



# Government Gazette

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## THE PRESIDENCY

No. 1315                      7 December 2001

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

**No. 54 of 2001: National Parks  
Amendment Act, 2001**



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**GENERAL EXPLANATORY NOTE:**

Words underlined with a solid line indicate insertions in existing enactments.

*(English text signed by the President.)  
(Assented to 4 December 2001.)*

# ACT

To amend the National Parks Act, 1976, so as to bring the South African National Parks within the ambit of the definition of “association not for gain” contained in section 1 of the Value-Added Tax Act, 1991; and to provide for matters connected therewith.

**B**E IT ENACTED by the Parliament of the Republic of South Africa, as follows:—

**Amendment of section 18 of Act 57 of 1976, as amended by section 10 of Act 43 of 1986 and section 8 of Act 52 of 1992**

1. Section 18 of the National Parks Act, 1976, is hereby amended by the insertion after subsection (2) of the following subsection:

“(2A) Upon the winding-up or liquidation of the board it shall donate or transfer its remaining assets, after the satisfaction of its liabilities, to some other society, association or organisation with objects similar to its own.”.

**Short title**

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2. This Act is called the National Parks Amendment Act, 2001.