IMPORTANT NEWS

INCREASED TARIFF OF FEES OF ATTORNEYS AND SHERIFFS

The increased tariff of fees came into effect on 24 February 2015. The amendments of the High Court and Magistrate court rules were published in Government Gazette 38399 on 23 January 2015.

Contact the Knowledge Centre for a copy of the Gazette.

BUDGET IN A NUTSHELL by Ryk van Niekerk

All you need to know about Budget 2015.

Finance Minister Nhlanhla Nene’s first national budget is conservative and shows government’s intent to tighten its belt. The budget deficit of 3,9% is lower than expected, although the total state debt will rise to 42,5% of Gross Domestic Product.

Tax proposals

Income tax:
- Increase marginal personal income tax rates by one percentage point for all taxpayers earning more than R181 900 per annum.
- Taxpayer with an income of R200 000 per annum will pay R21 per month more. (Younger than 65)
- Taxpayer with an income of R500 000 per annum will pay R271 per month more. (Younger than 65)
- Taxpayer with an income of R1,105,000 per annum will pay R1105 per month more. (Younger than 65)

Very little personal income tax relief via adjustments of tax brackets, rebates and medical scheme contributions:
- Total fiscal drag relief is R8,5 billion.
- Taxpayers earning less than R450 000 per annum will pay less.
- Taxpayers earning more than R450 000 per annum will pay more.

VAT rate remains unchanged at 14%

Sin taxes (Increase in duty):
- Can of beer (340ml) – R1,24
- Bottle of wine – 15c
- Bottle of sparkling wine – 48c
- Bottle of whiskey (any spirits) – R3,77
- Pack of 20 cigarettes – 82c
- Cigars (23g) – R3,09

Transfer duties on the sale of property:
- Rates and brackets to be adjusted to benefit middle-income households
- No transfer duties payable on property transactions below R750 000
- Decrease in transfer duties on property transactions between R750 000 and R2,3 million
- Increase in transfer duties on property transactions above R2,3 million

Fuel Taxes:
- Increase in the general fuel levy of 30,5c per litre
- Increase in the Road Accident Fund (RAF) levy of 50c per litre
- Overall increase in the fuel levy of 80,5c
Overall tax on fuel is approximately 41%

**Electricity levies:**
- Proposed increase of the electricity levy from 3.5c/kWh to 5.5c/kWh. (This is a temporary measure and will be replaced by a carbon tax in 2016)
- Energy-efficiency savings tax incentive to increase from 45c/kWh to 95c/kWh

**Grants:**
- Old age, war veterans, disability and care dependency grants will increase by 4.4% or R60 to R1410 per month.
- Child support grants increase to R330 per month.
- Foster care grants increase by 3.3% or R30 to R860 per month.

**Spending programmes:**

Over the next three years, government will spend:
- Total expenditure will increase by 7.9% per year from R1 240 billion in 2014/15 to R1 560 billion in 2017/18
- At least 60% of non-interest expenditure to improve social services and alleviate poverty.
- R647 billion on basic education, including R36.7 billion on school infrastructure.
- R634 billion on local development and social infrastructure, including R145.5 billion on municipal infrastructure.
- R502 billion on health, with R46.6 billion on the HIV and AIDS conditional grant.
- R498 billion on social protection.
- R197 billion on post-school education and training.
- R18 billion on providing free meals to over 9 million learners.


**BILLS TABLED IN PARLIAMENT**

**EXPROPRIATION BILL 2015**

The Expropriation Bill seeks to align the Expropriation Act of 1975 with the Constitution and to provide a common framework to guide the procedures for expropriation of property by organs of state. The Bill does not seek to interfere with existing powers of expropriation conferred by specific legislation. The Bill rather, seeks to provide certainty for all affected parties, by prescribing uniform procedures to be followed by all expropriating authorities when exercising their powers.

**CHILDREN’S AMENDMENT BILL 2015**

The proposed legislation seeks to add offences against children contained in the Sexual Offences Act of 1957 and the Criminal Law (Sexual Offences and Related Matters) Amendment Act of 2007. The Bill also wants Courts to distinguish between adult and child offenders when making findings on unsuitability to work with children. The proposed legislation also wants children convicted of certain offences to be able to argue in Court as to why a finding of unsuitability to work with children should not be made against him or her.

**REMOTE GAMBLING BILL 2015**

The Bill aims to:
- Provide for the regulation and licensing of remote gambling;
- Put uniform norms and standards pertaining to remote gambling in place;
- Stop minors and vulnerable persons from being exposed to the negative effects of gambling;
- Ensure compliance with the Financial Intelligence Centre Act; and
- Protect the public and licensed remote gambling operators from fraud and criminal behaviour, money laundering or financing of terrorist and related activities.

Source: [http://www.sabinetlaw.co.za/](http://www.sabinetlaw.co.za/)
RECOMMENDED READING

A consumer’s fundamental right to equality in terms of the Consumer Protection Act and the Role of the Promotion of Equality and Prevention of Unfair Discrimination Act, by J Barnard & A Kok, THRHR, Band 78 No 1 February 2015

The pitfalls of international surrogacy: A South African family law perspective, by J Heaton, THRHR, Band 78 No 1 February 2015

The real agreement as causa for the transfer of immovable property, by GJ Pienaar, THRHR, Band 78 No 1 February 2015

Perspectives on selected aspects regarding the registration of credit providers in terms of the National Credit Act 34 of 2005(2), by CM van Heerden & S Renke, THRHR, Band 78 No 1 February 2015

May an employer substitute a sanction imposed by the chairperson for its own? – SARS v CCMA, by S Ebrahim, THRHR, Band 78 No 1 February 2015

Complexities with the formation of a contract – Command Protection Services (Gauteng) (Pty) Ltd t/a Maxi Security v South African Post Office Ltd, by R Ismail, THRHR, Band 78 No 1 February 2015

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<td>Johannesburg: 30 June 2015</td>
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SUMMARY OF RECENT CONSTITUTIONAL COURT JUDGMENT

COSTS IN CASES INVOLVING CONSTITUTIONAL RIGHTS.

TEBEILA INSTITUTE OF LEADERSHIP, EDUCATION, GOVERNANCE AND TRAINING v LIMPOPO COLLEGE OF NURSING AND ANOTHER (CCT155/14) [2015] ZACC 4 (26 February 2015)

The Constitutional Court handed down a judgment re-emphasising its approach to costs in cases involving constitutional rights.

The Limpopo College of Nursing required prospective students to have obtained a school leaving certificate no more than three years prior to applying for admission to the College. The Tebeila Institute of Leadership, Education, Governance and Training successfully challenged that admissions policy. The Limpopo Local Division of the High Court, Polokwane, found that this policy violated the right to equality and found it constitutionally invalid. However the High Court inadvertently deprived Tebeila of the costs it incurred in challenging the policy. The Court ruled that each party should pay its own costs. That left Tebeila, though successful in its constitutional claim against a state institution, liable for all the costs it had incurred.

In granting Tebeila direct access to appeal against the adverse costs order, the Constitutional Court noted that appellate courts are generally very reluctant to interfere with the exercise of discretion in relation to cost awards. This is especially so when the only issue on appeal is that of costs. It was clear however that the High Court had misdirected itself in not granting Tebeila its costs. The Constitutional Court took the opportunity to affirm the general rule in constitutional litigation between a private party and the state (set out in Biowatch Trust v Registrar Genetic Resources and Others [2009] ZACC 14) that if the private party is successful, the state pays its costs, while if unsuccessful, each party pays its own costs. This case serves as a reminder to judicial officers handing down costs orders that in these types of cases successful litigants should be awarded costs unless there are carefully articulated and convincing reasons not to.

The Court found this case exceptional because it was the first time it was confronted with a litigant who had successfully vindicated constitutional rights but was deprived of its costs. As a result, the Court set aside the High Court’s cost order and directed the state respondents to pay Tebeila’s costs in the High Court. In addition, as a matter of course, the state respondents (who opposed the appeal) were ordered to pay Tebeila’s costs in the Constitutional Court as well.

Source: Constitutional Court’s Media Summary, www.constitutionalcourt.org.za
SUMMARY OF HIGH COURT JUDGMENTS

CANCELLATION OF CONTRACT AND RETURN OF DEPOSIT

DE CASTRO AND ANOTHER v ETIENNE BEDEKER INC AND OTHERS (29794/2014) [2014] ZAGPPHC 1029

The applicants and second respondent, the trust entered into an agreement for the sale of land. The first respondent was appointed as conveyancer to attend to the transfer of the land concerned. The first respondent was also a trustee of the trust and represented the trust as the seller. The applicants paid an amount of R1 million as deposit into the trust account of the first respondent. Clause 1.1 of the sale agreement provides inter alia as follows: "The purchaser hereby instructs the conveyancer to invest the deposit at his/her discretion in an interest bearing account in terms of the Attorneys Act, which interest shall be for the credit of the purchaser".

On 16 April 2014 the second respondent as the seller issued a summons wherein specific performance of the contract of sale was sought. The cancellation of the contract of sale was in dispute between the parties. The first respondent has in the meantime transferred the R1 million to his attorney of record without being authorised to do so by the applicants.

On behalf of the applicants it was argued that although the return of the R1 million refers to the agreement of sale this was not the basis of the application. The basis of the application was that the first respondent acted as agent for the purchaser i.e. the applicants. Despite the applicants written instructions to the first respondent that the contract was cancelled and they sought repayment of the deposit of R1 million, their agent had refused to do so. In fact the second respondent has disposed of the funds by paying the money to his own attorney of record. The first respondent thus acted in conflict with his instructions and in breach of the mandate that he received. The second respondent was not authorised to transfer the monies without the consent and knowledge of the applicants which constituted a breach of the mandate. Furthermore there was no evidence to suggest that the first respondent was confronted with an adverse claim and if he was then he should have issued interpleader proceedings in terms of Rule 58.

In Van Vliet v Adler, Kessly and Salomon it was said that: "In my opinion, the respondents, as the seller’s conveyancers, were holding the amount paid by the applicant on behalf of the applicant. There is no suggestion on the papers that the respondents were authorised to receive payment of the purchase consideration or any portion thereof on behalf of the seller. Until such time as the purchase consideration became payable by the applicant to the seller the respondents had no right to pay it to or apply it on behalf of the seller."

Clause 1.1 of the deed of sale expressly instructs the conveyancer to act on behalf of the purchaser with regards to the deposit. There was no other clause in the agreement that could be interpreted to convey an intention or authorisation that the conveyancers was acting for the trust (seller) with regard to receiving the deposit of R1 million. This being so and except for the consequence of the cancellation, the conveyancer breached his obligation by not repaying the R1 million when instructed to do so by the applicants. He had no mandate to transfer the money to his own attorney of record. However the fact that there was a dispute (re the validity of the cancellation) required the conveyancer to exercise his duty to act objectively and neutrally and to fulfil his duty as conveyancer and attorney. The conveyancer breached his duty in this regard by paying the money.

The Court was not asked to decide the merits of the cancellation, but only to adjudicate the issue of the transfer of the deposit. The deposit can in law, only be refunded if cancellation was legally effected. Accordingly, the Court could not in this case make a final ruling on the repayment of the R1 million prior to finalisation of the action relating to the cancellation. Thus although the conveyancer breached his mandate and did not fulfil his obligations to applicants, they were not entitled to repayment of the R1 million before the validity of the cancellation was decided. The Court accordingly found that the application had to be dismissed but that in view of the conveyancer’s actions, the costs of the application should not follow the ordinary result but that each party pay their own costs.

Source: http://www.saflii.org/

EFFECTIVE CAUSE OF SALE

ROUX AND ANOTHER v MAGNOLIA RIDGE PROPERTIES 197 (PTY) LTD (EL556/2012, ECD1256/2012) [2015] ZAECELLC 1

The plaintiff, an estate agency, was given an oral mandate by the defendant to find a purchaser for its property for the sum of R55 million, or at another sum acceptable to the defendant. According to the plaintiff, the implied terms of the mandate were that the defendant would pay a commission equal to the generally accepted rate of commission for selling a property of the nature of the property under consideration in the area, together with VAT. This would be payable upon transfer of the property in consequence of a successful sale to a purchaser introduced by the plaintiff. The generally
acceptable rate of commission for a property of the nature of that then owned by the defendant in the area was 5% of the selling price.

The plaintiff accepted the mandate and subsequently introduced Zambli 216 (Pty) Ltd to the property. As a direct consequence of this introduction, a written option for the purchase of the property was concluded. Subsequently though, Zambli concluded a further option for the purchase of the property from the defendant, which was followed by a deed of sale. In all these agreements it was reflected that the defendant was entitled to receive payment of commission in the sum of R 1 million plus VAT. E-mail correspondence between the parties also reflected the plaintiff’s involvement in the negotiations and the sale.

On the 31st January 2011 as well as on 1st February 2011 the defendant and the plaintiff, orally agreed that in the event of a successful sale of the defendant’s property to Zambli, the defendant would pay to the plaintiff a commission of R1 000 000 plus value added tax. On the 30th November 2011 the defendant and Zambli concluded an agreement of sale in terms thereof defendant sold the property to Zambli for the sum of R52 million rand exclusive of value added tax. Zambli received transfer of the property from the defendant on the 11th May 2012 and the latter received payment of the agreed purchase price. That then would have entitled the plaintiff to be paid its commission together with value added tax thereon.

The defendant however refused to pay the plaintiff its commission of R1 000 000. The defendant argued that the three initial agreements all lapsed because Zambli did not comply with the suspensive conditions contained therein and no sale agreement resulted from either of the options. The defendant never agreed with the plaintiff on any aspect relating to a mandate nor regarding the payment of commission. The plaintiff played no part in the finalisation of the sale agreement 10 months after the option agreements, which eventually clinched the deal between the defendant and Zambli. Therefore the main issues in this case were whether or not the plaintiff received a mandate from the defendant to find a buyer for the latter’s property. Secondly and if so whether or not the plaintiff was the effective cause of Zambli’s purchase of the defendant’s property.

The two option agreements supported the inference that there was a mandate and agreement on the fact that R 1 million would be payable in the event that the mandate is fulfilled. Clearly if the plaintiff was not involved in the sale and was not the effective cause of the sale, its name would never have been reflected in the option agreements and the first sale agreement. The agreements were each time prepared by the defendant’s own attorneys and the defendant signed them each time. The evidence showed further that from the day the plaintiff first introduced Zambli to the defendant’s property until it was sold to Zambli, no other estate agent was involved other than the plaintiff. In addition, the parties remained the same throughout, the purchase price was much the same and the terms of the various agreements remained similar. Although the defendant alleged there were intervening factors that led to the conclusion of the agreement, these were not shown to the Court.

It appeared therefore that on the probabilities, there was no other effective cause of the earlier agreements other than the plaintiff and in the absence of any other intervening estate agent or occurrence at any stage, it had to be concluded that the plaintiff was the effective cause of the last agreement too. There was also no explanation from the defendant why the plaintiff, in the first agreements, was entitled to R 1 million commission if he did not carry out the mandate on behalf of the defendant. On the evidence therefore it had to be concluded that the plaintiff was the effective cause of the sale and the Court accordingly found in favour of plaintiff.

Source: http://www.saflii.org/

BILLS

EXPROPRIATION BILL, 2015 B4-2015

LABOUR RELATIONS AMENDMENT BILL, 2015 PMB1-2015

CHILDREN’S AMENDMENT BILL, 2015 PMB2-2015

REMOTE GAMBLING BILL, PMB3-2015
### PROCLAMATIONS AND NOTICES

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<td>Draft National Disability Rights Policy published for comment</td>
<td>GG 38471 (16.02.15)</td>
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<td>INCOME TAX ACT 58 OF 1962</td>
<td>Agreement between the Government of the Republic of South Africa and the Government of Barbados for the exchange of information relating to tax matters published with effect from 19 January 2015</td>
<td>GG 38475 (17.02.15)</td>
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<td>SUBDIVISION OF AGRICULTURAL LAND ACT 70 OF 1970 &amp; CONSERVATION OF AGRICULTURAL RESOURCES ACT 43 OF 1983</td>
<td>Revised tariffs for services rendered published</td>
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<td>Notice of amendment of standards and requirements regarding control of the export of fruit excluding citrus and certain deciduous fruits published with effect from seven days after publication</td>
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<td>NON-PROLIFERATION OF WEAPONS OF MASS DESTRUCTION ACT 87 OF 1993</td>
<td>Declaration of certain chemical goods as controlled goods and control measures applicable to such goods published in GN 18 in GG 32893 of 3 February 2010 amended</td>
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<td>Declaration of certain biological goods and technologies as controlled goods and control measures applicable to such goods published in GN 19 in GG 32894 of 3 February 2010 amended</td>
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<td>Declaration of certain nuclear-related dual-use equipment, materials and software and related technology as controlled goods and control measures applicable to such goods published in GN 20 in GG 32895 of 3 February 2010 amended</td>
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<td>THE SOUTH AFRICAN</td>
<td>Amounts of toll for the different categories of motor</td>
<td>GG 38488 (20.02.15)</td>
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NATIONAL ROADS AGENCY LIMITED AND NATIONAL ROADS ACT 7 OF 1998

vehicles, and the date and time from which the toll tariffs shall become payable published:

- Huguenot, Vaal River, Great North, Tsitsikamma, South Coast, North Coast, Mariannhill, Magalies, N17 and R30/R730/R34 Toll Roads
- National Routes 1 and 4: Platinum Toll Road
- National Route 3: Cedara to Heidelberg Gauteng Toll Road
- National Route 4: Hans Strydom Interchange (Pretoria) to the Gauteng/Mpumalanga Border and Maputo Development Corridor Toll Roads

NATIONAL PROSECUTING AUTHORITY ACT 32 OF 1998

Rules for the enquiry into the fitness of Mr Mxolisi Nxasana to hold office as the National Director of Public Prosecutions published

 GG 38491 (20.02.15)

NATIONAL WATER ACT 36 OF 1998

Notice of proposal for the establishment of the Vaal River Catchment Management Agency published for comment

 GG 38478 (20.02.15)

COMPETITION ACT 89 OF 1998

African Marine Products (Pty) Ltd, Cape Lobster Exporters Association, Ovestone Agencies (Pty) Ltd, Premier Fishing SA (Pty) Ltd; Oceana Lobster Ltd and Ruwekus (Pty) Ltd: Grant of conditional exemption published in GN 831 in GG 38128 of 31 October 2014 corrected

 GG 38478 (20.02.15)

NATIONAL ENVIRONMENTAL MANAGEMENT ACT 107 OF 1998

Notice of final draft Environmental Management Framework for the Mapungubwe Cultural Landscape World Heritage Site published for comment

 GG 38478 (20.02.15)

PROMOTION OF ACCESS TO INFORMATION ACT 2 OF 2000

Descriptions submitted in terms of s. 15 (1) by the Department of Human Settlements Published

 Description submitted in terms of s. 15 (1) by the Department of Rural Development and Land Reform published

 GG 38478 (20.02.15)

SPATIAL DATA INFRASTRUCTURE ACT 54 OF 2003

Base Data Set Custodianship Policy and Policy on Pricing of Spatial Information Products and Services published with effect from one month after publication

 GG 38474 (16.02.15)

NATIONAL ENVIRONMENTAL MANAGEMENT: PROTECTED AREAS ACT 57 OF 2003

Intention to declare certain land situated in the Western Cape Province as part of the West Coast National Park published for comment

 GG 38478 (20.02.15)

NATIONAL HEALTH ACT 61 OF 2003

Proposed norms and standards regulations applicable to certain categories of health establishments published for comment

 Proposed procedural regulations pertaining to the functioning of the office of Health Standards Compliance and its Board published for comment

 GG 38486 (18.02.15)
PROTECTION OF CONSTITUTIONAL DEMOCRACY AGAINST TERRORIST AND RELATED ACTIVITIES ACT 33 OF 2004

Entities identified by the United Nations Security Council published

NATIONAL ENERGY REGULATOR ACT 40 OF 2004

National Energy Regulator of South Africa (NERSA): Notice of the NERSA decision on the municipal tariff guideline for the 2015/16 financial year published

NATIONAL REGULATOR FOR COMPULSORY SPECIFICATIONS ACT 5 OF 2008

Compulsory specification for protective helmets for drivers and passengers of motor cycles and mopeds amended and current compulsory specification for safety helmets for motor cycles withdrawn with effect from two months after publication

Regulations Relating to the Gazetting of Levy Periods published in GN R668 in GG 37959 of 5 September 2014 deleted and substituted

NATIONAL QUALIFICATIONS FRAMEWORK ACT 67 OF 2008


Notice of intention to deregister legacy qualifications on the qualifications sub framework for trades and occupations published for comment

CIVIL AVIATION ACT 13 OF 2009

Notice of proposed amendment to the Civil Aviation Regulations, 2011 published for comment

FINANCIAL MARKETS ACT 19 OF 2012

Notice of approval of amendments to the JSE Equities, Derivatives and Interest Rate and Currency Rules published with effect from 20 February 2015

DIVISION OF REVENUE ACT 10 OF 2014

Provincial allocations and explanatory memorandum published

PROVINCIAL LEGISLATION

Free State

Masilonyana Local Municipality

Notice on conducting public participation on draft municipal bylaws published

Remuneration of Public Office Bearers Act 20 of 1998

Notice of commencement date of Determination of salaries and allowances of Members of the Executive Council and the Members of the Provincial Legislature as published under Proc 5 of GG 38470 of 13 February 2015 published and PN 116 in PG 82 of 24 January 2014 repealed with effect from 1 April 2014
### KwaZulu-Natal

**KwaZulu-Natal Commissions Amendment Bill, 2014**
Together with the Memorandum on the objects of the bill published for comment

**KwaZulu-Natal Traditional Leadership and Governance Bill, 2013**
Together with the Memorandum on the objects of the bill published for comment

**Local Government: Municipal Property Rates Act 6 of 2004**
Mtotabula Municipality: Municipal Property Rates By-law published with effect from 1 July 2014

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### Limpopo

**Local Government: Municipal Systems Act 32 of 2000**
Musina Local Municipality: Property Rates By-law; Tariff By-law and Credit Control and Debt Collection By-law published and previous by-laws repealed

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### Western Cape

**Western Cape Land Use Planning Act 3 of 2014**
Draft Western Cape Land Use Planning Regulations, 2015 published for comment

**Local Government: Municipal Property Rates Act 6 of 2004**
Laingsburg Municipality: Promulgation of Property Tax Rates for the 2014/2015 financial year published

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### Gauteng

**Kwa-Zuli Natal**
Barry Botha Breytenbach Inc.
Kloppers Durban Inc.
Kloppers Empangeni Inc.
Kloppers Richards Bay Inc.
Schulz Wiesinger O'Dwyer
Tatham Wilkes Inc.
Weich & Kriel Inc.

**Eastern Cape**
Drake Flemmer & Ormond Inc.
Greyvensteins Inc.

**North-West**
Du Plessis & Van der Westhuizen Inc.
Kotze Low Swanepoel
Meyer van Sittert & Koopman

**Northern Cape**
Lange Carr Wessels Inc.
Van de Wall & Partners

**Western Cape**
BDP Attorneys
Cluver Markotter Inc.
Miller Bosman Le Roux
Millers Inc.
Mosdell, Pama & Cox Inc.
Muller Torrblanche & Beyers Inc.
Oosthuizen Marais & Pretorius Inc.
Torrblanche Slabber Pieters Inc.
Van der Spuy & Partners

**Limpopo**
DDKK Attorneys Inc.

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**Associated Firms**

**Free State**
Phatshoane Henney Attorneys
Breytenbach Mavuso Inc.
Cloete & Neveling Inc.
De Beer & Claassen
Neumann van Rooyen Inc.
Nestix (Pty) Ltd

**North-West**
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Kotze Low Swanepoel
Meyer van Sittert & Koopman

**Northern Cape**
Lange Carr Wessels Inc.
Van de Wall & Partners

**Western Cape**
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Miller Bosman Le Roux
Millers Inc.
Mosdell, Pama & Cox Inc.
Muller Torrblanche & Beyers Inc.
Oosthuizen Marais & Pretorius Inc.
Torrblanche Slabber Pieters Inc.
Van der Spuy & Partners

**Kwa-Zuli Natal**
Barry Botha Breytenbach Inc.
Kloppers Durban Inc.
Kloppers Empangeni Inc.
Kloppers Richards Bay Inc.
Schulz Wiesinger O'Dwyer
Tatham Wilkes Inc.
Weich & Kriel Inc.

**Eastern Cape**
Drake Flemmer & Ormond Inc.
Greyvensteins Inc.

**Gauteng**
Bouwers Inc.
Cilliers & Reyniers Inc.
Erasmus de Klerk Inc.
Neil Esterhuysen Attorneys
PSN Incorporated
Tonkin Clacey Attorneys
Van der Merwe du Toit Inc.
Wright Rose-Innes Inc.

**Mpumalanga**
Bekker Brink & Brink Inc.
Johan Coetzee Inc
Seymore du Toit & Basson Attorneys