
PROVINCE OF WESTERN CAPE

**WESTERN CAPE
DIRECT CHARGES
AMENDMENT ACT, 2008**

PROVINSIE WES-KAAP

**WES-KAAPSE
WYSIGINGSWET OP
REGSTREEKSE LASTE, 2008**

IPHONDO LENTSHONA KOLONI

**UMTHETHO WOLUNGISO
WEZIMALI EZIBIZWA NGQO
WENTSHONA KOLONI**

No 1, 2008

GENERAL EXPLANATORY NOTE:

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

To amend the Western Cape Direct Charges Act, 2000; to make provision for the withdrawal of approved receipt retention funds and increased own receipt funds from the Provincial Revenue Fund, as a direct charge, before enactment thereof in an adjustments appropriation Act; and to provide for matters incidental thereto.

BE IT ENACTED by the Provincial Parliament of the Western Cape, as follows:—

Amendment of section 1 of Act 6 of 2000, as amended by section 1 of Act 9 of 2003

1. Section 1 of the Western Cape Direct Charges Act, 2000 (hereinafter “the principal Act”), is amended by— 5

- (a) the insertion after the definition of “Exclusion” of the following definition: 5
- “ ‘increased own receipts’ means—
- (a) receipts collected within a financial year over and above the main budget estimate for that specific receipt item; and
- (b) approved by the Provincial Treasury for utilisation in the same financial year it was collected;”; 10
- (b) the insertion after the definition of “Provincial Treasury” of the following definition:
- “ ‘receipt retention funds’ means provincial own receipts—
- (a) collected over and above the adjusted own receipt budget of a particular financial year; and 15
- (b) approved by the Provincial Treasury for utilisation in the subsequent or a future financial year;”.

Insertion of sections 7B and 7C in Act 6 of 2000

2. The following sections are inserted after section 7A of the principal Act: 20

“Withdrawal of receipt retention funds before adjusted budget is passed

7B. An accounting officer may, after approval of receipt retention funds by the Provincial Treasury, but before appropriation thereof in an adjustments appropriation Act, withdraw the receipt retention funds, for the approved purpose or purposes, as a direct charge against the Provincial Revenue Fund. 25

Withdrawal of increased own receipt funds within a financial year before adjusted budget is passed

7C. An accounting officer may, after approval by the Provincial Treasury of increased own receipts funds within a financial year, but before appropriation thereof in an adjustments appropriation Act, withdraw the increased receipt funds for the approved purpose or purposes, as a direct charge against the Provincial Revenue Fund.”

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Short title

3. This Act is called the Western Cape Direct Charges Amendment Act, 2008.

ALGEMENE VERDUIDELIKENDE NOTA:

- [] Woorde in vet druk tussen vierkantige hakies dui skrappings uit
bestaande verordenings aan.
- _____ Woorde met 'n volstreep daaronder dui invoegings in bestaande
verordenings aan.
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WET

Tot wysiging van die Wes-Kaapse Wet op Regstreekse Laste, 2000; om voorsiening te maak vir die onttrekking van goedgekeurde inkomsterensiefondse en vermeerderde eie inkomstefondse uit die Provinsiale Inkomstefonds, as 'n direkte las, voor die verordening daarvan in 'n aansuiweringsbegrotingswet; en om voorsiening te maak vir aangeleenthede wat daarmee verband hou.

DAAR WORD BEPAAL deur die Provinsiale Parlement van die Wes-Kaap, soos volg:—

Wysiging van artikel 1 van Wet 6 van 2000, soos gewysig deur artikel 1 van Wet 9 van 2003

1. Artikel 1 van die Wes-Kaapse Wet op Regstreekse Laste, 2000 (hierna die “Hoofwet”), word gewysig deur— 5
- (a) die invoeging na die definisie van “Uitsluiting” van die volgende definisie:
- “ ‘vermeerderde eie inkomstes’ verwys na—
- (a) inkomstes ingevorder in 'n finansiële jaar bo en behalwe die hoofbegrotingsraming vir daardie spesifieke inkomste item; en 10
- (b) goedgekeur deur die Provinsiale Tesourie vir gebruik in dieselfde finansiële jaar as wat dit ingevorder is.”;
- (b) die invoeging na die definisie van “Grondwet van die Wes-Kaap” van die volgende definisie:
- “ ‘inkomsterensiefondse’ verwys na provinsiale eie inkomstes— 15
- (a) wat ingevorder is bo en behalwe die aangesuiwerde raming van eie inkomstebegroting van 'n bepaalde finansiële jaar; en
- (b) wat deur die Provinsiale Tesourie goedgekeur is vir aanwending in die daaropvolgende of 'n toekomstige finansiële jaar.”.

Invoeging van artikels 7B en 7C in Wet 6 van 2000 20

2. Die volgende artikels word ingevoeg na artikel 7A van die Hoofwet:

“Onttrekking van inkomsterensiefondse voordat aansuiweringsbegroting aangeneem word

7B. 'n Rekenpligtige Beampte kan, na goedkeuring van inkomsterensiefondse deur die Provinsiale Tesourie, maar voor bewilliging daarvan in 'n aansuiweringsbegrotingswet, die inkomsterensiefonds onttrek vir die goedgekeurde doel of doeleindes, as 'n direkte las teen die Provinsiale Inkomstefonds. 25

Onttrekking van vermeerderde eie inkomstefondse in 'n finansiële jaar voordat aansuiweringsbegroting aangeneem word

7C. 'n Rekenpligtige Beampte kan, na goedkeuring van die vermeerderde eie inkomstefondse in 'n finansiële jaar deur die Provinsiale Tesourie, maar voor bewilliging daarvan in 'n aansuiweringsbegrotingswet, die vermeerderde inkomstefondse onttrek vir die goedgekeurde doel of doeleindes, as 'n direkte las teen die Provinsiale Inkomstefonds.'. 5

Kort titel

3. Hierdie Wet heet die Wes-Kaapse Wysigingswet op Regstreekse Laste, 2008.

INQAKU JIKELELE ELICACISAYO:

[] Amagama abhalwe ngqindilili kwizibiyeli ezisikwere abonakalisa oko kuye kwasuswa kwimithetho esele iphunyeziwe.

_____ Amagama akwelwe umgca ongqindilili ngaphantsi abonakalisa oko kufakelweyo kumthetho osele uphunyeziwe.

UMTHETHO

Owenza izilungiso kuMthetho weNtshona Koloni weeMali Ezixhuzulwa Ngqo ka-2000; ukulungiselela ukutsalwa kweemali ezigciniweyo nezo lizenzeleyo isebe ezithe zavunywa kwiNgxowa yeMali yePhondo, njengemali etsalwa ngqo, phambi kokuba kuphunyezwe uMthetho wohlahlo-mali oluhlaziyiweyo; nokulungiselela neminye imiba ehamba noko.

Ngoko ke iPalamente yePhondo leNtshona Koloni IPHUMEZA UMTHETHO ngolu hlobo lulandelayo:—

Isilungiso secandelo 1 loMthetho 6 ka-2000, njengoko wenziwe izilungiso ngecandelo 1 loMthetho 9 ka-2003

1. Icandelo 1 loMthetho weNtshona Koloni weeMali Ezixhuzulwa Ngqo ka-2000 (noza kubizwa ngokuba “nguMthetho owenziwa izilungiso” ngezantsi apha), lenziwa izilungiso ngokuthi—

(a) kufakelwe oku kulandelayo emva kwenkcazo ka-“Engabandakanywayo”:

“iimali ezongezelelweyo azenzeleyo amasebe’ eli binza libhekisele—

(a) kwiimali eziye zaqokelelwa kunyakamali othile phezu kwezo zivela kuhlalo-mali oluhlaziyiweyo lwenkalo yenkcitho ethile; neziye

(b) zamkelwe liSebe lika Nondyebo wePhondo ziza kusetyenziswa kwakuloo nyaka ziqokelelwe ngawo;”;

(b) ukufakelwa kwale nkcazelo ilandelayo emva kwenkcazelo ka-“iSebe likaNondyebo wePhondo”:

“iimali ezigciniweyo’ eli binza libhekisele kwiimali elizenzeleyo iphondo—

(a) kwiimali eziye zaqokelelwa kunyakamali othile phezu kwezo zivela kuhlalo-mali oluhlaziyiweyo; neziye

(b) zamkelwe liSebe likaNondyebo wePhondo ziza kusetyenziswa kunyakamali olandelayo okanye osezayo;”.

Ukufakelwa kwamacandelo 7B nele-7C kuMthetho 6 ka-2000

2. La macandelo alandelayo afakelwe emva kwecandelo 7A loMthetho owenziwa izilungiso:

“Ukutsalwa kweemali ezigciniweyo phambi kokuba luphunyezwe uhlahlo-mali oluhlaziyiweyo 5

7B. Igosa eliphendulayo linokuthi emva kokuba kwamkelwe ukugcinwa kwemali liSebe likaNondyebo wePhondo, lizitsale iimali ezigciniweyo kwiNgxowa yeMali yePhondo, njengemali etsalwe ngqo ngokwaloo njongo okanye ezo njongo ziye zavunywa, kodwa ke oko likwenze phambi kokuphunyezwa koMthetho lowo wohlahlo-mali oluhlaziyiweyo. 10

Ukutsalwa kweemali ezongezelelweyo elizenzeleyo isebe kunyakamali phambi kokuba luphunyezwe uhlahlo-mali oluhlaziyiweyo

7C. Igosa eliphendulayo linokuthi emva kokuba kwamkelwe ukugcinwa kwemali iSebe likaNondyebo wePhondo, lizitsale iimali ezongezelelweyo elizenzeleyo isebe kwiNgxowa yeMali yePhondo, njengemali etsalwe ngqo ngokwaloo njongo okanye ezo njongo ziye zavunywa, kodwa ke oko likwenze phambi kokuphunyezwa koMthetho lowo wohlahlo-mali oluhlaziyiweyo”. 15

Isihloko esifutshane

3. Lo Mthetho ubizwa ngokuba nguMthetho woLungiso weNtshona Koloni weeMali Ezixhuzulwa Ngqo ka-2008. 20

