously known as **MGK Bedryfsmaatskappy (Pty) Ltd**) ("**OBARO**")  
(8<sup>th</sup> Respondent)

**BACKGROUND**

- [1] The Applicant and the 1<sup>st</sup> till 7<sup>th</sup> Respondents entered into a settlement agreement on 9 February 2021. See annexure "A". The Applicant and the 8<sup>th</sup> Respondent also entered into a settlement

agreement on 23 March 2021. See annexure "B". The settlement agreements were entered into pursuant to a demarcation dispute which had been referred to the CCMA, in terms of section 62 of the LRA, as amended.

**AWARD**

- [2] The attached settlement agreements, marked annexure "A" and "B" are hereby made an arbitration award in terms of section 142A of the Labour Relations Act, 66 of 1995 (as amended).

Signature:



Commissioner: **Cindy Dickens**

Sector: \_\_\_\_\_

SETTLEMENT AGREEMENT :  
CCMA CASE NO HO 5113/2016

Entered into between

MOTOR INDUSTRY BARGAINING COUNCIL ("MIBCO")

And

GRAIN INDUSTRY BARGAINING COUNCIL ("BCGI")

GWK LIMITED

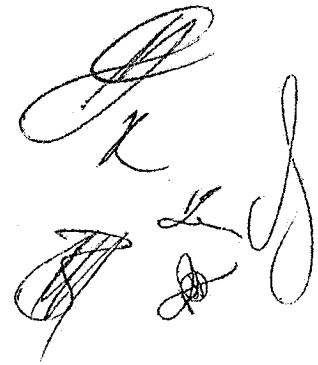
NWK LIMITED

OVK OPERATIONS LIMITED

SENWES LIMITED

SUIDWES LIMITED (OWNED BY SENWES LIMITED)

VKB LANDBOU (EDMS) BEPERK

The image shows several handwritten signatures in black ink. There are approximately six distinct signatures, some appearing to be initials and others more full names, arranged in a cluster. The signatures are written in a cursive, flowing style.

**INTERPRETATION AND PRELIMINARY**

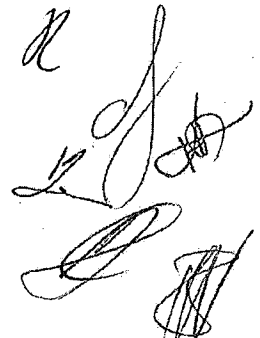
1. The headings of the clauses in this agreement are for the purpose of convenience and reference only and shall not be used in the interpretation of nor modify nor amplify the terms of this agreement nor any clause hereof. Unless a contrary intention clearly appears –

1.1. words importing –

- 1.1.1. any one gender includes the other two genders;
- 1.1.2. the singular includes the plural and *vice versa*; and
- 1.1.3. natural persons include created entities (corporated or unincorporated);

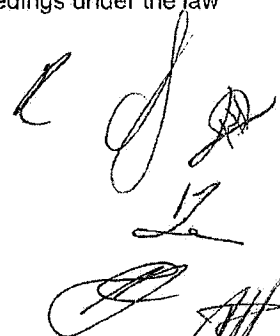
- 1.2. the following terms shall have the meanings assigned to them hereunder and cognate expressions shall have corresponding meanings, namely –

- 1.2.1. “**Agreement**” means this agreement, including any annexures and, if applicable, addenda to it;
- 1.2.2. “**Applicant**” means the Motor Industry Bargaining Council (“Mibco”);
- 1.2.3. “**Respondents**” means Bargaining Council for the Grain Industry (“Bcgi”); GWK Limited; NWK Limited; OVK Operations Limited; Senwes Limited; Suidwes Limited (Owned by Senwes Limited) and VKB Landbou (Pty) Ltd;
- 1.2.4. “**Parties**” means the Applicant and the Respondents;

The block contains several handwritten signatures in black ink, likely representing the parties to the agreement. There are approximately five distinct signatures, some appearing to be initials and others more full names, though they are too stylized to read accurately.



- 1.2.5. **Signature Date**" means the date of signature of this Agreement by the Party last signing.
- 1.3. any reference in this agreement to "date of signature hereof" shall be read as meaning a reference to the date of the last signature of this agreement;
- 1.4. any reference to an enactment is to that enactment as at the date of signature hereof and as amended or re-enacted from time to time;
- 1.5. if any provision in a definition is a substantive provision conferring rights or imposing obligations on any party, notwithstanding that it is only in the definition clause, effect shall be given to it as if it were a substantive provision in the body of the agreement;
- 1.6. when any number of days is prescribed in this agreement, same shall be reckoned exclusively of the first and inclusively of the last day unless the last day falls on a Saturday, Sunday or public holiday, in which case the last day shall be the next succeeding day which is not a Saturday, Sunday or public holiday;
- 1.7. where figures are referred to in numerals and in words, if there is any conflict between the two, the words shall prevail;
- 1.8. expressions defined in this agreement shall bear the same meanings in schedules or annexures to this agreement which do not themselves contain their own definitions;
- 1.9. the use of any expression in this agreement covering a process available under South African law such as a winding-up (without limitation *eiusdem generis*) shall, if any of the parties to this agreement is subject to the law of any other jurisdiction, be construed as including any equivalent or analogous proceedings under the law of such defined jurisdiction;

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- 1.10. where any term is defined within the context of any particular clause in this agreement, the term so defined, unless it is clear from the clause in question that the term so defined has limited application to the relevant clause, shall bear the meaning ascribed to it for all purposes in terms of this agreement, notwithstanding that that term has not been defined in this interpretation clause;
- 1.11. the rule of construction that the contract shall be interpreted against the party responsible for the drafting or preparation of the agreement, shall not apply; and
- 1.12. any reference in this agreement to a party shall, if such party is liquidated or sequestrated, be applicable also to and binding upon that party's liquidator or trustee, as the case may be.

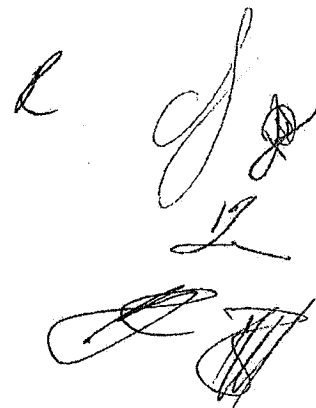
#### RECORDAL

2. **WHEREAS** the Applicant has referred a demarcation dispute against the Respondents in the CCMA under case number HO 5113 / 2016.
3. **AND WHEREAS** the parties wish to enter into an agreement of settlement to serve as the full and final settlement in respect of the aforementioned dispute.

#### NOW WHEREFORE THE PARTIES AGREE AS FOLLOWS:

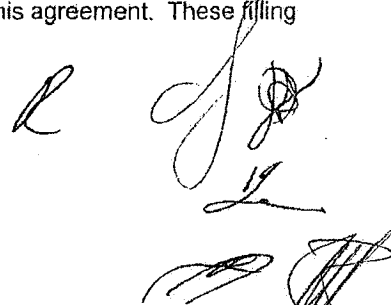
#### TERMS OF SETTLEMENT

MIBCO confirms that it has been duly mandated by its board to enter into a settlement as set out below:

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4. The Filling stations:

- 4.1. All filling stations, whether accompanied or not with a convenience store and that are open to the broader public shall be registered with MIBCO, i.e. all fully-fledged filling stations.
- 4.2. The Applicant is not seeking to claim jurisdiction over filling stations with fuel pumps which are connected to a retail branch of the relevant Respondents and where the fuel attendant's main function is not to dispense petrol to the broader public. This is the typical "2- pump scenario".
- 4.3. The Applicant will not claim retrospective compliance with regard to all the Respondents fillings stations and/or mechanisation and whole good marketers not yet registered with MIBCO and will only claim future compliance.
- 4.4. The parties will monitor the situation where a "2-pump" filling station evolves into a fully-fledged filling station that is open to the broader public, whereafter such an evolved filling station will be required to register with MIBCO within 30 (thirty) days after becoming a fully-fledged filling station.
- 4.5. Filling stations and their employees will be registered with the Applicant within 30 (thirty) days after signature of this agreement.
- 4.6. All the Respondents will be given a grace period until 31 December 2021 to phase in the terms of all of MIBCO's Collective Agreements as promulgated and extended by the Minister of Labour.
- 4.7. The grace period referred to in par 4.6 will not apply to those filling stations that have already been registered by the Respondents with MIBCO prior the date of signing this agreement. These filling

The block contains several handwritten signatures and initials in black ink. There are approximately six distinct marks, including a large 'L' shape, a signature that appears to be 'J. P.', and several other stylized initials and signatures.

stations are required to ensure that they continue to comply with the contents of MIBCO's collective agreements as extended by the Minister of Labour.

- 4.8. The Respondents will provide a list of filling stations and their employees that are required to be registered with MIBCO by 30 March 2021. This also applies to entities and their employees that fall under "mechanisation" as per par 6 hereunder.

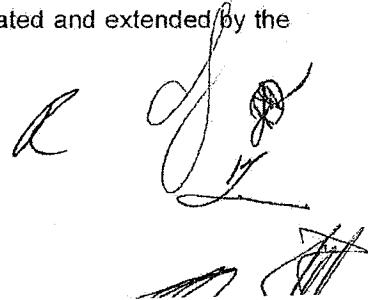
5. Retail outlets

- 5.1. The Applicant is not seeking, nor will claim jurisdiction over any retail branch within the Secondary Agriculture sector, irrespective of the goods sold in the retail branch.

6. Mechanisation

- 6.1. The Applicant is not seeking, nor will claim jurisdiction over "mechanisation" relating to the sale of parts or the repair of agricultural equipment. The Applicant, however, has jurisdiction over whole goods marketers (i.e. sales persons) at new and used vehicle dealerships and those employees involved in the sale of tractors, agricultural and irrigation equipment. The applicant will not require any of the respondents to change the remuneration and/or conditions of employment structure of its goods marketers (sales persons) who are already remunerated on more favourable terms as those prescribed by MIBCO's Collective agreements and/or whose conditions of employment are on more favourable terms as those prescribed by MIBCO's Collective agreements as promulgated and extended by the Minister of Labour.

- 6.2. The Respondents will be given a grace period until 31 December 2021, to phase in the terms of all of MIBCO's Collective Agreements as promulgated and extended by the

The block contains several handwritten signatures and initials in black ink. There is a large, stylized signature that appears to be 'J. L.' with a circular mark. Below it, there are several smaller, more scribbled signatures and initials, including one that looks like 'R' and another that looks like 'M'.

Minister of Labour in relation to sales persons employed at the individual Respondents.

- 6.3. The number of sales persons at each Respondent are currently as follow:

VKB	6
OVK	8
NWK	3
GWK	7
OBARO	12
SENWES	11

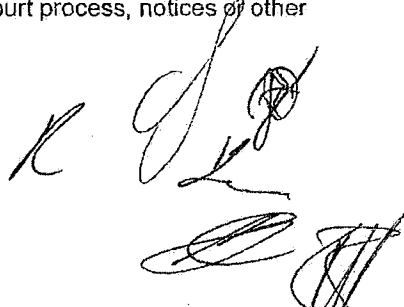
- 6.4. All sales persons appointed after date of signature of this agreement will be registered with MIBCO as from date of employment. All sales persons already in the employment of the Respondents would be registered within 30 (thirty) days of signature of this agreement.

#### 7. Arbitration proceedings

- 7.1. This agreement settles the demarcation dispute as referred under case number: HO 5113-19. MIBCO will attend to filing the necessary withdrawal against the Respondents who are party to this agreement.:
- 7.2. The parties further agree that this agreement be made an arbitration award of the CCMA.
- 7.3. The CCMA will be requested to have the contents of this agreement published in the Government Gazette.

#### DOMICILIUM CITANDI ET EXECUTANDI

8. The parties choose as their *domicilia citandi et executandi* for all purposes under this Agreement, whether in respect of court process, notices or other



documents or communications of whatsoever nature the following addresses:

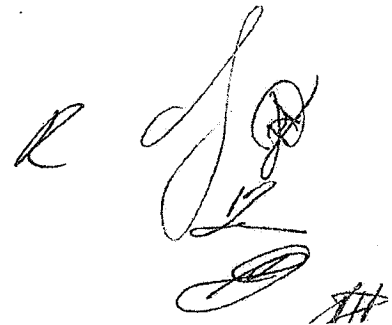
8.1. The Applicant:

MOTOR INDUSTRY BARGAINING COUNCIL (MIBCO)  
275 KENT AVENUE  
FERNDALE  
RANDBURG  
2125  
TEL 011 369 7500/ 086 664 226  
EMAIL : GeneralSecretary@mibco.org.za

8.2. The Respondents:

BARGAINING COUNCIL FOR THE GRAIN INDUSTRY  
190 DR. SWANEPOEL ROAD  
MAGALIESKRUIN  
PRETORIA  
0159  
TEL: 012 543 1312  
EMAIL: hanli@bcgrain.co.za

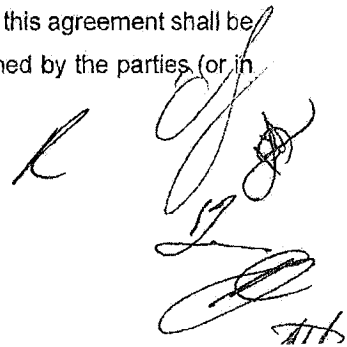
9. Any notice or communication required or permitted to be given in terms of this agreement shall be valid and effective only if in writing but it shall be competent to give notice by e-mail.
10. Either party may by notice to the other party change the physical address chosen as its *domicilium citandi et executandi* to another physical address where postal delivery occurs in Gauteng or its postal address or its e-mail address, provided that the change shall become effective on the 7th business day from the deemed receipt of the notice by the other party.
11. Any notice to a party:

The image shows several handwritten signatures and initials in black ink. There are three distinct signatures, each consisting of a large, stylized capital letter followed by a surname. To the right of these signatures are several sets of initials, including 'R', 'L', and 'H'.

- 11.1. sent by prepaid registered post (by airmail if appropriate) in a correctly addressed envelope to it at an address chosen as its *domicilium citandi et executandi* to which post is delivered shall be deemed to have been received on the 7th business day after posting (unless the contrary is proved);
- 11.2. delivered by hand to a responsible person during ordinary business hours at the physical address chosen as its *domicilium citandi et executandi* shall be deemed to have been received on the day of delivery; or
- 11.3. sent by e-mail to its chosen e-mail address stipulated in clause 10.1, shall be deemed to have been received on the date of despatch (unless the contrary is proved);
- 11.4. Notwithstanding anything to the contrary herein contained a written notice or communication actually received by a party shall be an adequate written notice or communication to it notwithstanding that it was not sent to or delivered at its chosen *domicilium citandi et executandi*.

#### WHOLE AGREEMENT, NO AMENDMENT

12. This Agreement constitutes the whole agreement between the parties relating to the subject matter hereof.
13. No amendment or consensual cancellation of this Agreement or any provision or term hereof or of any agreement, bill of exchange or other document issued or executed pursuant to or in terms of this Agreement and no settlement of any disputes arising under this Agreement and no extension of time, waiver or relaxation or suspension of any of the provisions or terms of this Agreement or of any agreement, bill of exchange or other document issued pursuant to or in terms of this agreement shall be binding unless recorded in a written document signed by the parties (or in

The image shows several handwritten signatures in black ink, likely representing the parties to the agreement. The signatures are stylized and overlapping, located in the bottom right corner of the page.

the case of an extension of time, waiver or relaxation or suspension, signed by the party granting such extension, waiver or relaxation). Any such extension, waiver or relaxation or suspension which is so given or made shall be strictly construed as relating strictly to the matter in respect whereof it was made or given.

14. No extension of time or waiver or relaxation of any of the provisions or terms of this Agreement or any agreement, bill of exchange or other document issued or executed pursuant to or in terms of this Agreement, shall operate as an estoppel against any party in respect of its rights under this Agreement, nor shall it operate so as to preclude such party thereafter from exercising its rights strictly in accordance with this Agreement.
15. To the extent permissible by law no party shall be bound by any express or implied term, representation, warranty, promise or the like not recorded herein, whether it induced the contract and/or whether it was negligent or not.

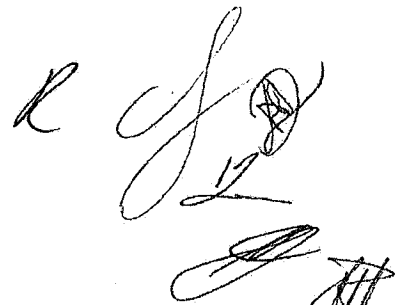
#### ORDER OF COURT

16. In the event that this Agreement has not been made an order of Court and any party breaches this Agreement, the aggrieved party will be entitled to make application to Court to make this agreement an order of court and to enforce the terms of hereof.

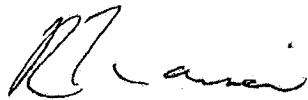
#### COUNTERPART

17. This Agreement may be executed in counterparts, each of which shall be deemed an original, and both of which together shall constitute one and the same Agreement as at the date of signature of the party last signing one of the counterparts.

SIGNED by the Applicant and witnessed on the following dates and at the following places respectively:

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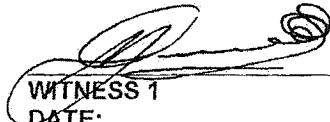
THE APPLICANT (DULY AUTHORISED)

MR. ROBERT KAISER

ACTING GENERAL SECRETARY

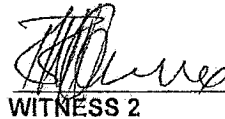
DATE: 09/02/2021

PLACE: 275 KENT AVENUE FERNDAL RANDBURG

  
WITNESS 1

DATE:

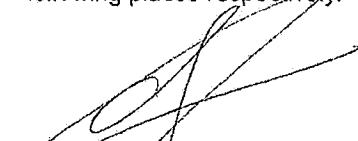
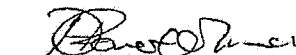
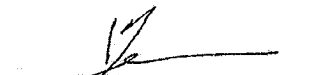
PLACE:

  
WITNESS 2

DATE:

PLACE:

SIGNED by the Respondents and witnessed on the following dates and at the following places respectively:

  
THE RESPONDENTS (DULY AUTHORISED)  
DATE: 09/02/2021  
PLACE: REITZ  
WITNESS 1  
DATE: 9/2/2021  
PLACE: REITZ  
WITNESS 2  
DATE: 9/2/2021  
PLACE: Reitz

**SETTLEMENT AGREEMENT**

between

**MOTOR INDUSTRY BARGAINING COUNCIL ("MIBCO")**

and

**OBARO HANDEL (PTY) LTD (previously known as MGK Bedryfsmaatskappy  
(Pty) Ltd) ("OBARO")**

(Registration number: 1998/001675/07)

**1. RECORDAL**

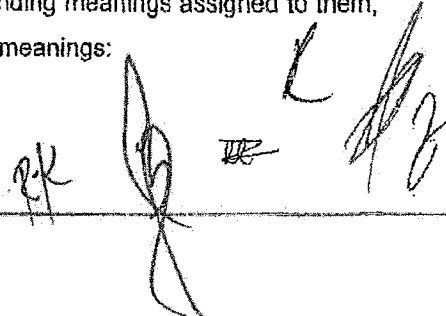
1.1. MIBCO referred a demarcation dispute in terms of section 62(1) of the Labour Relations Act 66 of 1995 ("the LRA") wherein it seeks that certain members of the Grain Industry Bargaining Council ("BCGI") be demarcated under MIBCO, specifically referring to the motoring sales and service, parts sales as well as the fuel dispensing businesses of these members.

1.2. This Agreement is in full and final settlement of the dispute referred by MIBCO against *inter alia* OBARO, and any of OBARO'S subsidiaries, affiliated or associated companies, under case number HO 5113/19.

1.3. This Agreement will not give rise to any retrospective obligations for the Parties.

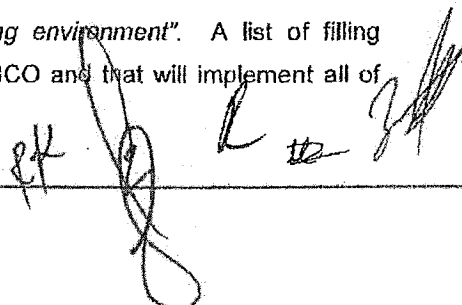
**2. DEFINITIONS AND INTERPRETATION**

In this Agreement, unless otherwise indicated by the context, the following words and phrases shall have the corresponding meanings assigned to them, and cognate expressions shall have similar meanings:

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## 2.1. Definitions

- 2.1.1. **"Arbitration Proceedings"** means the arbitration proceedings pending between MIBCO and *inter alia* OBARO in the Commission for Conciliation, Mediation and Arbitration ("the CCMA") under case number HO 5113/19;
- 2.1.2. **"Agreement"** means the settlement agreement set out in this document;
- 2.1.3. **"BCGI"** means the Grain Industry Bargaining Council;
- 2.1.4. **"Excluded filling stations"** means where the nature of the enterprise and its employees are associated with a retail store where the filling station is ancillary to the core business of the enterprise (retail store); which filling station is dependent on the administration of the retail store and on occasion also provides fuel to both the general public as well as account holders of OBARO, in other words the 2-pump scenario. For avoidance of doubt, excluded filling stations are filling stations with fuel pumps which are ancillary to a retail branch of Obaro. A list of the filling stations that Obaro perceives as being excluded filling stations is annexed hereto as **Annexure "A"**.
- 2.1.5. **"Filling stations"** means all fully-fledged filling stations, whether accompanied or not with a convenience store which are not ancillary to the core business of the enterprise as well as dependant on the administration of a retail store and are open to the broader public. The definition of a filling station as per the MIBCO Main Agreement is *"an establishment or part of an establishment used mainly or exclusively for the sale of fuel and/or oil and/or for the lubricating and/or washing and/or polishing of motor vehicles including ancillary activities forming part of the filling station linked to the convenience store environment inclusive of the preparing, serving and selling of food/beverages to customers, but excluding activities of separately registered establishments whose sole activities relates too the restaurant, tea room and catering environment"*. A list of filling stations that will register with MIBCO and that will implement all of

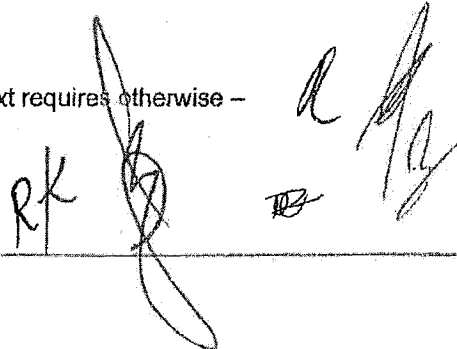
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MIBCO's collective agreements promulgated and extended by the Minister of Labour by 31 December 2021 is annexed hereto as **Annexure "B"**;

- 2.1.6. **"Implementation date"** means by no later than 31 December 2021, subject to the conditions as set out hereunder ;
- 2.1.7. **"MIBCO Main Agreement"** means the Bargaining Council for the Motor Industry -MIBCO: Extension to non-parties of the main collective agreement, as published in the Government Gazette No. 40771 on 7 April 2017.
- 2.1.8. **"Mechanisation"** means all current and/or future employees attending to the sale and/ or marketing of whole goods in OBARO'S mechanisation departments, excluding those employees attending to the repairs and/or servicing of tractors, agricultural implements and irrigation equipment. The supply of parts and the repair of tractors, agricultural and irrigation equipment will be excluded, and not subject to registration with MIBCO;
- 2.1.9. **"Parties"** means OBARO and MIBCO collectively and **"Party"** means any one of them;
- 2.1.10. **"Registration date"** means 30 business days after the signature date;
- 2.1.11. **"Relevant Business"** means the sale/marketing of whole goods in OBARO'S mechanisation departments as well as the fuel dispensing at the filling stations of OBARO (where applicable);
- 2.1.12. **"Secondary agricultural sector"** means the assembling, erecting, testing, repairing, adjusting, overhauling, wiring, spraying, painting and/or reconditioning of agricultural tractors, except where carried on in establishments rendering similar service in respect of motor cars, motor lorries or motor trucks."
- 2.1.13. **"Signature Date"** means the date upon which this Agreement is signed by the Party signing it last in time.

## 2.2. Interpretation

- 2.2.1. In this Agreement, unless the context requires otherwise –



2.2.1.1. the headings have been inserted for convenience only and shall not be used for nor assist or affect its interpretation;

2.2.1.2 if anything in a definition is a substantive provision in conferring rights or imposing obligations on anyone, effect shall be given to it as if it were a substantive provision in the body of this Agreement;

2.2.1.3 Should any dispute arise out of the interpretation of this Agreement, the Parties record that this is a negotiated agreement, that both parties have taken legal advice and that the provisions of the *contra preferentum* rule shall not apply for the purposes of determining the dispute between the Parties.

### 3 TERMS OF SETTLEMENT


3.1.1 OBARO agrees to be demarcated under the jurisdiction of MIBCO in respect of its Relevant Business, as set out in this Agreement, falling within the registered scope of MIBCO;

3.1.2 Subject to the provisions of this Agreement, OBARO will register all Filling stations, excluding those filling stations that it perceives not to fall under the scope of MIBCO as per the list annexed hereto as Annexure "B";

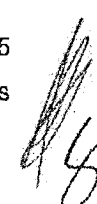
3.1.3 Subject to the provisions of this Agreement, OBARO will implement MIBCO's requirements in respect of its Mechanisation, including the minimum wage requirements of its employees falling within the registered scope of MIBCO as well as the obligations contained in all the collective agreements of MIBCO, by no later than 31 December 2021, as set out hereunder. For the avoidance of doubt, MIBCO is not seeking jurisdiction over "mechanisation", relating to the sale of parts or the repair of agricultural equipment. It has, however, jurisdiction over whole goods marketers (sales persons) at new and used vehicle dealerships and those employees involved in the sale of tractors;

3.1.4 Subject to the provisions of this Agreement and in particular clauses 4.1 to 4.5 (both inclusive) hereof, by the Implementation date, all OBARO's employees

RK



DB



at the included Filling stations and in respect of Mechanisation will be subject to MIBCO's minimum wage requirements and all collective agreements of MIBCO as promulgated and extended by the Minister of Labour.

3.1.5 MIBCO will only have jurisdiction over the Relevant Businesses at OBARO, as set out in this Agreement, falling within the jurisdiction and registered scope of MIBCO;

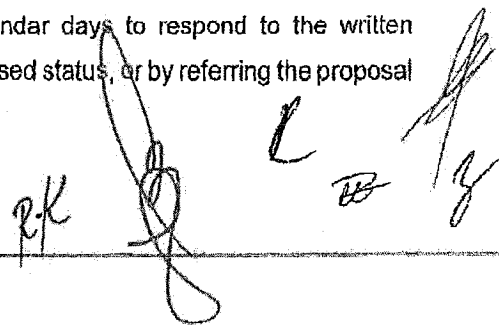
3.1.6 All retail outlets and other business activities in the Secondary agricultural sector irrespective of the goods sold or services delivered, will be expressly excluded from MIBCO's jurisdiction and registered scope;

3.1.7 The Agreement and the application hereof will have no retrospective effect. For the avoidance of any doubt, OBARO will not be liable in any way to MIBCO in respect of any, but not limited to, compliance and/or payments whatsoever in terms of, but not limited to, MIBCO's Constitution, Collective Agreements, Rules and Regulations, Policies and Procedures.

3.1.8 MIBCO agrees that it will request the CCMA to make the necessary arrangements for the publication of this agreement in the Government Gazette.

#### 4 REVIEW OF FILLING STATIONS

4.1 The parties will be afforded until the Implementation date (i.e. by no later than 31 December 2021) to finalise a review exercise as to whether a particular filling station/s (and/or mechanisation business) referred to in clause 2.1.4 constitute a Filling Station as defined in clause 2.1.5, in which event such Filling Stations will fall under the jurisdiction of MIBCO (with reference to current filling stations/mechanisation business and also any Filling station/s/mechanisation business that may be procured or built after signature of this agreement). The Parties will be required to make written submissions to the other regarding the status to be assigned to the Filling station/s and/or mechanisation business in question with the necessary motivation in support of its submissions. The other party will be afforded a period of 30 calendar days to respond to the written motivation, either by consenting to the proposed status, or by referring the proposal

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to mediation in accordance with the Dispute Resolution mechanism at clause 5 below.

4.2 Once it is agreed that a Filling station (or mechanisation business) indeed falls within the scope of MIBCO, Obaro will be required to incrementally phase in the minimum wage and all collective agreements of MIBCO, as set by MIBCO for all current and future employees relating to OBARO'S Relevant Business, as set out in this Agreement, falling within the jurisdiction and registered scope of MIBCO, which incremental phase in aforementioned shall not commence before 1 April 2022 but shall be completed by no later than 31 August 2022. The date of implementation will not be earlier than 1 April 2022, but by no later than 31 August 2022.

4.3 The parties will agree to the aforesaid implementation date of any particular Filling station/mechanisation business on a case-by-case basis.

4.4 The implementation date of 31 December 2021 will not apply to those Filling stations that have already been registered by OBARO with MIBCO prior the date of signing this Agreement. These Filling stations are required to ensure that they continue to comply with the contents of MIBCO's collective agreements as extended by the Minister of Labour.

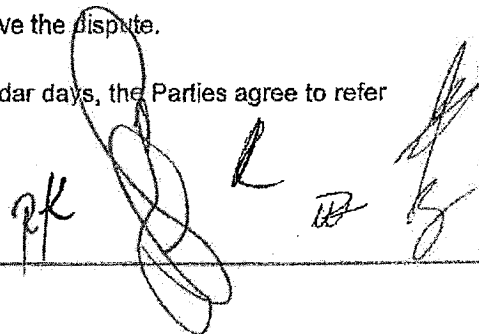
4.5 OBARO will provide a list of Filling stations and their employees that are required to be registered with MIBCO by 31 December 2021. This also applies to entities and their employees that fall under "Mechanisation".

## 5 DISPUTE RESOLUTION

5.1 Should a dispute arise regarding the interpretation or application of this agreement; or in respect of the review and assessment of filling stations ("the disputed filling stations") referred to in clause 4 above, the Parties agree to:

5.1.1 Negotiate in good faith with a view to resolve the dispute.

5.1.2 If the dispute is not resolved with 14 calendar days, the Parties agree to refer the matter to mediation.

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- 5.1.3 If no amicable resolution is reached during mediation, the Parties will refer the matter for arbitration (after following the peremptory provisions of a referral to conciliation and then arbitration as per the relevant provisions of the Labour Relations Act 66 of 1995).
- 5.1.4 Should the matter not be resolved, any party may request the dispute to be arbitrated as to whether any disputed filling station/mechanisation business or any employee of OBARO fall within the scope of MIBCO.
- 5.1.5 Any determination or arbitration award aforementioned shall not have any retrospective effect and having regard to and taking into account the Implementation date as well as the time periods referred to in clause 4.2 in so far as any potential retrospective award or determination may be made, i.e. any retrospective effect that a determination or arbitration award may have, would not be earlier than the date of 1 April 2022.

#### 6. DOMICILIUM CITANDI ET EXECUTANDI

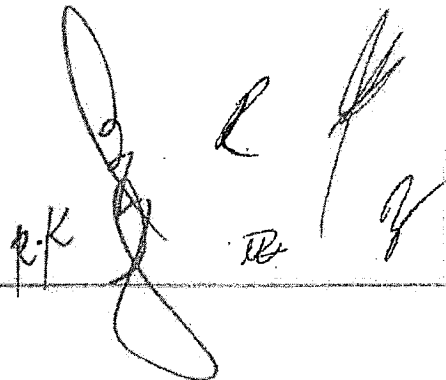
- 6.1. The Parties choose as their *domicilia citandi et executandi* for all purposes under this Agreement, whether in respect of notices or other documents or communications of whatsoever nature the following addresses:

6.1.1. MIBCO:

MOTOR INDUSTRY BARGAINING COUNCIL (MIBCO)  
275 KENT AVENUE  
FERNDALE  
RANDBURG  
2125  
TEL 011 369 7500/ 086 664 226  
EMAIL : GeneralSecretary@mibco.org.za

6.1.2. OBARO:

CO GRAHAM AND SILVERLAKES  
ROAD  
SILVER LAKES

The block contains several handwritten signatures. On the left, there is a signature that appears to be 'R.K.' followed by a large, stylized signature. To the right of this, there are three more distinct signatures, each appearing to be a different individual's name or initials.



GAUTENG

0081

TEL: 012 831 2989 / 2915

EMAIL: [roelof.swanepoel@obaro.co.za](mailto:roelof.swanepoel@obaro.co.za)

[manie.prinsloo@obaro.co.za](mailto:manie.prinsloo@obaro.co.za)

6.2. Any notice or communication required or permitted to be given in terms of this agreement shall be valid and effective only if in writing.

6.3. Either Party may by notice to the other party change the physical address chosen as its *domicilium citandi et executandi* to another physical address in Gauteng, provided that the change shall become effective on the 7th business day from the deemed receipt of the notice by the other Party.

6.4. Any notice to a Party must be delivered by hand to a responsible person during ordinary business hours at the physical address chosen as its *domicilium citandi et executandi* and shall be deemed to have been received on the day of delivery; or

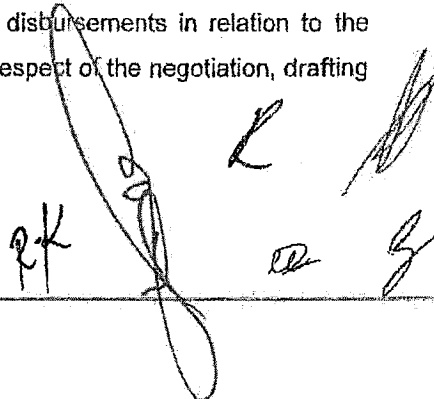
6.5. Notwithstanding anything to the contrary herein contained a written notice or communication actually received by a party shall be an adequate written notice or communication to it notwithstanding that it was not sent to or delivered at its chosen *domicilium citandi et executandi*.

## 7 FULL AND FINAL SETTLEMENT

This Agreement is entered into without any admission of liability by any Party and in full and final settlement of any and all disputes between the Parties.

## 8 COSTS

Each Party shall bear its own legal fees and disbursements in relation to the Litigation Proceedings, as well as the costs in respect of the negotiation, drafting and conclusion of this Agreement.

Handwritten signatures and initials at the bottom right of the page. There are several distinct marks, including what appears to be a large signature, the initials 'RK', and other smaller marks.

## 9 GENERAL

9.1 This Agreement is effective on the Signature Date;

9.2 This Agreement constitutes the whole agreement between the Parties and any representations not contained herein shall not be binding on the Parties. Neither Party shall have any claim or right of action arising from any undertaking, representation or warranty not included in this document.

9.3 This Agreement supersedes and replaces any and all prior agreements between the parties. Each Party hereby abandons any and all claims, rights and/or obligations that they had or may have had thereunder.

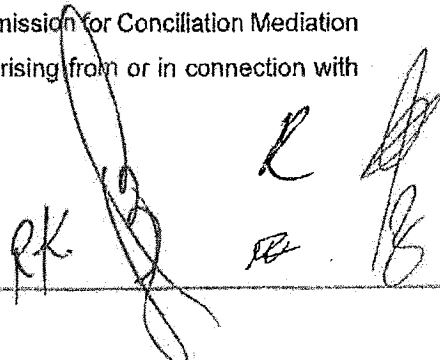
9.4 Any failure by either Party to enforce any provision of this Agreement or indulgence given shall not constitute a waiver of such provision or affect in any way that Party's right to require performance of any such provision at any time in the future, and nor shall the waiver of any subsequent breach nullify the effectiveness of the provision itself.

9.5 No agreement to vary, amend, add to or cancel this Agreement shall be of any force or effect unless reduced to writing and signed by or on behalf of all the Parties to this Agreement.

9.6 Neither Party may cede any of its rights or delegate any of its obligations under this Agreement without the prior written consent of the other Party to this Agreement.

9.7 Each Party warrants that it is acting as a principal and not as an agent for an undisclosed principal.

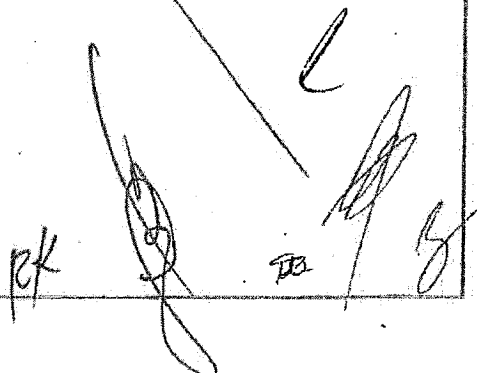
9.8 The laws of the Republic of South Africa shall govern this Agreement and the Parties. In the event of the dispute not being capable of resolution in terms of the Dispute Resolution clause above, and when applicable, the Parties hereby consent and submit to the jurisdiction of the Commission for Conciliation Mediation and Arbitration in relation to any other dispute arising from or in connection with this Agreement.

The block contains several handwritten signatures. On the left, there is a signature that appears to be 'RK'. To its right, there is a large, stylized signature that spans across the lines of text. Further to the right, there are two more distinct signatures, one above the other, which appear to be 'L' and 'B' respectively.

9.9 This Agreement may be signed in two counterparts, in which event the two originals together shall constitute the entire Agreement between the Parties.

9.10 Any illegal or unenforceable provision of this Agreement may be severed, and the remaining provisions of this Agreement continue in force, to the extent that the severed provisions of the Agreement do not materially impact on the rights of a Party flowing from this Agreement.

9.11 The Parties further agree that this agreement be made an arbitration award of the CCMA.

A collection of handwritten signatures and initials in the bottom right corner of the page. There is a large, stylized signature that appears to be 'L' or 'C'. Below it, there are several other signatures and initials, including one that looks like 'PK' and another that looks like 'B'. A long diagonal line from the text area above also passes through this signature area.

SIGNED at LAIDBURG on this 23<sup>rd</sup> day of MARCH 2021

ON BEHALF OF THE MOTOR INDUSTRY  
BARGAINING COUNCIL

Duly authorised

ROBERT KAISED

Name of signatory in block letters

AS WITNESS:

Signature of witness

SEVERED

Name of witness in block letters

RUTH DIALE

P.K.

SIGNED at Pretoria on this 19 day of March 2021

ON BEHALF OF OBARO HANDEL (PTY)  
LTD

Duly authorised

Francis du Rand

Name of signatory in block letters

AS WITNESS:

[Signature]  
Signature of witness

Zandre v.d Merwe

Name of witness in block letters

[Signature]  
Name of witness in block letters

[Signature]  
p/k

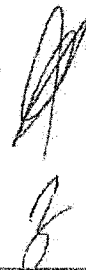
## ANNEXURE A

1. Potgietersrus;
2. Skuinsdrift;
3. Potchefstroom;
4. Magaliesburg;
5. Northam;
6. Dwaalboom;
7. Pretoria;
8. Thabazimbi;
9. Koedoeskop;
10. Hartswater;
11. Lydenburg;
12. Burgersfort;
13. Hoedspruit;
14. Komatipoort;
15. Vaalwater;
16. Naboomspruit;
17. Malelane;
18. Baberton.



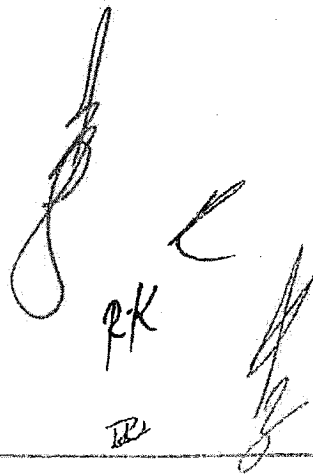
RK

RK



**ANNEXURE B**

1. Brits;
2. Rustenburg;
3. Marblehall;
4. Groblersdal;
5. Wonderboom.



Handwritten signatures and initials in the bottom right corner of the page. The initials 'RK' are prominent, with other illegible signatures and marks surrounding them.

## DEPARTMENT OF FORESTRY, FISHERIES AND THE ENVIRONMENT

NO. 765

27 August 2021

**NATIONAL ENVIRONMENTAL MANAGEMENT ACT, 1998  
(ACT NO. 107 OF 1998)****PROPOSED REGULATIONS PERTAINING TO FINANCIAL PROVISIONING FOR THE MITIGATION  
AND REHABILITATION OF ENVIRONMENTAL DAMAGE CAUSED BY RECONNAISSANCE,  
PROSPECTING, EXPLORATION, MINING OR PRODUCTION OPERATIONS**

I, Barbara Dallas Creecy, Minister of Forestry, Fisheries and the Environment, hereby consult on the intention to repeal the Financial Provisioning Regulations, 2015 published under Government Notice No. 1147 in Government Gazette No. 39425 of 20 November 2015 and to make Regulations pertaining to the financial provisioning for reconnaissance, prospecting, exploration, mining or production operations under sections 44(1)(aE), (aF), (aG), (aH) read with sections 24(5)(b)(ix), 24(5)(d), 24N, 24P and 24R of the National Environmental Management Act, 1998 (Act No. 107 of 1998), as set out in the Schedule hereto.

Members of the public are invited to submit written comments or input, within 40 days from the date of the publication of this Notice in the *Government Gazette*, to any of the following addresses:

By post to: Department of Forestry, Fisheries and the Environment  
The Director-General

Attention: Dr Dee Fischer  
Private Bag X447  
**PRETORIA**  
0001

By hand at: Reception, Environment House, 473 Steve Biko Road, Arcadia, Pretoria.

By e-mail: [dfischer@environment.gov.za](mailto:dfischer@environment.gov.za)

Any inquiries in connection with the Notice can be directed to Dr Dee Fischer at 012 399 8843.

Comments or input received after the closing date may not be considered.



**MS B D CREECY**  
**MINISTER OF FORESTRY, FISHERIES AND THE ENVIRONMENT**



**SCHEDULE****TABLE OF CONTENTS****CHAPTER 1****DEFINITIONS, PURPOSE AND APPLICATION OF THESE REGULATIONS**

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2. Purpose of these Regulations
3. Application of these Regulations

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4. Obligation of an applicant and holder to plan for, finance and implement environmental mitigation, rehabilitation and management measures

**CHAPTER 3****FINANCIAL PROVISIONING**

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6. Purpose of financial provisioning
7. Determining of the financial provision using the prescribed template, spreadsheet and master rates
8. Determining of the financial provision using the plans and report system
9. Availability of the financial provision
10. Financial vehicles available for setting aside financial provision
11. Review and update of templates, spreadsheets, plans and reports and confirmation or adjustment of the financial provision
12. Audits and related requirements
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14. Claiming against a closure rehabilitation company or closure rehabilitation trust to effect mitigation and rehabilitation
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17. Powers and duties of the Minister

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## CHAPTER 5 GENERAL MATTERS

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20. Penalties  
21. Repeal of Financial Provisioning Regulations, 2015  
22. Short title and commencement

- Appendix 1: Minimum content of an annual rehabilitation plan for operations contemplated in regulation 8  
Appendix 2: Minimum content of a final rehabilitation, decommissioning and mine closure plan for operations contemplated in regulation 8  
Appendix 3: Minimum content of an environmental risk assessment report for the determination of latent liability for operations contemplated in regulation 8  
Appendix 4: Methodology for calculation of financial provision for new operations contemplated in regulation 8  
Appendix 5: Methodology for calculation of financial provision for existing operations contemplated in regulation 8 and 18  
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## CHAPTER 1 DEFINITIONS, PURPOSE AND APPLICATION OF THESE REGULATIONS

### Definitions

1. (1) In these Regulations, any word or expression to which a meaning has been assigned in the Act shall have the meaning so assigned, and unless the context indicates otherwise—

**“annual rehabilitation plan”** means the plan contemplated in regulation 8(1)(i)(aa) of these Regulations;

**“applicant”** means a person who applies for—

- (a) a permit, right and permission in terms of the Mineral and Petroleum Resources Development Act, excluding permits, rights or permissions contemplated in regulation 3(2) and 3(3)(a) and (b);
- (b) a consent in terms of section 102 of the Mineral and Petroleum Resources Development Act relating to a mining permit or a prospecting, exploration, mining or production right, excluding any consent for amendment or variation of an environmental management programme or works programme where there is no change to the scope of the operation; and

- (c) an environmental authorisation in terms of the Environmental Impact Assessment Regulations for an activity for which the Minister has issued an exemption in terms of section 106(1) of the Mineral and Petroleum Resources Development Act;

**“audit”** means a review by independent specialists of the scientific and engineering acceptability of the measures and the adequacy of related costs associated with complying to the provisions of these Regulations;

**“auditor”** means an independent specialist who signs off on an audit;

**“closure certificate”** means the certificate contemplated in section 43 of the Mineral and Petroleum Resources Development Act;

**“closure rehabilitation company”** means a company provided for in section 37A of the Income Tax Act, 1962 (Act No. 58 of 1962) and which is set up in terms of the Companies Act, 2008 (Act No. 71 of 2008);

**“closure rehabilitation trust”** means a trust provided for in section 37A of the Income Tax Act, 1962 (Act No. 58 of 1962) and which is set up in terms of the Trust Property Control Act, 1988 (Act No. 57 of 1988);

**“decommissioning”** means the shutdown of an operation with the removal of buildings and the withdrawal from service of equipment, plant and machinery used in relation to an operation regulated in terms of the Mineral and Petroleum Resources Development Act;

**“Environmental Impact Assessment Regulations”** means the Regulations published in terms of sections 24(5) and 44 of the Act;

**“environmental risk assessment report”** means an assessment and report contemplated in regulation 8(1)(i)(cc) of these Regulations;

**“final rehabilitation, decommissioning and mine closure plan”** means a plan contemplated in regulation 8(1)(i)(bb) of these Regulations;

**“financial guarantee”** means a financial guarantee or insurance product, which identifies the Minister as the beneficiary, issued by a financial institution as defined in the Financial Sector Regulation Act, 2017 (Act No. 9 of 2017) with at least an investment grade credit rating from an international rating agency;

**“holder”** means the holder of-

- (a) an environmental authorisation for an activity for which the Minister has issued an exemption in terms of section 106(1) of the Mineral and Petroleum Resources Development Act; and
- (b) an old order right, permission, permit and right issued in terms of the Mineral and Petroleum Resources Development Act for which no closure certificate has been issued, excluding permits, rights or permissions contemplated in regulation 3(2) and 3(3)(a) and (b);

**“incident”** means an unanticipated and unusual natural event which causes, has caused or may cause environmental damage;

**“independent”** in relation to a specialist or auditor conducting tasks identified in these Regulations, means that—

- (a) such specialist or auditor has no business, financial, personal or other interest in undertaking such tasks excluding normal and fair remuneration for work performed in connection with such tasks; or
- (b) there are no circumstances that may compromise the objectivity of that specialist or auditor in performing such tasks; and
- (c) in the case of the oil and gas sector, such specialist or specialist team may be from a parent or affiliate company;

**“latent environmental impacts”** means impacts which are existing and defined but not yet developed and will manifest post-closure;

**“low risk commodities”** means minerals which pose a low latent environmental risk when mined and are

- (a) clay;
- (b) aggregate;
- (c) slate;
- (d) pebbles;
- (e) diamonds; and
- (f) sand;

but excludes—

- (i) base metals; and
- (ii) minerals identified in (a) to (f) mined through underground mining methods;

**“master rate”** means the prescribed rate applied to specific mitigation and rehabilitation activities for an operation identified in regulation 7, to be undertaken progressively, at decommissioning and closure and post-closure to manage post-closure impacts;

**“market related”** means the total cost of delivering goods or services to a customer, exclusive of VAT;

**“Mineral and Petroleum Resources Development Act”** means the Mineral and Petroleum Resources Development Act, 2002 (Act No. 28 of 2002);

**“mining”** means the extraction of a mineral from the earth or any residue deposit or stockpile and includes underground gasification;

**“Minister”** means the Minister responsible for mineral resources and in the case of regulation 14, includes the Minister responsible for water affairs;

**“mitigate”** means to alleviate, reduce or make less severe;

**“onshore seismic survey”** means a terrestrial geological survey involving vibration produced artificially but excludes a desktop study and an aerial survey;

**“parent or affiliate company”** refers to any company that controls or is controlled by the applicant or holder including by having the power to materially influence the management of such company;

**“parent or affiliate company guarantee”** is a National Treasury approved, legally binding commitment, by the parent or affiliate company of the applicant or holder, registered in a country which is a signatory to the Convention on the Recognition and Enforcement of Foreign Arbitral Awards, 10 June 1958 (New York Convention) and has at least an investment grade credit rating from an international rating agency, who guarantees to fulfil environmental liability obligations for and on behalf of the holder or applicant in question;

**“post-closure”** means the period after a closure certificate is issued in terms of the Mineral and Petroleum Resources Development Act;

**“progressive rehabilitation”** involves the staged mitigation and rehabilitation of disturbed areas throughout the life of the operation, as opposed to the large scale works at the end of the operation;

**“reconnaissance area”** means any area which is subject to reconnaissance permission or permit which relates to a terrestrial operation;

**“reconnaissance operation”** means any terrestrial operation carried out for or in connection with the search for a mineral or petroleum resource by geological, geophysical and photo-geological surveys and includes any remote sensing techniques, but does not include any prospecting operation other than acquisition and processing of new seismic data;

**“risk profiling”** means to provide a non-subjective understanding of risks posed by a prospecting operation which includes the removal and disposal of a mineral and a mining, exploration or production operation by assigning numerical values to variables representing different types of environmental risks and the dangers they pose;

**“risk threshold”** means a determination of the environmental risk resulting from a prospecting operation which includes the removal and disposal of a mineral and a mining, exploration or production operation, which is regarded as being acceptable after the closure objectives have been implemented and the latent defects have been calculated and which is to be included in the environmental risk assessment report contemplated in these Regulations;

**“specialists”** means a team of professionals who are qualified by virtue of their demonstrable knowledge, qualifications, skills or expertise in the mining, environmental science, water management and treatment, resource economy, engineering and quantity surveying;

**“sustainable end state”** the site specific situation for land, water and air at the time of reaching the risk threshold;

**“template”** means the prescribed rehabilitation plan template;

**“the Act”** means the National Environmental Management Act, 1998 (Act No. 107 of 1998);

**“unscheduled closure”** means the closing of a reconnaissance, prospecting, exploration, mining or production operation prior to the lapsing of the permission, permit or right; and

**“VAT”** means value-added tax contemplated in the Value-Added Tax Act, 1991 (Act No. 89 of 1991).

(2) The following words will have the meaning assigned to them in terms of section 1 of the Mineral and Petroleum Resources Development Act:

- (a) "effective date";
- (b) "exploration area";
- (c) "exploration operation";
- (d) "mining area";
- (e) "mining operation";
- (f) "prospecting area";
- (g) "prospecting operation";
- (h) "production area"; and
- (i) "production operation".

(3) When a period of days must be reckoned in terms of these Regulations from or after a particular day, that period must be reckoned as from the start of the day following that particular day to the end of the last day of the period, but if the last day of the period falls on a Saturday, Sunday or public holiday, that period must be extended to the end of the next day which is not a Saturday, Sunday or public holiday.

### **Purpose of these Regulations**

2. The purpose of these Regulations is to—

- (a) establish the obligation of an applicant and holder to plan, implement and manage activities and procedures to mitigate and rehabilitate environmental damage caused by reconnaissance, exploration, prospecting, mining and production operations;
- (b) regulate the manner in which an applicant or holder must determine, provide, set aside, maintain and manage financial security for undertaking progressive rehabilitation, decommissioning, closure and post-closure activities associated with reconnaissance, exploration, prospecting, mining and production operations;
- (c) identify the circumstances under which the Minister and the Minister responsible for water affairs may use the financial provision set aside to effect the obligation of the holder;
- (d) ensure that the State does not become liable for the costs of mitigation, rehabilitation and management of negative environmental impacts and environmental damage which should be covered by a holder; and
- (e) facilitate environmentally sustainable mining.

### **Application of these Regulations**

3. (1) These Regulations apply to an applicant and a holder, notwithstanding the applicability of section 52(1) of the Mineral and Petroleum Resources Development Act.

(2) These Regulations do not apply to an applicant or holder of-

- (a) a retention permit or a technical co-operation permit contemplated in sections 31 and 76 of the Mineral and Petroleum Resources Development Act respectively; and
- (b) a reconnaissance permission or permit or an exploration right contemplated in section 13, 74 or 79 of the Mineral and Petroleum Resources Development Act where the application includes only a desktop study or aerial survey.

(3) These Regulations do not apply-

- (a) to an applicant or holder of a reconnaissance permit contemplated in section 74 of the Mineral and Petroleum Resources Development Act for an offshore operation, where the application includes a seismic survey;
- (b) an applicant or holder of an exploration right contemplated in section 79 of the Mineral and Petroleum Resources Development Act for an offshore operation, where the application includes a seismic survey but no drilling of stratigraphic wells; and
- (c) in the case of an incident-

in which case separate arrangements must be made to cover the liability associated with such activities or incident and in which case the provisions of section 28 of the Act applies.

## CHAPTER 2

### THE ENVIRONMENTAL OBLIGATION OF AN APPLICANT AND HOLDER

#### **Obligation of an applicant and holder to plan for, finance and implement environmental mitigation, rehabilitation and management measures**

4. Every applicant and holder has an obligation to plan, finance, implement and manage such procedures and requirements in respect of mitigation, progressive rehabilitation, decommissioning, closure and post-closure activities related to reconnaissance, exploration, prospecting, mining and production operations as identified in these Regulations.

## CHAPTER 3

### FINANCIAL PROVISIONING

#### **General requirements**

5. (1) Financial provisioning is an iterative process of impact assessment and risk profiling to identify, calculate, predict and provide for the costs of mitigating, rehabilitating and managing the negative environmental impacts and risks associated with reconnaissance, prospecting, exploration, mining and production operations, determined against agreed closure objectives designed to achieve an approved sustainable end state, in the short, medium and long term.

(2) The financial provision liability may not be deferred against assets at mine closure or mine infrastructure salvage value.

(3) The Chief Executive Officer of the applicant or holder, or person appointed in a similar position, or, where liquidation or business rescue proceedings have been initiated, the liquidator or business rescue practitioner of the operation is ultimately responsible for implementing the requirements of these Regulations and signing off on all documentation submitted to the Minister.

### Purpose of financial provisioning

6. The financial provision must guarantee the availability of sufficient funds for—
- (a) progressive rehabilitation;
  - (b) decommissioning and closure activities; and
  - (c) the mitigation and management of latent environmental impacts including the ongoing pumping and treatment of polluted or extraneous water, where relevant;

to ensure that –

- (i) a reconnaissance, exploration, prospecting, mining or production area can be brought to the approved sustainable end state at the scheduled or unscheduled closure of operations; and
- (ii) latent impacts post-closure are mitigated, rehabilitated and managed.

### Determining of the financial provision using the prescribed template, spreadsheet and master rates

7. (1) An applicant applying for—

- (a) a reconnaissance permission;
- (b) a reconnaissance permit;
- (c) a prospecting right which excludes the removal and disposal of minerals;
- (d) an exploration right which includes only an onshore seismic survey;
- (e) a mining permit for a low risk commodity; and
- (f) an environmental authorisation in terms of the Environmental Impact Assessment Regulations for a mining operation contemplated in section 16 or 27 of the Mineral and Petroleum Resources Development Act for which the Minister has issued an exemption in terms of section 106(1), when that operation relates to a low risk commodity—

must determine the financial provision using the prescribed template, spreadsheet and master rates for implementing the activities associated with progressive rehabilitation, decommissioning and mine closure and the management of latent environmental impacts.

(2) In the case of an application for consent in terms of section 102 of the Mineral and Petroleum Resources Development Act to amend or vary a right or permit contemplated in subregulation (1)(c) to (e) or an application to amend an environmental authorisation contemplated in subregulation(1)(f), the applicant must—

- (a) review and revise the information provided in the template contemplated in subregulation (1) in relation to the amendment or variation applied for, and review and revise the information provided in the spreadsheet contemplated in subregulation (1) to re-assess the calculations of the financial provisioning; and
- (b) where necessary, adjust the financial provision set aside or demonstrate that sufficient financial provisioning has already been set aside, should that be the case.

(3) The completion of the information provided in the template, spreadsheet and the determination of the financial provision contemplated in subregulation (1) and the review and re-assessment contemplated in subregulation (2) must be undertaken by independent specialists.



(4) An applicant contemplated in subregulation (1) must submit, with the documentation for an environmental authorisation in terms of the Environmental Impact Assessment Regulations, the completed template and spreadsheet for approval by the Minister.

(5) An applicant applying for consent to amend or vary a right or permit, or to amend an environmental authorisation contemplated in subregulation (2), must submit, with the documentation for an environmental authorisation in terms of the Environmental Impact Assessment Regulations, the reviewed template and spreadsheet for approval by the Minister.

(6) Where an adjustment is required to the financial provision contemplated in subregulation (2)(b), the proof of payment of the adjusted financial provision must be submitted with the documentation for an environmental authorisation in terms of the Environmental Impact Assessment Regulations.

### Determining of the financial provision using the plans and report system

8. (1) An applicant applying for—

- (a) a prospecting right which includes the removal and disposal of a mineral;
- (b) mining permit for commodities other than low risk commodities;
- (c) a mining right;
- (d) an exploration right other than an exploration right related to an onshore seismic survey;
- (e) a production right; or
- (f) an environmental authorisation in terms of the Environmental Impact Assessment Regulations for a mining operation contemplated in section 16, 22 or 27, for which the Minister has issued an exemption in terms of section 106(1) of the Mineral and Petroleum Resources Development Act, when that operation does not relate to a low risk commodity—

must determine the financial provision by—

- (i) itemising all activities and costs, based on actual market related rates for implementing the activities for—
  - (aa) annual rehabilitation, determined in an annual rehabilitation plan, conforming to the content requirements of Appendix 1 to these Regulations;
  - (bb) final rehabilitation, decommissioning and mine closure, determined in the final rehabilitation, decommissioning and mine closure plan, conforming to the content requirements of Appendix 2 to these Regulations; and
  - (cc) rehabilitation and management of latent environmental impacts, including the ongoing pumping and treatment of polluted or extraneous water, where relevant, determined in an environmental risk assessment report, conforming to the content requirements of Appendix 3 to these Regulations; and
- (ii) calculating the financial provision using the methodology conforming to the requirements identified in Appendix 4 to these Regulations.

(2) In the case of an application for consent in terms of section 102 of the Mineral and Petroleum Resources Development Act to amend or vary a permit or right contemplated in subregulation (1)(a) to (e) or to amend an environmental authorisation contemplated in subregulation (1)(f), in order to determine the continued adequacy of the financial provision, the applicant must—

- (a) review the plans and report contemplated in subregulation (1)(i)(aa), (bb) and (cc) in relation to the amendment or variation applied for, to—
    - (i) re-assess the activities and costs for annual rehabilitation contemplated in subregulation (1)(i)(aa);
    - (ii) re-assess the activities and costs for final rehabilitation, decommissioning and mine closure contemplated in subregulation(1)(i)(bb); and
    - (iii) re-assess the activities and costs for rehabilitation and management of latent environmental impacts contemplated in subregulation (1)(i)(cc);
  - (b) re-assess the calculation of the financial provision based on the re-assessed activities and costs using the calculation methodology contemplated in Appendix 5 to these Regulations; and
  - (c) adjust the financial provision set aside or demonstrate that sufficient financial provisioning has already been set aside should that be the case.
- (3) The determination and review of the financial provision contemplated in subregulation (1) and (2) must be undertaken by independent specialists.
- (4) An applicant contemplated in subregulation (1) must submit with the documentation for an environmental authorisation in terms of the Environmental Impact Assessment Regulations, for approval by the Minister—
- (a) the annual rehabilitation plan contemplated in subregulation (1)(i)(aa);
  - (b) the final rehabilitation, decommissioning and mine closure plan contemplated in subregulation (1)(i)(bb);
  - (c) the environmental risk assessment report contemplated in subregulation (1)(i)(cc); and
  - (d) the calculation of financial provision using the methodology contemplated in Appendix 4 to these Regulations.
- (5) An applicant applying for consent to amend or vary a permit or right or to amend an environmental authorisation contemplated in subregulation (2), must submit with the documentation for an environmental authorisation in terms of the Environmental Impact Assessment Regulations—
- (a) for approval, the—
    - (i) reviewed plans and report contemplated in subregulation (2)(a); and
    - (ii) re-assessed calculations and the adjusted or confirmed financial provision contemplated in subregulation (2)(b) and (2)(c); and
  - (b) for information—
    - (i) proof of availability of the adjusted financial provision should an adjustment be required; or
    - (ii) confirmation of the adequacy of the financial provision already set aside should that be the case.

#### **Availability of the financial provision**

9. (1) A holder must provide funds for the costs required to implement the activities for annual rehabilitation through the operational budget of the holder.

(2) An applicant contemplated in regulation 7(1) and regulation 8(1)(a) and (b) must provide proof of availability of the financial provision prior to the issuing of the environmental authorisation in the case of—

- (a) a financial guarantee, the signed certified copy of the guarantee;

- (b) a closure rehabilitation company or a closure rehabilitation trust, a signed affidavit from the directors or trustees confirming the deposit of the approved sum.
- (3) An applicant contemplated in regulation 8(1)(c), (d), (e) and (f) must provide proof of the arrangements made to secure financial provision, prior to the issuing of the environmental authorisation.
- (4) A holder contemplated in regulation 8(1)(c), (d), (e) and (f) must provide, within 60 days of the effective date of the right or granting date of the environmental authorisation, proof of the availability of the financial provision in the case of—
- (a) a closure rehabilitation company or a closure rehabilitation trust, a signed affidavit from the directors or trustees confirming the deposit of the approved sum; or
  - (b) a financial guarantee or parent or affiliate company guarantee, a signed certified copy of the guarantee.
- (5) When submitting the proof of the availability of a financial guarantee contemplated in subregulation (4), proof of registration of the institution providing such a financial guarantee in terms of the Financial Sector Regulation Act, 2017 (Act No. 9 of 2017) must be provided.
- (6) The approved sum of the financial provision must remain in place until a closure certificate is issued, unless withdrawals contemplated in regulation 15 are approved, whereafter the balance of the financial provision must remain in place until a closure certificate is issued.
- (7) Financial provision for rehabilitation and management of latent impacts must, on the issuing of a closure certificate, be transferred to the Minister for the purposes of undertaking the rehabilitation and management of latent impacts.
- (8) Financial provisioning must be clearly linked and apportioned to the permission, right, permit or an environmental authorisation in the case of an exemption issued by the Minister in terms of section 106(1) of the Mineral and Petroleum Resources Development Act, to which it relates, including funds transferred to the Minister contemplated in subregulation (7).
- (9) If a combination of financial vehicles is used, the vehicles and amounts provided for per vehicle, linked to the relevant permission, right, permit or environmental authorisation, must be indicated by the applicant when acting in accordance with subregulation (2) or (3).

#### **Financial vehicles available for setting aside financial provision**

10. (1) An applicant or holder must set aside financial provision by using one or a combination of a—
- (a) cash deposited into the closure rehabilitation trust administered by the Minister on behalf of applicants or holders established for the sole purpose of regulation 6;
  - (b) closure rehabilitation company or a closure rehabilitation trust established for the sole purposes of regulation 6;
  - (c) financial guarantee other than a fixed term guarantee, in favour of the Minister; or
  - (d) parent or affiliate company guarantee in favour of the Minister and as approved by the National Treasury.
- (2) Where the financial vehicle used is a closure rehabilitation trust contemplated in subregulation (1)(a), no interest will be payable by the Minister for any amounts deposited in such a closure rehabilitation trust.

(3) A closure rehabilitation company or a closure rehabilitation trust contemplated in subregulation (1)(a) and (b) must include the minimum content as set out in Appendix 6 to these Regulations.

(4) The financial guarantee contemplated in subregulation (1)(c) must be prepared in the format as set out in Appendix 7 and when making use of such a guarantee, proof of registration of the institution providing the guarantee must accompany the template, spreadsheet, plans, report and review required to be submitted in terms of regulation 7, 8 or 11.

(5) The parent or affiliate company guarantee contemplated in subregulation (1)(d) must be prepared in accordance with the requirements of National Treasury.

(6) The trustees or directors empowered to administer the assets of the closure rehabilitation company or closure rehabilitation trust contemplated in subregulation (1)(b) must pay out funds from the closure rehabilitation company or closure rehabilitation trust when ordered to do so by the Minister after the procedures set out in regulation 14 have been complied with.

(7) A parent or affiliate company guarantee contemplated in subregulation (1)(d) may only be used as a financial vehicle by an applicant for or holder of an exploration right or production right in terms of sections 79 and 83 respectively of the Mineral and Petroleum Resources Development Act.

(8) A financial guarantee may not be used as a financial vehicle for the costs associated with mitigation, rehabilitation and management of latent environmental impacts.

#### **Review and update of templates, spreadsheets, plans and reports and confirmation or adjustment of the financial provision**

11. (1) In line with the iterative process of impact assessment and risk profiling, a holder must annually review and update the template, spreadsheet, plans, report and calculation contemplated in regulation 7 or 8 with a view to re-assessing—

- (a) the environmental impacts;
- (b) closure objectives; and
- (c) sustainable end state of land;

to determine—

- (i) the appropriateness of the mitigation and rehabilitation measures;
- (ii) the acceptability of the risks; and
- (iii) the adequacy of the financial provision.

(2) The review and update contemplated in subregulation (1) —

- (a) must be finalised no later than the financial year end of the holder; and
- (b) may be undertaken by internal specialists.

(3) A holder must, on completion of the actions contemplated in subregulation (1) and no later than the financial year end of the holder, confirm or adjust the financial provision calculation according to the findings of the review and update of the template, spreadsheet, plans and report and the recalculation of the financial provisioning.

(4) Within 60 days of confirming or adjusting the financial provisioning calculations contemplated in subregulation (3), a holder must—

- (a) set aside the adjusted financial provision, if not confirmed, in line with the findings of the review, update and recalculation; and
- (b) submit for approval by the Minister—
  - (i) the revised template and spreadsheet contemplated in regulation 7 or the revised plans and reports contemplated in regulation 8; and
  - (ii) confirmation of the adequacy of the reviewed or the adjusted financial provision; and
- (c) submit to the Minister for information the proof of payment of the adjusted financial provision or the amended guarantee.

### **Audits and related requirements**

12. (1) A holder must ensure that the template, spreadsheet, plans, report and calculations contemplated in regulation 7 and 8 and the reviewed and updated template, spreadsheet, plans, report and calculation contemplated in regulation 11 are audited every three years, commencing from the effective date of the right or permit, the date of issue of the permission and the date on which the environmental authorisation is granted in the case of an exemption has been issued by the Minister in terms of section 106(1) of the Mineral and Petroleum Resources Development Act.

(2) The audits must be—

- (a) concluded within a period not exceeding 36 months from the effective date, date of issue of a permission or the granting date of the environmental authorisation;
- (b) conducted by an independent auditor;
- (c) included in the form of an auditor's report; and
- (d) submitted for approval within 30 days from the receipt of the auditor's report contemplated in paragraph (c).

(3) A holder must, in addition to and with the report contemplated in subregulation 2(c), where relevant, submit to the Minister, the annual audited financial statements undertaken in compliance with the Companies Act, 2008 (Act No. 71 of 2008), and the Companies Regulations, 2011, once completed.

### **Cancellation and claiming against a financial guarantee or parent or affiliate company guarantee**

13. (1) In the event that the financial institution intends to cancel a financial guarantee or parent or affiliate company guarantee which supports a financial provision, the financial institution or parent or affiliate company must communicate its intentions, by registered mail, at least six months in advance to the holder, the Minister and the Minister responsible for environmental affairs.

(2) On receipt of the notification of the intention to cancel the financial guarantee or parent or affiliate company guarantee, the holder must—

- (a) within 7 days of receiving the notification, notify the Minister and the Minister responsible for environmental affairs of the intended cancellation; and
- (b) within 60 days from giving notice in terms of paragraph (a), provide the Minister with an alternative arrangement for the financial provisioning for approval.

(3) Where an alternative arrangement contemplated in subregulation (2)(b) is not received by the Minister within the 67 days contemplated in subregulation (2), the Minister must—

- (a) call on the financial guarantee or the parent or affiliate company guarantee;
- (b) request the financial institution or parent or affiliate company to deposit the funds into the closure rehabilitation trust contemplated in regulation 10(1)(a);
- (c) release the financial guarantee or parent or affiliate company guarantee to the financial institution within 21 days of receipt of confirmation that the funds have been disbursed into the account contemplated in paragraph (b) or within 7 days of a satisfactory alternative arrangement having been made by the holder; and
- (d) should the holder provide an alternative arrangement which is to the satisfaction of the Minister, the funds must be returned to the financial institution or parent or affiliate company within 21 days of approval of the holder's alternative arrangement.

(4) In the event that the Minister wishes to initiate a claim against the financial guarantee or parent or affiliate company guarantee to effect the rehabilitation obligation on behalf of the holder, the Minister must provide the holder, the financial institution, parent or affiliate company, the liquidator or business rescue practitioner with written notice of the intention to initiate a claim, which notice must include-

- (a) the reasons for such claim; and
- (b) an instruction that the holder, the parent or affiliate company, liquidator or business rescue practitioner provide to the Minister a plan indicating the measures to be taken to mitigate and rehabilitate the environmental damage, providing actions and timeframes for implementing such actions, within 60 days of receiving the notification.

(5) Should the Minister not receive such plans or be dissatisfied with the measures proposed in accordance with subregulation (4)(b), the Minister must institute the claim and the funds as identified, must be called on.

(6) When the Minister has called on the financial guarantee or parent or affiliate company guarantee, the financial institution or parent or affiliate company must deposit the funds so called upon into the closure rehabilitation trust contemplated in regulation 10(1)(a), within 30 days.

(7) The Minister must, after having given effect to the rehabilitation obligation of the holder contemplated in subregulation (4), within 1 year from the date of payment of a guaranteed sum by the guarantor or parent or affiliate company and each year thereafter, give account, in reasonable detail, to the guarantor or parent or affiliate company and National Treasury of how the guaranteed sum, or portion thereof, was utilised and once completed, return any portion of the guaranteed sum which was not so utilised to the guarantor or parent or affiliate company.

#### **Claiming against a closure rehabilitation company or a closure rehabilitation trust to effect mitigation and rehabilitation**

14. (1) In the event that the Minister wishes to initiate a claim against the closure rehabilitation company or the closure rehabilitation trust contemplated in regulation 10(1)(a) and (b) to effect the rehabilitation obligation of the holder contemplated in regulation 4, the Minister must provide the holder and the directors or trustees or the liquidator or business rescue practitioner with written notice of the intention to initiate a claim, which notice must include-

- (a) the reasons for such claim; and

- (b) a request that the holder, liquidator or business rescue practitioner provide to the Minister a plan indicating the measures to be taken to mitigate and rehabilitate the environmental damage, providing activities and timeframes for implementing such actions, within 60 days of the written notification.
- (2) Should the Minister not receive such plan or be dissatisfied with the measures proposed in accordance with subregulation (1)(b), the Minister must—
- (a) order the directors, trustees, liquidator or business rescue practitioner of the closure rehabilitation company or closure rehabilitation trust to deposit an identified amount into the closure rehabilitation trust administered by the Minister contemplated in regulation 10(1)(a) to enable the Minister to utilise the funds so deposited to give effect to the rehabilitation obligation of the holder contemplated in regulation 4, on behalf of the holder; or
  - (b) give effect to the rehabilitation obligation of the holder contemplated in regulation 4 and claim the costs from—
    - (i) the closure rehabilitation company or the closure rehabilitation trust through the directors, trustees, liquidator or business rescue practitioner; or
    - (ii) the funds from the holder's contribution to the closure rehabilitation trust administered by the Minister for the purposes of the holder's financial provision.
- (3) When ordered to do so by the Minister, the directors, trustees, liquidator or business rescue practitioner must deposit the funds into the closure rehabilitation trust contemplated in regulation 10(1)(a) within 21 days of the date of receipt of such order.
- (4) The Minister must, after having given effect to the rehabilitation obligation of the holder contemplated in regulation 4 and having considered the funds required for the mitigation, rehabilitation and management of latent environmental damage, within 1 year from the date of payment of the funds, and each year thereafter, give account, in reasonable detail, to the directors, trustees, liquidator or business rescue practitioner and National Treasury, of how the funds, or portion thereof, was utilised and once completed, return any portion which was not utilised to the closure rehabilitation company or closure rehabilitation trust.

#### **Withdrawal against a financial provision to facilitate decommissioning and final closure activities**

15. (1) No holder may withdraw funds, or allow funds to be withdrawn, against the financial provision set aside in the financial vehicles contemplated in regulation 10(1)(a), (b) or (c) unless—

- (a) an application by the holder to withdraw funds is made to the Minister;
- (b) the withdrawal is required to facilitate decommissioning and final closure activities, as identified in the approved final rehabilitation, decommissioning and mine closure plan contemplated in regulation 8(1)(i)(bb);
- (c) the withdrawal application is made within the 10 year period immediately preceding the intended date scheduled for final closure of the operations identified in the approved final rehabilitation, decommissioning and mine closure plan contemplated in regulation 8(1)(i)(bb);
- (d) withdrawals are limited to one application per financial year;
- (e) the withdrawal application is based on proof of —
  - (i) mitigation and rehabilitation having been achieved in the form of, amongst others, survey reports, photographs and satellite imagery as identified in the approved final rehabilitation, decommissioning and mine closure plan signed off by an independent specialist; and



- (ii) financial expenditure on mitigation and rehabilitation in the previous year in relation to the approved final rehabilitation, decommissioning and mine closure plan, in the form of audited reports of expenditure against the mitigation and rehabilitation;
- (f) such withdrawal has been approved by the Minister; and
- (g) the holder notifies National Treasury within 21 days of receiving approval to withdraw the funds.

(2) No funds may be withdrawn from the amount set aside for the management of latent impacts contemplated in regulation 8(1)(i)(cc).

### **Responsibility of an applicant or holder to consult and disclose information**

16. (1) An applicant contemplated in regulation 7(1), 7(5), 8(1) and 8(5) must subject the documentation contemplated in those subregulations to the consultation requirements as prescribed in the Environmental Impact Assessment Regulations.

(2) Within 5 days of receiving notification of the review decision of the documents contemplated in regulation 11(4)(b), the holder must publish the outcome of such a review decision in a provincial newspaper as well as a newspaper distributed within the municipal area within which the reconnaissance, prospecting, mining, production or exploration operation is located, and indicate where the reviewed and revised template, spreadsheet, plans, report and calculations can be obtained.

(3) The holder, business rescue practitioner or liquidator must inform the Minister and the Minister responsible for the environment within two working days of-

- (a) filing a resolution to go into business rescue, with the Companies and Intellectual Property Commission, in terms of section 129(2)(b) of the Companies Act, 2008 (Act No. 71 of 2008) in the case of voluntary business rescue or from date of an application being made to the Court in terms of section 131(1) of the Companies Act, 2008 (Act No. 71 of 2008); or
- (b) filing a resolution for the winding up of the company, with the Companies and Intellectual Property Commission, in terms of section 80(2) of the Companies Act, 2008 (Act No. 71 of 2008), in the case of a voluntary winding up of the company or from date that an application has been made to the Court for the winding up of a company by the Court, in terms of section 81(1) of the Companies Act, 2008 (Act No. 71 of 2008).

(4) An applicant or holder must make the original documents contemplated in regulation 7(1) and (2), regulation 8(1)(i) and (2)(a), regulation 11(4)(b) and (c) and regulation 12(2)(c), once submitted to the Minister—

- (a) available on a publicly accessible website of the holder if such a website exists;
- (b) available at the site office of the reconnaissance, exploration, prospecting, mining or production operation; and
- (c) accessible to the public on request.

(5) The original documents contemplated in subregulation (5) as well as any reviews thereof must remain on the website and be made available at the site office.

### **Powers and duties of the Minister**

17. (1) If the Minister is not satisfied with the preparation of a template, spreadsheet, plan, report, calculation or a review or adjustment of the financial provision or an audit required in terms of these Regulations, the Minister may—



- (a) request the applicant or holder, at their own costs to—
    - (i) review and revise such a template, spreadsheet, plan, report, calculation, review, adjustment or audit to the satisfaction of the Minister; or
    - (ii) have a template, spreadsheet, plan, report, calculation, review, adjustment or audit reviewed and revised externally by another team of independent specialists to the satisfaction of the Minister; or
  - (b) appoint an independent specialist at the cost of the applicant or holder to confirm, review or revise any template, spreadsheet, plan, report, calculation, review, adjustment or audit to the satisfaction of the Minister, in consultation with the applicant or holder.
- (2) The Minister must keep a register of funds kept in the closure rehabilitation trust contemplated in regulation 10(1)(a), including details of the amount held per applicant and holder related to permissions, permits, rights and environmental authorisations.
- (3) The Minister must—
- (a) acknowledge receipt of all templates, spreadsheets, plans, reports and findings of reviews and assessments submitted in terms of these Regulations within 10 days of receipt thereof; and
  - (b) where a decision is required in terms of these Regulations, make such decision within 60 days of receipt of the documentation.
- (4) Where a template, spreadsheet, plan, report, calculation, assessment or withdrawal application is rejected, the Minister must provide reasons for the rejection and indicate a timeframe not exceeding 45 days within which a revised template, spreadsheet, plan, calculation, assessment or withdrawal application must be resubmitted for approval.

## CHAPTER 4

### TRANSITIONAL ARRANGEMENTS

#### Transitional arrangements

18. (1) Unless subregulation (2) applies, a holder who applied for a right prior to 20 November 2015, regardless when the right was obtained—
- (a) must, by no later than 3 months following its next financial year end, which financial year end occurs after 19 June 2022, determine the financial provision as required by regulation 8(1), which determination has been undertaken by independent specialists, using the calculation methodology contemplated in Appendix 5 to these Regulations, provide proof of payment or arrangement, whichever applies, and submit the documents contemplated in regulation 8(4) to the Minister for approval; and
  - (b) shall, until 19 June 2022, be regarded as having complied with the provisions of these Regulations if such holder has complied with the provisions and arrangements regarding financial provisioning, approved as part of the right issued in terms of the Mineral and Petroleum Resources Development Act.
- (2) A holder of an offshore oil or gas exploration right or production right who applied for such right prior to 20 November 2015, regardless when the right was obtained—

- (a) must by no later than 3 months following its next financial year end, which financial year end occurs after 19 February 2024, determine the financial provision as required by regulation 8(1), which determination has been undertaken by independent specialists, using the calculation methodology contemplated in Appendix 5 to these Regulations, provide proof of payment or arrangement, whichever applies, and submit the documents contemplated in regulation 8(4) to the Minister for approval; and
  - (b) shall, until 19 February 2024, be regarded as having complied with the provisions of these Regulations if such holder has complied with the provisions and arrangements regarding financial provisioning, approved as part of the right issued in terms of the Mineral and Petroleum Resources Development Act.
- (3) Where a permission, right or permit for an operation identified in regulation 7(1) was applied for after 20 November 2015 and obtained, and that permission, right or permit is still valid, the requirements contained in such permission, right or permit remain in place and must be complied with until that permission, right or permit expires.
- (4) Subject to subregulation (1) or (2), financial provision submitted in terms of regulations 53 and 54 of the Mineral and Petroleum Resources Development Regulations, 2004 or the Financial Provisioning Regulations, 2015 for which approval is pending when these Regulations take effect, must be dispensed with in terms of regulations 53 and 54 the Mineral and Petroleum Resources Development Regulations, 2004 or the Financial Provisioning Regulations, 2015 as if those Regulations are still in effect.
- (5) A holder contemplated in subregulation (1) or (2) must annually, following the approval of the documents contemplated in subregulation (1) or (2), comply with the review and auditing requirements contemplated in regulation 11 and 12 respectively.
- (6) If a holder contemplated in subregulation (1) or (2) is not able to increase the financial provision to cover any identified shortfall, the Minister may, after considering the financial stability and operating history of such holder, enter into a payment agreement with such holder for a period not exceeding 5 years to bring the financial provision in line with the requirements of these Regulations, on condition that—
- (a) a payment plan and timeframe is agreed upon between the Minister and relevant holder;
  - (b) the payment plan and timeframe contemplated in paragraph (a) is consulted with interested and affected parties;
  - (c) the payment plan and timeframe contemplated in paragraph (a) is supported by the Minister of Finance;
  - (d) the payment plan contemplated in paragraph (a) is reviewed annually and compliance with the requirements and timeframe of the plan is demonstrated; and
  - (e) the approved sustainable end state of land is not compromised.
- (7) The Minister may request any information that may be relevant to the decision on the payment agreement contemplated in subregulation (6) from the holder.
- (8) The payment agreement contemplated in subregulation (6), as well as any indication of compliance with such agreement, must be included in the annual review and assessment of the adequacy of the financial provision and must be submitted together with the plans and reports as required in terms of these Regulations.

## CHAPTER 5

### GENERAL MATTERS

#### Offences

19. (1) An applicant commits an offence if that person contravenes or fails to comply with regulation 4, 7, 8, 9(2), 9(3), 10(1), 16(1), 16(4) or 16(5) of these Regulations.

(2) A holder commits an offence if that person contravenes or fails to comply with regulation 4, 5(2), 5(3), 9(1), 9(4), 9(5), 9(6), 9(7), 9(8), 9(9), 10(1), 10(3), 10(4), 10(5), 10(7), 10(8), 11(1), 11(2), 11(3), 11(4), 12, 13(2), 13(4), 15(1), 15(2), 16(2), 16(3), 16(4) or 16(5) of these Regulations.

(3) A holder who applied for such right or permit prior to 20 November 2015, regardless when the permit or right was obtained, commits an offence if that person contravenes or fails to comply with regulation 18(1) or 18(2), as the case may be.

(4) A financial institution, a parent or affiliate company, a liquidator or business rescue practitioner contemplated in these Regulations commits an offence if that financial institution, parent or affiliate company, or person contravenes or fails to comply with regulation 13(1), 13(6), 14(3) or 16(4).

(5) A trustee or director of a closure rehabilitation company or closure rehabilitation trust commits an offence if the trustee or director contravenes or fails to comply with regulation 10(6) or 14(3).

#### Penalties

20. A person convicted of an offence in terms of regulation 19 of these Regulations, is liable to a fine not exceeding R10 million or to imprisonment for a period not exceeding 10 years, or to both such fine or such imprisonment.

#### Repeal of Financial Provisioning Regulations, 2015

21. The Financial Provisioning Regulations, 2015, as amended by Government Notice No. 1314, Government Gazette No. 40371 of 26 October 2016, Government Notice No. R452, Government Gazette No. 41584 of 20 April 2018, Government Notice No. 991, Government Gazette No. 41921 of 21 September 2018, Government Notice No. 24, Government Gazette No. 42956 of 17 January 2020, and Government Notice No. 495, Government Gazette No. 44698 of 11 June 2021 is hereby repealed.

#### Short title and commencement

22. These Regulations are called the Financial Provisioning Regulations, 2021 and comes into operation on the date of publication in the Gazette.

## APPENDIX 1

### MINIMUM CONTENT OF AN ANNUAL REHABILITATION PLAN FOR OPERATIONS CONTEMPLATED IN REGULATION 8

#### 1. General

The annual rehabilitation plan must use as its base the findings of the assessment, modelling and monitoring undertaken in the preparation of the final rehabilitation, decommissioning and mine closure plan as contained in Appendix 2.

The annual rehabilitation plan, which must focus on annual rehabilitation and mitigation, could form a chapter in the final rehabilitation, decommissioning and mine closure plan contemplated in Appendix 2.

Any reference to mining in this plan includes operations contemplated in regulation 8(1).

#### 2. Objective of the annual rehabilitation plan

The objective of the annual rehabilitation plan is to—

- 2.1. review concurrent mitigation and rehabilitation activities already implemented;
- 2.2. establish mitigation and rehabilitation goals and outcomes for the forthcoming 12 months, which contribute to the progressive achievement of the closure objective and post-mining sustainable end state as identified in the final rehabilitation, decommissioning and mine closure plan;
- 2.3. establish a plan, schedule and budget for mitigation and rehabilitation activities for the forthcoming 12 months based on the calculated costs;
- 2.4. identify gaps in knowledge and research to be undertaken to address shortcomings experienced in the preceding 12 months of mitigation and rehabilitation;
- 2.5. provide an overview of the monitoring results and effect of the mitigation and rehabilitation activities;
- 2.6. highlight any risks emerging from monitoring; and
- 2.7. identify knowledge gaps which impact on achieving the end state and the interventions, including research interventions to address the gaps.

#### 3. Content of the annual rehabilitation plan

The annual rehabilitation plan will be relevant for a period of 12 months, after which the plan is to be updated to reflect progress relating to mitigation and rehabilitation activities in the preceding 12 months and the updated extraction and rehabilitation schedules as well as the budget for the forthcoming 12 months. The annual rehabilitation plan must contain information that defines concurrent mitigation and rehabilitation activities for the forthcoming 12 months and how these relate to the operations' closure vision and sustainable end state, as detailed in the final rehabilitation, decommissioning and mine closure plan. The annual rehabilitation plan must indicate what closure objectives and criteria are being achieved through the implementation of the plan, it must be measurable and auditable and must include—

- 3.1. details of the—
  - 3.1.1. specialist or specialists that prepared the plan;
  - 3.1.2. professional registrations and experience of the specialist or specialists;

- 3.1.3. applicant or holder, including but not limited to the name, physical address, postal address and contact details;
- 3.1.4. timeframes of implementation of the current, and review of the previous mitigation and rehabilitation activities;
- 3.2. the pertinent environmental and project context highlighting issues which are different to those indicated and considered in the final rehabilitation, decommissioning and mine closure plan which relate directly to the planned annual mitigation and rehabilitation activity (e.g. drought, machine failure or anomaly);
- 3.3. the results of modelling of impacts for the preceding 12 months with a view to informing mitigation and rehabilitation activities going forward;
- 3.4. an identification of shortcomings in the rehabilitation experienced in the preceding 12 months;
- 3.5. any risk which materialised or anomalies which impacted on the environment over the preceding 12 months, and how these were incorporated into the risk model for the operations;
- 3.6. details of the planned annual mitigation and rehabilitation activities or measures for the forthcoming 12 months, including those which will address the shortcomings contemplated in paragraph 3.4 above or which address the risk which materialised or were identified from monitoring in the preceding 12 months, and including—
  - 3.6.1. if no areas are available for annual rehabilitation concurrent with mining, an indication to that effect and motivation why no annual rehabilitation can be undertaken;
  - 3.6.2. where areas are available for annual rehabilitation the following information must be tabulated:
    - 3.6.2.1. the nature or type of activity and associated infrastructure to be undertaken;
    - 3.6.2.2. planned remaining life of the activity and impact under consideration;
    - 3.6.2.3. area already disturbed or planned to be disturbed in the period under review;
    - 3.6.2.4. percentage of the area already disturbed, including the bulking factor and volume of material stockpiled;
    - 3.6.2.5. percentage of the area to be disturbed and the anticipated bulking factor and volume of material for stockpiling;
    - 3.6.2.6. area and volume of material available for concurrent mitigation and rehabilitation activities;
    - 3.6.2.7. percentage of the area disturbed and volume of material identified in paragraph 3.6.2.4 above and on which concurrent mitigation and rehabilitation activities can be undertaken;
    - 3.6.2.8. notes to indicate why total available or planned to be available area differs from area already disturbed or planned to be disturbed;
    - 3.6.2.9. notes to indicate why concurrent rehabilitation will not be undertaken on the full available or planned to be available area;
    - 3.6.2.10. the pertinent closure objectives and performance targets that will be addressed in the forthcoming 12 months of operations, which objectives and targets are aligned to the final rehabilitation, decommissioning and mine closure plan;
    - 3.6.2.11. details of mitigation and rehabilitation activities planned on the area the forthcoming 12 months;
    - 3.6.2.12. description of the relevant closure design criteria adopted in the annual mitigation and rehabilitation activities and the expected final sustainable end state of land once all mitigation and rehabilitation activities are complete for the activity or aspect;

- 3.7. a site plan indicating at least the total area disturbed, area available for rehabilitation and the area to be rehabilitated per aspect or activity;
- 3.8. a review of the preceding 12 months of mitigation and rehabilitation activities, indicating a comparison between activities planned in the previous year's annual mitigation and rehabilitation plan and actual mitigation and rehabilitation implemented, which should be tabulated and as a minimum contain—
  - 3.8.1. area planned to be rehabilitated during the period under review;
  - 3.8.2. actual area rehabilitated; and
  - 3.8.3. if the variance between planned and actual exceeds 15%, motivation indicating reasons for the inability to rehabilitate the full area; and
- 3.9. costing, based on market related figures, including—
  - 3.9.1. an explanation of the closure cost methodology;
  - 3.9.2. auditable calculations of costs per activity or infrastructure;
  - 3.9.3. cost assumptions; and
  - 3.9.4. monitoring and maintenance costs likely to be incurred during the period of execution of the annual rehabilitation.

## APPENDIX 2

### MINIMUM CONTENT OF A FINAL REHABILITATION, DECOMMISSIONING AND MINE CLOSURE PLAN FOR OPERATIONS CONTEMPLATED IN REGULATION 8

#### 1. General

The process of preparing the final rehabilitation, decommissioning and mine closure plan is an iterative process which must annually check that the planned closure objectives are in line with sustainability principles and will achieve an agreed sustainable end state. The calculation of costs associated with the final rehabilitation, decommissioning and mine closure must be based on the rehabilitation and environmental management of the full extent of the area disturbed and must be expressed as an annual figure based on the rate of extraction and extent of current disturbance.

The costs associated with the final rehabilitation, decommissioning and mine closure pronounces on the sustainability of the mine in the case of a greenfield operation or the continued sustainability of an existing operation. The calculated annual cost associated with final rehabilitation, decommissioning and mine closure is to be used in the calculation of the financial provision to be set aside as per Appendix 4 or 5.

Any reference to mining in this plan includes operations contemplated in regulation 8(1).

#### 2. Objective of the final rehabilitation, decommissioning and mine closure plan

The objective of the final rehabilitation, decommissioning and mine closure plan, at design, throughout the operations and post-closure, is to—

- 2.1. determine, review and revise as required, a sustainable end state for the mining operation which includes a sustainable and achievable end state of the land, as well as sustainable post-closure management and monitoring measures;
- 2.2. set, review and revise sustainable end state objectives including water quality and general environmental quantity objectives;
- 2.3. ensure early and regular consultation throughout the life of the mine, with government and external stakeholders and communities on closure objectives and the sustainable end state objectives;
- 2.4. predict and model the mining activities throughout the life of the mine;
- 2.5. assess and model the expected environmental impacts related to the mining operations based on the life of mine, the mineral extraction schedule and applying and explaining a risk based approach and hierarchy linked to closure activities;
- 2.6. determine, review and revise the mitigation and rehabilitation activities related to the sustainable end state of the environment at closure and post-closure;
- 2.7. determine an overall cost for implementing the mitigation, rehabilitation and management activities;
- 2.8. determine the annual budget and schedule for the implementation of the mitigation, rehabilitation and management activities;
- 2.9. audit and report on the implementation of the plan; and
- 2.10. identify knowledge gaps and propose actions to actively address the identified gaps through among others, applicable research.

### 3. Content of the final rehabilitation, decommissioning and mine closure plan

The final rehabilitation, decommissioning and mine closure plan must be measurable and auditable, must use as a base the identified sustainable end state objectives of the area and must include—

- 3.1. details of—
  - 3.1.1. the person or persons that prepared the plan;
  - 3.1.2. the professional registrations and experience of the person or persons who prepared the plan;
  - 3.1.3. the applicant or holder, including but not limited to the name, physical address, postal address and contact details;
- 3.2. the context of the project, including but not limited to—
  - 3.2.1. mineral/s to be or being mined, mining method, area already mined or to be mined in the case of a greenfields site, the backlog in rehabilitation if relevant, annual extraction rate, overall extraction rates, life of mine and any material information and issues that have guided the development of the plan;
  - 3.2.2. an overview of—
    - 3.2.2.1. the environmental context, including but not limited to air quality, quantity and quality of surface and groundwater, land, soils, terrestrial and aquatic biodiversity;
    - 3.2.2.2. the social context that may influence closure activities and post-mining land use or be influenced by closure activities and post-mining land use; and
    - 3.2.2.3. other mining activities within a 20 km radius of the mining area;
- 3.3. stakeholder issues and comments that have informed the plan;
- 3.4. the mining plan and schedule for the full approved operations, including—
  - 3.4.1. appropriate description of the mine plan;
  - 3.4.2. drawings and figures to indicate how the mine develops;
  - 3.4.3. what areas are disturbed and will be disturbed; and
  - 3.4.4. how infrastructure and structures (including ponds, residue stockpiles etc.) develop during operations;
- 3.5. details of the preferred sustainable end state of the operations including—
  - 3.5.1. the legal and governance framework and interpretation of these requirements for the closure design principles;
  - 3.5.2. a description of the sustainable end state, objectives and targets, which objectives and targets must reflect the local environmental and socio-economic context, the regulatory and corporate requirements and stakeholder expectations;
  - 3.5.3. a description and evaluation of alternative closure and post-closure options where these exist, that are practical within the socio-economic context; and
  - 3.5.4. environmental opportunities and constraints in which the operation is located;
- 3.6. findings of an environmental risk assessment and modelling process leading to the most appropriate closure strategy, including—
  - 3.6.1. a description of the risk assessment methodology including risk identification and quantification, to be undertaken for all areas of infrastructure or activities or aspects for which an applicant and holder has a responsibility to mitigate an impact or risk at closure;
  - 3.6.2. an identification of receptors most sensitive to potential risks and the monitoring of such risks with a view to informing mitigation and rehabilitation activities;
  - 3.6.3. an identification and modelling of conceptual closure strategies to avoid, manage and mitigate the impacts and risks;



- 3.6.4. a reassessment of the risks to determine whether, after the implementation of the closure strategy, the latent risk has been avoided and / or how it has resulted in avoidance, rehabilitation and management of impacts and whether this is acceptable to the mining operation and stakeholders; and
- 3.6.5. an explanation of changes to the risk assessment results, as applicable in annual updates to the plan; and
- 3.6.6. design principles for achieving the closure objectives, including the proposed final sustainable end state which is appropriate, feasible and possible to implement and which meets the principles of sustainable development, including—
  - 3.6.6.1. descriptions of appropriate and feasible final post-mining land use for the project area;
  - 3.6.6.2. a map of the proposed final sustainable end state of the land;
  - 3.6.6.3. a motivation for the preferred closure option within the context of the risks and impacts that are being mitigated;
  - 3.6.6.4. a definition and motivation of the closure and post-closure period, taking cognisance of the probable need to implement post-closure monitoring and maintenance for a period sufficient to demonstrate that the risk threshold criteria have been achieved; and
  - 3.6.6.5. details associated with any ongoing research on closure options;
- 3.6.7. closure actions, including—
  - 3.6.7.1. a detailed description of the assumptions made to develop closure actions in the absence of detailed knowledge on site conditions, potential impacts, material availability, stakeholder requirements and other factors for which information is lacking;
  - 3.6.7.2. the development and documenting of a description of specific technical solutions related to infrastructure and facilities for the preferred closure option, which must include all areas, infrastructure, activities and aspects associated with mining for which the mine has the responsibility; and
  - 3.6.7.3. the development and implementation of plans to address threats and opportunities and any uncertainties associated with the proposed closure actions, which will be used to identify and define any additional work or research that is needed to reduce the level of uncertainty;
- 3.6.8. a schedule of actions for the annual rehabilitation plan, and the final rehabilitation, decommissioning and mine closure plan which will ensure mitigation, rehabilitation and management of impacts including ongoing pumping and treatment of extraneous water—
  - 3.6.8.1. linked to the mining work programme, if greenfields, or to the current mine plan, if brownfields, including assumptions and schedule drivers; and
  - 3.6.8.2. including a spatial map, showing planned spatial progression throughout operations;
- 3.6.9. an indication of the organisational capacity that will be put in place to implement the plan, including—
  - 3.6.9.1. organisational structure as it pertains to the plan;
  - 3.6.9.2. responsibilities; and
  - 3.6.9.3. training and capacity building that may be required to build closure competence;
- 3.6.10. an indication of gaps in the plan, including an auditable action plan and schedule to address the gaps;
- 3.6.11. closure and risk threshold criteria for each activity or infrastructure in relation to environmental aspects with auditable indicators;

- 3.6.12. the closure cost based on cost estimates for operations, or components of operations as follows—
- 3.6.12.1. costing, calculated using market related figures and the current value of money and no discounting or net present value calculations;
  - 3.6.12.2. costs must be calculated for the rehabilitation, maintenance and long term monitoring being undertaken on all disturbed areas and associated environmental impacts;
  - 3.6.12.3. costs calculations must be based on rehabilitation, maintenance and long term monitoring of activities undertaken by a third party;
  - 3.6.12.4. where appropriate, a differentiation between capital, operating, replacement and maintenance costs;
  - 3.6.12.5. the closure cost estimation must include cost assumptions and auditable calculations of costs per activity or infrastructure; and
  - 3.6.12.6. cost estimates for operations, or components of operations as follows:

End of life of operation (or components of operation) from year of assessment	Design effort	Degree of accuracy in cost estimation
> 30 years	Pre-Conceptual / Class 5 Estimate / up to 2% of complete definition	-50% to + 50%
10 to 30 years	Conceptual / Pre-feasibility / Class 4 Estimate / up to 15% of complete definition	-30% to + 30%
5 to 10 years	Preliminary / Feasibility / Class 3 Estimate / up to 40% of complete definition	-20% to + 20%
Less than 5 years	Detailed Designs / Bid / Tender / Class 2 estimate up to 75% of complete definition	-10% to + 10% (or less)
* The calculations for operations with 5 or less years must include a line item for carrying out specialist studies up to Detailed Design effort to improve the degree of accuracy to +/-10% as well as a contingency to ensure sufficient funds for closure by a third party. Motivation must be provided to indicate the accuracy in the reported number and as accuracy improves, what actions resulted in an improvement in accuracy.		

- 3.6.13. the estimated costs must be expressed for each year based on the rate of extraction and extent of disturbed area;
- 3.6.14. the risk modelling and the calculation of closure cost estimation must be updated annually during the operation's life to reflect known developments, including changes from the annual review of the closure strategy assumptions and inputs, scope changes, the effect of a further year's inflation, new regulatory requirements and any other material developments;
- 3.6.15. monitoring, auditing and reporting requirements contemplated in these Regulations;
- 3.6.16. schedule of reporting requirements contemplated in these Regulations; and
- 3.6.17. motivations for any amendments made to the final rehabilitation, decommissioning and mine closure plan, given the monitoring results in the previous auditing period and the identification of gaps as above.

## APPENDIX 3

### MINIMUM CONTENT OF AN ENVIRONMENTAL RISK ASSESSMENT REPORT FOR THE DETERMINATION OF LATENT LIABILITY FOR OPERATIONS CONTEMPLATED IN REGULATION 8

#### 1. General

The environmental risk assessment report must follow an iterative risk profiling approach which through modelling must predict environmental risk, identify their potential to manifest, the timeframes in which they will manifest and the costs associated with their management and rehabilitation once the impacts have manifest. The risk assessment process must calculate a risk threshold for the operations and predict the time period to reach the risk threshold.

The costs calculated for the management and monitoring of latent impacts prior to reaching the risk threshold for scheduled closure pronounce on the sustainability of mining in the case of a greenfields operation and on the continued sustainability in the case of an existing operation.

The assessment must calculate the cost associated with managing and monitoring latent impacts prior to reaching the risk threshold and must include a section on the costs to manage and monitor latent impacts in the event of an unscheduled closure implementing immediately available closure technologies including water treatment options. This cost is to be used in the calculation of the financial provision to be set aside as per Appendix 4 or 5.

The risk assessment report could form a chapter in the final rehabilitation, decommissioning and mine closure plan articulated in Appendix 2.

Any reference to mining in this plan includes operations contemplated in regulation 8(1).

#### 2. Objective of the environmental risk assessment report

The objective of the environmental risk assessment report is to—

- 2.1 ensure the timeous prediction and quantification of environmental risk associated with the operations;
- 2.2 ensure timeous risk reduction through appropriate interventions;
- 2.3 identify the potential latent environmental risks which will manifest post-closure;
- 2.4 detail the approach to managing post-closure risks;
- 2.5 quantify the potential risks and liabilities associated with the management of the risks;
- 2.6 the quantification must be based on market related costs;
- 2.7 calculate a risk threshold and timeframe in which to reach the risk threshold; and
- 2.8 outline and cost the post-closure monitoring, auditing and reporting requirements.

#### 3. Part 1

##### Content of the environmental risk assessment report for scheduled closure

The environmental risk assessment report must contain information that is necessary to determine the potential financial liability associated with the management of latent environmental liabilities post-closure,

keeping in mind the proposed sustainable end state of land, once the initial risk threshold criteria has been achieved and must include—

- 3.1. details of—
  - 3.1.1. the person or persons that prepared the plan;
  - 3.1.2. the professional registrations and experience of the person or persons who prepared the plan;
  - 3.1.3. the applicant or holder including but not limited to: name; physical address; postal address; contact details; and
  - 3.1.4. rights, permits, licences and authorisations associated with the operation including the right or permit number, environmental authorisation number, and similar details of all other authorisation received e.g. water use licence, waste management licence, etc.
- 3.2. details of the assessment process used to identify and quantify the post-closure and possible latent risks, including—
  - 3.2.1. a description of the risk assessment methodology inclusive of risk identification and quantification;
  - 3.2.2. substantiation why each risk will occur post-closure, including why the risk was not or could not be mitigated during concurrent mitigation and rehabilitation or during the implementation of the final rehabilitation, decommissioning and mine closure plan;
  - 3.2.3. a detailed description of the drivers that could result in the manifestation of the risks after closure;
  - 3.2.4. a description of the expected timeframe in which the risk is likely to manifest, typically as expected years after closure, and the duration of the impact, including motivation to support these timeframes;
  - 3.2.5. a detailed description of the triggers which can be used to identify that the risk is imminent or has manifested, how this will be measured and any cost implications thereof;
  - 3.2.6. results and findings of the risk assessment or risks which will occur post-closure; and
  - 3.2.7. an explanation of changes to the risk assessment results as applicable in annual updates to the plan;
- 3.3. management activities, including—
  - 3.3.1. monitoring of results and findings, which informs adaptive or corrective management and/or risk reduction activities;
  - 3.3.2. an assessment of alternatives to mitigate or manage the impacts once the risk has become manifested, which must be focussed on practicality as well as cost of the implementation;
  - 3.3.3. motivation why the selected alternative is the appropriate approach to mitigate the impact; and
  - 3.3.4. a detailed description of how the alternative will be implemented; and
- 3.4. calculation of costs for implementing the activities to manage and monitor latent impacts until the agreed risk threshold is reached using market related figures and the current value of money and no discounting or net present value calculations which must—
  - 3.4.1.1. include costs to determine whether the risk is imminent or has manifest are to be included in the assessment as there are monitoring costs likely to be incurred during the implementation of the strategy to manage or mitigate the impacts once the risk has become manifest;
  - 3.4.1.2. be based on the management, mitigation, rehabilitation, maintenance and long term monitoring of activities undertaken by a third party;

- 3.4.1.3. be calculated for the management, mitigation, rehabilitation, maintenance and long term monitoring of latent impacts for all disturbed areas and associated environmental impacts;
- 3.4.1.4. include the costs for the management, mitigation, rehabilitation, maintenance and long term monitoring of activities for latent impacts must include cost assumptions and auditable calculations of costs per activity or infrastructure;
- 3.4.1.5. include the risk modelling and the calculation of post-closure cost estimation must be updated annually during the operation's life to reflect known developments, including changes from the annual review of the closure strategy assumptions and inputs, scope changes; and
- 3.4.1.6. include the cost estimates for modelling and calculating the post-closure costs must be calculated using accuracy estimations as follows:

End of life of operation (or components of operation) from year of assessment	Design effort	Degree of accuracy in cost estimation
> 30 years	Pre-Conceptual / Class 5 Estimate / up to 2% of complete definition	-50% to + 50%
10 to 30 years	Conceptual / Pre-feasibility / Class 4 Estimate / up to 15% of complete definition	-30% to + 30%
5 to 10 years	Preliminary / Feasibility / Class 3 Estimate / up to 40% of complete definition	-20% to + 20%
Less than 5 years	Detailed Designs / Bid / Tender / Class 2 estimate up to 75% of complete definition	-10% to + 10% (or less)
*The calculations for operations with 5 or less years must include a line item for carrying out specialist studies up to Detailed Design effort to improve the degree of accuracy to +/-10% as well as a contingency to ensure sufficient funds for closure by a third party. Motivation must be provided to indicate the accuracy in the reported number and as accuracy improves, what actions resulted in an improvement in accuracy.		

#### 4. Part 2

##### Content of the environmental risk assessment report for unscheduled closure

For unscheduled closure, the contents of Part 1 - 3.1 to 3.3.4 (inclusive of 3.3.4) apply as well as the calculation of costs for implementing the activities to manage and monitor latent impacts until the agreed risk threshold is reached using market related figures and the criteria identified for scheduled closure based on—

- 4.1 an assessment of latent impacts for the current disturbed area as well as the disturbance for the next 12 months of operations; and
- 4.2 costs associated with the management, mitigation, rehabilitation and monitoring of latent impacts for the existing extent of the area disturbed until the risk threshold is reached based on costs for technologies immediately available, including water treatment technologies.

## APPENDIX 4

### METHODOLOGY FOR CALCULATION OF FINANCIAL PROVISION FOR NEW OPERATIONS CONTEMPLATED IN REGULATION 8

#### 1. Application of the methodology

This methodology must be used to determine the funds to be set aside for rehabilitation, decommissioning, closure and post-closure activities associated with new prospecting, exploration, mining or production operations contemplated in regulation 8(1) and is calculated for the operational area.

Any reference to mining in this calculation methodology includes operations contemplated in regulation 8(1).

The costs include the costs associated with rehabilitation and management of impacts from:

- 1.1 the anticipated disturbance of the first year of mining operations; and
- 1.2 the latent impacts associated with the anticipated disturbance for the first year of mining operations.

#### 2. Assumptions made for purposes of calculating

- 2.1 A third party will be employed to undertake mitigation and rehabilitation work;
- 2.2 All costs are based on actual market related figures based on prevailing rates;
- 2.3 Mining infrastructure asset salvage value has not been taken into account; and
- 2.4 Provisional and general costs and contingencies as per the industry standard are included.

#### 3. Calculating the costs to be set aside for final rehabilitation, decommissioning and mine closure

In order to calculate the costs to be set aside for final rehabilitation, decommissioning and mine closure for a new mining operation contemplated in regulation 8(1), the following formula must be used:

**Total 1+ Total 2 = sum x VAT.**

Where:

Total 1 is – the costs calculated in the final rehabilitation, decommissioning and mine closure plan for the rehabilitation and impact management related to the disturbance that will occur in the first year of the operation; and

Total 2 is – the costs calculated in part 2 of the risk assessment report for the determination of latent liability, which are the costs calculated for the management and rehabilitation of latent impacts that are expected to manifest in the future based on an unscheduled closure on the anticipated disturbed area for the first year of operation.

## APPENDIX 5

### METHODOLOGY FOR CALCULATION OF FINANCIAL PROVISION FOR EXISTING OPERATIONS CONTEMPLATED IN REGULATION 8 AND 18

#### 1. Application of the methodology

1.1 This methodology must be used to determine the funds to be set aside for rehabilitation, decommissioning, closure and post-closure activities associated with an existing prospecting, exploration, mining or production operation contemplated in regulation 8 and regulation 18 and is calculated for the operational area.

1.2 Any reference to mining in this calculation includes operations contemplated in regulation 8(1).

1.3 The costs include the costs associated with rehabilitation and management of impacts from:

- 1.3.1 the current disturbed area;
- 1.3.2 the anticipated disturbance of the next year of mining operations; and
- 1.3.3 the latent impacts associated with current disturbed area, the anticipated disturbance of the next year of mining operations.

#### 2. Assumptions made for purposes of calculating

- 2.1 A third party will be employed to undertake mitigation and rehabilitation work;
- 2.2 All costs are based on actual market related figures based on prevailing rates;
- 2.3 Mine infrastructure asset salvage value has not been taken into account; and
- 2.4 Provisional and general costs and contingencies as per the industry standard are included.

#### 3. Calculating the costs to be set aside for final rehabilitation, decommissioning and mine closure

In order to calculate the costs to be set aside for final rehabilitation, decommissioning and mine closure for an existing operation, the following formula must be used:

**Total 1+ Total 2 + Total 3 = sum x VAT.**

Where:

Total 1 is – the costs calculated in the final rehabilitation, decommissioning and mine closure plan for the rehabilitation and impact management for the current disturbed area;

Total 2 is – the costs calculated in the final rehabilitation, decommissioning and mine closure plan for the rehabilitation and impact management related to the disturbance that will occur in the next 12 months of the operation; and

Total 3 is – the costs calculated in part 2 of the environmental risk assessment report contemplated in Appendix 3 for the determination of latent liability, which are the costs calculated for the management and rehabilitation of latent impacts that are expected to manifest in the future based on an unscheduled closure on the current disturbed area as well as the disturbance for the next year of operation.



## APPENDIX 6

### MINIMUM REQUIREMENTS FOR A CLOSURE REHABILITATION COMPANY OR A CLOSURE REHABILITATION TRUST

#### 1. General

The founding documents of a closure rehabilitation company or a closure rehabilitation trust, hereafter referred to as the “company or trust”, contemplated in these Regulations must comply with the requirements set out in this Appendix and must as a minimum include—

##### 1.1 details of the—

- 1.1.1 holder for which the company or trust is being set up; and
- 1.1.2 trustee(s) or director(s) who will administer the company or trust, including the names and identification information;

##### 1.2 the Minister being identified as the first beneficiary and the holder being identified as the second beneficiary of the company or trust;

##### 1.3 the permission, right or permit number to which the company or trust relates;

##### 1.4 the obligation of the holder, namely to mitigate and rehabilitate environmental damage as identified in these Regulations;

##### 1.5 the sole objective of the company or trust, namely to receive contributions and to hold these contributions for the purposes of providing the vehicle contemplated in regulation 10(1) (a) and (b) of these Regulations, for maintaining the financial provision required to be set aside by the holder for the guaranteeing of funds for the purposes of fulfilling the holder’s obligation to mitigate and rehabilitate environmental damage;

##### 1.6 an indication that—

- 1.6.1 the provisions of the founding documents of the company or trust may only be varied with written approval of the holder and the Minister and on condition that the objective of the company or trust and obligation of the holder is not varied in any way;
- 1.6.2 the trustee(s) and director(s) shall not receive any remuneration from the company or trust for their services, unless the trustee or director is a professional fiduciary services company, in which event it may be paid its normal commercial rates for the provision of professional services; and
- 1.6.3 no person may be a trustee or director if he or she would not be eligible to be a director of a company under the Companies Act, 2008 (Act No. 71 of 2008), or has been convicted of any offence involving dishonesty;

##### 1.7 the duties and obligations of the trustee or director, which must include as a minimum—

- 1.7.1 the duty to not allow any funds to be withdrawn from the company or trust or in any form be alienated from the company or trust, other than if such withdrawal has been approved by the Minister in terms of these Regulations;
- 1.7.2 the obligation to pay out funds from the trust administered by the Minister where the Minister has initiated a claim, contemplated in regulation 14, against a holder’s financial provision held in the company or trust;
- 1.7.3 the obligation to pay out funds from the company or trust when ordered by the Minister to do so after the procedures set out in these Regulations have been complied with; and
- 1.7.4 that such trustee or director—
  - 1.7.4.1 shall not, in their personal capacity, engage in any trade, undertaking or business of the company or trust, nor shall any such trustee or director participate in any of the affairs of the company or trust, or provide any financial assistance or services or facilities other than is required to fulfil their role as trustee or director;



- 1.7.4.2 shall cause proper books of account to be kept for the company or trust and shall appoint independent auditors to report on the financial statements for each financial year of the company or trust;
- 1.7.4.3 shall not be permitted to distribute, except as may otherwise be provided herein, any of the funds of the company or trust to any person and shall utilise the company or trust solely for investment in accordance with the object for which the company or trust has been established;
- 1.7.4.4 shall not be entitled, on behalf of the company or trust, to—
  - 1.7.4.4.1 incur any indebtedness of any nature (including through the use of any negative mark to market position in relation to any derivative instrument) save for non-interest bearing trade credit incurred in the ordinary course of the business of the company or trust; or
  - 1.7.4.4.2 encumber the assets of the company or trust in any manner whatsoever; and
- 1.8 an indication that the company or trust may only hold financial instruments issued to the holder by any—
  - 1.8.1 collective investment scheme as regulated in terms of the Collective Investment Schemes Control Act, 2002 (Act No. 45 of 2002);
  - 1.8.2 long-term insurer as regulated in terms of the Long-term Insurance Act, 1998 (Act No. 52 of 1998);
  - 1.8.3 bank as regulated in terms of the Banks Act, 1990 (Act No. 94 of 1990);
  - 1.8.4 mutual bank as regulated in terms of the Mutual Bank Act, 1993 (Act No. 124 of 1993); or
  - 1.8.5 sphere of government in the Republic.

## APPENDIX 7

## TEMPLATE FOR A FINANCIAL GUARANTEE

## (FINANCIAL INSTITUTION'S LETTERHEAD)

MINISTER RESPONSIBLE FOR MINERAL RESOURCES (or his/her successor)

.....

.....

.....

.....

Permission, right or permit number: \_\_\_\_\_

Expiry date of the permission, right or permit: \_\_\_\_\_

Sir

**DEMAND GUARANTEE FOR THE COMPLIANCE WITH THE STATUTORY OBLIGATION RELATED TO DETERMINING AND MAKING OF FINANCIAL PROVISION FOR OPERATIONS CONTEMPLATED IN REGULATION 7 AND 8**

1. In relation to the responsibility, in terms of the National Environmental Management Act, 1998 (Act No. 107 of 1998), as amended and/or replaced from time to time, ("the Act"),..... (the "holder") is required to determine and provide the prescribed financial provision to undertake mitigation and rehabilitation of environmental damage caused by operations contemplated in regulation 7 and 8, to the satisfaction of the Minister in accordance with the provisions of the Financial Provisioning Regulations, 2021, promulgated in terms of the Act, or any legislation or subordinate legislation which supplements, amends and/or replaces such regulations or deals with similar or related matters for such operations known as .....and situated at (give full description of property) ..... or any applicable part thereof (the "Mine"), and we, in our capacity as duly authorised representatives of the bank / financial institution as Guarantor, confirm that the aggregate maximum amount of R..... (.....) (the "Guaranteed Sum") is available to the Minister for the purpose of executing the mitigation and rehabilitation actions identified in plans used to determine the prescribed financial provision for such operations contemplated in the Financial Provisioning Regulations, 2021, or any legislation or subordinate legislation which supplements, amends and/or replaces such Regulations.

2. Subject to compliance by the Minister with the requirement to give notice as contained in the Financial Provisioning Regulations, 2021, or any legislation or subordinate legislation which supplements, amends and/or replaces such Regulations, the Guarantor hereby unconditionally undertakes, as a principal obligation, to pay to the Minister the Guaranteed Sum, or any portion thereof, by no later than 30 days after receipt of a written claim from the Minister (or made on behalf of the Minister) to do so.
3. A claim under this guarantee may be instituted by the Minister at any stage commencing from the date of signature of this guarantee and must be delivered to the Guarantor, together with the original guarantee document, or by complying with paragraph 5 if the original guarantee document is lost, at the Guarantor's address as provided herein.
4. Where relevant, this guarantee is issued as a replacement of Guarantee No. \_\_\_\_\_ issued by \_\_\_\_\_ (the Guarantor) on \_\_\_\_\_ for the amount of R \_\_\_\_\_ and does not create any further obligations for the Guarantor other than set out in this replacement guarantee. Guarantee No. \_\_\_\_\_ is null and void from the date of issue of this replacement guarantee (scrap if not applicable).
5. This guarantee is not negotiable nor transferable, and—
- 5.1 must be returned to the Guarantor when giving account to the Guarantor in terms of the Financial Provisioning Regulations, 2021, or any legislation or subordinate legislation which supplements, amends and/or replaces such Regulations, or if the original guarantee document has been lost, must be accompanied by a statement that the applicable document cannot be located and that you indemnify the Guarantor against any direct loss that it may suffer (other than as a result of its own negligent or willful act or omission) as a direct result of such original document not being returned to it;
- 5.2 shall lapse—
- (a) after the financial institution has paid out the Guaranteed Sum, should the Minister call on the guarantee;
- (a) on the granting of a closure certificate in terms of the Mineral and Petroleum Resources Development Act in respect of the whole of the operations; or
- (c) on withdrawal of this guarantee and replacement with an alternative financial vehicle, where relevant; and
- 5.3 shall not be construed as placing any other responsibility on the Guarantor other than the paying of the Guaranteed Sum or any portion thereof.
6. The Guarantor reserves the right to withdraw from this guarantee after having given the holder, the Minister and the Minister responsible for environmental affairs at least 6 months' written notice in advance, by registered mail, of his/her/its intention to do so.
7. The Guarantor will pay on demand under this guarantee without regard to any claim or dispute of any nature which any party may allege.

8. This Guarantee shall be governed by the laws of the Republic of South Africa. The courts of the Republic of South Africa shall have sole jurisdiction.

Yours faithfully

.....

(SIGNATURE)

.....

(SIGNATURE)

.....

(NAME)

.....

(NAME)

.....

(DESIGNATION)

.....

(DESIGNATION)

Who hereby warrants his/her authority    Who hereby warrants his/her authority

ADDRESS:.....

.....

.....

.....

DATE: .....

**PLEASE NOTE:**

- (1) No amendments and/or additions to the terms or conditions of this guarantee will be accepted.
- (2) The address of the addressee of this guarantee must be stated clearly.
- (3) This guarantee must be returned to:

.....

.....

## DEPARTMENT OF FORESTRY, FISHERIES AND THE ENVIRONMENT

NO. 766

27 August 2021

**NATIONAL ENVIRONMENTAL MANAGEMENT ACT, 1998  
(ACT NO. 107 OF 1998)****PROPOSED REGULATIONS PERTAINING TO FINANCIAL PROVISIONING FOR THE MITIGATION AND REHABILITATION OF ENVIRONMENTAL DAMAGE CAUSED BY RECONNAISSANCE, PROSPECTING, EXPLORATION, MINING OR PRODUCTION OPERATIONS**

I, Barbara Dallas Creecy, Minister of Forestry, Fisheries and the Environment, hereby consult on the intention to repeal the Financial Provisioning Regulations, 2015 published under Government Notice No. 1147 in Government Gazette No. 39425 of 20 November 2015 and to make Regulations pertaining to the financial provisioning for reconnaissance, prospecting, exploration, mining or production operations under sections 44(1)(aE), (aF), (aG), (aH) read with sections 24(5)(b)(ix), 24(5)(d), 24N, 24P and 24R of the National Environmental Management Act, 1998 (Act No. 107 of 1998), as set out in the Schedule hereto.

Members of the public are invited to submit written comments or input, within 40 days from the date of the publication of this Notice in the Government Gazette, to any of the following addresses:

By post to: Department of Forestry, Fisheries and the Environment  
The Director-General

Attention: Dr Dee Fischer  
Private Bag X447  
**PRETORIA**  
0001

By hand at: Reception, Environment House, 473 Steve Biko Road, Arcadia, Pretoria.  
By e-mail: [dfischer@environment.gov.za](mailto:dfischer@environment.gov.za)

Any inquiries in connection with the Notice can be directed to Dr Dee Fischer at 012 399 8843.

Comments or input received after the closing date may not be considered.



**MS B D CREECY**  
**MINISTER OF FORESTRY, FISHERIES AND THE ENVIRONMENT**

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13. Cancellation and claiming against a financial guarantee or parent or affiliate company guarantee
14. Claiming against a closure rehabilitation company or closure rehabilitation trust to effect mitigation and rehabilitation
15. Withdrawal against a financial provision to facilitate decommissioning and final closure activities
16. Responsibility of an applicant or holder to consult and disclose information
17. Powers and duties of the Minister

## DEPARTMENT OF HIGHER EDUCATION AND TRAINING

NO. 767

27 August 2021

**NOTICE ON THE TRANSITIONAL ARRANGEMENTS REGARDING THE OFFERING OF ACCREDITED EMERGENCY MEDICAL CARE QUALIFICATIONS REGISTERED ON THE HIGHER EDUCATION QUALIFICATIONS SUB-FRAMEWORK OF THE NATIONAL QUALIFICATIONS FRAMEWORK BY PUBLIC EMERGENCY MEDICAL SERVICES EDUCATION INSTITUTIONS (COMMONLY KNOWN AS EMERGENCY MEDICAL SERVICES COLLEGES)**

This notice on transitional arrangements is issued in terms of paragraph 4.3 of the Protocol Agreement entered into between the Department of Higher Education and Training and the National Department of Health.

The Department of Higher Education and Training and the National Department of Health have entered into an agreement in terms of section 35(1) of the Intergovernmental Relations Act, 2005 (Act No.13 of 2005) to collaborate in addressing educational shared responsibilities and working towards declaring public emergency medical services colleges as one of the institutional types contemplated in the Higher Education Act, 1997 (Act No.101 of 1997).

In order to achieve the above objectives, as a transitional arrangement, the 9 recognised public emergency medical services colleges, listed in the Schedule below, are hereby designated to offer Certificates, Diplomas and Bachelor Degrees in emergency medical care, on the Higher Education Qualifications Sub Framework, which are accredited by the Council on Higher Education and registered on the National Qualifications Framework by the South African Qualifications Authority, from January 2022 until such time as they are declared as one of the institutional types contemplated in the Higher Education Act, 1997.

**Dr BE Nzimande, MP****Minister of Higher Education Science and Innovation****Date:**

22/06/2021

**SCHEDULE****NOTICE ON THE TRANSITIONAL ARRANGEMENTS REGARDING THE OFFERING OF ACCREDITED EMERGENCY MEDICAL CARE QUALIFICATIONS REGISTERED ON THE HIGHER EDUCATION QUALIFICATIONS SUB-FRAMEWORK OF THE NATIONAL QUALIFICATIONS FRAMEWORK BY PUBLIC EMERGENCY MEDICAL SERVICES EDUCATION INSTITUTIONS (COMMONLY KNOWN AS EMERGENCY MEDICAL SERVICES COLLEGES)**

An agreement, in terms of section 35(1) of the Intergovernmental Relations Act, 2005 (Act No.13 of 2005), has been signed by the Departments of Higher Education and Training and Health to facilitate due processes required for the Minister of Higher Education Science and Innovation to declare the nursing colleges listed in this Schedule, as an institutional type contemplated in the Higher Education Act, 1997.

In terms of this agreement, the 9 recognised public emergency medical services colleges, listed in this schedule, are hereby designated to offer programmes leading to Certificates, Diplomas and Bachelor Degrees in emergency medical care, which are accredited and registered on the Higher Education Qualifications Sub-Framework, from January 2022 until such time as they are declared as an institutional type contemplated in the Higher Education Act, 1997.

<b>NAME OF COLLEGE</b>	<b>EASTERN CAPE COLLEGE OF EMERGENCY CARE</b>
<b>PHYSICAL ADDRESS</b>	COLLEGE OF EMERGENCY CARE DORA NGINZA HOSPITAL PREMISES SPONDO STREET ZWIDE PORT ELIZABETH 6001
<b>POSTAL ADDRESS</b>	P O BOX 12500 CENTRAHIL PORT ELIZABETH 6006

<b>NAME OF COLLEGE</b>	<b>FREE STATE COLLEGE OF EMERGENCY CARE</b>
<b>PHYSICAL ADDRESS</b>	COLLEGE OF EMERGENCY CARE NATIONAL DISTRICT HOSPITAL 7 ROTH AVENUE WILLOWS BLOEMFONTEIN 9301
<b>POSTAL ADDRESS</b>	P O BOX 35584 FICHARDPARK 9325



<b>NAME OF COLLEGE</b>	<b>KWAZULU-NATAL COLLEGE OF EMERGENCY CARE</b>
<b>PHYSICAL ADDRESS</b>	COLLEGE OF EMERGENCY CARE McCORD HOSPITAL 89 Mc CORD ROAD OVERPORT 4001
<b>POSTAL ADDRESS</b>	PRIVATE BAG X9051 PIETERMARITZBURG 3200

<b>NAME OF COLLEGE</b>	<b>LEBONE COLLEGE OF EMERGENCY CARE</b>
<b>PHYSICAL ADDRESS</b>	COLLEGE OF EMERGENCY CARE 43 BEATRIX STREET CORNER OF BEATRIX AND BELVEDERE STREETS ARCADIA 0031
<b>POSTAL ADDRESS</b>	P O BOX 26876 ARCADIA GAUTENG 0031

<b>NAME OF COLLEGE</b>	<b>LIMPOPO COLLEGE OF EMERGENCY CARE</b>
<b>PHYSICAL ADDRESS</b>	COLLEGE OF EMERGENCY CARE PIETERSBURG HOSPITAL 19 PLAIN STREET POLOKWANE 0760
<b>POSTAL ADDRESS</b>	P O Box 2176 POLOKWANE 0760

<b>NAME OF COLLEGE</b>	<b>MPUMALANGA COLLEGE OF EMERGENCY CARE</b>
<b>PHYSICAL ADDRESS</b>	COLLEGE OF EMERGENCY CARE C/O MPUMALANGA NURSING COLLEGE THEMBA HOSPITAL ROAD KABOKWENI NELSPRUIT 1201
<b>POSTAL ADDRESS</b>	Private BAG X1005 NELSPRUIT MPUMALANGA 1201

<b>NAME OF COLLEGE</b>	<b>NORTHERN CAPE COLLEGE OF EMERGENCY CARE</b>
<b>PHYSICAL ADDRESS</b>	COLLEGE OF EMERGENCY CARE C/O PROVINCIAL MENTAL HOSPITAL KIMBERLEY 8301
<b>POSTAL ADDRESS</b>	PRIVATE BAG X5049 JAMES EXUM KIMBERLEY 8301

<b>NAME OF COLLEGE</b>	<b>NORTH WEST COLLEGE OF EMERGENCY CARE</b>
<b>PHYSICAL ADDRESS</b>	COLLEGE OF EMERGENCY CARE 01 SHAKESPEARE AVENUE ORKNEY 2619
<b>POSTAL ADDRESS</b>	P O BOX 258 ORKNEY 2619

<b>NAME OF COLLEGE</b>	<b>WESTERN CAPE COLLEGE OF EMERGENCY CARE</b>
<b>PHYSICAL ADDRESS</b>	WESTERN CAPE COLLEGE OF EMERGENCY CARE TYGERBERG HOSPITAL BELVILLE 7535
<b>POSTAL ADDRESS</b>	PRIVATE BAG X24 BELLVILLE 7535

## DEPARTMENT OF HIGHER EDUCATION AND TRAINING

NO. 768

27 August 2021

**CONTINUING EDUCATION AND TRAINING ACT, 2006 (ACT NO. 16 OF 2006)****IMPLEMENTATION DATE FOR THE NATIONAL SENIOR CERTIFICATE FOR ADULTS  
AND THE GENERAL EDUCATION AND TRAINING CERTIFICATE FOR ADULTS**

I, Bonginkosi Emmanuel Nzimande, Minister of Higher Education, Science and Innovation, hereby determine the date for implementation of the National Senior Certificate for Adults (NASCA) and the General Education and Training Certificate for Adults (GETCA) as follows:

**NASCA:**

- Date for the enrolment of students: June 2022.
- Date for the Examinations: June 2023.

**GETCA:**

- Date for enrolment of students: June 2024.
- Date for examinations: June 2025.

The implementation date is determined for the NASCA and the GETCA as a result of the following completed processes:

- Registration of the NASCA and the GETCA qualifications by SAQA;
- Qualification policies developed by Umalusi for the two qualifications;
- Development of Regulations for the Conduct, Management and Administration of Assessment for the NASCA and the GETCA; and
- Development of curricula for the NASCA and the GETCA.

The implementation of the two qualifications will take place in 54 pilot community learning centres identified by the Department of Higher Education and Training for the pilot period 2019-2024. The pilot of the qualifications will take place only in the 54 pilot community learning centres of the Community Education and Training Colleges.

A review of the implementation of the pilot process will be undertaken and an evaluation report be submitted to the Minister by the end of March 2025.

**DR BE NZIMANDE, MP****MINISTER OF HIGHER EDUCATION, SCIENCE AND INNOVATION****DATE:** 29/06/2021

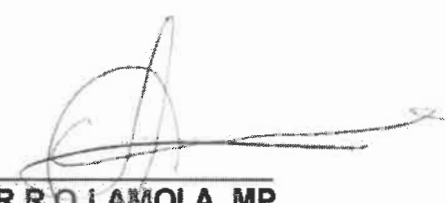
## DEPARTMENT OF JUSTICE AND CONSTITUTIONAL DEVELOPMENT

NO. 769

27 August 2021

**DESIGNATION OF COMMISSIONERS OF OATHS UNDER SECTION 6 OF THE JUSTICES OF THE PEACE AND COMMISSIONERS OF OATHS ACT, 1963 (ACT NO. 16 OF 1963)**

I, Ronald Ozzy Lamola, Minister of Justice and Correctional Services, acting under section 6 of the Justices of the Peace and Commissioners of Oaths Act, 1963 (Act No. 16 of 1963), hereby amend Government Notice No. R. 903 of 10 July 1998, as set out in the Schedule.

  
**MR R O LAMOLA, MP**  
**MINISTER OF JUSTICE AND**  
**CORRECTIONAL SERVICES**  
DATE: 13/02/2021

## **SCHEDULE**

### **Definition**

1. In this Government Notice, "the Notice" means Government Notice No. R. 903 of 10 July 1998, as amended by Government Notice Nos. R. 1687 of 24 December 1998, R. 950 of 6 August 1999, R. 1317 of 12 November 1999, R. 1510 of 24 December 1999, R. 1511 of 24 December 1999, R. 1180 of 17 November 2000, R. 109 of 2 February 2001, R. 301 of 6 April 2001, R. 847 of 14 September 2001, R. 1365 of 21 December 2001, R. 1366 of 21 December 2001, R. 515 of 22 April 2002, R. 211 of 14 February 2003, R. 401 of 28 March 2003, R. 402 of 28 March 2003, R. 623 of 16 May 2003, R. 624 of 16 May 2003, R. 942 of 4 July 2003, R. 943 of 4 July 2003, R. 947 of 4 July 2003, R. 1233 of 5 September 2003, R. 1551 of 31 October 2003, R. 1675 of 21 November 2003, R. 411 of 2 April 2004, R. 645 of 28 May 2004, R. 184 of 11 March 2005, R. 1003 of 26 October 2007, R. 112 of 8 February 2008, R. 1017 of 26 September 2008, R. 1321 of 12 December 2008, R. 1149 of 11 December 2009, R. 153 of 5 March 2010, R. 732 of 20 August 2010, R. 542 of 2 August 2013, R. 909 of 29 November 2013, R. 421 of 30 May 2014, R. 546 of 11 July 2014, R. 700 of 12 September 2014, R. 121 of 23 February 2015, R. 122 of 23 February 2015, R. 408 of 15 May 2015, R. 741 of 21 August 2015 and R. 33 of 29 January 2016, R. 1255 of 14 October 2016, R. 68 of 2 February 2018, R. 780 of 03 August 2018, R. 1321 of 16 October 2019.

**Insertion of item 61D to the Schedule to the Notice**

2. The following item is hereby inserted as item 61D to the Schedule to the Notice:

"61D. South African Institute of Occupational Safety and Health:  
Chartered Member."

**NON-GOVERNMENTAL ORGANIZATION****NO. 770****27 August 2021****CITY OF JOHANNESBURG**

NOTICE OF INTENT FOR THE SECURITY ACCESS RESTRICTION OF  
Street/Road/Avenue for security reasons pending approval by the City of Johannesburg.  
(Notice in terms of Chapter 7 of the Rationalization of Government Affairs Act, 1998)

NOTICE IS HEREBY GIVEN THAT THE CITY OF JOHANNESBURG,  
Pursuant to the provision of Chapter 7 of the Rationalization of Government Affairs Act, 1998,  
HAS CONSIDERED AND PROVISIONALLY APPROVED the following Security Access Restriction and  
Thereto authorised the Johannesburg Roads Agency to give effect to the said interim approval and  
Further manage the process and resultant administrative processes of the interim approval.

Notice is given further that this provisional/ interim approval should not be considered and/or construed /and /or  
interpreted and/or deemed to be a final approval.

**SPECIFIED RESTRICTIONS APPROVED:**

Suburb	Applicant	Application Ref. No.	Road Name	Type of Restriction Relaxation Hours
Lower Westcliff	Lower Westcliff Residents Association	341	Kildare Avenue near its intersection with Westcliff Drive.	No fee may be charged for access to the restricted area. No form of discrimination can be applied when granting access to the security access restriction area. Booms to be left in an upright position between 06:00 - 08:30 and 16:00 - 18:00 weekdays to ease traffic flow in the transport system during the peak periods. Remotes, tags, cards, bio metric systems or intercom systems are not permitted and shall not be used by any resident or certain individuals as this may give rise to unfair discrimination in the use laccess to public roads. Only the security guard may have a remote to operate the boom. Road signage showing duration of approval must be installed at the 24-hour entrance location.
			Crescent Drive near its intersection with Westcliff Drive  Wexford Avenue near its intersection with Westcliff Drive	Gates to be left in an upright position between 06:00 - 08:30 and 16:00 - 18:00 weekdays to ease traffic flow in the transport system during the peak periods. Capable of being opened immediately in the event of an emergency. Remotes shall not be given to a certain group of residents as this may give rise to unfair discrimination. Gate to be opened during Pikitup days. A sign displaying the contact details of the key holder must be clearly visible. All road signage shall be approved by the JRA. Pedestrian gate shall comply with universal access (Wheelchair friendly) guidelines and the City of Johannesburg's

			Armagh Avenue near its intersection with Westcliff Drive	Capable of being opened immediately in the event of an emergency. Remotes shall not be given to a certain group of residents as this may give rise to unfair discrimination. Gate to be opened during Pikitup days. A sign displaying the contact details of the key holder must be clearly visible. All road signage shall be approved by the JRA. Pedestrian gate shall comply with universal access (Wheelchair friendly) guidelines and the City of Johannesburg's Complete Street Design Guideline.
			Kildare avenue near its intersection with Westcliff Drive  Crwecent Drive near its intersection with Westcliff Drive  Wexford Avenue near its intersection with Westcliff Drive  Armagh Avenue near its intersection with Westcliff Drive	A separate pedestrian gate with 24-hour unhindered pedestrian access. Gate should be self-closing and no complex latch will be permitted. Pedestrian gate shall comply with universal access (Wheelchair friendly) guidelines and the City of Johannesburg's Complete Street Design Guideline. All road signage shall be approved by the JRA.
			Entire perimeter restricted area of the restricted area .	The perimeter of the secured area must be properly fenced, including vacant stands.
			Service Delivery:	Unrestricted access must be always allowed to employees of the state, the council and any municipal entity, organ of state, Telkom, Eskom and any telecommunications provider acting within the course and scope of their employment and the vehicles they use in connection with their employment, doctors on call, ambulances and any other emergency service. All gates to comply with Pikitup requirements on collection days.

Should there be no objections the restriction will officially come into operation two months from the date of display in The Government Provincial Gazette and shall be valid for 4 years.

Further particulars relating to the application as well as a plan to indicating the proposed closure may be inspected by appointment during normal office hours at the JRA (PTY) Ltd offices, at the address below.



The public is duly advised that in terms of the City policy relating to these restrictions:

- No person/guard is permitted to deny any other person or vehicle access to or through any roads that are a subject of this approval.
- No person/guard is entitled to request or demand proof of identification or to sign any register as a condition to access to an area.
- All pedestrian gates should be left accessible (and not locked in any way) for 24/7 unless stated pedestrian gates have limited hours operations.
- Any violation to the conditions of approval (as detailed in the approval documents) for the permit will result in restriction permit being revoked.

Any person who has any comments on the conditions of approval in terms of the aforesaid restriction/s may lodge such comments in writing with the:-

Traffic Engineering Department  
JRA (PTY) Ltd.  
75 Helen Joseph Street  
Johannesburg

or

Traffic Engineering Department  
JRA (PTY) Ltd.  
Braamfontein X70  
Braamfontein 2107

Email: [cmoalusi@jra.org.za](mailto:cmoalusi@jra.org.za)  
[chizam@joburg.org.za](mailto:chizam@joburg.org.za)

Comments must be received on or before one month after the first day of the appearance of this notice.



**City of Johannesburg**  
Johannesburg Roads Agency (Pty) Ltd  
[www.jra.org.za](http://www.jra.org.za)



## DEPARTMENT OF SOCIAL DEVELOPMENT

NO. 771

27 August 2021

**INVITATION FOR APPLICATIONS FOR THE ACCREDITATION OF  
DIVERSION PROGRAMMES AND DIVERSION SERVICE PROVIDERS**

The Minister of Social Development hereby invite interested Persons and Organisations, inclusive of Government Departments, to apply for accreditation of diversion programmes and diversion service providers in terms of section 56 (2) (c) (ii) of the Child Justice Act 75 of 2008 (Act No. 75 of 2008).

Application and self-assessment forms can be obtained from the following persons per province:

Province	Physical Address	Contact Details
<b>GAUTENG</b>	Thusanong Building, 4th Floor, 69 Commissioner Street, Johannesburg, 2000.	<b>Ms Pearl Moabelo/ Ms Veronica Sihawu/ Mr Mandla Makhubela:</b> Telephone No: 011 227 0034/ 011 355 7827, 011 355 7691 Mobile: 071 686 4082/071 492 1074/ 066 044 3540. Email addresses: <a href="mailto:pearl.moabelo@gauteng.gov.za">pearl.moabelo@gauteng.gov.za/</a> <a href="mailto:veronica.sihawu@gauteng.gov.za">veronica.sihawu@gauteng.gov.za/</a> <a href="mailto:Mandla.makhubela@gauteng.gov.za">Mandla.makhubela@gauteng.gov.za</a>
<b>FREE STATE</b>	Old Mutual Building, 2nd Floor Room 206 Charlotte Maxeke Street, Bloemfontein, 9300.	<b>Ms Prudence Ramolehe/ Ms Tshepiso Sejane-Mokgomo:</b> Telephone Number: 051 409 0315/ 051 409 0574, Mobile: Civilia Building, 9th Floor Room 918 Merriam Makeba Street, Bloemfontein, 9300. Mobile: 079 168 9692/ 060 987 6799, Email addresses: <a href="mailto:Prudence.Ramolehe@fssocdev.gov.za">Prudence.Ramolehe@fssocdev.gov.za</a>

		<a href="mailto:Tshepiso.Sejane@fssocdev.gov.za">Tshepiso.Sejane@fssocdev.gov.za</a>
<b>EASTERN CAPE</b>	Eastern Cape Social Development, Beacon Hill Office Park, Corner of Hargreaves Road and Hockley Close, Private Bag x 0039, Bhisho, 5605.	<b>Mr Andile Mankayi/ Mr Lizo Cagwe/ Mr Thanduxolo Zimba:</b> Telephone No: 043 605 5189, Mobile: 082 729 6622; Telephone: 043 605 5188, Mobile: 082 729 6568; Telephone: 043 605 5191, Mobile: 082 7243477. Email addresses: <a href="mailto:andile.mankayi@ecdsd.gov.za">andile.mankayi@ecdsd.gov.za</a> <a href="mailto:lizo.cagwe@ecdsd.gov.za">lizo.cagwe@ecdsd.gov.za</a> ; and <a href="mailto:thanduxolo.zimba@ecdsd.gov.za">thanduxolo.zimba@ecdsd.gov.za</a> Website: <a href="http://www.socdev.ecprov.gov.za">www.socdev.ecprov.gov.za</a>
<b>KWAZULU-NATAL</b>	Administrative Building, 174 Mayors Walk, Pietermaritzburg, 3200.	<b>Mr Pravin Chetty/ Ms Faith Simamane:</b> Telephone No: <b>033 341 7949 / 033 341 7990</b> , Mobile: <b>072 696 9414 / 072 261 3582/ 066 474 8476</b> . Email addresses: <a href="mailto:pravin.chetty@kzndsd.gov.za">pravin.chetty@kzndsd.gov.za</a> <a href="mailto:faith.simamane@kzndsd.gov.za">faith.simamane@kzndsd.gov.za</a>
<b>NORTH WEST</b>	4 <sup>th</sup> Floor Provident House, University Drive, Mmabatho, 2735.	<b>Ms Dolly Modise/ Mr Watson Seattle:</b> Telephone No: 018 388 1693/ 018 388 2829, Mobile: 082 470 4689/ 082 329 4191. Email addresses: <a href="mailto:Dmodise@nwpg.gov.za">Dmodise@nwpg.gov.za</a> <a href="mailto:WSeattle@nwpg.gov.za">WSeattle@nwpg.gov.za</a>
<b>LIMPOPO</b>	21 Biccard Street, Olympic Towers Building, Polokwane, 0700.	<b>Ms K.A. Maibele/ Mr Donald Lukhwareni:</b> Telephone No: 015 230 4336, Mobile: 082 089 4839/ 079 225 6970. Email addresses: <a href="mailto:MaibeleKA@dsd.limpopo.gov.za">MaibeleKA@dsd.limpopo.gov.za</a> <a href="mailto:LukhwareniDL@dsd.limpopo.gov.za">LukhwareniDL@dsd.limpopo.gov.za</a>
<b>MPUMALANGA</b>	Sonjoy Building, Government Boulevard, Riverside Office Park, Nelspruit, 1200.	<b>Ms Gloria Mazibuko/ Ms Bonisile Biya</b> Telephone No: 013 766 3362/3185 or 013 766 3185 Mobile: 082 335 3820/ 082 668 1308. Email address:

		<a href="mailto:GloriaM@dsdmpu.gov.za">GloriaM@dsdmpu.gov.za</a> <a href="mailto:BoniB@dsdmpu.gov.za">BoniB@dsdmpu.gov.za</a>
<b>NORTHERN CAPE</b>	Northern Cape Province, Social Development, Mimosa Complex, Barkley Road, Homestead, Kimberley, 8300.	<b>Mr Donald Whitebooi/ Ms Karen van Wyk:</b> Telephone No: 053 874 9162/053 874 9100. Mobile: 082 591 6965/ 076 441 0022. Email addresses: <a href="mailto:dwhitebooi@ncpg.gov.za">dwhitebooi@ncpg.gov.za</a> <a href="mailto:kvanwyk@ncpg.gov.za">kvanwyk@ncpg.gov.za</a>
<b>WESTERN CAPE</b>	8th Floor, Union House, 14 Queen Victoria Street. Cape Town, 8000.	<b>Mr Mzukisi Gaba/ Ms Michele Palmer:</b> Telephone No: 021 483 4212 /021 483 4405. Mobile: 076 538 0755/082 560 8403. Email addresses: <a href="mailto:Mzukisi.Gaba@westerncape.gov.za">Mzukisi.Gaba@westerncape.gov.za/</a> <a href="mailto:Michele.Palmer@westerncape.gov.za">Michele.Palmer@westerncape.gov.za</a>

Application forms must upon completion be submitted to the respective Provincial coordinators (mentioned above) by no later than **30 September 2021**. Service providers may obtain a copy of the Policy Framework for Accreditation of Diversion Services in South Africa at the said offices to assess their organizations and programmes using the criteria as outlined in the document or visit [www.dsd.gov.za](http://www.dsd.gov.za) to access the document on Policy Framework for Accreditation of Diversion Services in South Africa. Kindly note that for electronic applications, a link will be sent out once the notice is published. Please contact the relevant official mentioned above in the respective Province for guidance and assistance.

## DEPARTMENT OF SPORTS, ARTS AND CULTURE

NO. 772

27 August 2021



sport, arts &amp; culture

Department:  
Sport, Arts and Culture  
REPUBLIC OF SOUTH AFRICA**SOUTH AFRICAN GEOGRAPHICAL NAMES COUNCIL  
CALL FOR NOMINATIONS**

The Department of Sport, Arts and Culture hereby invites members of the public to nominate people to serve as members of the South African Geographical Names Council. The Council consists of no more than 25 members of which 12 are representatives of the provinces, the South African Post Office, Chief Directorate: Surveys and Mapping and the Pan South African Language Board.

The function of the SAGNC is to advise the Minister of Sport, Arts and Culture on the standardization and orthography of proposed new geographical names and the changing, removing or replacing of existing geographical names.

Nominees knowledgeable or having special competencies in the following fields are requested to apply:

- Geography, Surveys and Mapping
- Official and Recognized Languages, Linguistics and Onomastics
- Culture, History, Heritage and Tourism
- Law

The term of the SAGNC is three years. Members of the SAGNC do not receive salaries, but receive honoraria and are reimbursed for expenses associated with serving on the Council.

All nominations for membership to the SAGNC must include:

- (a) a letter containing the full name, address, telephone and email address of the nominee and giving the reasons for the nomination;
- (b) a curriculum vitae of the nominee, explaining her or his suitability for appointment;
- (c) a brief statement signed by the nominee, in which he or she agrees to the nomination;
- (d) two referees with contact details who are contactable for reference purposes.

No nomination will be considered unless all of the above are included. Only South African citizens should apply.

Nominations are to reach the Director-General, Department of Sport, Arts and Culture, Private Bag X897, PRETORIA, 0001, or may be emailed to [ThulileM@dsac.gov.za](mailto:ThulileM@dsac.gov.za) by Monday 30 September 2021.

## DEPARTMENT OF TRADE, INDUSTRY AND COMPETITION

NO. 773

27 August 2021

## COMPETITION COMMISSION SOUTH AFRICA

**NOTICE IN TERMS OF SECTION 10(7) OF THE COMPETITION ACT 89 OF 1998, (AS AMENDED): SOUTH AFRICAN SUGAR ASSOCIATION – EXTENSION OF CONDITIONAL EXEMPTION GRANTED**

1. On 17 August 2020, the South African Sugar Association (“SASA”) and its members, hereinafter jointly referred to as (“the Applicants”) filed an application for an exemption in terms of Section 10 of the Competition Act No 89 of 1998, as amended (“the Competition Act”). The exemption was requested for a period of one year, from the date of the application up to and including 30 June 2021.
2. SASA is a statutory body established in terms of Section 2(1) of the Sugar Act No. 9 of 1978 (“the Sugar Act”). SASA provides a variety of services to its members in order to support the functioning of the regulatory framework within which the industry operates, and acts as a presentative of the industry in relation to engagements with external stakeholders. SASA’s members comprise of two levels of the value chain, namely Growers and Millers and are made up of the associations which represent the interests of those levels. These are (1) the South African Sugar Miller’s Association (“SASMA”); (2) the South African Cane Growers Association (“SACGA”); and (3) the South African Farmer’s Development Association (“SAFDA”).
3. The exemption application was brought in terms of Section 10(1) of the Competition Act which allows a firm to apply to the Commission to exempt an agreement, a practice and/or a category of agreements from the provisions of Chapter 2 of the Competition the Act. SASA relied on the objective set out in Section 10(3)(b)(iv) of the Competition Act, which allows an exemption of agreements and/or practices that contribute to the economic stability of any industry designated by the Minister of Trade, Industry and Competition (“Minister”).
4. The exemption application covered the following practices by SASA and its members:
  - 4.1. restrain producer price increases of sugar in terms of timing, notice and manner of implementing such price increases;
  - 4.2. share competitively sensitive information and in light of that information, engage regarding various options for interventions that could be implemented to support small-scale growers and ensure that they become a sustainable part of the sugar supply chain, in line with the objectives of the Sugar Master Plan;

- 
- 4.3. share competitively sensitive information of the various sugar industry participants, including growers, millers and refiners and in light of that information engage on the various means by which the industry could implement a restructuring of the nature contemplated in the Sugar Master Plan; and
    - 4.4. share competitively sensitive information with the Eswatini Sugar Association (including in relation to production volumes, local and export sales volumes, notional pricing, and identification of diversification opportunities) and in light of this information engage with the Eswatini Sugar Association to achieve policy harmonisation to the mutual benefit of each country's sugar producers.
  5. The Commission's investigation resulted in the following findings:
    - 5.1. the conduct of SASA's members would result in a contravention of Section 4 of the Competition Act as the application relates to coordination and information exchange between parties in a horizontal relationship;
    - 5.2. the exemption may contribute to the economic stability of the sugar industry; and
    - 5.3. the exemption can be used as an instrument for transformation and the opening up of the sugar industry to previously disadvantaged individuals, particularly small-scale sugarcane growers, in line with the objectives of the Competition Act.
  6. Based on these findings, the Commission granted the Applicants a conditional exemption up to and including 30 June 2021. The exemption was subject to monitoring mechanisms which the Commission put in place to ensure that the objectives set out in the application are met within the scope of the exemption. The decision of the Commission was published in Government Gazette No. 43872 on 06 November 2020.
  7. Subsequently, on 07 June 2021, the Applicants submitted an application requesting the Commission to extend their conditional exemption by 24 months (i.e. up to 30 June 2023) in light of the Minister's extension of the designation of the sugar industry to 30 June 2023 as published in Government Gazette No. 44653 on 3 June 2021. The scope of the application remains unchanged as set out above and the basis for the request is to accommodate additional time required to achieve the economic stability of the sugar industry.
  8. After due consideration of the above, the Commission has decided to grant SASA and its' members an extension of the conditional exemption, up to and including 30 June 2023. The conditions and monitoring mechanisms will remain the same as those gazetted on

06 November 2020. For completeness, the conditions and monitoring mechanisms are attached below as ANNEXURE 1.

9. Notice is hereby given in terms of Section 10(7) of the Competition Act regarding the Commission's decision to grant the extension of this exemption. The Applicants and any other person with a substantial material interest affected by this decision may appeal to the Competition Tribunal in the prescribed manner in terms of Section 10(8) of the Competition Act.

Further queries should be directed to:

**Mr Tlabo Mabye / Ms Priya Reddy**

Competition Commission South Africa

Market Conduct Division

Private Bag X23

Lynnwood Ridge

0040

Email: [TlaboM@compcom.co.za](mailto:TlaboM@compcom.co.za) / [PriyaR@compcom.co.za](mailto:PriyaR@compcom.co.za)

**In correspondence kindly refer to the following case number: 2020Aug0064**



**ANNEXURE 1****Definitions**

The following expressions shall bear the meanings assigned to them below and cognate expressions bear corresponding meanings –

- i. **“SASA”** means South African Sugar Association;
- ii. **“Approval Date”** means the date referred to in the Competition Commission’s Clearance Certificate;
- iii. **“Commission”** means the Competition Commission of South Africa a statutory body established in terms of section 19 of the Competition Act 89 of 1998 (as amended) with its principal place of business at Block C, Mulayo Building, the dti Campus, 77 Meintjies Street, Sunnyside, Pretoria;
- iv. **“Competition Act”** means the Competition Act 89 of 1998, as amended;
- v. **“DTIC”** means the Department of Trade, Industry and Competition
- vi. **“DTIC facilitator”** means a facilitator appointed by the DTIC
- vii. **“Effective Date”** means the date on which these conditions shall become effective, being the approval Date.
- viii. **“Exemption”** means to exempt conduct otherwise prohibited if it is required to achieve identified socio-economic aims;
- ix. **“Applicants”** Means SASA and all its’ members including the South African Sugar Millers Association (“SASMA”), the South African Cane Growers Association (“SACGA”) and the South African Farmers Development Association (“SAFDA”), as well as their respective members;

**Conditions***Price Restraint*

1. There will be no co-ordination or information exchange between Millers regarding actual prices charged to wholesalers, retailers and industrial sugar users. Millers must still make independent decisions on actual prices and/or increases to be implemented in line with the commitments in the Exemption Application.

*Small-scale grower retention and support*

2. The information shared is limited specifically to costs of production and volume outputs;
3. All information shared in this regard, by and between the Growers must be done so anonymously;
4. The shared information should be aggregated per region.

*Managed Industry Restructuring*

5. A DTIC facilitator must be present at all meetings where information is to be shared.
6. All information shared must not be unjustifiably disaggregated, in relation to the objectives set out in the Master Plan.
7. No information is to be retained or distributed to individuals outside the structures/committees created by SASA.
8. All necessary information to be shared must be submitted individually to SASA for collation.
9. All information shared must be pre-approved by the DTIC facilitator.

*SACU Harmonization*

10. A DTIC facilitator must be present at all meetings where information is to be shared for the purposes of SACU Harmonization.
11. All necessary information to be shared must be submitted individually to SASA for collation.
12. All information shared must be pre-approved by the DTIC facilitator.

## **Monitoring Mechanisms**

### *Producer Price Restraint*

13. Each South African Miller must individually provide the Commission with a report at the end of May 2022 and a subsequent report at the end of May 2023, confirming compliance with the commitments set out in paragraph 6.1.2 of the Application, namely:
  - 13.1. Prices of sugar to retailers, wholesalers and industrial sugar users were never increased at a level that exceeds annual CPI, on an annual weighted average basis.
  - 13.2. Price increases have not occurred more than twice a year at predictable and evenly spaced intervals. Price increases to industrial users were only implemented outside of the peak trading periods of October to December (inclusive) and the four weeks preceding the Easter Weekend and including the Easter school holidays.
  - 13.3. Price increases to bulk industrial sugar users were notified at least 60 days in advance of implementation.

### *Small scale grower retention and support*

14. SASA must provide the Commission with a report at the end of May 2022 and a subsequent report at the end of May 2023, which sets out:

- 14.1. The nature/type of information exchanged in relation to the objectives of the small-scale Growers retention and support;
  - 14.2. Justifications regarding the information shared for the objective set out and justifications for the format in which it was shared; and
  - 14.3. What interventions and plans, emanating from the information exchange were developed and implemented during the exemption period.
15. In addition to the above, SASA must ensure that minutes of all meetings held in respect of small-scale Grower retention and support are recorded and submitted to the Commission together with the compliance reports outlined above.

*Managed Industry Restructuring*

16. SASA must provide a report to the Commission by the end of May 2022 and a subsequent report at the end of May 2023, confirming:
- 16.1. The nature of information shared for the purposes of managed restructuring;
  - 16.2. Justifications regarding the information shared for the objective set out and justifications for the format in which it was shared;
  - 16.3. Plans developed and implemented during the exemption period; and
  - 16.4. Any competitively sensitive information was shared through appropriate structures/committees created by SASA.
17. In addition to the above, SASA must ensure that minutes of all meetings held in respect of managed restructuring are recorded and submitted to the Commission together with the compliance reports outlined above.

*SACU Harmonisation*

18. SASA must provide a report to the Commission by the end of May 2022 and a subsequent report at the end of May 2023, confirming:

18.1. The nature of information shared for the purposes of SACU Harmonisation;

18.2. Justifications regarding the information shared for the objective set out and justifications for the format in which it was shared;

18.3. Plans put in place emanating from the information shared; and

18.4. Any competitively sensitive information was shared through appropriate structures/committees created by SASA.

19. In addition to the above, SASA must ensure that minutes of all meetings held in respect of SACU Harmonisation are recorded and submitted to the Commission together with the compliance reports outlined above.

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## GENERAL NOTICES • ALGEMENE KENNISGEWINGS

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### DEPARTMENT OF AGRICULTURE, LAND REFORM AND RURAL DEVELOPMENT

#### NOTICE 501 OF 2021

#### **GENERAL NOTICE IN TERMS OF THE RESTITUTION OF LAND RIGHTS ACT, (NO. 22 OF 1994) AS AMENDED.**

AMENDMENT OF GENERAL NOTICE IN TERMS OF THE RESTITUTION OF LAND RIGHTS ACT, 1994 (No. 22 OF 1994), [hereinafter "the Act"].

Whereas the Ebenhaeser community lodged a land claim with the Office of the Regional Land Claims Commission Western Cape before 31 December 1998;

And whereas the claim was published in terms of section 11(1) of the Act in the **Government Gazette No.17783 on 14 February 1997 under Notice 315 of 1997.**

And whereas the Ebenhaeser Land claim was referred to the Land Claims Court (Case No. LCC 5 of 2015) in terms of section 14(2) and 14(3A)(x) of the Act on the basis that some of the owners of the claimed subject properties agreed to the merits of the claim, whilst others known as landowner defendants opposed the claim;

And whereas the parties in dispute to the merits of the claim, agreed to Section 35A court ordered mediation proceedings in attempt to have issues in dispute settled through a process of mediation and negotiations;

And whereas such mediation proceedings resulted in parties reaching an agreement as to the terms and conditions and processes and procedures to be followed to implement the settlement of the claim;

And whereas the Main Settlement Agreement was reduced to writing and made an order of court in terms of Rule 62(1)(b) of the Rules of the Land Claims Court on 28 August 2020.

And whereas in terms of paragraph 9.2 of the Main Settlement Agreement which was made an order of court the Commission on Restitution of Land Rights through the Office of the State Attorney Cape Town was ordered to cause a Notice to be published in the Government Gazette to the effect that all properties of the Landowner Defendants that have not been acquired by the Minister pursuant to the said Settlement Agreement and which were included in Notice 315 of 1997 published in Government Gazette 17783 of 14 February 1997, are with effect from the date of the Court Order no longer subject to the claim.

Now therefore notice is hereby given that the properties described in Attachment "A" hereto are with effect from 28 August 2020 no longer subject to the land claim by the Ebenhaeser Community mentioned above and that consequently Government Gazette Notice 315 of 1997 mentioned above is hereby amended to exclude the properties described in Attachment "A" hereto.

#### Particulars

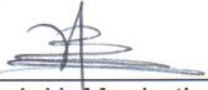
Reference number : KRK 6/2/3/A/7/64/0/2 (E42)

Dispossessed person: Ebenhaeser community

Area : Olifantsrivier Irrigation Scheme, Matzikama local municipality, West Coast District Municipality, Western Cape Province  
Claimant : Legal Resources Centre, on behalf of the Ebenhaeser community  
Property : Various listed in attachment "A"  
Capacity : Ownership dispossessed  
Year of dispossession: 1925  
Current owner/s : Landowners listed in attachment "A".  
Date claim submitted: 1996

Office of the Regional Land Claims Commissioner: Western Cape  
14 Long Street – 1<sup>ST</sup> & 2<sup>ND</sup> Floors  
CAPE TOWN, 8000  
Tel: 021 409 0476 (o/h)

Contact person: Benjamin Mars. Email address:benjamin.mars@dalrrd.gov.za

  
Mr. L.H. Maphutha  
Regional Land Claims Commissioner

Date: 2021/08/18



## DEPARTMENT OF EMPLOYMENT AND LABOUR

## NOTICE 502 OF 2021

**Notice of the Productivity South Africa  
Annual General Meeting (AGM), Webinar**

Productivity South Africa (herein after referred to as **Productivity SA**) is established in terms of section 31 of the Employment Services Act, No. 4 of 2014 as a juristic person and schedule 3A Public Entity of the Department of Employment and Labour (DEL). Our mandate is to promote employment growth and productivity thereby contributing to South Africa's socio-economic development and competitiveness.

The Entity's objectives and programme interventions are aimed at enhancing the productive capacity and operational efficiency of enterprises throughout the business lifecycle to accelerate wealth and to create productive employment and decent jobs. The interventions include: Developing relevant productivity competencies and competitiveness in workplaces; Promoting and inculcating a culture of productivity and competitiveness mind-set and generating and disseminating productivity and competitiveness related information and knowledge. Moreover, we provide mechanisms to assist businesses to stabilise and become more competitive and profitable, in the form of a suite of Business Processes Improvement tools and Techniques. These interventions systematically help businesses of different sizes to optimise all aspects of underlying business processes to achieve operational efficiency and financial sustainability, wealth creation, job retention and an environment conducive for job retention and creation. The interventions are through the following programmes:

- Turnaround Strategies which is a tripartite approach to addressing issues of productivity in support of enterprises facing economic distress (financial and operational difficulties) to prevent job losses or minimise the retrenchment of workers. This include developing long-term plans and programmes to restructure and improve the productivity and operational efficiency of the organisation with a view to retain jobs or minimise the retrenchment of workers.
- The Competitiveness Improvement Service (CIS) Programme incorporating the Workplace Challenge Programme (WPC) funded by the dtic focusses on (i) enterprise competitiveness and sustainability, including enhancing the appropriate capacities of SMMEs and Co-operatives to adopt world-class productivity enhancement best practices, focusing on products, processes and people; (ii) contributing to the creation of decent work by improving the competitiveness and sustainability of enterprises. (iii) supporting South Africa's strategic objectives in scaling up efforts to promote long term industrialisation and transformation of the economy and to achieve a productive high-income economy which is globally competitive; (iv) support to SMMEs and Co-operatives, particularly in the productive sectors with strong growth and employment multipliers within the priority sectors are targeted; (v) prioritising the participation of historically disadvantaged people and regions in the economy and thereby support meaningful BBBEE using instruments such as Special Economic Zones (SEZs), Industrial Parks and Black Industrialists interventions.

In terms of clause 6 (6.1 – 6.6) of the Productivity SA's Constitution, the Board is required to hold the Annual General Meeting each year within six months of the end of the preceding financial year of Productivity SA.

Notice is hereby given that Productivity SA's Board will be holding the Annual General Meeting with the Key Stakeholders: Department of Employment and Labour as Shareholder, Organised Business, Organised Labour and Government with a maximum of three representatives, Strategic partners and Alliances, appointed Internal and External Auditors, Media, Executive Committee to attend the Annual General Meeting via a Webinar to be held on:

- **Date:** 17<sup>th</sup> September 2021, through Webinar (the link will be provided in due course)
- **Time:** 10h00 – 12h00

The Annual General Meeting will discuss the following for adoption:

- Productivity SA Annual Report for the period 2020/21 FY
- Productivity SA Annual Financial Statements for the period 2020/21 FY
- Productivity SA Performance Information for the period 2020/21 FY
- Productivity SA Revised Strategic Plan 2020/21 – 2024/25
- Productivity SA Priorities over the MTSF 2019 - 2024
- Productivity SA Annual Performance Plan for the period 2021/22 FY
- Budget for the period 2021/22 FY

Please RSVP to Dorcas Khasake at: [dorcask@productivitysa.co.za](mailto:dorcask@productivitysa.co.za) on or before the 1<sup>st</sup> September 2021. She can be contacted at 011 848 5398 for further enquiries.



## DEPARTMENT OF EMPLOYMENT AND LABOUR

## NOTICE 503 OF 2021

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**DEPARTMENT OF JUSTICE AND CONSTITUTIONAL DEVELOPMENT****NOTICE 504 OF 2021****PROMOTION OF ACCESS TO INFORMATION ACT, 2000****DESCRIPTION SUBMITTED IN TERMS OF SECTION 15(1)**

I, Ronald Lamola, Minister of Justice and Correctional Services, hereby publish under section 15(2) of the Promotion of Access to Information Act, 2000 (Act No. 2 of 2000), the descriptions submitted to me in terms of section 15(1) of the said Act by the –

**DEPARTMENT OF PUBLIC SERVICE AND ADMINISTRATION**

As set out in the Schedule



**MR RONALD LAMOLA, MP****MINISTER FOR JUSTICE AND CORRECTIONAL SERVICES**

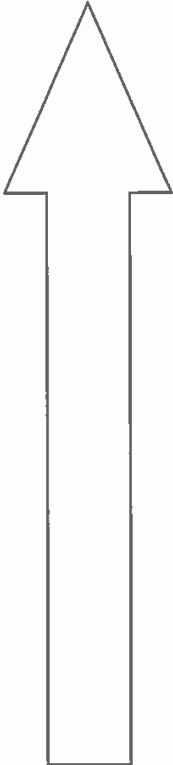
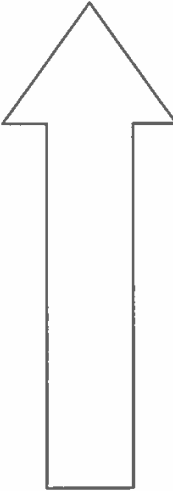


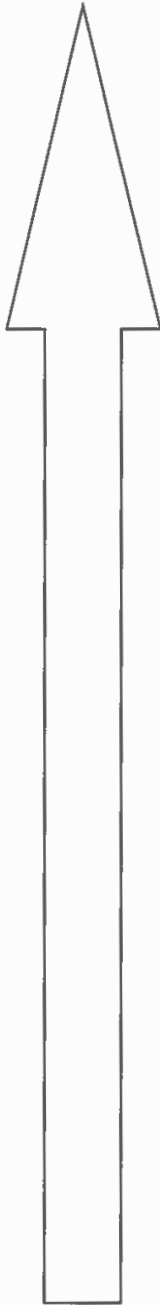
## REPUBLIC OF SOUTH AFRICA

## FORM D

**AUTOMATICALLY AVAILABLE RECORDS AND ACCESS TO SUCH RECORDS:**  
**(Section 15 of the Promotion of Access to Information Act 2000 (Act no. 2 of 2000))**  
**[Regulation 5A]**

DESCRIPTION OF CATEGORY OF RECORDS AUTOMATICALLY AVAILABLE IN TERMS OF SECTION 15(1)(a) OF THE PROMOTION OF ACCESS TO INFORMATION ACT, 2000	MANNER OF ACCESS TO RECORDS (e.g. website)(SECTION 15(1)(a))
<b>FOR INSPECTION IN TERMS OF SECTION 15(1)(a)(i):</b>	
All the records indicated under the free of charge column hereunder (section 15(1)(a)(iii) is available for inspection on the web sites. 	<a href="http://www.dpsa.gov.za/documents.php">http://www.dpsa.gov.za/documents.php</a> <b>and</b> DPSA to Government Communications web page: <a href="http://dpsa.gov.za/accc.asp">http://dpsa.gov.za/accc.asp</a> (Programmes > Circulars and related)
<b>FOR PURCHASING IN TERMS OF SECTION 15(1)(a)(ii):</b>	
<b>NOT APPLICABLE</b>	<b>NOT APPLICABLE</b>
<b>FOR COPYING IN TERMS OF SECTION 15(1)(a)(ii)</b>	
All the records indicated under the free of charge column hereunder (section 15(1)(a)(iii) is available for copying on the web sites. 	<a href="http://www.dpsa.gov.za/documents.php">http://www.dpsa.gov.za/documents.php</a> <b>and</b> DPSA to Government Communications web page: <a href="http://dpsa.gov.za/accc.asp">http://dpsa.gov.za/accc.asp</a> (Programmes > Circulars and related)
<b>AVAILABLE FREE OF CHARGE IN TERMS OF SECTION 15(1)(a)(iii)</b>	
Acts, policies and regulations <ul style="list-style-type: none"> <li>• Public Service Act of 1994</li> <li>• Public Service Regulations, 2016</li> </ul>	<a href="http://www.dpsa.gov.za/documents.php">http://www.dpsa.gov.za/documents.php</a>

<ul style="list-style-type: none"> <li>• Promotion of Access to Information Act 2000</li> <li>• National Minimum Information Requirements</li> <li>• Oversight Report</li> <li>• Public Administration Management Act 2014</li> <li>• Draft public administration management regulations</li> <li>• Manual on Promotion of Access to Information Act</li> <li>• Promotion of Administrative Justice Act, 2000</li> </ul> <p>Performance plans</p> <p>African Peer Review Mechanism</p> <p>Annual report 2009 – 2013 editions</p> <p>Technical indicator descriptions</p> <p>Strategic plan 2010 – 2015 editions</p> <p>Budget vote 2011-2012</p> <p>Reports</p> <p>Publications and guides</p> <p>Service Delivery Review</p> <p>Ntriso - Working together</p> <p>Vacancy Circular</p> <p>Contact Directory</p>	
<p>Forms (Employment &amp; Leave of Absence)</p> <p>Published marketing material, including departmental marketing brochures</p> <p>Published newsletters &amp; Speeches by Minister</p> <p>Published posters &amp; pamphlets</p> <p>Annual performance plans</p> <p>Budget speeches</p> <p>CORE – Code of Remuneration (Information relating to CORE's)</p> <p>Human Resources circulars &amp; related documents</p> <p>Guide on Hourly Fee Rates for Consultants (2004 – 2014)</p> <p>Machinery of Government</p> <p>Manual for Learning Sessions &amp; Networks</p>	<p>DPSA to Government Communications web page:  <a href="http://dpsa.gov.za/accc.asp">http://dpsa.gov.za/accc.asp</a>          (Programmes &gt; Circulars and related)</p> 

<p>Toolkit to Audit Accrued Leave Prior to 1 July 2001</p> <p>Best Practice Model for keeping and managing paper-based employee records</p> <p>Service Delivery Review – A learning journal for public service managers</p> <p>Anti-Corruption Initiatives Reports (Policies, strategies &amp; publications)</p> <p>e-Government</p> <p>Conditions of Service Documents</p> <p>Public Service Corporate Governance of ICT (PSICTM)</p> <p>Employee Health &amp; Wellness (Policy &amp; Guide)</p> <p>Employment practice documents (Circulars)</p> <p>General Public Service Sector Bargaining Council (Resolutions 1999 – 2014)</p> <p>Human Resource Development Documents (Policy &amp; Guides)</p> <p>Human Resource Planning (Policies)</p> <p>Integrity and Ethics Management Documents</p> <p>International Cooperation Programme</p> <p>Job evaluation related documents (Policy &amp; Guide)</p> <p>Monitoring and evaluation</p> <p>Negotiations &amp; Labour Relations Related Documents (Policy framework &amp; Guides)</p> <p>National Marco Organisation of the State (NMOS) Programme</p> <p>Public Service Co-ordinating Bargaining Council resolutions (Resolution 1998 – 2015)</p> <p>Remuneration policy documents</p> <p>Service Delivery and Organisational Transformation (SDOT)</p> <p>Senior Management Service</p>	
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**DEPARTMENT OF JUSTICE AND CONSTITUTIONAL DEVELOPMENT****NOTICE 505 OF 2021****PROMOTION OF ACCESS TO INFORMATION ACT, 2000****DESCRIPTION SUBMITTED IN TERMS OF SECTION 15(1)**

I, Ronald Lamola, Minister of Justice and Correctional Services, hereby publish under section 15(2) of the Promotion of Access to Information Act, 2000 (Act No. 2 of 2000), the descriptions submitted to me in terms of section 15(1) of the said Act by the –

**DEPARTMENT OF SMALL BUSINESS DEVELOPMENT**

As set out in the Schedule

**MR RONALD LAMOLA, MP****MINISTER FOR JUSTICE AND CORRECTIONAL SERVICES**



**small business  
development**

Department:  
Small Business Development  
REPUBLIC OF SOUTH AFRICA

**SECTION 15 REPORT: VOLUNTARY DISCLOSURE AND  
AUTOMATIC AVAILABILITY OF RECORDS**

**PROMOTION OF ACCESS TO INFORMATION ACT (NO 2 OF 2000)**

**June 2021**

CONTINUES ON PAGE 130 OF BOOK 2



# Government Gazette Staatskoerant

REPUBLIC OF SOUTH AFRICA  
REPUBLIEK VAN SUID AFRIKA

Vol. 674

27

August  
Augustus

2021

No. 45058

**PART 2 OF 2**

DESCRIPTION OF CATEGORY OF RECORDS AUTOMATICALLY AVAILABLE IN TERMS OF SECTION 15(1)(a) OF THE PROMOTION OF ACCESS TO INFORMATION ACT, 2000	MANNER OF ACCESS TO RECORDS (e.g. website) (SECTION 15(1)(b))
<b>FOR INSPECTION IN TERMS OF SECTION 15(1)(a)(i):</b>	
Cooperatives Act (No. 14 of 2005) Cooperatives Amendment Act (No. 06 of 2013)	Obtained from the Department of Small Business Development  Tel: 0861 843 384
<b>FOR PURCHASING IN TERMS OF SECTION 15(1)(a)(ii):</b>	
Publications and Information is available on the DSBD website or by request free of charge.  Records available for inspection in terms of Section 15(1)(a)(i), as specified above, is available according to the fees specified on the DSBD PAIA manual that is accessible on the DSBD website.	
<b>FOR COPYING IN TERMS OF SECTION 15(1)(a)(ii):</b>	
Records available for inspection in terms of Section 15(1)(a)(i), as specified above, is available according to the criteria specified	
<b>AVAILABLE FREE OF CHARGE IN TERMS OF SECTION 15(1)(a)(iii):</b>	
<u><b>The information available on the DSBD website</b></u> <ol style="list-style-type: none"> <li>1. About DSBD</li> <li>2. Overview of DSBD (Leadership, Organogram)</li> <li>3. Leadership</li> <li>4. Mandate, Vision and Mission</li> <li>5. Contact Details</li> <li>6. Operating Hours</li> <li>7. Programmes               <ul style="list-style-type: none"> <li>• SMME Relief Schemes</li> <li>• SMME Support Plan</li> <li>• SheTradesZA</li> </ul> </li> </ol>	The Information specified is available on the DSBD website: <a href="http://www.dsbd.gov.za">www.dsbd.gov.za</a> or by request.  The Information specified is available on the DSBD website: <a href="http://www.dsbd.gov.za">www.dsbd.gov.za</a> or by request.

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<ul style="list-style-type: none"> <li>• Township and Rural Entrepreneurship (TREP)</li> <li>• Small Enterprise Manufacturing Support (SEMS)</li> </ul> <p>8. Newsroom</p> <ul style="list-style-type: none"> <li>• Media Releases</li> <li>• Speeches</li> <li>• Newsletters</li> <li>• Events</li> <li>• Gallery</li> </ul> <p>9. Resources</p> <ul style="list-style-type: none"> <li>• Alerts</li> <li>• Acts and Regulations</li> <li>• Research</li> </ul> <p>10. Careers</p> <p>11. Downloads</p> <p>12. DSBD Agencies</p> <p>13. Publications</p> <p>14. Tenders</p> <p><b>List of publication, Acts and Regulations available:</b></p> <ul style="list-style-type: none"> <li>• Seda National Incubation Network</li> <li>• 1000 SMME Products and Services</li> <li>• Strategic Plan 2015 to 2019</li> <li>• Strategic Plan 2015 – 2019 – Part 1</li> <li>• Strategic Plan 2015 – 2019 – Part 2</li> <li>• Strategic Plan 2020 - 2025</li> <li>• Service delivery improvement plan 2015 to 2018</li> <li>• Annual Performance Plan 2017/2018</li> <li>• Annual Performance Plan 2018/2019</li> <li>• Annual Performance Plan 2019/2020</li> <li>• Annual Performance Plan 2020/21</li> </ul>	<p>Publications can be obtained from the DSBD website or by sending a request to: Email: <a href="mailto:info@dsbd.gov.za">info@dsbd.gov.za</a></p> <p>Postal Address Private Bag X84 Pretoria 0001</p>

DESCRIPTION OF CATEGORY OF RECORDS AUTOMATICALLY AVAILABLE IN TERMS OF SECTION 15(1)(a) OF THE PROMOTION OF ACCESS TO INFORMATION ACT, 2000	MANNER OF ACCESS TO RECORDS (e.g. website) (SECTION 15(1)(b))
<ul style="list-style-type: none"> <li>• Final DSBD Revised 2020/21 Annual Performance Plan</li> <li>• DSBD 2018/2019 Revised Procurement Plan</li> <li>• Procurement Plan 2021-2022</li> <li>• Annual report 2015/16 vote 31</li> <li>• DSBD 2016/17 Annual Report No. 31</li> <li>• DSBD 2016/17 Annual Report No. 31 Part 2</li> <li>• DSBD 2017/18 Annual Report – final</li> <li>• 2017/18 Quarterly Performance Reports</li> <li>• DSBD Quarter 1 2018/19 Performance Report</li> <li>• DSBD Annual Report 2019-20</li> <li>• DSBD Annual Report 2020-21</li> <li>• Annual Review of Small Business and Cooperatives South Africa 2016</li> <li>• 2017/18 Monthly Financial Report</li> <li>• PAIA 2 of 2000 Section 14 Manual</li> <li>• DSBD Whistle Blowing Policy</li> <li>• National Small Business Act No. 102 of 1996 as Amended in 2003 and 2004</li> <li>• 2018/19 Technical Indicator Description.</li> <li>• Local Economic Development Forums</li> <li>• NSEA Bill 2020 Government Gazette 43981 notice 709, page 203</li> <li>• Draft Regulations Cooperatives 2015</li> <li>• Integrated strategy on the development and promotion of cooperatives</li> <li>• Co-operatives catalogue</li> <li>• Guidelines for Reducing Municipal Red Tape</li> <li>• Youth enterprise development strategy</li> <li>• Youth support programme</li> </ul>	<p>Street Address 77 Meintjies Street Sunnyside Pretoria 0002</p> <p>Soft copy versions of publications are also available on the DSBD website (<a href="http://www.dsbd.gov.za">http://www.dsbd.gov.za</a>)</p>

DESCRIPTION OF CATEGORY OF RECORDS AUTOMATICALLY AVAILABLE IN TERMS OF SECTION 15(1)(a) OF THE PROMOTION OF ACCESS TO INFORMATION ACT, 2000	MANNER OF ACCESS TO RECORDS (e.g. website) (SECTION 15(1)(b))
<ul style="list-style-type: none"> <li>• Co-operatives Act 2006</li> <li>• Co-operatives Amendment Act, 2013 (Act No. 06 of 2013)</li> <li>• Co-operatives handbook</li> <li>• Guidelines to Co-Ops Act</li> <li>• Co-operatives information leaflet</li> <li>• Launch of SEDA-FRENCH Technology Lab</li> <li>• Guide to the Co-Operatives Act 2005</li> <li>• Local Economic Development Forums</li> <li>• Request for Expressions of Interest for Consulting Services</li> <li>• The National Informal Business Upliftment Strategy (NIBUS)</li> <li>• Co-operatives Act, 2005 (14/2005): As Amended By Co-operatives Amendment Act (6/2013): Draft Regulations for Co-operatives</li> <li>• SheTrades Invest: Raising Funds for Your Business – SheTrades Guidebook</li> </ul>	

## LEGAL PRACTICE COUNCIL

## NOTICE 506 OF 2021

NATIONAL OFFICE  
Thornhill Office Park  
Building 20  
94 Bekker Road  
Vorna Valley, Midrand  
Tel: 010 001 8500



## THE SOUTH AFRICAN LEGAL PRACTICE COUNCIL ("THE COUNCIL")

## NOTICE IN TERMS OF SECTION 95 (4) OF THE LEGAL PRACTICE ACT, 28 OF 2014 ("THE ACT")

Notice is hereby given that the Council intends to amend the Rules of the Council made under the authority of Sections 95(1), 95(3) and 109(2) of the Legal Practice Act, 28 of 2014 (as amended).

**Explanatory Note**

Words in bold type square brackets [ ] indicate proposed deletions from the existing Rules.

Words in bold and underlined with a solid line indicate proposed insertions to the existing Rules.

**Amendment of Rule 22.1.4.2**

22.1.4.2 **[A court] Council** may, on the application of a candidate attorney in any case -

22.1.4.2.1 where the principal refuses to grant the candidate attorney leave of absence from office; or

22.1.4.2.2 where the period of absence from office exceeds, or the periods of absence from the office in the aggregate exceed, thirty working days in any one year of the practical vocational training contract

**[grant an order authorizing] authorize** leave of absence from office for the period in question, if **[the court] Council** is satisfied that the principal and the Council received due notice of the application and that sufficient cause for the absence exists or existed, as the case may be.

Notice In terms of Section 95(4)(a) of the Act, interested persons are called upon to comment to the Council in writing on the draft amendments.

All comments must be sent by email to [rules@lpc.org.za](mailto:rules@lpc.org.za) by no later than 27 September 2021.

Signed at Midrand on the 19<sup>th</sup> day of August 2021

**Ms K Matolo – Dlepu**

**Chairperson: Legal Practice Council**

**Executive Committee:** Ms. Kathleen Matolo - Dlepu – Chairperson, Adv Anthea Platt SC - Deputy Chairperson, Adv. Greg Harpur SC, Ms. Trudie Nichols, Mr Lutendo Sigogo, Mr Jan Stemmett, Adv. Ghandi Badela, Executive Officer: Ms. Charity Nzuzi

## DEPARTMENT OF TRADE, INDUSTRY AND COMPETITION

## NOTICE 507 OF 2021

STANDARDS ACT, 2008  
STANDARDS MATTERS

In terms of the Standards Act, 2008 (Act No. 8 of 2008), the Board of the South African Bureau of Standards has acted in regard to standards in the manner set out in the Schedules to this notice.

## SECTION A: DRAFTS FOR COMMENTS

The following draft standards are hereby issued for public comments in compliance with the norm for the development of the South African National Standards in terms of section 23(2)(a) (ii) of the Standards Act.

Draft Standard No. and edition	Title, scope and purport	Closing Date
SANS 164-8 Ed 1	<i>Plug and socket-outlet systems for household and similar purposes for use in South Africa – Part 8: Two pole and earth, 32A 250V a.c. system.</i> Covers the rating and dimensions of the 32 A 250 V a.c. plug and socket-outlet system, for use as an appliance connector, intended for the installation of stoves or similar fixed appliances, for household and similar purposes, in South Africa.	2021-10-09
SANS 24748-3 Ed 1	<i>Systems and software engineering – Life cycle management – Part 3: Guidelines for the application of ISO/IEC/IEEE 12207 (software life cycle processes).</i> Establishes guidance to implement a common framework for software life cycle processes, with well-defined terminology, that can be referenced by the software industry, it provides guidance on defining, controlling, and improving software life cycle processes within an organization or a project.	2021-10-09
SANS 60034-23 Ed 2	<i>Rotating electrical machines – Part 23: Repair, overhaul and reclamation.</i> Covers the procedures necessary to ensure the satisfactory repair, overhaul, and reclamation of all types and sizes of rotating electrical machines. And creates a generic industry procedure covering common aspects of a complete repair.	2021-10-09
SATS 63107 Ed 1	<i>Integration of internal arc-fault mitigation systems in power switchgear and controlgear assemblies (PSC-Assemblies) according to IEC 61439-2.</i> States requirements for integration and testing of IAMS in low-voltage switchgear and controlgear assemblies – power switchgear and controlgear assemblies according to IEC 61439-1 and IEC 61439-2 (PSC-assemblies) to demonstrate their correct operation.	2021-10-09
SANS 13408-5 Ed 1	<i>Aseptic processing of healthcare products – Part 5: Sterilization in place.</i> Specifies the general requirements for sterilization in place (SIP) applied to product contact surfaces of the equipment used in the manufacture of sterile health care products by aseptic processing and offers guidance on qualification, validation, operation and control.	2021-10-11
SANS 1295 Ed 1	<i>Rational use of energy – Thermal efficiency on gas appliances.</i> Sets out the rational use of energy requirements and test methods for gas appliances falling within the scope of SANS1539 including but not limited to: cooking appliances, instantaneous water heaters, and storage water heaters.	2021-10-11
SANS 8528-1 Ed 3	<i>Reciprocating internal combustion engine driven alternating current generating sets – Part 1: Application, ratings and performance.</i> Defines various classifications for the application, rating and performance of generating sets consisting of a reciprocating internal combustion (RIC) engine, a.c. generator and any associated controlgear, switchgear and auxiliary equipment.	2021-10-21
SANS 1707-1 Ed 2	<i>Sawn eucalyptus timber – Part 1 Structural proof-graded green timber.</i> Specifies requirements for green proof-graded finger-jointed structural timber derived from the eucalyptus species. NOTE This timber that is graded green may develop defects such as dimensional changes including warping, checking and splitting after drying.	2021-10-11

SANS 1707-2 Ed 2	<i>Sawn eucalyptus timber Part 2: Brandering and battens.</i> Specifies requirements for one grade of eucalyptus timber that is suitable for use as brandering and battens, i.e. intended for being fixed against the beams and joists in roofs for the attachment of ceilings and for the boxing in of eaves, and for use as supports on roof trusses for the fixing of roofing slates, tiles, wooden shingles, sheeting and thatch	2021-10-10
SANS 16924 Ed 1	<i>Natural gas fuelling stations – LNG stations for fuelling vehicles.</i> Specifies the design, construction, operation, maintenance and inspection of stations for fuelling liquefied natural gas (LNG) to vehicles, including equipment, safety and control devices.	2021-10-11

### A.1: AMENDMENT OF EXISTING STANDARDS

The following draft amendments are hereby issued for public comments in compliance with the norm for the development of the South African National Standards in terms of section 23(2)(a) (ii) of the Standards Act.

Draft Standard No. and edition	Title	Scope of amendment	Closing Date
SANS 811 Ed 1.1	<i>Shirts, closed and open neck (uniform and hard-wearing types)</i>	Amended to update referenced standards, and to delete the annex on notes to purchasers.	2021-10-11
SANS 1118-1 Ed 3.3	<i>School clothing – Part 1: General requirements for school clothing</i>	Amended to update referenced standards, and to delete the annex on notes to purchasers.	2021-10-11
SANS 4001-BT5 Ed 1.1	<i>Civil engineering specifications – Part BT5: Inverted bitumen road emulsion</i>	Amended to delete the annex on notes to purchasers.	2021-10-07
SANS 726 Ed 2.4	<i>Medical trolleys (dressing/medicine; instrument; anaesthetists' dressing)</i>	Amended to delete Appendix B, notes to purchasers.	2021-10-11
SANS 1242 Ed 2.3	<i>Pantihose and knee-highs</i>	Amended to delete the annex on notes to purchasers.	2021-10-11
SANS 1457 Ed 1.2	<i>Plastics buttons</i>	Amended to update referenced standards, to delete the footnote for washing device, to delete the appendix on notes to purchasers and to update the appendix on quality evaluation of plastics buttons.	2021-10-11

### SCHEDULE A.2: WITHDRAWAL OF THE SOUTH AFRICAN NATIONAL STANDARDS

In terms of section 24(1)(C) of the Standards Act, the following published standards are issued for comments with regard to the intention by the South African Bureau of Standards to withdraw them.

Draft Standard No. and edition	Title	Reason for withdrawal	Closing Date
SANS 1709:2008	<i>Water spray fixed systems for fire protection</i>	There was no existing Memorandum of Understanding (MOU) between the NFPA and the SABS to enable us to adopt the latest version of NFPA 15.	2021-10-12



**SECTION B: ISSUING OF THE SOUTH AFRICAN NATIONAL STANDARDS****SCHEDULE B.1: NEW STANDARDS**

The following standards have been issued in terms of section 24(1)(a) of the Standards Act.

Standard No. and year	Title, scope and purport
SANS 61158-3-11:2021 Ed 1	<i>Industrial communication networks – Fieldbus specifications – Part 3-11: Data-link layer service definition – Type 11 elements.</i> Defines in an abstract way the externally visible service provided by the type 11 fieldbus data-link layer in terms of the primitive actions and events of the service; the parameters associated with each primitive action and event, and the form which they take; and the interrelationship between these actions and events, and their valid sequences.
SANS 1913:2021 Ed 3	<i>Kerosene for domestic cooking, heating and illuminating.</i> Specifies the requirements for a hydrocarbon fuel suitable for use in wick-fed, pressurised and non-pressurised paraffin cooking, heating and illuminating appliances, for domestic use.

**SCHEDULE B.2: AMENDED STANDARDS**

The following standards have been amended in terms of section 24(1)(a) of the Standards Act.

Standard No. and year	Title, scope and purport

**SCHEDULE B.3: WITHDRAWN STANDARDS**

In terms of section 24(1)(C) of the Standards Act, the following standards have been withdrawn.

Standard No. and year	Title
SANS 60099-1:1999 Ed 1.1	<i>Surge arresters – Part 1: Non-linear resistor type gapped surge arresters for a.c systems</i>
SANS 60099-7:2005 Ed 1	<i>Surge arresters – Part 7: Glossary of terms and definitions from IEC publications 60099-1, 60099-4, 60099-6, 61643-1, 61643-12, 61643-21, 61643-311, 61643-321, 61643-331 and 61643-341</i>
SANS 61851-22:2014 Ed 1	<i>Electric vehicle conductive charging system – Part 22: AC electric vehicle charging station</i>

**SCHEDULE B4: DISBAND OF TECHNICAL COMMITTEES**

Committee No	Title	Scope

If your organization is interested in participating in these committees, please send an e-mail to [Dsscomments@sabs.co.za](mailto:Dsscomments@sabs.co.za) for more information.

**SCHEDULE B5: ADDRESS OF THE SOUTH AFRICAN BUREAU OF STANDARDS HEAD OFFICE**

Copies of the standards mentioned in this notice can be obtained from the Head Office of the South African Bureau of Standards at 1 Dr Lategan Road, Groenkloof, Private Bag X191, Pretoria 0001.

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**BOARD NOTICES • RAADSKENNISGEWINGS**

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**BOARD NOTICE 108 OF 2021****FINANCIAL SECTOR CONDUCT AUTHORITY****FINANCIAL MARKETS ACT, 2012****PROPOSED AMENDMENTS TO THE LISTING REQUIREMENTS OF  
A2X - DEFINITION OF HOST EXCHANGE****PUBLICATION FOR COMMENT**

The Financial Sector Conduct Authority (FSCA) hereby gives notice under section 11(6)(c) of the Financial Markets Act, 2012 (Act No. 19 of 2012) that the proposed amendments to the A2X Listing Requirements have been published on the official website of the FSCA ([www.fsca.co.za](http://www.fsca.co.za)) for public comment. All interested persons who have any objections to the proposed amendments are hereby called upon to lodge their objections with FSCA, at the following email address: [Queries.MarketInfrastructures@fsca.co.za](mailto:Queries.MarketInfrastructures@fsca.co.za) within a period of fourteen (14) days from the date of publication of this notice.

**B TOPHAM****FINANCIAL SECTOR CONDUCT AUTHORITY**

## BOARD NOTICE 109 OF 2021

## FINANCIAL SECTOR CONDUCT AUTHORITY

## FINANCIAL MARKETS ACT, 2012

**PROPOSED AMENDMENTS TO THE JSE INTEREST RATE AND CURRENCY  
DERIVATIVES RULES AND THE JSE DERIVATIVES RULES – EMIGRANT CLIENT  
CONCEPT****PUBLICATION FOR COMMENT**

The Financial Sector Authority (FSCA) hereby gives notice under section 71(3)(b)(ii) of the Financial Markets Act, 2012 (Act No. 19 of 2012) that the proposed amendments to the JSE Interest and Currency Derivatives Rules and the JSE Derivatives Rules have been published on the official website of the FSCA ([www.fsca.co.za](http://www.fsca.co.za)) for public comment. All interested persons who have any objections to the proposed amendments are hereby called upon to lodge their objections with FSCA, at the following email address: [Queries.MarketInfrastructures@fsca.co.za](mailto:Queries.MarketInfrastructures@fsca.co.za) within a period of fourteen (14) days from the date of publication of this notice.

**B TOPHAM****FINANCIAL SECTOR CONDUCT AUTHORITY**

## BOARD NOTICE 110 OF 2021



Building 2 Greenstone Hill Office Park Emerald Boulevard Modderfontein  
PO Box 8237 Greenstone 1616 Johannesburg South Africa  
Tel 087 940 8800 Fax 087 940 8873 E-mail [board@irba.co.za](mailto:board@irba.co.za)  
Docex DX008 Edenvale Internet [www.irba.co.za](http://www.irba.co.za)

### **AUDITING PROFESSION ACT, 2005 (ACT NO 26 OF 2005), AS AMENDED – REGISTRATION OF REGISTERED AUDITORS AND REGISTERED CANDIDATE AUDITORS**

The Independent Regulatory Board for Auditors publishes the following information relating to the registration of Registered Auditors and Registered Candidate Auditors.

For further information, enquiries should be directed to:

Ms C M Garbutt  
Manager: Registrations  
Independent Regulatory Board for Auditors  
Email: [cgarbutt@irba.co.za](mailto:cgarbutt@irba.co.za)

**Imre Nagy**  
**Acting Chief Executive Officer**



**PROCESSES AND DOCUMENTS PRESCRIBED IN TERMS OF  
THE AUDITING PROFESSION ACT, 26 OF 2005,  
AS AMENDED BY THE AUDITING PROFESSION AMENDMENT ACT, 2 OF 2015 (APA)**

**A SUMMARY OF THE RELEVANT SECTIONS OF THE ACT**

**Section 6(1)(a), (c), (g)**

- 6(1) The Regulatory Board must, subject to this Act
- (a) **prescribe** minimum qualifications, competency standards and requirements for registration of auditors and candidate auditors in addition to those provided for in this Act;
  - (c) **prescribe** the period of validity of the registration of a registered auditor and a candidate auditor;
  - (g) **prescribe** minimum requirements for the renewal of registration and re-registration of registered auditors and registered candidate auditors.

**Section 37(1), (1A) (2)(b)**

- 37(1) An individual must apply on the **prescribed** application form to the Regulatory Board for registration as an auditor or registered candidate auditor.
- 37(2) If, after considering an application, the Regulatory Board is satisfied that the applicant
- (b) has complied with the **prescribed** education, training and competency requirements for a registered auditor or registered candidate auditor;

**Section 38(2), (3)**

- 38(2) On application by a firm which is a partnership fulfilling the conditions in subsection 1(a) or a sole proprietor, on the **prescribed** application form, the Regulatory Board must register the firm as a registered auditor on payment of the **prescribed** fee.
- 38(3) The Regulatory Board must register a company as a registered auditor on payment of the **prescribed** fee if the company meets the requirements set out in subsection (3)(a)-(d).

**Section 40(1), (2)**

- 40(1) A registered auditor or registered candidate auditor must apply in the **prescribed** manner to the Regulatory Board for the renewal of his or her registration.
- 40(2) A registered auditor or registered candidate auditor whose registration was terminated in terms of section 39 or cancelled in terms of section 51(3)(a)(iv) may apply for re-registration in the **prescribed** manner to the Regulatory Board.

**DETAIL OF DOCUMENTS AND PROCESSES PRESCRIBED IN TERMS OF THE AUDITING PROFESSION ACT, 26 OF 2005,  
AS AMENDED BY THE AUDITING PROFESSION AMENDMENT ACT, 2 OF 2015 (APA)**

**SECTION 6:**

- |      |   |
|------|---|
| 6(1) | The Regulatory Board must, subject to this Act  |
| (a)  | <b>prescribe</b> minimum qualifications, competency standards and requirements for registration of auditors and candidate auditors in addition to those provided for in this Act; |

**1. Registration as a Registered auditor**

It is **prescribed** that the minimum qualifications, competency standards and requirements for registration of auditors in addition to those provided for in this Act are:

**1.1 For candidates who wrote the Public Practice Examination (PPE):**

- 1.1.1 The applicant must have successfully completed the PPE;
- 1.1.2 The applicant must have successfully completed a recognised training contract in public practice;
- 1.1.3 A determination by the Regulatory Board that the applicant is a fit and proper person to practise the profession; and
- 1.1.4 Proof that an applicant is a member in good standing of a professional body accredited by the Regulatory Board .

**1.2 For candidates who wrote the Assessment of Professional Competence (APC):**

- 1.2.1 The applicant must have successfully completed the APC;
- 1.2.2 The applicant must have successfully completed a recognised training contract;
- 1.2.3 The applicant must have successfully completed the Regulatory Board's Audit Development Programme (ADP);
- 1.2.4 A determination by the Regulatory Board that the applicant is a fit and proper person to practise the profession, and
- 1.2.5 Proof that an applicant is a member in good standing of a professional body accredited by the Regulatory Board .

**1.3 For all candidates:**

If it has been more than three years since the applicant was last registered with the Regulatory Board, successfully completed the PPE, successfully completed their training contract (in the case of applicants who wrote the PPE), or successfully completed the ADP, whichever is the later date, the applicant is required to submit with their application their CV, evidence of CPD undertaken for the past three years, and a short explanation of why registration is required.

If the applicant is joining a firm already registered with the Regulatory Board, the applicant must also provide a letter signed by the Senior Partner or equivalent of the firm confirming their position within the firm and their audit proficiency.

The applicant may be required to attend a proficiency assessment.

1.4 **For candidates who are tax practitioners or are intending to be tax practitioners:**

It is **prescribed** that, in addition to applying for registration in terms of paragraphs 1.1, 1.2 and 1.3 above, if an applicant is a tax practitioner, and requires the IRBA to be his/her Recognised Controlling Body in terms of the Tax Administration Act, 28 of 2011, as amended, the candidate must provide the following:

1.4.1 A completed application form for recognition as a tax practitioner by the Regulatory Board as their Recognised Controlling Body (RCB) on Form 4 (**ANNEXURE D**).

1.4.2 Payment of the **prescribed** fee.

The Regulatory Board will only be recognised as a tax practitioner's controlling body once their individual application for registration as a registered auditor has been approved.

2. **Registration as a registered candidate auditor**

It is **prescribed** that the minimum qualifications, competency standards and requirements for registration of registered candidate auditors in addition to those provided for in this Act are:

- 2.1 The applicant must have successfully completed a recognised academic programme at an accredited university;
- 2.2 The applicant must have successfully completed a recognised core assessment programme;
- 2.3 The applicant must have completed a recognised professional development and assessment programme;
- 2.4 The application must be determined by the Regulatory Board to be a fit and proper person to enter into the Audit Development Programme (ADP); and
- 2.5 Proof that an applicant is a member in good standing of a professional body accredited by the Regulatory Board .

3. **Registration of firms**

It is **prescribed** that the minimum qualifications, competency standards and requirements for registration of firms in addition to those provided for in this Act are:

- 3.1 Submission of the completed **prescribed** Form 2 (**ANNEXURE B**);
- 3.2 Submission of a quality manual drafted in accordance with ISQC1;
- 3.3 Submission of the name and Regulatory Board number of the registered auditor, or other person acceptable to the Regulatory Board, identified as the firm's Quality Reviewer;
- 3.4 Submission of a signed copy of the quality reviewer agreement entered into with the Quality Reviewer; and
- 3.5 Submission of confirmation of firm ownership:

- 3.5.1 If the firm is an incorporated company, a copy of the shareholders agreement, memorandum of incorporation, shareholders register / securities register / share certificates and the latest COR39 from CIPC confirming directors of the firm;
- 3.5.2 If firm is a partnership, a copy of the partnership agreement or equivalent.
- 3.6 If a firm wishes to register additional branches once the firm is registered with the Regulatory Board, the firm must complete and submit a Form 2A (**ANNEXURE C**).

4. **Recognition of a registered auditor as a tax practitioner with the REGULATORY BOARD as Recognised Controlling Body (RCB)**

It is **prescribed** that the minimum requirements for the regulatory board to be recognised as the tax practitioner's controlling body are:

- 4.1 Submission of completed Form 4 (**ANNEXURE D**);
- 4.2 Registration as a registered auditor with the Regulatory Board;
- 4.2 Registration as a tax practitioner with the South African Revenue Services (SARS); and
- 4.3 Payment of the **prescribed** fee;

(c) <b>prescribe</b> the period of validity of the registration of a registered auditor and a registered candidate auditor;
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5. **Period of validity of the registration of a Registered auditor**

It is **prescribed** that the period of validity of the registration of a registered auditor, being both defined on a continuous registration basis and on an annual basis, is:

- 5.1 On a continuous basis, from the date of first registration until termination for whatever reason;
- 5.2 On an annual basis, from 1 April to 31 March of each year, provided the registered auditor pays the required annual fees, submits the required annual documents and compliance with the annual renewal requirements,

6. **Period of validity of the registration of a registered candidate auditor**

It is **prescribed** that the period of validity of the registration of a registered candidate auditor is:

The candidate shall be registered as a registered candidate auditor until:

- 6.1 the candidate has satisfied all the (ADP) requirements, which include:
  - 6.1.1 the candidate has submitted a portfolio of evidence; and
  - 6.1.2 the Regulatory Board has evaluated the portfolio of evidence and has reached a decision that the candidate has successfully completed the ADP; and



6.1.3 An ADP monitoring visit has been conducted at the firm where the candidate has completed the ADP and the environment has been assessed as conducive to the development of professional competence; or

6.1.4 the candidate withdraws from the ADP.

In the premise, where the candidate has complied with paragraphs 6.1.1, 6.1.2 and 6.1.3, the candidate will then be eligible to apply for registration as a registered auditor.

7. **Period of validity of the registration of a firm**

It is **prescribed** that the period of validity of a firm is from date of registration until registration is terminated for whatever reason.

8. **Period of validity of the recognition of a Registered auditor as a tax practitioner with the Regulatory Board as RCB**

It is **prescribed** that the period of validity of the Regulatory Board being the recognised controlling body for a tax practitioner, defined both on a continuous registration basis and on an annual basis, is:

- 8.1 On a continuous basis, from the date of first registration until termination for whatever reason, including termination of the registered auditor's registration with the Regulatory Board and/or termination by the South African Revenue Services of that registered auditor's tax practitioner status.
- 8.2 On an annual basis, from 1 April to 31 March of each year, provided the registered auditor pays the required tax practitioner annual fees and compliance with the annual renewal requirements as prescribed by the IRBA.

(g) <b>prescribe</b> minimum requirements for the renewal of registration and re-registration of registered auditors and registered candidate auditors.
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9. **Requirements for renewal of registration and re-registration of registered auditors**

9.1 **Renewal of registration of registered auditors**

It is **prescribed** that the minimum requirements for the renewal of registration are:

- 9.1.1 Payment of the annual fees by a specified date, which fee is **prescribed** by the Regulatory Board from time to time;
- 9.1.2 Completion and submission by a specified date of an individual Annual Return;
- 9.1.3 With effect from the year starting 1 April 2022, compliance with the Regulatory Board's CPD Policy, as amended from time to time;
- 9.1.4 Continued residence within the Republic of South Africa;
- 9.1.5 Proof of continued membership in good standing with a professional body accredited by the Regulatory Board; and

- 9.1.6 A determination by the Regulatory Board to be a fit and proper person to continue to practice the profession.

9.2 **Re-registration of registered auditors**

It is **prescribed** that the minimum requirements for re-registration are:

- 9.2.1 Payment of a registration fee, which fee is **prescribed** by the Regulatory Board from time to time;
- 9.2.2 Completion and submission of Form 1 (Application by an Individual for Admission to the Register of Auditors) [see ANNEXURE A];
- 9.2.3 A determination by the Regulatory Board that the applicant is a fit and proper person to practise the profession;
- 9.2.4 Proof that the applicant is a member in good standing with a professional body accredited by the Regulatory Board;
- 9.2.5 Compliance with all the requirements that would apply if the applicant were applying for registration for the first time as specified in section 37 of Act 26 of 2005;
- 9.2.6 If it has been more than three years since the applicant was last registered with the Regulatory Board, successfully completed the PPE, successfully completed their training contract (in the case of applicants who wrote the PPE), or successfully completed the ADP, whichever is the later date, the applicant is required to submit with their application their CV, evidence of CPD undertaken for the past three years, and a short explanation of why registration is required. If the applicant is joining a firm already registered with the Regulatory Board, the applicant must also provide a letter signed by the Senior Partner or equivalent of the firm confirming their position within the firm and their audit proficiency. The applicant may be required to undergo a proficiency assessment.

10. **Requirements for renewal of registration and re-registration for registered candidate auditors**

There are no specific requirements for the renewal of registration or re-registration of registered candidate auditors.

11. **Requirements for renewal of registration and re-registration for firms**

- 11.1 There are no specific requirements for the renewal of registration of firms.

- 11.2 It is **prescribed** that the minimum requirements for re-registration are:

- 112.1 Payment of a registration fee, which fee is **prescribed** by the Regulatory Board from time to time;
- 11.2.2 Compliance with all the requirements that would apply if the applicant were applying for registration for the first time as specified in section 38 of Act 26 of 2005, including:
- 11.2.2.1 Completion and submission of Form 2 (Application by a Firm for Admission to the Register of Auditors) [see ANNEXURE B];

- 11.2.2.2 Submission of a quality manual drafted in accordance with ISQC1;
- 11.2.2.3 Submission of the name and Regulatory Board number of the registered auditor identified as the firm's Quality Reviewer; and
- 11.2.2.4 Submission of the agreement entered into with the Quality Reviewer.
- 11.2.2.5 Submission of confirmation of firm ownership:
  - 11.2.2.5.1 If firm is an incorporated company, a copy of the shareholders agreement / share certificates and the latest COR39 from CIPC confirming directors of the firm;
  - 11.2.2.5.2 If firm is a partnership, a copy of the partnership agreement or equivalent.

11.2.6 The requirements set out in paragraph 11.2 also apply to firms merging or unmerging who have not previously submitted these documents.

12. **Requirements for the renewal and re-application for recognition of a registered auditor as a tax practitioner with Regulatory Board as RCB**

12.1 **Renewal of a registered auditor as a tax practitioner**

It is **prescribed** that the minimum requirements for the renewal of registration are:

- 12.1.1 Payment of the tax practitioner annual fees by a specified date, which fee is **prescribed** by the Regulatory Board from time to time;
- 12.1.2 Continued registration as a registered auditor with the Regulatory Board; and
- 12.1.3. Continued registration as a tax practitioner with SARS.

12.2 **Re-application for the Regulatory Board to be recognised as the tax practitioner's controlling body**

It is **prescribed** that the minimum requirements for the re-application for recognition by a registered auditor as a tax practitioner are:

- 12.2.1 Submission of completed Form 4 (**ANNEXURE D**);
- 12.2.2 Payment of the **prescribed** fee;
- 12.2.3 Registration as a registered auditor with the Regulatory Board; and
- 12.2.4 Registration as a tax practitioner with SARS.

**SECTION 37:**

37(1) An individual must apply on the **prescribed** application form to the Regulatory Board for registration as an auditor or candidate auditor.

13. **Application forms for registered auditors, registered candidate auditors and tax practitioner application**

13.1 The **prescribed** application form for registration as a registered auditor is attached as **ANNEXURE A**.

13.2 The **prescribed** application form for registration as a registered candidate auditor is attached as **ANNEXURE E**.

13.3 The **prescribed** application form for the Regulatory Board to be recognised as the tax practitioner's controlling body is attached as **ANNEXURE D**.

37(2) If, after considering an application, the Regulatory Board is satisfied that the applicant

(a) has complied with the **prescribed** education, training and competency requirements for a registered auditor or registered candidate auditor.

14. **Education, training and competency requirements for registered auditors or registered candidate auditors**

The **prescribed** education, training and competency requirements are detailed in this document under paragraphs 1, 2, 3 and 4 of this document.

**SECTION 38**

38(2) On application by a firm which is a partnership fulfilling the conditions in subsection 1(a) or a sole proprietor, on the **prescribed** application form, the Regulatory Board must register the firm as a registered auditor on payment of the **prescribed** fee.

38(3) The Regulatory Board must register a company as a registered auditor on payment of the **prescribed** fee if...

15. **Application form for firm registration**

The **prescribed** application form for all applications to register a firm is attached as **ANNEXURE B**, and the fee is determined and **prescribed** by the Regulatory Board from time to time.

**SECTION 40**

40(1) A registered auditor or registered candidate auditor must apply in the **prescribed** manner to the Regulatory Board for the renewal of his or her registration.

16. **Renewal of registration for Registered Auditors**

16.1 In order to renew his or her registration with the Regulatory Board on an annual basis it is **prescribed** that a registered auditor must:

16.1.1 Pay an annual fee by a specified date, which fee is **prescribed** by the Regulatory Board from time to time;

- 16.1.2 Pay an annual tax practitioner renewal fee by a specified date, if the registered auditor has selected the Regulatory Board as its recognised controlling body, which fee is **prescribed** by the Regulatory Board from time to time;
- 16.1.3 Ordinarily reside within the Republic of South Africa;
- 16.1.4 Proof of continued membership in good standing with a professional body accredited by the Regulatory Board; and
- 16.1.5 With effect from 1 April 2022, comply with the IRBA CPD policy as amended from time to time; and
- 16.1.6 Complete and submit an individual Annual Return by a specified date, which Annual Return comprises:
  - 16.1.7.1 a compliance questionnaire relating to the Financial Intelligence Centre Act, 38 of 2001;
  - 16.1.7.2 a public practice information questionnaire, including questions about a Registered auditor's assurance status;
  - 16.1.7.3 a Continuing Professional Development questionnaire;
  - 16.1.7.4 a Fit and Proper questionnaire; and
  - 16.1.8.5 a tax practitioner status questionnaire.

*The content of the questionnaires comprising the Individual Annual Return may change from time to time as determined by the Regulatory Board.*

- 16.2 It is further **prescribed** that if the registered auditor fails to pay his annual fees by the specified date, the registered auditor's registration automatically lapses in terms of section 39(5) of the APA.
- 16.3 It is further **prescribed** that if the registered auditor fails to submit his complete Individual Annual Return by the specified date, the registered auditor's registration will be cancelled in terms of section 40(2) read with 39(3) of the APA for failing to meet the annual renewal requirements.
- 16.4 It is further **prescribed** that, with effect from the year starting 1 April 2022, failure to comply with the Regulatory Board's CPD Policy, as amended, and its requirements will result in the RA's registration not being renewed.
- 16.5 It is further **prescribed** that if the registered auditor, who has selected the Regulatory Board as his/her recognised controlling body, fails to pay the tax practitioner annual fee by due date, his or her status as a recognised tax practitioner will be terminated.
- 16.6 It is further **prescribed** that a Registered Auditor who is no longer residing within the Republic of South Africa will not be eligible for the renewal of his/her registration..
- 16.7 **Reinstatement of a registered auditor whose registration has lapsed or been cancelled in terms of paragraph 16.2 and 16.3 above**
  - 16.7.1 It is **prescribed** that if the registered auditor's registration is lapsed or cancelled in terms of paragraph 16.2 or 16.3 above, the registered auditor may request reinstatement on payment

of a **prescribed** administration fee, together with payment of the outstanding annual fees and/or submission of the outstanding Annual Return and any other fees or documents that are outstanding to the Regulatory Board.

16.7.2 It is further **prescribed** that the registered auditor may apply for reinstatement in terms of paragraph 16.7.1 above up until 31 January of the year following the year of lapsing or cancellation of registration. Late reinstatements may be considered based on the registered auditor's individual circumstances.

16.7.3 It is further **prescribed** that if the registered auditor does not apply for reinstatement before 31 January of the year following the year of the annual renewal process in which he/she was lapsed or cancelled, the registered auditor may apply for re-registration of registration from 1 February of the calendar year following the calendar year of lapsing or cancellation of registration.

16.7.4 It is further **prescribed** that, if a registered auditor whose registration has lapsed or been cancelled does not apply for re-instatement, the registered auditor may not apply for re-registration until 1 February of the calendar year following the calendar year of lapsing or cancellation.

**16.8 Reinstatement of a registered auditor whose registration has not been renewed as a result of non-residence within South Africa**

16.8.1 It is **prescribed** that a registered auditor whose registration has not been renewed as a result of non-residence within South Africa, may only be reinstated if he/she provides evidence of residence within South Africa by 31 January of the calendar year following the calendar year of the annual renewal process in which his/her registration was not renewed.

16.8.2 It is further **prescribed** that a registered auditor described in 16.8.1 above, may only apply for re-registration:

16.8.2.1 after 1 February of the calendar year following the calendar year of the annual renewal process in which his/her registration was not renewed; and

16.8.2.2 if he/she provides evidence of his/her ordinary residence within South Africa, pays the prescribed fee and submits all outstanding documents to the Regulatory Board.

**16.9 Reinstatement of a registered auditor whose registration has not been renewed as a result of non-compliance with the IRBA's CPD policy, as amended**

16.9.1 It is **prescribed** that a registered auditor whose registration has not been renewed as a result of non-compliance with the IRBA's CPD policy, as amended, may only be reinstated if he/she has submitted evidence of compliance with the CPD policy by 31 January of the calendar year following the annual renewal process in which his/her registration was not renewed.

16.9.2 Evidence referred to in 16.9.1 above will be evaluated and must be confirmed as satisfactory to the Regulatory Board before 31 January of the year following the annual renewal year in which his/her registration was not renewed, before such a reinstatement can be processed.

16.9.2 It is **prescribed** that a registered auditor, whose registration has not been renewed as a result of non-compliance with the IRBA's CPD policy, as amended, may only apply for re-registration:

16.9.2.1 after 1 February of the year following the calendar year of the annual renewal process in which his/her registration was not renewed; and

16.9.2.2 if he/she has submitted, to the satisfaction of the Regulatory Board, evidence of compliance with the CPD policy, and has paid the prescribed fee and submitted all outstanding documents to the Regulatory Board.

#### 16.10 Reinstatement of tax practitioner recognition status

16.10.1 It is **prescribed** that, if a registered auditor's tax practitioner status has been terminated in terms of paragraph 16.4 above, the registered auditor may apply for reinstatement of his tax practitioner status on payment of a **prescribed** administration fee together with the outstanding annual tax practitioner fee.

16.10.2 It is further **prescribed** that the registered auditor who is a tax practitioner recognised by the Regulatory Board may apply for reinstatement of his tax practitioner status in terms of paragraph 16.8.1 above up until 31 January of the year following the year of the termination of his tax practitioner status. Late reinstatements may be considered based on the registered auditor's individual circumstances.

16.10.3 It is further **prescribed** that if the registered auditor who is a tax practitioner recognised by the Regulatory Board does not apply for reinstatement of his tax practitioner status before 31 January of the calendar year following the calendar year of the annual renewal process in which his/her registration was lapsed or cancelled, the registered auditor who is also a tax practitioner may re-apply for the Regulatory Board to be recognised as his/her controlling body from 1 February of the calendar year following the calendar year of the annual renewal process in which his/her registration was lapsed and cancelled.

16.10.4 It is further **prescribed** that, if a registered auditor who is a tax practitioner and whose tax practitioner status has been terminated does not apply for reinstatement of his tax practitioner status, that registered auditor may not apply for re-recognition as a tax practitioner until 1 February of the calendar year following the calendar year of the annual renewal process in which his/her tax practitioner status was terminated.

#### 17. Renewal of registration for registered candidate auditors

There are no specific requirements for the renewal of registration of registered candidate auditors.

#### 18. Requirements for renewal of registration and re-registration for firms

There are no specific requirements for the renewal of registration of firms.

40(2) A registered auditor or registered candidate auditor whose registration was terminated in terms of section 39 or cancelled in terms of section 51(3)(a)(iv) may apply for re-registration in the **prescribed** manner to the Regulatory Board.

#### 19. Re-registration for Registered auditors

The **prescribed** manner of re-registration for registered auditors is as follows:

- 19.1 Payment of a registration fee, which fee is **prescribed** by the Regulatory Board from time to time;
- 19.2 Completion and submission of Form 1 (Application by an Individual for Admission to the Register of Auditors) [**see ANNEXURE A**]
- 19.3 A determination by the Regulatory Board that the applicant is a fit and proper person to practise the profession;
- 19.4 Proof that the applicant is a member in good standing of a professional body accredited by the Regulatory Board.
- 19.5 Compliance with all the requirements that would apply if the applicant were applying for registration for the first time as specified in section 37 of the APA and in terms of paragraphs 1.1, 1.2 and 1.3 of this document.
- 19.6 If it has been more than three years since the applicant was last registered with the Regulatory Board, successfully completed the PPE, successfully completed their training contract (in the case of applicants who wrote the PPE), or successfully completed the ADP, whichever is the later date, the applicant is required to submit with their application their CV, evidence of CPD undertaken for the past three years, and a short explanation of why registration is required. If the applicant is joining a firm already registered with the Regulatory Board, the applicant must also provide a letter signed by the Senior Partner or equivalent of the firm confirming their position within the firm and their audit proficiency. The applicant may be required to undergo a proficiency assessment.

20. **Re-registration for registered candidate auditors**

The **prescribed** manner of re-registration of registered candidate auditors is as follows:

- 20.1 Payment of a registration fee, which fee is **prescribed** by the Regulatory Board from time to time;
- 20.2 Completion and submission of Form 5 (Application by an Individual for Admission to the Register of Registered candidate auditors) [**see ANNEXURE E**]
- 20.3 A determination by the Regulatory Board that the applicant is a fit and proper person enter the Audit Development Programme (ADP);
- 20.4 Proof that the applicant is a member in good standing of a professional body accredited by the Regulatory Board;
- 20.5 Compliance with all the requirements that would apply if the applicant were applying for registration for the first time as specified in section 37 of the APA and in terms of paragraph 2 of this document.

21. **Re-registration of firms**

The **prescribed** manner of re-registration of firms is as follows:

- 21.1 Payment of a registration fee, which fee is **prescribed** by the Regulatory Board from time to time;
- 21.2 Compliance with all the requirements that would apply with the firm were applying for registration for the first time as specified in section 38 of the APA;



- 21.3 Completion and submission of Form 2 (Application by a Firm for Admission to the Register of Auditors) **[see ANNEXURE B]**;
- 21.4 Submission of a quality manual drafted in accordance with ISQC1;
- 21.5 Submission of the name and Regulatory Board number of the registered auditor identified as the firm's Quality Reviewer; and
- 21.6 Submission of the agreement entered into with the Quality Reviewer
- 21.7 Submission of confirmation of firm ownership:
  - 21.7.1 If firm is an incorporated company, a copy of the shareholders agreement, memorandum of incorporation, shareholders register / securities register / share certificates and the latest COR39 from CIPC confirming directors of the firm;
  - 21.7.2 If firm is a partnership, a copy of the partnership agreement or equivalent.
- 21.1.8 The requirements set out in paragraph 11.2 apply likewise to firms merging or unmerging who have not previously submitted these documents.

22. **Re-application for the Regulatory Board to be recognised as the tax practitioner's controlling body**

It is **prescribed** that the minimum requirements for a registered auditor who is a tax practitioner to re-apply for the Regulatory Board to be recognised as his/her controlling body are:

- 22.1 Submission of completed Form 4 (**ANNEXURE D**);
- 22.2 Registration as a registered auditor with the Regulatory Board;
- 22.3 Registration as a tax practitioner with SARS; and
- 22.2 Payment of the **prescribed** fee;

23. **ASSURANCE AND NON-ASSURANCE STATUS**

The following is **prescribed** in terms of Section 6(1)(a) and (g) and Section 37(1) and (2)(b) and Section 40(1) and (2):

23.1 **First and re-registration of applicant(s) as registered auditor (Sections 37 and 40):**

- 23.1.1 An applicant for registration as a registered auditor may apply for registration with an assurance or non-assurance status.
- 23.1.2 Assurance is determined by the definition of "assurance engagement" as it appears in the Regulatory Board's Code of Professional Conduct, and includes "audit" as it is defined in the Auditing Profession Act, 26 of 2005.

- 23.1.3 An applicant who is registered with the Regulatory Board as a registered auditor with an assurance status means that he or she has informed the Regulatory Board that he or she intends to perform assurance work as defined in the Code of Professional Conduct and the Auditing Profession Act, 26 of 2005.
- 23.1.4 An applicant who is registered with the Regulatory Board as a registered auditor with a non-assurance status means that he or she has informed the Regulatory Board that he or she does not intend to perform assurance work as defined in the Code of Professional Conduct and the Auditing Profession Act 26 of 2005.
- 23.1.5 Any applicant may be required to attend an interview with the Regulatory Board's Proficiency Assessment Panel.
- 23.1.5 The Regulatory Board, or the Proficiency Assessment Panel, may, at the time of considering the application for registration or re-registration as a registered auditor, require that an applicant who has requested to be registered with an assurance status instead be registered with a non-assurance status until certain criteria have been met.
- 23.1.6 An applicant who applies to be registered with the Regulatory Board as a registered auditor with an assurance status must be linked to a firm that is registered with the Regulatory Board.

23.2 **Annual renewal of registration of registered auditor (Section 40):**

- 23.2.1 A registered auditor must disclose in his or her Individual Annual Return whether he or she is currently performing assurance work.
- 23.2.2 If such disclosure reflects a change in the registered auditor's current assurance status, the Regulatory Board will follow the procedure referred to in paragraphs 23.3.1 to 23.3.4 below.

23.3 **Change of assurance or non-assurance status:**

- 23.3.1 A registered auditor who wishes to change their assurance or non-assurance status must request such change from the Regulatory Board.
- 23.3.2 If a registered auditor wishes to change their status from non-assurance to assurance, such change must be requested on Form 6 (**ANNEXURE F**) and approved by the Regulatory Board prior to any assurance engagements being accepted or performed.
- 23.3.3 The Regulatory Board may request any information it requires from the registered auditor in order for it to come to a determination as to whether the registered auditor is proficient to change their status from non-assurance to assurance.
- 23.3.4 The Regulatory Board will assess the registered auditor's request and may decline the request if the Registered auditor:
- 23.3.4.1 is not linked to a firm registered with the Regulatory Board; and/or
- 23.3.4.2 is not determined by the Regulatory Board to be sufficiently proficient to perform assurance engagements; and/or

- 23.3.4.3 has not provided a letter from the firm to which the registered auditor is linked, if that registered auditor is an employee, consenting to changing their status to assurance; and/or
- 23.3.4.4 has not provided any other information which the Regulatory Board has requested in terms of paragraph 23.3.3 above.
- 23.3.5 If it has been more than three years since the applicant was last assurance, or if the applicant was registered as non-assurance with the Regulatory Board, the applicant may be required to attend an interview with the Regulatory Board's Proficiency Assessment Panel.
- 23.3.6 A registered auditor may request his/her status be changed from assurance to non-assurance at any time during the year by sending an email to the regulatory board requesting such a change.
- 23.3.7 A registered auditor may also change his/her status from assurance to non-assurance by changing his/her status to non-assurance in the Individual Annual Return.
- 23.3.8 A registered auditor may not change his/her status from non-assurance to assurance by changing his/her status in the Individual Annual Return. A form 6 must be completed as referred to in paragraph 23.3.2 above.
- 23.3.9 If a registered auditor changes his/her status from assurance to non-assurance in his/her Individual Annual Return, the regulatory board will change his/her status to non-assurance in their register as being the current status of the registered auditor.
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**ANNEXURE A****FORM 1****INDEPENDENT REGULATORY BOARD FOR AUDITORS**

(Established under Section 3 of Act 26 of 2005)

**APPLICATION BY AN INDIVIDUAL TO BE ENTERED INTO THE REGISTER OF REGISTERED AUDITORS**

(For application in terms of Section 37(1) and Section 40(2))

I hereby apply to be registered as a Registered Auditor and I submit the following information in support of my application:

**1. NAME IN FULL:**

(a)	Title:	
(b)	Surname as per ID (and Maiden name if applicable):	
(c)	Forename(s) as per ID:	

**2. ADDRESSES:**

(a)	Your physical address:	
(b)	Your postal address:	
(c)	Physical area of practice (if in practice) (Required in order for you to accurately reflect on the IRBA website in the area in which you practice)	

**3. CONTACT DETAILS:**

(a)	Telephone number:	
(b)	Cell number:	
(c)	Fax number (if applicable):	
(d)	Primary email address	
(e)	Secondary email address 2 (this will be used only if we cannot contact you on your primary email address)	

**4. PERSONAL INFORMATION:**

(a)	Identity Number: (Please attach a copy of the front page of your Identity Document or Card)	
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(b)	Passport Number, only if no South African ID Number: <b>(Please attach a copy of the relevant page of your passport)</b>	
(c)	Race: (This information is requested in order to gauge the profession's success in becoming more representative of the people in South Africa.)	
(d)	Are you disabled? (This information is requested in order to gauge the profession's success in becoming more representative of the people in South Africa.)	

5. **TRAINING DETAILS:**

(a)	Dates registered as a trainee accountant with the Board:	From:	To:
(b)	Registration number:		

**Please attach a copy of SAICA's confirmation of discharge of training contract letter.**

6. **QUALIFICATION DETAILS:**

Tertiary Qualifications	University	Date completed

Passed the Public Practice Examination (PPE)	Month:	Year:
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**OR**

Completed IRBA's Audit Development Programme (ADP)	Month:	Year:
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If you are applying for registration and you are a CA(SA) through a reciprocity agreement between SAICA and a foreign professional body, please contact Registry for further assistance.

7. If it has been more than three years since you were last registered with the IRBA as an assurance RA, successfully completed the ADP, passed the Public Practice Examination (date of writing), or completed your training contract in public practice (for applicants who wrote the PPE), whichever is the later date, then your application, for purposes of section 37(2)(d), must be accompanied by:

- 7.1 an up to date CV detailing your professional history with specific focus on your assurance roles and responsibilities;
- 7.2 comprehensive CPD records for the past three years, including the current year and your most current assurance CPD;
- 7.3 a short explanation of why registration is required.

If you are joining an existing firm or the Auditor-General, please also submit a letter from the Senior Partner or CEO or equivalent of the firm or Auditor-General confirming your role within the firm and your audit proficiency. Please include details as to how audit proficiency was assessed.

Your application will be assessed to determine whether a proficiency assessment is required.

If you are requested to attend a proficiency interview, an additional fee, as prescribed by the IRBA for the relevant period will be applicable.

8. **RESIDENCE:**

Are you resident in the Republic of South Africa?	
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**Please note that residence in South Africa is a requirement for registration and continued registration with the IRBA.**

9. **PROFESSIONAL BODY MEMBERSHIP:**

(a)	Are you a member of a professional body accredited by the IRBA?	
(b)	If yes, please provide name of body and membership number:	

**Please note that membership of a professional body accredited by the IRBA is required for registration and continued registration with the IRBA. The only professional body currently accredited by the IRBA is the South African Institute of Chartered Accountants (SAICA).**

10. **PREVIOUS REGISTRATION:**

Have you ever previously been registered as an auditor with the IRBA or its predecessor body?	
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If termination was as a result of disciplinary action by the IRBA's Disciplinary Committee, provide on a separate page comprehensive reasons as to why you should be re-registered, with specific reference to any changes in circumstance since date of termination.

11. **FIT AND PROPER:**

Answer Yes or No to the following questions.

If the answer to any of the questions is yes, provide details on a separate page.

<b>Financial Integrity</b>		
11.1	Are you an unrehabilitated insolvent, have you entered into a compromise with creditors, are you under debt review, or have you been provisionally sequestered?	
11.2	Have you ever failed, or are you failing to, manage any financial obligations (including debts) satisfactorily, including civil judgements or pending proceedings which may lead to such a judgement in respect of any unpaid debt?	
<b>Civil Liability</b>		
11.3	Have you ever accepted civil liability for, or been the subject of a civil judgement in respect of theft, fraud, forgery, uttering a forged document, perjury, misrepresentation or dishonesty under any law?	
<b>Good Character</b>		
11.4	Have you at any time been removed from an office of trust because of misconduct related to a discharge of that office?	
11.5	Have you, at any time been convicted, whether in the South Africa or elsewhere, of theft, fraud, forgery, uttering a forged document, perjury, an offence under the Combating of Corrupt Activities Act, 2004, or any other offence involving dishonesty?	

11.6	Have you at any time been convicted, whether in South Africa or elsewhere, of any other criminal offence?	
11.7	Are you for the time being declared by a competent court to be of unsound mind or unable to manage your own affairs?	
11.8	Have you ever been found guilty of unprofessional conduct by any statutory entity or professional or regulatory body?	
11.9	Are you currently under investigation by any local or statutory entity or regulatory body, including IRBA?	
11.10	Have you ever been refused registration or membership of any professional or statutory body, or had that registration or membership revoked, withdrawn or terminated by that professional or statutory body?	
11.11	Have you ever been dismissed from any office (other than as auditor) or employment, or requested to resign from any office, employment or firm?	
11.12	Have you ever been involved, as a director or member of senior management of a business that has been placed under statutory management or curatorship, in business rescue or in liquidation while you were connected with that organisation, or within one year of that connection?	
11.13	Have you ever been disqualified from being a director of a company or from acting in the management or conduct of the affairs of any company?	
11.14	Have you, or a business with which you have been involved in the capacity of director or member of senior management, ever been the subject of frequent or material preventative, remedial or enforcement actions by any regulatory authority?	

## 12. PUBLIC PRACTICE INFORMATION:

(a)	Are you in public practice?	
(b)	Do you intend performing assurance work within the next 12 months? <sup>1</sup>	
(c)	If the answer to (b) above is yes, is any of the assurance work you intend performing classified as high risk? Please refer to <b>Annexure A</b> .	

Please note the following with regard to public practice:

- If you are an employee who earns a salary you are not in public practice, even if you intend performing assurance work.
- If you are intending to be a partner, or shareholder and director, of a registered audit firm, you will be in public practice, even if you do not perform assurance work.
- All assurance work must be performed through a firm, even if you intend practising as a sole proprietor.
- If you are registering as an employee of an existing firm and you intend performing assurance work<sup>1</sup>, please provide a letter from the firm confirming that they are aware you are registering as an assurance Registered Auditor.

## 13. TAX PRACTITIONER:

If you are a tax practitioner and require the IRBA to be recognised as your Controlling Body in terms of the Tax Administration Act 28 of 2011, as amended, please submit a completed Form 4 together with the required proof of payment of the tax practitioner application fee as specified on Form 4.

<sup>1</sup> Please refer to the Code of Conduct for the definition of Assurance Work

I certify that the above information is true and correct in every detail, and I undertake to comply with the Auditing Profession Act, 26 of 2005, as amended, the Code of Professional Conduct, as published from time to time, as well as the CPD policy of the IRBA as published, with amendments, if any.\*\*

I attach proof of payment of the registration fee in the prescribed amount of R\_\_\_\_\_.

I understand that the registration fee is not pro-rated and I will be invoiced for annual renewal fees on an annual basis with effect from 1 April in the financial year subsequent to my registration. Please note that the IRBA's financial year runs from 1 April to 31 March.

The IRBA's banking details are:

Bank: Standard Bank  
Branch: Eastgate  
Branch Code: 018505  
Account Number: 221290532

Please note we cannot start processing your application without confirmation of payment.

If you withdraw or cancel your application for registration, you will be refunded the registration fee less a 15% administration fee on submission of proof of your banking details to [registry@irba.co.za](mailto:registry@irba.co.za).

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of applicant

\*\* The Auditing Profession Act, IRBA's Code of Professional Conduct and the CPD policy are available on our website at [www.irba.co.za](http://www.irba.co.za).

Please email your application form and supporting documentation to [registry@irba.co.za](mailto:registry@irba.co.za).

*Please note that in order for the IRBA to engage with you, it will have to Process certain Personal Information which belongs to you, which Processing is described and explained under the specific and informative IRBA Processing Notices, housed for ease of reference on IRBA's website at <https://www.irba.co.za/library/popi-act>, which we ask you to download and read. By providing us with the required Personal Information, such act will be taken as an indication that you have read and agree with the provisions described under the Processing Notice and, where applicable, you consent to the processing by us of your Personal Information.*



## ANNEXURE A

**WHAT IS HIGH AND LOW RISK ASSURANCE WORK?****High risk audits and related assurance work:**

This refers to assurance engagements that are performed by RAs and firms that are required in terms of legislation or regulation. These engagements include but are not limited to:

- Audits required in terms of the Companies Act of 2008 (as amended), of:
  - public companies;
  - state-owned enterprises; and
  - private companies with a public interest score of 350 or more;
  - private companies with a public interest score of less than 350 but at least 100, if its annual financial statements were internally compiled;
  - private companies with a public interest score below 350 and where the MOI was altered to include an audit requirement. Such an engagement is not considered to be a voluntary audit.
- Audits of banks and regulatory returns to the SARB in terms of the regulations to the Banks Act.
- Audits required per the South African Reserve Bank Act.
- Audits required by legislation under the Financial Services Conduct Authority, of:
  - insurance companies;
  - collective investment schemes;
  - pension and retirement funds;
  - provident funds; and
  - any other audits required by the Financial Advisory and Intermediary Services Act (FAIS).
- Audits of Medical Schemes.
- Audits on behalf of the Auditor-General:
  - Secondment of staff to assist the Auditor-General – no opinion is expressed and consequently these engagements should be excluded;
  - Performance of an engagement under the supervision of the Auditor-General (so called “contracted out” engagements). Although this audit opinion is signed by the Auditor-General, a substantial portion of the work is performed by the contracted firm. These engagements should be included; and
  - Audits performed and signed by a firm in terms of Section 4(3) of the Public Audit Act, 2004 (as amended). These engagements should be included.
- Trust accounts for legal practitioners (including attorney trust accounts).
- Estate Agents (business and trust accounts).
- Audits of Cooperatives.
- Audits of non-profit organisations where the turnover is **more than R50 million**.
- Audits of all tertiary educational institutions.
- Audits required by the Sectional Titles Schemes Management Act, 2011 (as amended).
- Assurance work related to other regulatory returns in respect of **any of the above audit clients**.

**Low risk assurance work, being all assurance work not already stated above and including:**

- Voluntary audits by decision.
- Independent reviews required in terms of the Companies Act of 2008, as amended.
- Other assurance work.

**ANNEXURE B****FORM 2****INDEPENDENT REGULATORY BOARD FOR AUDITORS**

(Established under Section 3 of Act 26 of 2005)

**APPLICATION BY A FIRM FOR ADMISSION TO THE REGISTER OF AUDITORS**

(For application in terms of Section 38(2)) and Section 40 (2)

This firm hereby applies to be registered as a Registered Auditor and submits the following information in support of its application:

**1. FIRM DETAILS:**

(a)	Full name of firm (head office):	
(b)	Type of firm (Sole Proprietorship, Partnership or Incorporated Company):*	
(c)	Company Registration Number (if applicable):	
(d)	Postal address of firm (including province and postal code):	
(e)	Street address of firm (including province and postal code):	
(f)	Physical area in which firm practices (this will be the area displayed on the IRBA website).	
(g)	Firm's telephone number:	
(h)	Firm's fax number (if applicable):	
(i)	Firm's primary email address: (This is the email to which IRBA will send all communications, except accounts, and which will reflect on the IRBA website.)	
(j)	Firm's Secondary email address for firm: (This email address will only be used if we are unable to contact the firm on the primary email address provided.)	
(k)	Firm's website address (if applicable):	

\* These are the only entities that may be registered with the IRBA as audit firms in terms of section 38 of the Auditing Profession Act, 26 of 2005.

**2. ACCOUNTS CONTACT PERSON**

(a)	Name of accounts contact person:	
(b)	Email address:	
(c)	Direct telephone number:	
(d)	Direct fax number:	

**3. REGISTERED AUDITORS IN THE FIRM**

Full names of RAs in firm	IRBA registration no (if individual application in process, write "pending")	Status in firm (please specify whether partner, director, senior partner, sole practitioner, employee, consultant, CEO, Quality Leader, or Risk Leader)	Is this RA assurance or non-assurance?	Is this RA attached to a branch? If branch, please indicate which branch.

**4. BRANCHES:**

For each branch, please provide the following information. If your firm has more than one branch, please copy and paste this section.

(a)	Name of branch:	
(b)	Telephone number of branch:	
(c)	Fax number of branch (if applicable):	
(d)	Email address of branch:	
(e)	Postal address of branch (including province and postal code):	
(f)	Street address of branch (including province and postal code):	
(g)	Area in which branch practices (this will be the area displayed on the IRBA website).	

**5. BROAD BASED BLACK ECONOMIC EMPOWERMENT STATUS**

Please select one of the following to indicate the category of your firm's B-BBEE status. Is your firm:

1.	A Start Up Enterprise (a recently formed or incorporated Entity that has been in operation for less than 1 year)	Yes	No
2.	An Exempted Micro Enterprise	Yes	No
3.	A Qualifying Small Enterprise to which the QSE scorecard applies	Yes	No
4.	An Enterprise to which the Generic Scorecard applies	Yes	No
5.	An Enterprise to which a Sector Code Scorecard applies	Yes	No

If you selected 3, 4 or 5 above, have you obtained a Rating of your B-BBEE status from an accredited Verification Agency or approved RA or a member of an Approved Professional Institute? Yes / No

If yes, please attach a copy of your Verification Certificate and Scorecard.

Please indicate the level of your B-BBEE status as reflected on your Verification Certificate by selecting the equivalent level:

B-BEE status	Please select
Level 1	
Level 2	
Level 3	
Level 4	
Level 5	
Level 6	
Level 7	
Level 8	
Non-compliant	

The following documents must be attached to this application (see **Annexure A** for further information):

- Business plan;
- Quality (ISQC) Manual of the practice you intend to start;
- Name and RA number of RA identified as the practice's Quality Reviewer;
- Copies of agreements entered into with the Quality Reviewer; and
- Details of firm ownership and directorship, if applicable, including memorandum of incorporation, shareholders agreement, copy of shareholders register / securities register, share certificates and CIPC COR39 Form.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Capacity

I certify that the above information is true and correct in every detail.

I attach proof of payment of the registration fee in the amount of **R** \_\_\_\_\_ in respect of the year ending **31 March** \_\_\_\_\_.

I understand that the registration fee is not pro-rated.

The IRBA's banking details are:

Bank: Standard Bank  
Branch: Eastgate  
Branch Code: 018505  
Account Number: 221290532

Please note we cannot start processing your application without confirmation of payment.

**PLEASE NOTE YOUR FIRM APPLICATION WILL TAKE 4 TO 8 WEEKS TO PROCESS DUE TO THE DOCUMENTS TO BE EVALUATED.**

**THE FIRM DOCUMENTS ARE REQUIRED FOR BOTH NEW AND RE-REGISTRATIONS OF FIRMS.**

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of applicant

Please email your application form and supporting documentation to [registry@irba.co.za](mailto:registry@irba.co.za).

*Please note that in order for the IRBA to engage with you, it will have to Process certain Personal Information which belongs to you, which Processing is described and explained under the specific and informative IRBA Processing Notices, housed for ease of reference on IRBA's website at <https://www.irba.co.za/library/popi-act>, which we ask you to download and read. By providing us with the required Personal Information, such act will be taken as an indication that you have read and agree with the provisions described under the Processing Notice and, where applicable, you consent to the processing by us of your Personal Information.*

**ANNEXURE A****DOCUMENTATION TO BE SUBMITTED WITH THIS APPLICATION**

We require all candidates who are registering a new firm, re-registering a previously registered firm where the below documents were not submitted on the previous registration of the firm, or converting existing firms from non-assurance to assurance, to first set up their audit quality structures before we register their firms.

We require this because we believe it is in the public interest for the IRBA as a regulator to ensure that all firms have their Quality Control structures in place. This also ensures that your firm is running in accordance with ISQC1.

We generally find that the process of setting up these structures is one that is very beneficial to you and those you will be working with as it focusses on the overall structures in terms of quality.

**The following documents must be submitted with this application relating to the practice you intend to register:**

1. Business plan (practice plan);
2. Quality (ISQC) manual – the quality manual must be drafted in accordance with ISQC1; and
3. Name and IRBA number of the RA identified as your firm's Quality Reviewer together with agreements entered into with the Quality Reviewer; and
4. Firm ownership and directorship confirmation (if applicable).

**1. BUSINESS PLAN**

The business plan must contain more than an introduction. It must contain items such as:

- the structure of the firm;
- services offered by the firm;
- resources (HR, IT etc. including what software the firm will be using);
- financial projections including revenue streams (such as will your clients be private or public sector clients, how will clients be sourced);
- organogram of firm;
- risk identification and mitigation strategy; and
- firm's transformation strategy and objectives.

**2. QUALITY MANUAL:**

Your manual must contain all the established procedures and policies covering all aspects of ISQC1.

Please ensure that you also submit to us all your templates and checklists as identified in your manual.

Please note that we do not provide templates or examples of the quality manual as we see this as a developmental process you will go through as you familiarise yourself with the requirements of ISQC1.

Leaving the process open is very important as different practitioners will have different manuals applicable to their own circumstances. IFAC does have a guidance document on their website.

**3. AGREEMENT WITH REVIEWER:**

We are generally led by you regarding the structure of the agreement with your reviewer. However, the agreement must cover, amongst others, the following aspects:

- Scope of the review
  - Indicating your expectation from the reviewer on entering into such an agreement
    - Including aspects to be considered or focused on; how you will determine engagements to be reviewed (please ensure that the agreement specifically states that the first three engagements will require a review); and indicating the stages of an audit that would require a review
- Reporting requirement
  - Indicating the report and format thereof to be issued by the reviewer at the end of their review.

- Duration of the review
  - Estimate of the length of the review to be carried out by the reviewer.
- Commencement date
  - Commencement date of the agreement.
- Fees
  - The fees that would be payable to the reviewer for each of the reviews.
- Terms and conditions
  - These would be general terms and conditions of the formal arrangement you are entering into. Such terms would include the responsibilities of the firm.

### 3. **CONFIRMATION OF FIRM OWNERSHIP AND DIRECTORSHIP**

- If the firm you wish to register is an incorporated company, we will require the following documents:
  - Copy of shareholders agreement indicating all the shareholders of the company;
  - Memorandum of incorporation of the company;
  - Copy of shareholders register / securities register and share certificates and
  - Copy of the latest COR39 from CIPC indicating all the directors of the company.
- If the firm you wish to register is a partnership, we will require the following document:
  - Copy of partnership agreement or equivalent.
- If the firm is a sole proprietorship, we do not require any confirmation documents.

## ANNEXURE C



## FORM 2A

## INDEPENDENT REGULATORY BOARD FOR AUDITORS

(Established under Section 3 of Act 26 of 2005)

## DETAILS OF BRANCH OF A FIRM

This form is only to be used to provide details of branches of firms.

Please complete one Form 2A per branch of a firm

## 1. FIRM DETAILS

(a)	Name of firm applying for registration on Form 2 or currently registered with the IRBA:	
(b)	If the firm is currently registered with the IRBA, what is the firm's IRBA practice number?	
(c)	Name by which branch is known:	

## 2. BRANCH CONTACT DETAILS

(a)	Postal address of branch (including province and postal code):	
(b)	Street address of branch (including province and postal code):	
(d)	Telephone number of branch:	
(e)	Fax number of branch (if applicable)	
(f)	Email address of branch:	
(g)	Physical area in which firm practices (this will be the area that will be reflected on the IRBA website)	



**3. RESIDENT RAs AT BRANCH**

Please photocopy page if necessary.

Name and surname of RA	IRBA Registration Number	Role in firm (ie. director / partner / senior partner / employee / consultant / CEO / Risk Leader / Quality Leader)

I confirm that the above information is true and correct in every detail to the best of my knowledge and belief.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Capacity

Please email the completed form to [registry@irba.co.za](mailto:registry@irba.co.za).

**ANNEXURE D****FORM 4****INDEPENDENT REGULATORY BOARD FOR AUDITORS**

(Established under Section 3 of Act 26 of 2005)

**APPLICATION BY AN INDIVIDUAL REGISTERED AUDITOR FOR RECOGNITION AS A TAX PRACTITIONER  
WITH THE IRBA AS THE RECOGNISED CONTROLLING BODY IN TERMS OF SECTION 240A OF THE TAX  
ADMINISTRATION ACT, 2011**

I, a Registered Auditor, hereby request to be recognised as a tax practitioner with the IRBA as my Recognised Controlling Body and submit the following information in support of my request:

**1. PERSONAL DETAILS**

Surname:	
Forename(s):	
IRBA individual registration number:	
SA identity number:	

**Passport details are only required if the Registered Auditor is not a holder of a valid South African Identity Document and has not filled in a valid South African Identity Number above:**

Passport number:	
Country of issue of passport:	
Date of issue of passport:	
Date of expiry of passport:	

**2. TAX DETAILS:**

Tax practitioner number:	
Personal Income tax reference number:	

**Please note that in order for SARS to confirm your registration with the IRBA, the above information is mandatory.**

I confirm that my contact information on the IRBA's registers is correct, and I undertake to inform the IRBA within 30 days if any of my contact details change.

**I CERTIFY THAT THE ABOVE INFORMATION IS TRUE AND CORRECT IN EVERY DETAIL.**

I attach proof of payment of the prescribed application fee.

I understand that the application fee is not pro-rated and that I will be invoiced for a tax practitioner annual fee, over and above my registration renewal annual fee, on an annual basis with effect from 1 April of the financial year following my registration. Please note that the IRBA's financial year runs from 1 April to 31 March.

The IRBA's banking details are:

Bank: Standard Bank  
Branch: Eastgate  
Branch Code: 018505  
Account Number: 221290532

Please note we cannot start processing your application without confirmation of payment.

If you withdraw or cancel your application for recognition as a tax practitioner, you will be refunded the application fee less a 15% administration fee on submission to [registry@irba.co.za](mailto:registry@irba.co.za) of proof of your banking details.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of applicant

Please submit your completed form with proof of payment to [registry@irba.co.za](mailto:registry@irba.co.za).

*Please note that in order for the IRBA to engage with you, it will have to Process certain Personal Information which belongs to you, which Processing is described and explained under the specific and informative IRBA Processing Notices, housed for ease of reference on IRBA's website at <https://www.irba.co.za/library/pop-i-act>, which we ask you to download and read. By providing us with the required Personal Information, such act will be taken as an indication that you have read and agree with the provisions described under the Processing Notice and, where applicable, you consent to the processing by us of your Personal Information.*

<b>FOR IRBA USE ONLY</b>		
	Date	Signature

Registrations Manager approval and letter signed		
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**ANNEXURE E****FORM 5****INDEPENDENT REGULATORY BOARD FOR AUDITORS**

(Established under Section 3 of Act 26 of 2005)

**APPLICATION BY AN INDIVIDUAL TO REGISTER AS A REGISTERED CANDIDATE AUDITOR**

(For application in terms of Section 37(1))

I hereby apply to be registered as a Registered Candidate Auditor (RCA) and I submit the following information in support of my application:

1. Is this your first application to be registered as an RCA? \_\_\_\_\_
2. If the answer to question 1 is no, please provide your previous registration number and reasons for your previous registration. \_\_\_\_\_
3. Name in full: (please use block letters)
  - (a) Title: \_\_\_\_\_
  - (b) Surname (and maiden name, if applicable): \_\_\_\_\_
  - (c) Forename(s) as per ID: \_\_\_\_\_
  - (d) Preferred name: \_\_\_\_\_
4. Addresses: **(Please circle the → next to the address where you would like to receive any individual correspondence that is not sent by email. Please complete all the address details.)**  
→ (a) Your physical address: \_\_\_\_\_  
\_\_\_\_\_  
→ (b) Your postal address: \_\_\_\_\_  
\_\_\_\_\_  
→ (c) Your firm's postal address: \_\_\_\_\_  
\_\_\_\_\_
5. Telephone number: (\_\_\_\_\_) \_\_\_\_\_  
Cell number: (\_\_\_\_\_) \_\_\_\_\_ Email address: \_\_\_\_\_
6. Identity number: \_\_\_\_\_ Race\* \_\_\_\_\_ Gender\* \_\_\_\_\_  
**(Please attach a copy of your identity document or card)**

7. If you do not have a South African identity document, please provide the following details  
Passport number: \_\_\_\_\_ Country of issue: \_\_\_\_\_  
Date of issue: \_\_\_\_\_ Date of expiry: \_\_\_\_\_  
**(please provide a copy of the passport)**
8. I was registered as a trainee accountant from \_\_\_\_\_ to \_\_\_\_\_  
and my registration number was \_\_\_\_\_
9. Do you intend applying for the Recognition of Prior Learning (RPL) for a part of the period since completion of your training contract; if so indicate the period you intend to apply for RPL? Also indicate whether this period was attained in your current firm.  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
10. I passed the Assessment of Professional Competence (APC) on \_\_\_\_\_ (date)

**ANSWER "YES" OR "NO" TO QUESTIONS 12 TO 16**

11. Are there any outstanding or in-progress disciplinary matters against you? If yes, please provide details on a separate page \_\_\_\_\_
12. Have you at any time been removed from an office of trust because of misconduct related to a discharge of that office? If yes, please provide details on a separate page. \_\_\_\_\_
13. Have you at any time been convicted, whether in the Republic or elsewhere, of theft, fraud, forgery, uttering a forged document, perjury, an offence under the Prevention and Combating of Corrupt Activities Act, 2004, or any other offence involving dishonesty? If yes, please provide details on a separate page. \_\_\_\_\_
14. Are you, for the time being, declared by a competent court to be of unsound mind or unable to manage your own affairs? If yes, please provide details on a separate page. \_\_\_\_\_
15. Are you an unrehabilitated insolvent, have you entered into a compromise with your creditors, are you under debt review, or have you been provisionally sequestrated? If yes to any of these questions, please provide details on a separate page. \_\_\_\_\_
16. Are you a member of a professional body accredited as such by the Board?  
\_\_\_\_\_
- 161 If you answered yes to question 16, please state the name of the body and your membership number: \_\_\_\_\_

**Please note that membership of a professional body accredited by the IRBA is required for registration and continued registration with the IRBA. The only professional body currently accredited by the IRBA is the South African Institute of Chartered Accountants (SAICA).**

17. Are you resident within South Africa? \_\_\_\_\_

**Please note that residence in South Africa is a requirement for registration and continued registration with the IRBA.**

**FIRM INFORMATION**

18. Name of a registered audit firm that will offer the Audit Development Programme (ADP) \_\_\_\_\_  
\_\_\_\_\_
19. Full name and surname of the Oversight Registered Auditor (ORA) \_\_\_\_\_  
\_\_\_\_\_
20. ORA's IRBA registration number \_\_\_\_\_
21. ORA's identity number \_\_\_\_\_
22. ORA's email address \_\_\_\_\_

**PLEASE PROVIDE BRIEF RESPONSES TO THE FOLLOWING QUESTIONS:**

Firms with candidates registered on the ADP will be required to go through a monitoring process. The monitoring process is useful for creating an environment that is conducive to the development of professional competence of aspirant Registered Auditors. (Please refer to the IRBA website for the Standards and Indicators that form the basis of the ADP Monitoring process).

23. Has the abovementioned firm been subject to and undergone an IRBA firm inspection in the past three years? \_\_\_\_\_
24. Please provide details of your firm's audit methodology? .

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25. Does the firm have an established quality control system as required by international standards on quality control?  
Please provide details

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26. Does the firm have policies and procedures in place for acceptance of new clients and continuance with existing clients? Briefly explain.

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## ANNEXURE F



## FORM 6

## INDEPENDENT REGULATORY BOARD FOR AUDITORS

(Established under Section 3 of Act 26 of 2005)

APPLICATION BY AN INDIVIDUAL REGISTERED AUDITOR  
TO CHANGE FROM A NON-ASSURANCE TO AN ASSURANCE REGISTRATION STATUS

I, a Registered Auditor, hereby request to change my registration status from non-assurance to assurance:

## 1. PERSONAL DETAILS

Surname:	
Forename(s):	
IRBA individual registration number:	

## 2. ASSURANCE CATEGORY

Is any of the assurance work you intend to perform classified as high risk as per <b>Annexure A</b> ?	
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## 3. FIRM DETAILS

You must be linked to a firm registered with the IRBA in order to perform assurance work.

3.1 If you are currently linked to a firm registered with the IRBA, please provide the following details:

Name of firm:	
IRBA practice number:	
Role in firm: (Please select either partner, director, sole proprietary, senior partner, CEO, Risk Leader, Quality Leader or employee.)	

If the firm to which you are currently linked is a non-assurance firm (eg. you are the sole proprietor and are non-assurance, or there is more than one partner in the firm and all partners are non-assurance), you will also need to provide a business plan for the firm, an ISQC manual and the name and RA number of the RA identified as the practice's Quality Reviewer as well as copies of the agreements entered into with the Quality Reviewer. (See **Annexure B**)

3.2 If you are intending to join a firm registered with the IRBA, please submit a completed **Form 1A** with this application.



- 3.3 If you are intending to register a new firm with the IRBA, please submit a completed **Form 2** with this application.
- 3.4 If you are an employee in a firm, please also submit a letter from the Senior Partner, CEO or equivalent of the firm confirming your position in the firm, your assurance proficiency, how your assurance proficiency was determined and that they are aware you are applying to change your status to assurance.

#### 4. SUPPORTING DOCUMENTS

If it has been more than three years since you were last assurance or if you were registered with the IRBA as non-assurance, you will need to submit the following documents with your application:

- A brief CV detailing your professional history with specific reference to your assurance roles and experience;
- Evidence of CPD undertaken for the past three years, including your most recent assurance CPD;
- A letter motivating why you now seek assurance registration;
- If you are a partner or shareholder and director in a firm, a letter from the Senior Partner, CEO or equivalent of the firm confirming your position in the firm and your assurance proficiency, how your assurance proficiency was determined; and that they are aware you are applying to change your status to assurance.

In these scenarios, you will be required to attend an interview with the IRBA's Proficiency Assessment Panel and a proficiency interview fee in the amount prescribed by the Board for the relevant year of the application will be payable prior to the date of your proficiency interview.

**I CERTIFY THAT THE ABOVE INFORMATION IS TRUE AND CORRECT IN EVERY DETAIL.**

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of applicant

Please submit your completed form to [registry@irba.co.za](mailto:registry@irba.co.za).

*Please note that in order for the IRBA to engage with you, it will have to Process certain Personal Information which belongs to you, which Processing is described and explained under the specific and informative IRBA Processing Notices, housed for ease of reference on IRBA's website at <https://www.irba.co.za/library/pop-i-act>, which we ask you to download and read. By providing us with the required Personal Information, such act will be taken as an indication that you have read and agree with the provisions described under the Processing Notice and, where applicable, you consent to the processing by us of your Personal Information.*

**ANNEXURE A****WHAT IS HIGH AND LOW RISK ASSURANCE WORK?****High risk audits and related assurance work:**

This refers to assurance engagements that are performed by RAs and firms that are required in terms of legislation or regulation. These engagements include but are not limited to:

- Audits required in terms of the Companies Act of 2008 (as amended), of:
  - public companies;
  - state-owned enterprises; and
  - private companies with a public interest score of 350 or more;
  - private companies with a public interest score of less than 350 but at least 100, if its annual financial statements were internally compiled;
  - private companies with a public interest score below 350 and where the MOI was altered to include an audit requirement. Such an engagement is not considered to be a voluntary audit.
- Audits of banks and regulatory returns to the SARB in terms of the regulations to the Banks Act.
- Audits required per the South African Reserve Bank Act.
- Audits required by legislation under the Financial Services Conduct Authority, of:
  - insurance companies;
  - collective investment schemes;
  - pension and retirement funds;
  - provident funds; and
  - any other audits required by the Financial Advisory and Intermediary Services Act (FAIS).
- Audits of Medical Schemes.
- Audits on behalf of the Auditor-General:
  - Secondment of staff to assist the Auditor-General – no opinion is expressed and consequently these engagements should be excluded;
  - Performance of an engagement under the supervision of the Auditor-General (so called “contracted out” engagements). Although this audit opinion is signed by the Auditor-General, a substantial portion of the work is performed by the contracted firm. These engagements should be included; and
  - Audits performed and signed by a firm in terms of Section 4(3) of the Public Audit Act, 2004 (as amended). These engagements should be included.
- Trust accounts for legal practitioners (including attorney trust accounts).
- Estate Agents (business and trust accounts).
- Audits of Cooperatives.
- Audits of non-profit organisations where the turnover is **more than R50 million**.
- Audits of all tertiary educational institutions.
- Audits required by the Sectional Titles Schemes Management Act, 2011 (as amended).
- Assurance work related to other regulatory returns in respect of **any of the above audit clients**.

**Low risk assurance work, being all assurance work not already stated above and including:**

- Voluntary audits by decision.
- Independent reviews required in terms of the Companies Act of 2008, as amended.
- Other assurance work.

**ANNEXURE B**

We require all candidates who are registering a new firm, re-registering a previously registered firm where the below documents were not submitted on the previous registration of the firm, or converting existing firms from non-assurance to assurance, to first set up their audit quality structures before we register their firms or process the change of status from non-assurance to assurance.

We require this because we believe it is in the public interest for the IRBA as a regulator to ensure that all firms have their Quality Control structures in place. This also ensures that your firm is running in accordance with ISQC1.

We generally find that the process of setting up these structures is one that is very beneficial to you and those you will be working with as it focusses on the overall structures in terms of quality.

**The following documents must be submitted with this application relating to the practice you intend to register:**

1. Business plan (practice plan);
2. Quality (ISQC) manual – the quality manual must be drafted in accordance with ISQC1; and
3. Name and IRBA number of the RA identified as your firm's Quality Reviewer together with agreements entered into with the Quality Reviewer; and

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**1. BUSINESS PLAN**

The business plan must contain more than an introduction. It must contain items such as:

- the structure of the firm;
- services offered by the firm;
- resources (HR, IT etc. including what software the firm will be using);
- financial projections including revenue streams (such as will your clients be private or public sector clients, how will clients be sourced);
- organogram of firm;
- risk identification and mitigation strategy; and
- firm's transformation strategy and objectives.

**2. QUALITY MANUAL:**

Your manual must contain all the established procedures and policies covering all aspects of ISQC1.

Please ensure that you also submit to us all your templates and checklists as identified in your manual.

Please note that we do not provide templates or examples of the quality manual as we see this as a developmental process you will go through as you familiarise yourself with the requirements of ISQC1.

Leaving the process open is very important as different practitioners will have different manuals applicable to their own circumstances. IFAC does have a guidance document on their website.

**3. AGREEMENT WITH REVIEWER:**

We are generally led by you regarding the structure of the agreement with your reviewer. However, the agreement must cover, amongst others, the following aspects:

- Scope of the review
  - Indicating your expectation from the reviewer on entering into such an agreement
    - Including aspects to be considered or focused on; how you will determine engagements to be reviewed (please ensure that the agreement specifically states that the first three engagements will require a review); and indicating the stages of an audit that would require a review
- Reporting requirement
  - Indicating the report and format thereof to be issued by the reviewer at the end of their review.
- Duration of the review
  - Estimate of the length of the review to be carried out by the reviewer.
- Commencement date
  - Commencement date of the agreement.
- Fees
  - The fees that would be payable to the reviewer for each of the reviews.
- Terms and conditions
  - These would be general terms and conditions of the formal arrangement you are entering into. Such terms would include the responsibilities of the firm.

27. Does the firm have policies and procedures regarding documentation retention? Briefly explain.

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#### **FIRM'S JOB PLANNING TOOL**

28. Firm's job planning

**(Please attach a copy of your firm's job planning documentation or use the provided template. The job planning template should indicate the clients that you have been allocated for either a six-month or 12-month period – refer to the ADP Booklet for more details in this regard.)**

I certify that the above information is true and correct in every detail, and I undertake to comply with the Code of Professional Conduct, as updated from time to time by the IRBA. \*\*

I enclose a cheque, or proof of payment, in the amount of R\_\_\_\_\_ in respect of the application fee.

The IRBA's banking details are:

Bank: Standard Bank  
 Branch: Eastgate  
 Branch Code: 018505  
 Account Number: 221290532

Please note that we cannot start processing your application without confirmation of payment.

Please sign:

Date	Signature of applicant

Date	Signature of ORA

\* This information is requested in order to gauge the profession's success in becoming more representative of the people in South Africa.

\*\* The IRBA's Code of Professional Conduct is available on our website at [www.irba.co.za](http://www.irba.co.za).

Please e-mail us your application form and supporting documentation to [adpadmin@irba.co.za](mailto:adpadmin@irba.co.za).

*Please note that in order for the IRBA to engage with you, it will have to Process certain Personal Information which belongs to you, which Processing is described and explained under the specific and informative IRBA Processing Notices, housed for ease of reference on IRBA's website at <https://www.irba.co.za/library/popi-act>, which we ask you to download and read. By providing us with the required Personal Information, such act will be taken as an indication that you have read and agree with the provisions described under the Processing Notice and, where applicable, you consent to the processing by us of your Personal Information.*