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GOEWERMENSKENNISGEWING.

DEPARTEMENT VAN DOEANE EN AKSYNS.

No. R. 190.]

[7 Julie 1961.

REGULASIES INGEVOLGE DIE AKSYNSWET, 1956.

Ek, THEOPHILUS EBENHAEZER DÖNGES, Minister van Finansies, handelende kragtens die bevoegdheid my verleen by artikel *nege-en-negentig* van die Aksynswet, 1956 (Wet No. 62 van 1956), soos gewysig, vaardig hierby onderstaande regulasies uit.

T. E. DÖNGES,
Minister van Finansies.

DEEL I.

ALGEMENE BEPALINGS.

1. Hierdie regulasies tree in werking vanaf die datum van publikasie in die *Staatskoerant*.

2. Alle vorige regulasies wat afgekondig is kragtens enigeen van die wette wat by subartikel (1) van artikel *honderd-en-vyf* van die Aksynswet, 1956 (Wet No. 62 van 1956), herroep is, word hierby herroep, vir sover hulle op aksyns betrekking het, dog die herroeping stel niemand vry van die uitvoering van 'n plig wat ingevolge daardie regulasies op hom gelê is nie.

3. In hierdie regulasies beteken „die Wet” die Aksynswet, 1956 (Wet No. 62 van 1956), soos gewysig, en 'n uitdrukking waaraan in die Wet 'n betekenis geheg is, het dieselfde betekenis wanneer dit in hierdie regulasies gebruik word.

4. 'n Verwysing na 'n vorm en na die nommer en letters daarvan, word, tensy anders vermeld, beskou as 'n verwysing na die vorms wat in die Bylae van hierdie regulasies aangegee word.

5. Geen lisensie waarvoor in Bylae 3 van die Wet voorsiening gemaak word, word uitgereik nie, behalwe as daar by die Kommissaris of bevoegde amptenaar, in tweevoud en op die vorm wat in die Bylae van hierdie regulasies voorgeskryf word, daarom aansoek gedoen word.

6. Iemand wat ingevolge hierdie regulasies om 'n lisensie aansoek doen en wat valse of onjuiste inligting verstrek, is skuldig aan 'n misdryf.

7. Waar die verstrekking van state en die tye vir die betaling van reg nie elders in hierdie regulasies voorgeskryf word nie, moet 'n lisensiehouer, nie later nie as die 14de dag van elke kalendermaand, sodanige state van sy transaksies en werksaamhede gedurende die onmiddellik voorafgaande kalendermaand as wat die Kommissaris van tyd tot tyd mag vereis, aan die bevoegde amptenaar voorlê, en reg wat deur die lisensiehouer verskuldig is, moet nie later nie as daardie datum betaal word.

8. Enigeen van wie vereis word om 'n staat van sy aksynstransaksies te verstrek, moet, as daar nie sodanige transaksies plaasgevind het nie, binne die voorgeskrewe tydperk 'n „NUL”-staat verstrek.

A-1364611

GOVERNMENT NOTICE.

DEPARTMENT OF CUSTOMS AND EXCISE.

No. R. 190.]

[7 July 1961.

REGULATIONS IN TERMS OF THE EXCISE ACT, 1956.

I, THEOPHILUS EBENHAEZER DÖNGES, Minister of Finance, in terms of the powers vested in me by section *ninety-nine* of the Excise Act, 1956 (Act No. 62 of 1956), as amended, hereby make the following regulations.

T. E. DÖNGES,
Minister of Finance.

PART I.

GENERAL PROVISIONS.

1. These regulations shall take effect from the date of publication in the *Gazette*.

2. All previous regulations issued under any of the laws repealed by sub-section (1) of section *one hundred and five* of the Excise Act, 1956 (Act No. 62 of 1956), are hereby, in so far as they relate to excise, revoked, but such revocation shall not absolve any person from the fulfilment of any obligation imposed upon him under those regulations.

3. In these regulations “the Act” means the Excise Act, 1956 (Act No. 62 of 1956), as amended, and any expression to which a meaning is assigned in the Act, bears, when used in these regulations, the same meaning.

4. Any reference to any form and to the numbering and lettering thereof shall, unless otherwise stated, be construed as a reference to the forms set out in the Schedule to these regulations.

5. No licence provided for in Schedule 3 to the Act shall be issued except on application to the Commissioner or proper officer, in duplicate and on the form prescribed in the Schedule to these regulations.

6. Any person who, in making application for a licence under these regulations, furnishes false or incorrect information, shall be guilty of an offence.

7. Where the rendering of returns and the times for the payment of duty are not prescribed elsewhere in these regulations, a licensee shall submit to the proper officer not later than the 14th day of every calendar month such returns of his transactions and operations during the immediately preceding calendar month as may be required by the Commissioner from time to time, and duty payable by the licensee shall be paid not later than that date.

8. Every person who is required to render a return of his excise transactions shall, if no such transactions have taken place, render a “NIL” return within the prescribed period.

9. Alle aantekenings en alle state wat ingevolge die Wet en hierdie regulasies gehou en verstrekk moet word, moet in ink of inktlood en in Engels of Afrikaans geskied.

10. Ondanks die tye wat elders in hierdie regulasies vir die betaling van reg en die verstrekking van state voorgeskryf word, kan die Kommissaris, na goeëdunke, en behoudens sodanige voorwaardes en waarborge as wat hy nodig mag ag, 'n verlenging van tyd vir die betaling van sodanige reg en die verstrekking van sodanige state verleen.

11. Waar sekerheid vereis word vir die behoorlike nakoming van die regulasies en die betaling van reg, moet 'n borgakke aangegaan word in die voorgeskrywe vorm wat in die Bylae van hierdie regulasies aangegee word, of sodanige ander sekerheid as wat die Kommissaris mag bepaal, gestel word, voordat enigeen aksynsbare goedere begin vervaardig of daarin handel dryf.

12. Waar die wyse en voorwaardes van betaling van reg en die metode van berekening nie elders in hierdie regulasies voorgeskryf word nie, kan die Kommissaris, na goeëdunke, sodanige vereistes stel as wat hy nodig mag ag.

13. Aksynsreg is betaalbaar by die kantoor van die bevoegde amptenaar.

14. (1) Elke lisensiehouer van wie, ingevolge subartikel (1) van artikel sewe-en-veertig van die Wet, vereis word om boeke en aantekenings te hou en state te verstrek, moet, wanneer die bevoegde amptenaar dit kragtens subartikel (3) van voornoemde artikel vereis, aan so 'n amptenaar 'n sertifikaat verstrek wat sodanige besonderhede van sy transaksies as wat die Kommissaris van tyd tot tyd nodig mag ag, verstrek en wat geteken is deur iemand wat deur die Kommissaris goedgekeur is, met die strekking—

- (a) dat hy die aantekenings van die betrokke lisensiehouer met betrekking tot so 'n lisensiehouer se transaksies gedurende die kalenderkwartaal wat die datum van die sertifikaat onmiddellik voorafgaan, ondersoek het; en
- (b) dat alle inligting wat in die sertifikaat verstrek word ten aansien van die kalenderkwartaal waarvan in die vorige paragraaf melding gemaak is, met die betrokke aangetekende besonderhede ooreenstem.

(2) Iemand van wie ingevolge hierdie regulasies vereis word om enige staat of sertifikaat ten aansien van sy aksynstransaksies te verstrek, moet by die herroeping van enige gedeelte van die Wet of van hierdie regulasies wat op die verstrekking van sodanige state of sertifikate betrekking het, of wanneer hy sy werksaamhede staak, sodanige state of inligting ten aansien van sy transaksies of werksaamhede aan die bevoegde amptenaar verstrek as wat die Kommissaris vir die toepassing van die Wet nodig mag ag.

15. (1) Waar die diens van een of meer amptenare op Sondae of openbare vakansiedae of na diensure of vir spesiale diens binne diensure waarvoor diensgelde ingevolge die hieropvolgende regulasies gevra word, verlang word, moet die persoon wat sodanige diens verlang by die bevoegde amptenaar op die vorm deur die Kommissaris goedgekeur, aansoek doen en die gelde wat vir sodanige diens in hierdie regulasies voorgeskryf word, onmiddellik op aanvraag aan die bevoegde amptenaar betaal.

(2) Waar enigeen so 'n diens verlang, kan daar van hom vereis word om voorsiening te maak vir reis- en ander redelike koste wat deur die amptenaar of amptenare, al na die geval, aangegaan is en moet hy sodanige koste onmiddellik op aanvraag aan die bevoegde amptenaar betaal.

(3) In die geval van 'n brouer is diensgelde nie betaalbaar nie, behalwe ten aansien van diens op Saterdag (na diensure), Sondae en openbare vakansiedae.

(4) Ondanks die bepalinge van subregulasies (1) en (2) word dit nie van 'n distilleerder, groothandelaar of wynbouer wat spiritus onder korting van die reg by die fortifiering van wyn gebruik, vereis om diensgelde van, of verkoopskoste wat aangegaan mag word deur 'n amptenaar wat met die toesig oor sodanige werksaamhede belas is, te betaal nie.

9. All records required to be kept and all returns required to be rendered in terms of the Act and these regulations, shall be made in ink or indelible pencil and in English or Afrikaans.

10. Notwithstanding the times prescribed elsewhere in these regulations for the payment of duty and the rendering of returns, the Commissioner may, at his discretion, and subject to such conditions and safeguards as he may deem necessary, grant extended time for the payment of such duty and the rendering of such returns.

11. Where security is required for the due observance of the regulations and the payment of duty, a surety bond in the prescribed form set forth in the Schedule to these regulations, shall be entered into or such other security as the Commissioner may determine, shall be furnished before any person commences to manufacture or deal in excisable goods.

12. Where the manner and conditions of payment of duty and the method of calculation are not prescribed elsewhere in these regulations, the Commissioner may, at his discretion, set such requirements as he may deem necessary.

13. Excise duty is payable at the office of the proper officer.

14. (1) Every licensee who is required, in terms of sub-section (1) of section forty-seven of the Act, to keep books and records and render returns, shall, when required to do so by the proper officer in terms of sub-section (3) of the aforesaid section, furnish to such officer a certificate reflecting such particulars of his transactions as the Commissioner may deem necessary from time to time, and signed by a person approved by the Commissioner to the effect—

- (a) that he has examined the records, of the licensee concerned, relating to such licensee's transactions during the calendar quarter immediately preceding the date of the certificate; and
- (b) that all information furnished in the certificate in respect of the calendar quarter mentioned in the preceding paragraph corresponds to the entries in those records.

(2) Any person who is required in terms of these regulations to render any return or certificate in respect of his excise transactions, shall, on repeal of any part of the Act or of these regulations relating to the rendering of such returns or certificates, or on his ceasing operations, furnish to the proper officer such returns or information in respect of his transactions or operations as the Commissioner may deem necessary for the purposes of the Act.

15. (1) Where the attendance of one or more officers is required on Sundays or public holidays or after official hours or for special attendance during official hours for which attendance fees are charged in terms of the regulations that follow, the person requiring such attendance shall apply to the proper officer on the form approved by the Commissioner and shall pay to the proper officer immediately on demand the fees prescribed in these regulations for such attendance.

(2) Any person requiring such attendance may be required to provide for travelling and other reasonable expenses incurred by the officer or officers, as the case may be, and he shall pay such expenses to the proper officer immediately on demand.

(3) In the case of a brewer attendance fees shall not be payable except in respect of attendance on Saturdays (after official hours), Sundays and public holidays.

(4) Notwithstanding the provisions of sub-regulations (1) and (2), a distiller, wholesale dealer or wine-grower using spirits under rebate of duty in the fortification of wine shall not be required to pay attendance fees, or to pay transport expenses that may be incurred by an officer deputed to supervise such operations.

(5) Vir ekstra of spesiale dienste verskaf ten aansien van enige diens vermeld in hierdie regulasies, is die gelde 100c per amptenaar per uur of gedeelte daarvan.

(6) Alle gelde wat vir ekstra en spesiale dienste ontvang word, moet as inkomste inbetaal word.

16. (1) 'n Korting of terugbetaling van die reg ten aansien van aksynsbare goedere wat uitgevoer word (met inbegrip van skeeps- en lugvaartuigvoorrade) sal slegs aan die uitvoerder van sodanige goedere toegeken word in sodanige gevalle as wat, en in die mate soos in Bylae 2 van die Wet vermeld word en op voorwaarde dat hy in alle opsigte die ander bepalinge van hierdie regulasies wat op kortings of terugbetalings van reg betrekking het, nakom. Bewys van uitvoer moet gelewer word binne 6 maande vanaf die datum waarop die betrokke goedere op die vaar-, voer- of lugvaartuig waarmee hulle uit die Republiek uitgevoer is, geplaas is.

(2) In die geval van uitvoer per skip of lugvaartuig moet die betrokke aksynsvorm by die verskeppings- of lughawer deur 'n verantwoordelike doeaneamptenaar geteken word, en in die geval van uitvoer per spoor of ander middel moet sodanige bewys gelewer word as wat die Kommissaris mag vereis, dat die goedere uit die Republiek verwyder is.

(3) Aksynsbare goedere wat as voorrade op 'n skip of vliegtuig gelaai word, moet onder toesig van 'n doeaneamptenaar gelaai word. Indien die voorrade verbruik word op 'n skip in 'n hawe in die Republiek of op 'n vliegtuig op enige plek in die Republiek wanneer die vliegtuig nie in die lug is nie of op 'n vliegtuig op 'n vlug tussen plekke in die Republiek, moet die reg daarop deur die gesagvoerder of vlieënier of die agente van sodanige skip of vliegtuig betaal word.

(4) As 'n gedeelte van aksynsbare goedere wat vir uitvoer verwyder is, nie verskeep of gelaai word nie, moet die uitvoerder die bevoegde amptenaar onmiddellik daarvan in kennis stel.

17. (1) As goedere waarop daar by uitvoer 'n korting of terugbetaling van die reg toegestaan is, weer na die uitvoerder in die Republiek teruggebring word, moet sodanige goedere nie in ontvangs geneem word nie tensy die invoerder daarvan van die bevoegde amptenaar 'n permit verkry het wat die terugkeer van sodanige goedere magtig, en in die geval van spiritus, gefortifiseerde en skuimwyn word so 'n permit nie toegestaan nie voordat die bepalinge van die wette en regulasies in verband met Doeane nagekom is.

(2) Die permit bly een maand geldig en moet die hoeveelheid en soort goedere waarvan die terugkeer verlang word, vermeld; so 'n permit moet op aanvraag getoon word aan enige amptenaar wat die vertoning daarvan vereis.

18. Alle eise vir terugbetaling van die reg moet voorgelê word onder dekking van die voorgeskrewe vorm Aksyns 44 wat in die Bylae van hierdie regulasies aangegee word.

19. As die totale bedrag van 'n eis minder as R2 (twee rand) is, word so 'n eis nie vir terugbetaling van die reg oorweeg nie.

20. (1) Enigeen wat die eienaar is van 'n distilleerketel of wat een in sy besit of onder sy beheer het, moet so 'n distilleerketel by die Kommissaris registreer en lisensieer en moet die registrasienommer en die inhoudsvermoë in gellings, waar sodanige besonderhede nie reeds op so 'n distilleerketel gemerk is nie, tot tevredenheid van die bevoegde amptenaar daarop merk.

(2) Behalwe met die toestemming van die bevoegde amptenaar mag 'n landbou- of eiegebruikdistilleerder nie 'n distilleerketel hou wat nie ooreenkomstig die vereistes van subregulasie (2) van regulasie 23 van hierdie regulasies opgerig, ingebou en geleë is nie.

21. Behoudens sodanige voorwaardes en waarborge as wat hy nodig mag ag, kan die Kommissaris die hou van 'n distilleerketel sonder 'n lisensie magtig as daar tot sy tevredenheid bewys word dat so 'n distilleerketel slegs gebruik sal word vir die distillering van water of vir enige ander doel waarvoor, volgens sy mening, 'n lisensie onnodig is.

(5) The fees for extra or special attendance rendered in respect of any service mentioned in these regulations shall be 100c per officer per hour or part thereof.

(6) All fees received for extra and special attendance shall be paid into revenue.

16. (1) A rebate or refund of duty in respect of excisable goods exported (including ships and aircraft stores) will be granted only to the exporter of such goods in such cases as are set out and to the extent specified in Schedule 2 to the Act and on condition that he complies in all respects with such other provisions of these regulations as relate to rebates or refunds of duty. Proof of exportation shall be furnished within 6 months of the date upon which the goods in question were placed upon the vessel or vehicle or aircraft by means of which they were exported from the Republic.

(2) In the case of exportation by ship or aircraft the relative excise form shall be signed by a responsible customs officer at the port of shipment or airport, and in the case of exportation by rail or other means such proof as the Commissioner may require, shall be furnished that the goods were removed from the Republic.

(3) Excisable goods taken on board any ship or aircraft as stores must be loaded under the supervision of a customs officer. If such stores are consumed on any ship in any port in the Republic or on any aircraft at any place in the Republic when the aircraft is not airborne or on any aircraft on a flight between any places in the Republic, the duty thereon shall be paid by the master or pilot or the agents of such ship or aircraft.

(4) If any portion of excisable goods removed for exportation is not shipped or loaded, the exporter shall immediately notify the proper officer.

17. (1) If any goods upon which a rebate or refund of duty has been allowed on exportation are returned to the exporter in the Republic, delivery of such goods shall not be taken unless the importer thereof has obtained from the proper officer a permit authorising their return, and in the case of spirits, fortified and sparkling wine such permit shall not be granted until the provisions of the laws and regulations relating to Customs have been complied with.

(2) The permit shall be valid for one month and shall specify the quantity and kind of goods which it is desired to return; such permit shall be produced on demand to any officer demanding its production.

18. All claims for a refund of duty shall be submitted under cover of the prescribed form Excise 44 set forth in the Schedule to these regulations.

19. No claim for refund of duty shall be considered if the total amount of such claim is less than R2 (two rand).

20. (1) Every person who owns a still or has one in his possession or under his control, shall register and licence such still with the Commissioner and shall mark thereon in a manner satisfactory to the proper officer the registration number and the capacity in gallons where such particulars are not already marked on such still.

(2) An agricultural or own-use distiller shall not, save with the permission of the proper officer, keep a still which is not erected, built in and situated in accordance with the requirements of sub-regulation (2) of regulation 23 of these regulations.

21. The Commissioner may, subject to such conditions and safeguards as he may deem necessary, authorise the keeping of any still without a licence if it is proved to his satisfaction that such still will be used solely for distilling water or any other purpose for which, in his opinion, a licence is not necessary.

22. Niemand (met inbegrip van 'n distilleerketelvervaardiger) mag 'n distilleerketel verkoop, verwyder of andersins vervoer nie, tensy die goedkeuring van die bevoegde amptenaar daartoe verkry is.

23. Niemand mag 'n distilleerketel vir die distillering van spiritus gebruik nie, en geen lisensie vir die distillering van spiritus word uitgereik nie, tensy—

- (1) die distilleerketel waarmee die spiritus gedistilleer sal word, geheel en al van koper of tin (nie vertin of met tin beklee nie) of 'n ander metaal of stof wat deur die Kommissaris goedgekeur is, gemaak is, en van 'n tipe is wat die Kommissaris goedgekeur het; en
- (2) in die geval van 'n landbou- of eiegebruikdistilleerder die distilleerketel op 'n steen-, klip- of sementvoetstuk opgerig is en tot tevreedenheid van die bevoegde amptenaar en op 'n plek goedgekeur deur hom op die betrokke plaas, veilig ingebou is.

24. (1) Behoudens die bepalings van subregulasie (2) van hierdie regulasie mag niemand, behalwe 'n landbou- of eiegebruikdistilleerder, 'n potketel met 'n inhoudsvermoë van minder as 150 gellings of 'n kontinuedistilleerketel wat nie 200 gelling of meer wyn of beslag per uur kan distilleer nie, gebruik nie.

(2) Die bepalings van paragraaf (1) is nie van toepassing op 'n distilleerketel wat ten tyde van die inwerking-treding van die Wet wettiglik in gebruik was of op 'n distilleerketel wat die Kommissaris na goeëdunke mag magtig vir gebruik vir die distillering of vervaardiging van essense en sodanige ander preparate as wat hy mag bepaal, of vir proefondervindelike doeleindes nie.

25. Elke distilleerder van wie dit deur die Kommissaris vereis word om sulks te doen, moet 'n diagram volgens skaal van enige distilleerketel op sy gelisensieerde perseel, tesame met verduidelikende aantekeninge met betrekking tot die werking van so 'n distilleerketel, verstrek.

26. Geen landbou- of eiegebruikdistilleerder mag 'n distilleerketel met 'n kleiner inhoudsvermoë as 20 gellings vir die distillering van spiritus gebruik nie: met dien verstande dat hierdie vereiste nie ten aansien van 'n distilleerketel wat onmiddellik voor die inwerking-treding van die Wet wettiglik in die besit van 'n landbou- of eiegebruikdistilleerder was, van toepassing is nie.

27. Van elke distilleerketelvervaardiger word vereis om in vorm Aksyns 63 'n register te hou van alle distilleerketels en distilleerapparate wat deur hom gemaak, herstel of ingevoer is, tesame met die name en adresse van alle persone aan wie hy, behoudens die bepalings van regulasie 22, 'n distilleerketel of distilleerapparaat verkoop of vir wie hy 'n distilleerketel of distilleerapparaat herstel, en so 'n register moet te alle tye vir 'n amptenaar toeganklik en gereed vir sy ondersoek wees.

28. Elke distilleerketelvervaardiger moet, onmiddellik nadat 'n distilleerketel deur hom ingevoer of vervaardig is, van die Kommissaris 'n registrasienuommer verkry wat hy, tesame met sy naam en adres en die inhoudsvermoë van die distilleerketel, op die kolom of kolomme van elke sodanige distilleerketel indien dit 'n patente kontinuedistilleerketel is, en op sowel die skouer as die helm in die geval van 'n potketel, leesbaar moet indruk of embosseer.

29. Wanneer 'n distilleerketel wat nie ooreenkomstig subregulasie (1) van regulasie 20 gemerk is nie, deur 'n distilleerketelvervaardiger vir herstel of vir 'n ander doel ontvang word, moet hy die bevoegde amptenaar onmiddellik daarvan in kennis stel.

30. Niemand mag sonder magtiging van die bevoegde amptenaar die voorgeskrewe merke op 'n distilleerketel uitwis of verander nie.

31. Elke distilleerketelvervaardiger moet nie later nie as die 14de dag van elke kalendermaand 'n staat met vermelding van die name en adresse van alle persone aan wie hy distilleerketels gedurende die onmiddellik voorafgaande kalendermaand van die hand gesit het of vir wie hy distilleerketels herstel het, en die registrasienuommers van sodanige distilleerketels aan die bevoegde amptenaar voorleë.

22. No person (including a still-maker) may sell, remove or otherwise dispose of a still unless the approval of the proper officer has been obtained.

23. No person shall use a still for distilling spirits, and no licence to distil spirits shall be issued, unless—

- (1) the still with which the spirits will be distilled is made wholly of copper or tin (not being tin-plated or metal coated with tin) or any other metal or substance approved by the Commissioner, and is of a type approved by the Commissioner; and
- (2) in the case of an agricultural or own-use distiller the still is erected on a brick, stone or cement foundation and is securely built in to the satisfaction of the proper officer and in a situation approved by him on the farm in question.

24. (1) Subject to the provisions of sub-regulation (2) of this regulation, no person, other than an agricultural or own-use distiller, shall use a pot still with a capacity of less than 150 gallons or a continuous still which is not capable of distilling 200 gallons or more of wine or wash per hour.

(2) The provisions of paragraph (1) shall not apply to any still lawfully in use at the time of the commencement of the Act or to any still which the Commissioner may, at his discretion, authorise to be used for the distilling or manufacture of essences and such other preparations as he may determine, or for experimental purposes.

25. Every distiller who is required to do so by the Commissioner shall furnish a diagram to scale of any still on his licensed premises together with explanatory notes relating to the working of such still.

26. No agricultural or own-use distiller shall use a still with a capacity of less than 20 gallons for distilling spirits: provided that this requirement shall not apply in respect of a still which was lawfully in the possession of an agricultural or own-use distiller immediately prior to the commencement of the Act.

27. Every still-maker shall be required to keep a register in form Excise 63 of all stills and distilling apparatus made or repaired or imported by him, together with the names and addresses of all persons to whom he sells, subject to the provisions of regulation 22, any still or distilling apparatus, or for whom he repairs any still or distilling apparatus, and such register shall at all times be accessible to an officer and ready for his inspection.

28. Every still-maker shall immediately on importation or manufacture by him of any still obtain from the Commissioner a registration number which he shall imprint or emboss legibly, together with his name and address and the capacity of the still, on the column or columns of every such still if it is a patent continuous still, and on both the shoulder and helm in the case of a pot still.

29. Whenever any still which has not been marked in accordance with sub-regulation (1) of regulation 20 is received by a still-maker for the purpose of repair or otherwise, he shall immediately advise the proper officer.

30. No person shall obliterate or alter the prescribed markings on any still without the authority of the proper officer.

31. Every still-maker shall submit to the proper officer not later than the 14th day of every calendar month a return reflecting the names and addresses of all persons to whom he has disposed of stills during the immediately preceding calendar month or for whom he has repaired stills, and the registration numbers of such stills.

32. Elke distilleerketelvervaardiger moet op versoek van die bevoegde amptenaar volle besonderhede verstrek, met inbegrip van die registrasienommers, van alle distilleerketels wat hy op 'n datum genoem in sodanige versoek, voorhande het.

33. Die Kommissaris kan die registrasie van enigeen wat ingevolge hierdie regulasies geregistreer is, herroep of intrek, as hy oortuig is dat so 'n persoon nie sy verpligtings ingevolge daarvan op 'n bevredigende wyse nakom nie.

34. Enigeen wat die bepalings van hierdie regulasies oortree, of wat versuim om dit na te kom, of wie se aantekeninge wat hy, ingevolge hierdie regulasies, moet hou, as vals bewys word, is skuldig aan 'n misdryf en is by skuldigbevinding strafbaar met 'n boete van hoogstens R100 of, by wanbetaling, met gevangenisstraf vir 'n tydperk van hoogstens drie maande.

DEEL II.

ASYNSUUR EN HOUTASYN; EN EKSTRAKTE EN ESSENSE VAN ASYN DEUR 'N ANDER PROSES AS ASYNGISTING VERVAARDIG.

35. Vir die toepassing van hierdie Deel sowel as Deel III van hierdie regulasies, tensy dit uit die samehang anders blyk, beteken „asynsuur” ook houtasyn, en ekstrakte en essense van asyn deur 'n ander proses as asyngisting vervaardig.

36. Elke aansoek om 'n lisensie om asynsuur te vervaardig, moet in tweevoud op vorm Aksyns 6 gedoen word.

37. In 'n aparte verklaring ter ondersteuning van elke nuwe aansoek moet die applikant die stowwe spesifiseer wat hy voornemens is om by vervaardiging te gebruik en moet hy sodanige ander inligting in verband met die vervaardigingsproses verstrek as wat die bevoegde amptenaar redelikerwys van hom mag vereis ten einde uitvoering aan hierdie regulasies te gee.

38. Wanneer die Kommissaris dit vereis, moet elke aansoek om 'n nuwe lisensie vergesel gaan van 'n inskrywing in vorm Aksyns 14, in tweevoud, behoorlik deur die applikant ingevul, tesame met sodanige bylaes as wat die Kommissaris van tyd tot tyd mag vereis, waarin hy alle persele, kamers, plekke, retorte, distilleerketels, masjinerie, houters en ander uitrusting wat hy voornemens is om op sy perseel te gebruik moet inskryf, met vermelding van die doel waarvoor elkeen gebruik sal word, asook van die onderskeidingsmerk.

39. Sodanige onderskeidingsmerk moet volgens die voorskrif van die bevoegde amptenaar op 'n in die oog lopende deel van elke perseel, kamer, plek, houer of ander uitrusting leesbaar aangebring word.

40. Wanneer 'n vervaardiger van asynsuur addisionele persele of uitrusting verkry, moet 'n aanvullende inskrywing van so 'n perseel of uitrusting gemaak word.

41. Alle apparate, retorte, distilleerketels, masjinerie, asynsuurontvangers en ander vaste houters op die perseel van 'n vervaardiger moet volgens die voorskrif van die bevoegde amptenaar toegesluit of andersins beveilig word, en die vervaardiger moet alles wat nodig is om 'n amptenaar in staat te stel om slotte aan sodanige apparate, retorte, distilleerketels, masjinerie, asynsuurontvangers en ander vaste houters te heg of om hulle op 'n ander wyse te beveilig, op eie koste en tot tevredenheid van die bevoegde amptenaar voorsien, aanbring, herstel en vernuwe.

42. Alle asynsuurontvangers, wat geheel en al bo die grondoppervlakte moet wees, en alle ander vaste houters op die perseel van 'n vervaardiger moet op 'n wyse deur die bevoegde amptenaar goedgekeur, gemeet word. Alle toebehore, meters en aanwysers wat nodig is om die inhoud van sulke ontvangers en ander vaste houters vas te stel, moet op eie koste deur die vervaardiger verskaf word.

43. Die vervaardiger of sy werknemers mag nie die vorm, posisie of inhoudsvermoë van enige asynsuurontvanger of ander vaste houer op die perseel sonder die goedkeuring van die bevoegde amptenaar verander nie.

32. Every still-maker shall, at the request of the proper officer, furnish full particulars, including the registration numbers, of all stills which he has in stock on a date stated in such request.

33. The Commissioner may cancel or withdraw the registration of any person registered under these regulations if he is satisfied that such person is not carrying out his obligations thereunder in a satisfactory manner.

34. Any person who contravenes, or fails to comply with, the provisions of these regulations, or whose records, which he is required to keep under these regulations, are proved to be false, shall be guilty of an offence and shall be liable on conviction to a fine not exceeding R100 or in default of payment to imprisonment for a period not exceeding three months.

PART II.

ACETIC AND PYROLIGNEOUS ACIDS; AND EXTRACTS AND ESSENCES OF VINEGAR MANUFACTURED BY A PROCESS OTHER THAN ACETIC FERMENTATION.

35. For the purposes of this Part as well as Part III of these regulations, unless the context otherwise indicates — “acetic acid” means also pyroligneous acid, and extracts and essences of vinegar manufactured by a process other than acetic fermentation.

36. Every application for a licence to manufacture acetic acid shall be made in duplicate on form Excise 6.

37. In a separate statement submitted in support of every new application the applicant shall specify the materials which he intends using in manufacture and shall furnish such other information regarding the process of manufacture as the proper officer may reasonably require from him in order to give effect to these regulations.

38. When the Commissioner so requires, every application for a new licence shall be accompanied by an entry in form Excise 14, in duplicate, duly completed by the applicant, together with such schedules as the Commissioner may require from time to time, in which he shall enter all premises, rooms, places, retorts, stills, machinery, vessels and other plant that he intends using on his premises, specifying the purpose for which each is to be used and also the distinguishing mark.

39. Such distinguishing mark shall, according to the instructions of the proper officer, be legibly applied to a conspicuous part of all premises and every room, place, vessel or other plant.

40. When a manufacturer of acetic acid acquires additional premises or plant, a supplementary entry of such premises or plant shall be made.

41. All apparatus, retorts, stills, machinery, acetic acid receivers and other fixed vessels on the premises of a manufacturer shall be locked or otherwise secured according to the instructions of the proper officer, and the manufacturer shall at his own expense and to the satisfaction of the proper officer, provide, apply, repair and renew whatever is required to enable an officer to affix locks to such apparatus, retorts, stills, machinery, acetic acid receivers and other fixed vessels, or to secure them in any other manner.

42. All acetic acid receivers, which shall be wholly above the level of the ground, and all other fixed vessels on the premises of a manufacturer, shall be gauged in a manner approved by the proper officer. All fittings, gauges and indicators necessary for ascertaining the content of such receivers and other fixed vessels shall be supplied by the manufacturer at his own expense.

43. The manufacturer or his employees shall not without the approval of the proper officer, alter the shape, position or capacity of any acetic acid receiver or other fixed vessel on the premises.

44. Behalwe met die toestemming van die Kommissaris mag geen persoon asynsuur begin vervaardig nie, tensy hy eers 'n borgakte aangegaan het of sodanige ander sekerheid as wat die Kommissaris mag vereis, gestel het.

45. Wanneer 'n vervaardigingswerkzaamheid voltooi is, moet die vervaardiger die amptenaar al die nodige hulp verleen ten einde die hoeveelheid en sterkte van die vervaardigde asynsuur vas te stel.

46. Asynsuur mag nie uit 'n ontvanger waarin dit opgevang is, verwyder word voordat 'n amptenaar 'n opname daarvan gemaak het nie.

47. Elke vervaardiger van asynsuur moet 'n voorraadboek in vorm Aksyns 21 hou waarin hy daaglikse volle besonderhede van sy werksaamhede en transaksies moet opteken.

48. Wanneer daar van 'n vervaardiger vereis word om die reg te betaal op asynsuur wat deur hom verwyder of andersins vervreem word, moet hy ten aansien van so 'n verwydering of vervreemding 'n „reg betaal“-sertifikaat op vorm Aksyns 10 uitreik.

49. Elke vervaardiger moet die reg wat deur hom betaalbaar is, betaal voordat die asynsuur uit sy fabriek verwyder word of gebruik of andersins vervreem word: met dien verstande dat die Kommissaris, onderworpe aan die stelling van sekerheid tot sy tevredenheid, kan toelaat dat sodanige reg maandeliks betaal word, dog nie later nie as die 14de dag van die kalendermaand wat volg op die kalendermaand waarin die asynsuur verwyder, gebruik of andersins vervreem is.

50. 'n Vervaardiger kan asynsuur onder waarborg vir onderstaande doeleindes uit sy fabriek verwyder:—

- (a) uitvoer;
- (b) gebruik onder korting van reg; en
- (c) opberging in 'n goedgekeurde pakhuis.

51. Enigeen wat gelisensieer is om asynsuur te vervaardig, moet nie later nie as die 14de dag van elke kalendermaand op vorm Aksyns 21, en op sodanige ander vorms as wat die Kommissaris van tyd tot tyd mag vereis, state van sy transaksies en werksaamhede gedurende die onmiddellik voorgaande kalendermaand aan die bevoegde amptenaar voorleë.

DEEL III.

ASYNSUUR EN HOUTASYN EN EKSTRAKTE EN ESSENSE VAN ASYN.

KORTINGS.

A. *Asynsuur en houtasyn en ekstrakte en essence van asyn uit die Republiek uitgevoer deur die vervaardiger (item 1 van Bylae 2 van die Wet).*

52. 'n Vervaardiger van asynsuur is, behoudens die bepalings, van regulasie 16 van hierdie regulasies, geregtig op 'n korting van die reg op asynsuur wat deur hom vervaardig is en deur hom uit die Republiek uitgevoer is.

53. Die vervaardiger moet op vorm Aksyns 36 volle besonderhede van sulke verwyderings verstrek.

54. 'n Kopie van die ingevulde vorm Aksyns 36 moet onmiddellik na afsending van 'n besending aan die bevoegde amptenaar verstrek word, terwyl die oorspronklike, met die sertifikaat van uitvoer behoorlik ingevul, aan die bevoegde amptenaar voorgelê moet word vir die toepassing van regulasie 16 van hierdie regulasies.

B. *Asynsuur en houtasyn en ekstrakte en essence van asyn gebruik by die vervaardiging van chemiese en ander stowwe, uitgesonderd artikels bestem vir gebruik as voedsel, drank of kruiesouse [item 2 (a) van Bylae 2 van die Wet].*

55. Daar moet deur bemiddeling van die bevoegde amptenaar by die Kommissaris aansoek gedoen word om registrasie as 'n persoon wat gemagtig is om asynsuur te ontvang en onder korting van die reg te gebruik by die vervaardiging van chemiese en ander stowwe dat nie vir gebruik as voedsel, drank of kruiesouse bestem is nie.

56. 'n Korting van die reg ingevolge regulasie 55 word toegestaan slegs indien die vervaardiger voldoen aan sodanige voorwaardes as wat die Kommissaris van tyd tot tyd mag voorskryf.

44. Save with the permission of the Commissioner, no person shall commence manufacturing acetic acid unless he has entered into a bond or furnished such other security as the Commissioner may require.

45. When a manufacturing operation has been completed, the manufacturer shall give the officer all the necessary assistance in ascertaining the quantity and strength of the acetic acid manufactured.

46. Acetic acid shall not be removed from a receiver in which it was collected until account thereof has been taken by an officer.

47. Every manufacturer of acetic acid shall keep a stock book in form Excise 21 in which he shall record daily full particulars of his operations and transactions.

48. When a manufacturer is required to pay the duty on any acetic acid removed or otherwise disposed of by him, he shall issue a "duty-paid" certificate on form Excise 10 in respect of such removal.

49. Every manufacturer shall pay the duty payable by him before the acetic is removed from his factory or is used or otherwise disposed of: provided that the Commissioner may, subject to the furnishing of security satisfactory to him, allow such duty to be paid monthly, but not later than the 14th day of the calendar month following the calendar month in which the acetic acid was removed, used or otherwise disposed of.

50. A manufacturer may remove acetic acid in bond from his factory for the following purposes:—

- (a) exportation;
- (b) use under rebate of duty; and
- (c) deposit in an approved warehouse.

51. Every person who has been licensed to manufacture acetic acid shall submit to the proper officer, not later than the 14th day of every calendar month, on form Excise 21, and on such other forms as the Commissioner may require from time to time, returns of his transactions and operations during the immediately preceding calendar month.

PART III.

ACETIC AND PYROLIGNEOUS ACIDS AND EXTRACTS AND ESSENCES OF VINEGAR.

REBATES.

A. *Acetic and Pyroligneous Acids and Extracts and Essences of Vinegar Exported from the Republic by the Manufacturer (Item 1 of Schedule 2 to the Act).*

52. Subject to the provisions of regulation 16 of these regulations, a manufacturer of acetic acid shall be entitled to a rebate of the duty on acetic acid manufactured by him and exported by him from the Republic.

53. The manufacturer shall furnish full particulars on form Excise 36 of such removals.

54. A copy of the completed form Excise 36 shall be rendered to the proper officer immediately after despatch of a consignment, while the original, with the certificate of exportation duly completed, shall be submitted to the proper officer for the purposes of regulation 16 of these regulations.

B. *Acetic and Pyroligneous Acids and Extracts and Essences of Vinegar used in the Manufacture of Chemical and other Substances not being Articles intended for use as Food, Beverages or Condiments [Item 2 (a) of Schedule 2 to the Act].*

55. Application shall be made to the Commissioner through the proper officer for registration as a person authorised to receive and use acetic acid under rebate of duty in the manufacture of chemical and other substances which are not intended for use as food, beverages or condiments.

56. A rebate of the duty in terms of regulation 55 shall be allowed only if the manufacturer has complied with such conditions as the Commissioner may prescribe from time to time.

C. *Asynsuur en houtasyn en ekstrakte en essense van asyn verlore gegaan deur verdamping, lekkasie of ander oorsaak (item 3 van Bylae 2 van die Wet).*

57. Elke vervaardiger word aanspreeklik gehou vir die reg, wat onmiddellik betaalbaar is, op 'n tekort in sy asynsuurvoorraad, met inbegrip van asynsuur in transit. Indien hy egter tot tevredenheid van die Kommissaris bewys dat sodanige tekort ontstaan het as gevolg van omstandighede wat nie opsetlik veroorsaak is nie, kan 'n korting van die reg, behoudens die bepalinge van artikel vyf-en-sewentig van die Wet, toegelaat word.

'n Korting van die reg op sodanige tekort sal oorweeg word wanneer onderstaande voorwaardes deur die vervaardiger nagekom is:—

- verlies deur verdamping moet tot tevredenheid van die Kommissaris bewys word;
- verlies deur lekkasie moet tot tevredenheid van die Kommissaris bewys word;
- verlies deur breekskade of enige ander oorsaak moet onverwyld aan die bevoegde amptenaar, of waar 'n amptenaar op die perseel van die vervaardiger op diens is, aan so 'n amptenaar gerapporteer word, en die bewys van breekskade, d.w.s. gebreegte bottels, nekke van bottels, ens. moet gehou word totdat dit aan 'n amptenaar getoon is; indien die bevoegde amptenaar dit versoek, moet sulke verliese skriftelik gerapporteer word; en
- elke aansoek om 'n korting van die reg op 'n tekort ingevolge hierdie Deel moet gesteun word deur sodanige dokumentêre bewyse en verklarings wat die Kommissaris van tyd tot tyd mag vereis.

58. Die Kommissaris oorweeg nie 'n aansoek om 'n korting van die reg op asynsuur wat in transit verlore gegaan het nie, tensy sodanige verlies deur 'n amptenaar geverifieer is, of tensy dokumentêre bewys gelewer word om aan te toon dat sodanige verlies wel plaasgevind het, dat dit nie opsetlik veroorsaak is nie, dat geen gedeelte van die verlies verbruik is nie, en dat niemand aanspreeklik is om aan die vervaardiger volle vergoeding ten aansien van die verlies te betaal nie, of dat die vervaardiger nie in staat is om sodanige vergoeding te verhaal nie.

59. 'n Sertifikaat op vorm Aksyns 10 moet uitgereik word om alle gemagtigde verliese te dek.

D. *Asynsuur vir gebruik deur wetenskaplike of opvoedkundige inrigtings vir opvoedkundige, proefnemings- of navorsingsdoeleindes, en asynsuur vir gebruik in regerings- of openbare hospitale (item 4 van Bylae 2 van die Wet).*

60. Die regulasies wat in Deel XV (D) van hierdie regulasies ten aansen van skoon spiritis voorgeskryf word, is *mutatis mutandis* van toepassing op asynsuur wat ingevolge item 4 van Bylae 2 van die Wet deur wetenskaplike of opvoedkundige inrigtings vir opvoedkundige, proefnemings- of navorsingsdoeleindes gebruik word, asook op asynsuur wat in regerings- of openbare hospitale gebruik word.

DEEL IV.

BIER.

61. Elke aansoek om 'n lisensie om bier vir verkoop te brou, moet in tweevoud op vorm Aksyns 6 gedoen word.

62. 'n Aansoek om 'n nuwe lisensie moet vergesel gaan van 'n inskrywing in vorm Aksyns 14, in tweevoud, behoorlik deur die applikant ingevul, tesame met sodanige bylaes as wat die Kommissaris van tyd tot tyd mag vereis, waarin hy alle persele, kamers, plekke, bierketels, houters en ander uitrusting wat hy voornemens is om op sy perseel te gebruik moet inskryf, met vermelding van die doel waarvoor elkeen gebruik sal word, asook van die onderskeidingsmerk.

63. Sodanige onderskeidingsmerk moet volgens die voorskrif van die bevoegde amptenaar op 'n in die oog lopende deel van elke perseel, kamer, plek, bierketel, houer of ander uitrusting leesbaar aangebring word.

64. Wanneer 'n brouer addisionele persele of uitrusting verkry, moet 'n aanvullende inskrywing van sodanige persele of uitrusting gemaak word.

C. *Acetic and Pyroligneous Acids and Extracts and Essences of Vinegar lost through Evaporation, Leakage or other cause (Item 3 of Schedule 2 to the Act).*

57. Every manufacturer shall be held liable for the duty, which shall be payable forthwith, on any deficiency in his stock of acetic acid, including acetic acid in transit. If he proves to the satisfaction of the Commissioner, however, that such deficiency resulted from circumstances which were not intentionally caused, a rebate of the duty may, subject to the provisions of section seventy-five of the Act, be allowed.

A rebate of the duty on such deficiency will be considered when the manufacturer has complied with the following conditions:—

- loss through evaporation shall be proved to the satisfaction of the Commissioner;
- loss through leakage shall be proved to the satisfaction of the Commissioner;
- loss through breakage or any other cause shall be reported immediately to the proper officer, or where an officer is on duty on the premises of the manufacturer, to such officer, and the evidence of breakage, i.e. broken bottles, necks of bottles, etc., shall be kept until shown to an officer. Should the proper officer so request, such losses shall be reported in writing; and
- every application for a rebate of the duty on a deficiency in terms of this Part shall be supported by such documentary evidence and declarations as the Commissioner may require from time to time.

58. The Commissioner shall not consider an application for a rebate of the duty on acetic acid lost in transit unless such loss has been verified by an officer or unless documentary evidence is produced to show that such loss occurred, that it was not caused intentionally, that no portion of the loss was consumed, and that nobody is liable to pay the manufacturer full compensation in respect of the loss, or that the manufacturer is unable to recover such compensation.

59. A certificate on form Excise 10 shall be issued to cover all authorised losses.

D. *Acetic Acid for use by Scientific or Teaching Institutions for Educational, Experimental or Research Purposes, and Acetic Acid for use in Government or Public Hospitals (Item 4 of Schedule 2 to the Act).*

60. The regulations prescribed in Part XV (D) of these regulations in respect of plain spirits shall apply *mutatis mutandis* to acetic acid for use by scientific or teaching institutions for educational, experimental or research purposes, and to acetic acid for use in government or public hospitals, in terms of item 4 of Schedule 2 to the Act.

PART IV.

BEER.

61. Every application for a licence to brew beer for sale shall be made in duplicate on form Excise 6.

62. An application for a new licence shall be accompanied by an entry in form Excise 14, in duplicate, duly completed by the applicant, together with such schedules as the Commissioner may require from time to time, in which he shall enter all premises, rooms, places, coppers, vessels and other plant that he intends using on his premises, specifying the purpose for which each is to be used, and also the distinguishing mark.

63. Such distinguishing mark shall, according to the instructions of the proper officer, be legibly applied to a conspicuous part of all premises and every room, place, copper, vessel or other plant.

64. When a brewer acquires additional premises or plant, a supplementary entry of such premises or plant shall be made.

65. Beslagbakke, bierketels, verhittingstenks, voorverkoelertenks, wortontvangers, bewaarhouers, giskuipen en ander houers moet so geplaas en bevestig word dat die inhoud noukeurig gemeet kan word.

66. Geen worts mag versamel word in enige houer wat nie op 'n wyse deur die bevoegde amptenaar goedgekeur, gemeet is nie. Die brouer moet op eie koste alle toebehore, meters en aanwysers verskaf wat nodig is, om die inhoud van enige houer vas te stel.

67. Die brouer of sy werknemers mag nie die vorm, posisie of inhoudsvermoë van enige houer vir die versameling van worts of bier op die perseel sonder die goedkeuring van die bevoegde amptenaar verander nie.

68. Behalwe met die toestemming van die Kommissaris mag geen persoon bier-vir verkoop begin brou nie, tensy hy eers 'n borgakte aangegaan het of sodanige ander sekerheid as wat die Kommissaris mag vereis, gestel het.

69. Minstens 24 uur voordat 'n brou 'n aanvang neem, moet die brouer in 'n brouboek in vorm Aksyns 7, die dag en uur van die brou, tesame met die datum waarop die inskrywing gemaak word, opteken, en minstens twee uur voordat begin word om te meng, moet hy die hoeveelheid en soort materiaal opteken wat gebruik gaan word, en hy moet ook minstens 24 uur voordat die brou 'n aanvang neem die bevoegde amptenaar skriftelik van die dag en uur van die brou in kennis stel. Die brouer moet ook in dieselfde boek die hoeveelheid worts wat versamel is en die soortlike gewig van die worts voor gisting, die nommer en beskrywing van die houers waarin die worts versamel is, sowel as die tyd wanneer die inskrywing gemaak word, opteken. So 'n inskrywing moet op sy laatste een uur nadat die versameling voltooi is, gemaak word.

70. Die brouer moet die boek op die ingeskrewe perseel hou waar dit te alle tye vir 'n amptenaar toeganklik en gereed vir sy ondersoek moet wees, en hy moet so 'n amptenaar te eniger tyd toelaat om die boek te ondersoek of om aantekeninge daaruit te maak.

71. Die brouer mag nie, behalwe met die toestemming van 'n amptenaar, 'n inskrywing in so 'n boek uitwis of verander nie, en hy mag ook nie 'n inskrywing maak wat in enige opsig onjuis is nie.

72. Suikeroplossings mag nie 1,150 grade soortlike gewig oorskry nie. Suiwer karamel wat vir kleurdoeleindes gebruik word, moet op dieselfde wyse as gewone suikeroplossings berei, bereken, opgeteken en gebruik word.

73. By die vervaardiging of bereiding van bier vir verkoop mag 'n brouer nie sakkarien, sukramien en sugarol of samestellings onderskeidelik van sakkarien, sukramien of sugarol, of enige ander stof wat 'n chemiese of kunsmatige produk is en wat 'n positiewe reaksie op die chemiese toetse vir sakkarien toon, gebruik of byvoeg nie.

74. Die hoeveelheid en soortlike gewig van versamelde worts is, vir die doel van die berekening van die reg, dié wat deur die brouer in die brouboek opgeteken is of dié wat deur 'n amptenaar vasgestel word, na gelang van watter ookal die hoogste is.

75. Bates se sakkarometer en tabelle moet gebruik word om die hoeveelheid worts in verhouding tot soortlike gewig vas te stel.

76. Alle worts, uitgesonderd suiker oplossings, wat, nadat die amptenaar 'n opname daarvan gemaak het, van die oploshouer na die bierkelder verwyder kan word, moet agtereenvolgens en in die gebruikelike brouvolgorde na die bierketels, voorverkoelertenks, wortontvangers, giskuipen of bewaarhouers verwyder word en mag nie uit die wortontvangers verwyder word, tensy 'n opname van die hoeveelheid en soortlike gewig deur 'n amptenaar gemaak is, voordat 12 uur verloop het vanaf die tyd waarop die versameling van die worts voltooi is nie.

77. Die hele produk moet binne 12 uur vanaf die tyd waarop die versameling 'n aanvang geneem het, in die wortontvangers versamel word.

78. Swak worts van 'n soortlike gewig van hoogstens 1,030 grade mag teruggehou word vir menging met die produk van die volgende brou, dog sulke worts moet in die bierketels, verhittingstenks of die houers wat vir dié doel ingeskryf is, gehou word.

65. Mash-tuns, coppers, heating tanks, pre-coolers, wort receivers and storage, fermenting and other vessels shall be so placed and fixed as to admit of the contents being accurately gauged.

66. No worts shall be collected in any vessel that has not been gauged in a manner approved by the proper officer. The brewer shall supply, at his own expense, all fittings, gauges and indicators necessary for ascertaining the content of any vessel.

67. The brewer or his employees shall not, without the approval of the proper officer, alter the shape, position or capacity of any vessel for collecting worts or beer on the premises.

68. Save with the permission of the Commissioner, no person shall commence brewing beer for sale unless he has entered into a bond or furnished such other security as the Commissioner may require.

69. At least 24 hours before any brew is begun, the brewer shall record in a brewing book, in form Excise 7, the day and hour of brewing, together with the date of making the entry, and at least two hours before commencing to mash he shall record the quantity and kind of materials to be used, and he shall also notify the proper officer, in writing, of the day and hour of the brew at least 24 hours before the brew is begun. The brewer shall also record in the same book the quantity of worts collected and the specific gravity of the worts before fermentation, the number and description of the vessels in which the worts were collected, and the time when the entry is made. Such entry shall be made not later than one hour after the collecting has been completed.

70. The brewer shall keep the book on the entered premises where it shall at all times be accessible to an officer and ready for his inspection, and he shall permit such officer at any time to inspect the book or make notes therefrom.

71. The brewer shall not, save with the permission of an officer, obliterate or alter any entry in such book, and he shall not make an entry that is untrue in any respect.

72. Sugar solutions shall not exceed 1,150 degrees specific gravity. Pure caramel used for colouring purposes shall be prepared, calculated, recorded and used in the same manner as ordinary sugar solutions.

73. In the manufacture or preparation of beer for sale, a brewer shall not use or add any saccharin, sucramine and sugarol, or any of the compounds of saccharin, sucramine or sugarol respectively, or any other substance being a chemical or artificial product that shows a positive reaction to the chemical tests for saccharin.

74. The quantity and specific gravity of worts collected shall, for the purpose of calculating the duty, be that recorded by the brewer in the brewing book or that ascertained by an officer, depending on whichever is the greater.

75. Bates's saccharometer and tables shall be used to ascertain the quantity of worts in relation to specific gravity.

76. All worts, except sugar solutions, that may, after the officer has taken account thereof, be removed from the dissolving vessel to the beer cellar, shall be removed successively and in the customary order of brewing to the coppers, pre-coolers, wort receivers, fermenting or collecting vessels, and shall not be removed from the wort receivers, unless account of the quantity and specific gravity has been taken by an officer, until after the expiration of twelve hours from the time at which collecting of the worts has been completed.

77. The whole product shall be collected in the wort receivers within twelve hours from the time that collecting has commenced.

78. Weak worts of a specific gravity not exceeding 1,030 degrees may be reserved for mixing with the product of the next brewing, but such worts shall be kept in the coppers, heating tanks or the vessels entered for that purpose.

79. Die totale produk van 'n brou moet 12 uur lank apart gehou word van die produk van enige ander brou, tensy die amptenaar 'n opname van eersgenoemde brou gemaak het.

80. In 'n geval waar 'n amptenaar 'n opname vir die berekening van die reg gemaak het, kan 'n brouer, nadat hy skriftelik kennis gegee het, met vermelding van die datum van so 'n brou en die nommer en naam van elke houer wat worts vir menging bevat, die worts met die produk van 'n vorige brou meng, mits die worts wat hy voornemens is om te meng teen dieselfde regtarief verklaar is, ook mits hy dan in sy brouboek die nommer en naam van die houer en die peiling en soortlike gewig van die worts wat aldus gemeng is, opteken, en verder mits die menging in behoorlik ingeskrewe houers geskied.

81. Die meng van worts of bier wat teen verskillende regtariewe verklaar is, is verbode.

82. Elke brouer wat voornemens is om suiker te gebruik, moet sulke suiker hou en bewaar in 'n kamer of plek wat uitsluitlik vir dié doel ingeskryf is en gebruik word, en geen suiker mag in 'n ander kamer of plek op die broueryperseel gehou of bewaar word nie. Al sulke suiker moet ooreenkomstig die inskrywings wat in die brouboek gemaak is, uit die ingeskrewe kamer of plek verwyder word.

83. Die reg is betaalbaar sodra dit bereken word: met dien verstande dat die Kommissaris, onderworpe aan die stelling van sekerheid tot sy tevredenheid, kan toelaat dat sodanige berekening maandeliks op die totaal van die brouesels gedurende die onmiddellik voorafgaande kalendermaand gedoen word en dat die reg maandeliks betaal word, dog nie later nie as die 14de dag van die kalendermaand wat volg op die kalendermaand waarin die worts versamel is.

DEEL V.

BIER.

TERUGBETALINGS.

A. Bier uit die Republiek uitgevoer deur 'n brouer (item 5 van Bylae 2 van die Wet).

84. 'n Brouer is, behoudens die bepalings van regulasies 16, 18 en 19 van hierdie regulasies, geregtig op 'n terugbetaling van die reg wat deur hom betaal is op bier wat deur hom gebrou is en deur hom uit die Republiek uitgevoer is.

85. 'n Brouer wat voornemens is om bier uit te voer, moet aan die bevoegde amptenaar 'n kennisgewing op vorm Aksyn 30 verstrek met vermelding van al die besonderhede waarvoor op so 'n vorm voorsiening gemaak word, en hy moet ook 'n verklaring, deur die brouer van die bier gemaak, met betrekking tot die bier wat uitgevoer word, verstrek, met vermelding van die maand waarin die bier gebrou is, die oorspronklike soortlike gewig, die broueselnommer en die feit dat die volle reg daarop betaal is.

86. Die oorspronklike van die ingevulde vorm Aksyns 30 met die sertifikaat van uitvoer behoorlik ingevul, moet die brouer se eis om terugbetaling vergesel.

B. Worts of bier verlore gegaan of vernietig tydens opberging in giskuipe of bewaarhouers op 'n broueryperseel (item 6 van Bylae 2 van die Wet).

87. Behoudens die bepalings van artikel vyf-en-sewentig van die Wet en regulasies 18 en 19 van hierdie regulasies, kan 'n terugbetaling van die reg wat deur 'n brouer betaal is, toegelaat word op worts of bier wat verlore gegaan het of vernietig is tydens opberging in giskuipe of bewaarhouers op die perseel waar die bier gebrou word.

88. 'n Aansoek om terugbetaling van die reg ingevolge regulasie 87 sal oorweeg word, mits:—

- (a) die aansoek binne 'n tydperk van 30 dae vanaf die datum van betaling van die reg of vanaf die datum van vernietiging van die worts of bier, na gelang van watter oorkal die laatste is, aan die bevoegde amptenaar voorgelê word;

79. The total product of a brewing shall be kept separate from the product of any other brewing for twelve hours unless the officer has taken account of the first-mentioned brewing.

80. In any case in which an officer has taken account for the calculation of the duty, the brewer, after having given notice, in writing, specifying the date of such brewing and the number and name of each vessel containing worts to be mixed, may mix the worts with the product of a previous brewing, provided the worts that he proposes to mix have been declared at the same rate of duty, provided also that he then records in his brewing book the number and name of the vessel and the dip and specific gravity of the worts so mixed, and provided further that the mixing shall take place in duly entered vessels.

81. The mixing of worts or beers declared at different rates of duty is prohibited.

82. Every brewer intending to use sugar shall keep and store such sugar in a room or place entered and used for that purpose and no other, and no sugar shall be kept or stored in any other room or place on the brewery premises. All such sugar shall be removed from the entered room or place in accordance with the entries made in the brewing book.

83. The duty shall become due immediately on being calculated: provided that the Commissioner may allow subject to the furnishing of security satisfactory to him, that such calculation be made monthly on the aggregate of the brewings during the immediately preceding calendar month, and that the duty be paid monthly, but not later than the 14th day of the calendar month following the calendar month in which the worts were collected.

PART V.

BEER.

REFUNDS.

A. Beer Exported from the Republic by a Brewer (Item 5 of Schedule 2 to the Act).

84. Subject to the provisions of regulations 16, 18 and 19 of these regulations, a brewer shall be entitled to a refund of the duty paid by him on beer brewed by him and exported by him from the Republic.

85. A brewer intending to export beer shall render to the proper officer a notice on completed form Excise 30, giving all the particulars for which provision is made on such form, and he shall also furnish a declaration, made by the brewer of the beer, relating to the beer being exported, stating the month in which the beer was brewed, the original specific gravity, the gyle number, and the fact that the full duty has been paid thereon.

86. The original of the completed form Excise 30, with the certificate of exportation duly completed, shall accompany the brewer's refund claim.

B. Worts or Beer Lost or Destroyed while Stored in Fermenting or Storage Vessels on Brewery Premises (Item 6 of Schedule 2 to the Act).

87. Subject to the provisions of section seventy-five of the Act and regulations 18 and 19 of these regulations, a refund of the duty paid by a brewer may be allowed on worts or beer lost or destroyed while stored in fermenting or storage vessels on the premises where the beer is brewed.

88. An application for refund of the duty in terms of regulation 87 will be considered, provided that:—

- (a) the application is submitted to the proper officer within a period of 30 days from the date of payment of duty or from the date of destruction of the worts or beer, depending on whichever is the later;

- (b) die bierbrouer tot tevredenheid van die Kommissaris bewys lewer dat die worts of bier per ongeluk of as gevolg van 'n ander onopsetlike oorsaak verlore gegaan het of vernietig is tydens opberging in giskuipe of bewaarhouers op die perseel waar die bier gebrou word;
- (c) die aansoek gesteun word deur 'n beëdigde of plegtige verklaring, deur die brouer of sy behoorlik gemagtigde agent onderteken, ten effekte dat die reg op die worts of bier betaal is, dat die worts of bier verlore gegaan het of vernietig is tydens opberging in giskuipe of bewaarhouers op die perseel waar die bier gebrou word, en dat niemand aanspreeklik is om ten aansien van die verlies of vernietiging volle vergoeding aan die brouer te betaal nie of dat die brouer nie in staat is om sodanige vergoeding te verhaal nie; en
- (d) die brouer sodanige state en besonderhede met betrekking tot die verlies of vernietiging verstrek as wat die Kommissaris van tyd tot tyd mag vereis.

C. *Bier deur 'n brouer verskaf uitsluitend vir die gebruik van die seemagte van die Verenigde Koninkryk (item 7 van Bylae 2 van die Wet).*

89. Behoudens die bepalings van regulasies 18 en 19 van hierdie regulasies kan 'n terugbetaling van die reg toegelaat word op bier wat deur die brouer daarvan vir die uitsluitende gebruik van die seemagte van die Verenigde Koninkryk verskaf is.

90. 'n Eis ingevolge regulasie 89 sal nie oorweeg word nie, tensy die aansoek om terugbetaling vergesel gaan van sodanige bewys van werklike lewering as wat die Kommissaris mag vereis en tensy sodanige aansoek aan die bevoegde amptenaar voorgelê word binne 3 maande vanaf die datum waarop die bier deur die brouer gelewer is.

DEEL VI.

VOURHOUTJIES.

91. Elke aansoek om 'n lisensie om vuurhoutjies te vervaardig, moet in tweevoud op vorm Aksyns 6 gedoen word.

92. Wanneer die Kommissaris dit vereis, moet elke aansoek om 'n nuwe lisensie vergesel gaan van 'n inskrywing in vorm Aksyns 14, in tweevoud, behoorlik deur die applikant ingevul, tesame met sodanige bylaes as wat die Kommissaris van tyd tot tyd mag vereis, waarin hy alle persele, kamers, plekke en uitrusting wat hy voornemens is om op sy perseel te gebruik, moet inskryf, met vermelding van die doel waarvoor elkeen gebruik sal word, asook van die onderskeidingsmerk.

93. Sodanige onderskeidingsmerk moet volgens die voorskrif van die bevoegde amptenaar op 'n in die oog lopende deel van elke perseel, kamer, plek of uitrusting leesbaar aangebring word.

94. Wanneer 'n vervaardiger van vuurhoutjies addisionele persele of uitrusting verkry, moet 'n aanvullende inskrywing van sodanige persele of uitrusting gemaak word.

95. Behalwe met die toestemming van die Kommissaris mag geen persoon vuurhoutjies begin vervaardig nie, tensy hy eers 'n borgakte aangegaan het, of sodanige ander sekerheid as wat die Kommissaris mag vereis, gestel het.

96. Elke vervaardiger van vuurhoutjies moet op elke dag waarop werk in sy fabriek verrig word, onderstaande besonderhede in 'n voorraadbok, in 'n vorm wat deur die Kommissaris goedgekeur is, opteken:—

- (a) die getal gros dosies of pakkies vuurhoutjies wat hy by die aanvang van daardie dag voorradig gehad het;
- (b) die getal gros dosies of pakkies vuurhoutjies wat gedurende daardie dag vervaardig is; en

(b) the brewer of the beer proves to the satisfaction of the Commissioner that the worts or beer was lost or destroyed by accident or as a result of some other unintentional cause while being stored in fermenting or storage vessels on the premises where the beer is brewed;

(c) the application is supported by a sworn or solemn declaration, signed by the brewer or his duly authorised agent, to the effect that duty has been paid on the worts or beer, that the worts or beer was lost or destroyed while being stored in fermenting or storage vessels on the premises where the beer is brewed, and that no person is liable to pay the brewer full compensation in respect of the loss or destruction, or that the brewer is unable to recover such compensation; and

(d) the brewer furnishes such returns and particulars regarding the loss or destruction as the Commissioner may require from time to time.

C. *Beer Supplied by a Brewer solely for the Use of the Naval Forces of the United Kingdom (Item 7 of Schedule 2 to the Act).*

89. Subject to the provisions of regulations 18 and 19 of these regulations, a refund of the duty may be allowed on beer supplied by the brewer thereof for the sole use of the naval forces of the United Kingdom.

90. A claim in terms of regulation 89 will not be considered unless the application for refund is accompanied by such proof of actual supply as the Commissioner may require and unless such application is submitted to the proper officer within 3 months from the date on which the beer was supplied by the brewer.

PART VI.

MATCHES.

91. Every application for a licence to manufacture matches shall be made in duplicate on form Excise 6.

92. When the Commissioner so requires, every application for a new licence shall be accompanied by an entry in form Excise 14, in duplicate, duly completed by the applicant, together with such schedules as the Commissioner may require from time to time, in which he shall enter all premises, rooms, places and plant that he intends using on his premises, specifying the purpose for which each is to be used, and also the distinguishing mark.

93. Such distinguishing mark shall, according to the instructions of the proper officer, be legibly applied to a conspicuous part of all premises and every room, place or plant.

94. When a manufacturer of matches acquires additional premises or plant, a supplementary entry of such premises or plant shall be made.

95. Save with the permission of the Commissioner, no person shall commence manufacturing matches until he has entered into a bond or furnished such other security as the Commissioner may require.

96. Every manufacturer of matches shall record, on every day on which work is performed in his factory, in a stock book in a form approved by the Commissioner, the following particulars:—

- (a) the number of gross of boxes or packages of matches that he had in stock at the beginning of that day;
- (b) the number of gross of boxes or packages of matches manufactured during that day; and

(c) die faktuurnommer en die getal gros dosies of pakkies vuurhoutjies wat verkoop is, met die naam en adres van die koper, sowel as die getal gros dosies of pakkies vuurhoutjies wat gebruik of andersins vervreem is, en, ten aansien van paragrawe (a), (b), en (c), 'n vermelding daarvan of sulke dosies of pakkies hoogstens 60 vuurhoutjies, meer as 60 vuurhoutjies maar hoogstens 100 vuurhoutjies, meer as 100 vuurhoutjies maar hoogstens 200 vuurhoutjies, of meer as 200 vuurhoutjies per dosie of pakkie bevat het.

97. Elke vervaardiger moet die reg wat deur hom betaalbaar is, betaal voordat die vuurhoutjies uit sy fabriek verwyder word of gebruik of andersins vervreem word: met dien verstande dat die Kommissaris onderworpe aan die stelling van sekerheid tot sy tevreedenheid kan toelaat dat sodanige reg maandeliks betaal word, dog nie later nie as die 14de dag van die kalendermaand wat volg op die kalendermaand waarin die vuurhoutjies verwyder, gebruik of andersins vervreem is.

98. 'n Vervaardiger kan vuurhoutjies onder waarborg vir onderstaande doeleindes uit sy fabriek verwyder:—

- (a) uitvoer (met inbegrip van skeeps- en lugvaartuigvoorrade);
- (b) lewering aan 'n ander gelisensieerde vervaardiger van vuurhoutjies; en
- (c) opberging in 'n goedgekeurde pakhuis.

99. Enigeen wat gelisensieer is om vuurhoutjies te vervaardig, moet nie later nie as die 14de dag van elke kalendermaand op vorm Aksyns 29 'n staat van sy transaksies en werksaamhede gedurende die onmiddellik voorafgaande kalendermaand aan die bevoegde amptenaar voorlê.

100. Wanneer die bevoegde amptenaar dit vereis, moet enigeen wat gelisensieer is om vuurhoutjies te vervaardig, op of voor die laaste dag van die eerste maand van elke kalenderkwartaal 'n sertifikaat soos in subregulasie (1) van regulasie 14 van hierdie regulasies beskryf is, aan die bevoegde amptenaar voorlê.

DEEL VII.

VUURHOUTJIES.

KORTING.

A. *Vuurhoutjies deur 'n vervaardiger uitgevoer na plekke buite die Republiek (uitgesonderd Basoetoland, Betsjoeanaland-protectoraat en Swaziland) (item 8 van Bylae 2 van die Wet).*

101. 'n Vervaardiger van vuurhoutjies is, behoudens die bepalings van regulasie 16 van hierdie regulasies, geregtig op 'n korting van die reg op vuurhoutjies wat deur hom uitgevoer is na plekke buite die Republiek (uitgesonderd Basoetoland, Betsjoeanaland-protectoraat en Swaziland).

102. Die vervaardiger moet op vorm Aksyns 36 volle besonderhede van sulke verwyderings verstrek, met inbegrip van:—

- (a) die merk van die vuurhoutjies wat uitgevoer word; en
- (b) die getal van vuurhoutjies in elke dosie of pakkie.

103. 'n Kopie van die ingevulde vorm Aksyns 36 moet onmiddellik na afsending van 'n besending aan die bevoegde amptenaar verstrek word, terwyl die oorspronklike, met die sertifikaat van uitvoer behoorlik ingevul, aan die bevoegde amptenaar voorgelê moet word vir die toepassing van regulasie 16 van hierdie regulasies.

B. *Vuurhoutjies onder Aksynstoesig vernietig op die perseel van 'n vervaardiger (item 9 van Bylae 2 van die Wet).*

104. Behoudens die bepalings van artikel vyf-en-sewentig van die Wet, kan 'n korting van die reg toegelaat word op vuurhoutjies wat onder aksynstoesig op die perseel van 'n vervaardiger vernietig is.

105. 'n Aansoek om 'n korting van die reg ingevolge regulasie 104 sal oorweeg word, mits:—

- (a) daar tot tevreedenheid van die Kommissaris bewys gelewer word dat die vuurhoutjies ten aansien waarvan 'n korting geëis word, defek was of per ongeluk bederf was;

(c) the invoice number and the number of gross of boxes or packages of matches sold, with the name and address of the buyer, as well as the number of gross of boxes or packages of matches used or otherwise disposed of, and, in respect of paragraphs (a), (b) and (c), information whether such boxes or packages contained not more than 60 matches, more than 60 matches but not more than 100 matches, more than 100 matches but not more than 200 matches, or more than 200 matches per box or package.

97. Every manufacturer shall pay the duty payable by him before the matches are removed from his factory or are used or otherwise disposed of: provided that the Commissioner may, subject to the furnishing of security satisfactory to him, allow such duty to be paid monthly, but not later than the 14th day of the calendar month following the calendar month in which the matches were removed, used or otherwise disposed of.

98. A manufacturer may remove matches in bond from his factory for the following purposes:—

- (a) exportation (including ships' and aircraft stores);
- (b) delivery to another licensed manufacturer of matches; and
- (c) deposit in an approved warehouse.

99. Every person who has been licensed to manufacture matches shall submit to the proper officer, not later than the 14th day of every calendar month, a return on form Excise 29 of his transactions and operations during the immediately preceding calendar month.

100. When the proper officer so requires, every person who has been licensed to manufacture matches shall submit to the proper officer, on or before the last day of the first month of every calendar quarter, a certificate as described in sub-regulation (1) of regulation 14 of these regulations.

PART VII.

MATCHES.

REBATES.

A. *Matches Exported by a Manufacturer to Places Outside the Republic (Except Basutoland, Bechuanaland Protectorate and Swaziland) (Item 8 of Schedule 2 to the Act).*

101. Subject to the provisions of regulation 16 of these regulations, a manufacturer of matches shall be entitled to a rebate of the duty on matches exported by him to places outside the Republic (except Basutoland, Bechuanaland Protectorate and Swaziland).

102. The manufacturer shall furnish full particulars on form Excise 36 of such removals, including:—

- (a) the brand of the matches exported; and
- (b) the number of matches contained in each box or package.

103. A copy of the completed form Excise 36 shall be rendered to the proper officer immediately after dispatch of a consignment, while the original, with the certificate of exportation duly completed, shall be submitted to the proper officer for the purposes of regulation 16 of these regulations.

B. *Matches Destroyed Under Excise Supervision on a Manufacturer's Premises (Item 9 of Schedule 2 to the Act).*

104. Subject to the provisions of section seventy-five of the Act, a rebate of the duty may be allowed on matches destroyed under excise supervision on a manufacturer's premises.

105. An application for a rebate of the duty in terms of regulation 104 will be considered, provided that:—

- (a) it is proved to the satisfaction of the Commissioner that the matches in respect of which a rebate is claimed were defective or had been accidentally spoilt;

- (b) die vuurhoutjies op die perseel van 'n vervaardiger in die teenwoordigheid van 'n amptenaar of amptenare tot tevredenheid van die bevoegde amptenaar vernietig is;
- (c) die aansoek gesteun word deur 'n beëdigde of plegtige verklaring, deur die vervaardiger of sy behoorlik gemagtigde agent onderteken, ten effekte dat niemand aanspreeklik is om die vervaardiger ten aansien van die vuurhoutjies wat vernietig is volle vergoeding te betaal nie, of dat die vervaardiger nie in staat is om sodanige vergoeding te verhaal nie; en
- (d) die vervaardiger sodanige state en besonderhede met betrekking tot die vuurhoutjies wat vernietig is, verstrek as wat die Kommissaris van tyd tot tyd mag vereis.

C. *Vuurhoutjies in die Republiek vervaardig en verskaf deur 'n vervaardiger uitsluitend vir die gebruik van die seemagte van die Verenigde Koninkryk (item 10 van Bylae 2 van die Wet).*

106. Geen korting van die reg word ten aansien van vuurhoutjies wat uitsluitend vir die gebruik van die seemagte van die Verenigde Koninkryk deur die vervaardiger gelewer word, toegelaat nie, tensy daar binne 3 maande vanaf die datum van lewering tot tevredenheid van die Kommissaris bewys van so 'n lewering aan die bevoegde amptenaar gelewer word.

DEEL VIII.

PARAFFIEN, MOTORBRANDSTOF, DIESELOLIE EN BRANDOLIE.

107. Elke aansoek om 'n lisensie om paraffien, motorbrandstof, dieselolie en brandolie te vervaardig, moet in tweevoud op vorm Aksyns 6 gedoen word.

108. In 'n aparte verklaring ter ondersteuning van elke nuwe aansoek moet die applikant die stowwe spesifiseer wat hy voornemens is om by vervaardiging te gebruik en moet hy sodanige ander inligting in verband met die vervaardigingsproses verstrek as wat die bevoegde amptenaar redelikerwys van hom mag vereis ten einde uitvoering aan hierdie regulasies te gee.

109. Wanneer die Kommissaris dit vereis, moet elke aansoek om 'n nuwe lisensie vergesel gaan van 'n inskrywing in vorm Aksyns 14, in tweevoud, behoorlik deur die applikant ingevul, tesame met sodanige bylaes as wat die Kommissaris van tyd tot tyd mag vereis, waarin hy alle persele, kamers, plekke en vaste houters wat hy voornemens is om op sy perseel te gebruik, moet inskryf, met vermelding van die doel waarvoor elkeen gebruik sal word, asook van die onderskeidingsmerk.

110. Sodanige onderskeidingsmerk moet volgens die voorskrif van die bevoegde amptenaar op 'n in die ooplopende deel van elke perseel, kamer, plek of vaste houer leesbaar aangebring word.

111. Wanneer 'n vervaardiger van paraffien, motorbrandstof, dieselolie of brandolie addisionele persele of vaste houters verkry, moet 'n aanvullende inskrywing van sodanige persele of vaste houters gemaak word.

112. Vaste houters moet tot tevredenheid van die bevoegde amptenaar geplaas en bevestig word, en die vervaardiger of sy werknemers mag nie die vorm, posisie of inhoudsvermoë van enige sodanige houer sonder die goedkeuring van die bevoegde amptenaar verander nie.

113. Alle vaste houters vir die opberging van paraffien, motorbrandstof, dieselolie en brandolie op die perseel van 'n vervaardiger moet op 'n wyse deur die bevoegde amptenaar goedgekeur, gemeet word. Alle toebehore, meters en aanwysers wat nodig is om die inhoud van sodanige vaste houters vas te stel moet op eie koste deur die vervaardiger verskaf word.

114. Geen vervaardiger mag 'n meter vir die bepaling van die hoeveelheid paraffien, motorbrandstof, dieselolie of brandolie wat deur hom verkoop word of wat van sy gelisensieerde perseel verwyder word, gebruik nie, tensy sodanige meter van 'n tipe is wat deur die Superintendent van Ykwese goedgekeur is. Die vervaardiger moet sy meters te alle tye juis en in 'n goeie toestand hou.

(b) the matches were destroyed to the satisfaction of the proper officer on the premises of a manufacturer in the presence of an officer or officers;

(c) the application is supported by a sworn or solemn declaration, signed by the manufacturer or his duly authorised agent, to the effect that no person is liable to pay the manufacturer full compensation in respect of the matches that were destroyed or that the manufacturer is unable to recover such compensation; and

(d) the manufacturer furnishes such returns and particulars regarding the matches that were destroyed as the Commissioner may require from time to time.

C. *Matches Manufactured in the Republic and Supplied by a Manufacturer Solely for the Use of the Naval Forces of the United Kingdom (Item 10 of Schedule 2 to the Act).*

106. No rebate of the duty shall be allowed in respect of matches supplied by a manufacturer solely for the use of the naval forces of the United Kingdom unless proof of such supply, to the satisfaction of the Commissioner, is furnished to the proper officer within 3 months from the date of supply.

PART VIII.

PARAFFIN, MOTOR FUEL, DIESEL OIL AND FURNACE OIL.

107. Every application for a licence to manufacture paraffin, motor fuel, diesel oil and furnace oil shall be made in duplicate on form Excise 6.

108. In a separate statement submitted in support of every new application the applicant shall specify the materials which he intends using in manufacture and shall furnish such other information regarding the process of manufacture as the proper officer may reasonably require from him in order to give effect to these regulations.

109. When the Commissioner so requires, every application for a new licence shall be accompanied by an entry in form Excise 14, in duplicate, duly completed by the applicant, together with such schedules as the Commissioner may require from time to time, in which he shall enter all premises, rooms, places and fixed vessels that he intends using on his premises, specifying the purpose for which each is to be used and also the distinguishing mark.

110. Such distinguishing mark shall, according to the instructions of the proper officer, be legibly applied to a conspicuous part of all premises and every room, place or fixed vessel.

111. When a manufacturer of paraffin, motor fuel, diesel oil or furnace oil acquires additional premises or fixed vessels, a supplementary entry of such premises or vessels shall be made.

112. Fixed vessels shall be placed and fixed to the satisfaction of the proper officer, and the manufacturer or his employees shall not, without the approval of the proper officer, alter the shape, position, or capacity of any such vessel.

113. All fixed vessels for the storage of paraffin, motor fuel, diesel oil and furnace oil on the premises of a manufacturer shall be gauged in a manner approved by the proper officer. All fittings, gauges and indicators necessary for ascertaining the content of such fixed vessels shall be supplied by the manufacturer at his own expense.

114. No manufacturer shall use a meter to determine the quantity of paraffin, motor fuel, diesel oil or furnace oil sold by him or removed from his licensed premises, unless such meter is of a type approved by the Superintendent of Assize. The manufacturer shall at all times keep his meters accurate and in proper repair.

115. Behalwe met die toestemming van die Kommissaris mag geen persoon paraffien, motorbrandstof, dieselloolie of brandolie begin vervaardig nie, tensy hy eers 'n borgakke aangegaan het of sodanige ander sekerheid as wat die Kommissaris mag vereis, gestel het.

116. Behalwe met die toestemming van 'n amptenaar mag geen paraffien, motorbrandstof, dieselloolie of brandolie uit 'n ontvanger of ander houer waarin dit opgevang of vervaardig is, verwyder word voordat 'n amptenaar 'n opname van sodanige paraffien, motorbrandstof, dieselloolie of brandolie gemaak het nie.

117. Elke vervaardiger van paraffien, motorbrandstof, dieselloolie of brandolie moet 'n voorraadboek hou in 'n vorm wat deur die Kommissaris goedgekeur is, waarin hy elke dag volle besonderhede van sy werksaamhede en transaksies moet opteken.

118. Paraffien, motorbrandstof, dieselloolie en brandolie moet afsonderlik in die voorraadboek van die vervaardiger opgeteken word.

119. Wanneer die Kommissaris dit vereis, moet die vervaardiger ook behoorlike registers hou waarin hy sodanige inskrywings van sy werksaamhede en transaksies in paraffien, motorbrandstof, dieselloolie en brandolie as wat die Kommissaris van tyd tot tyd mag vereis, moet maak.

120. Elke vervaardiger moet die reg wat deur hom betaalbaar is, betaal voordat die paraffien, motorbrandstof, dieselloolie of brandolie uit sy fabriek verwyder word of gebruik of andersins vervreem word: met dien verstande dat die Kommissaris, onderworpe aan die stelling van sekerheid tot sy tevreedenheid, kan toelaat dat sodanige reg maandeliks betaal word, dog nie later nie as die 14de dag van die kalendermaand wat volg op die kalendermaand waarin die paraffien, motorbrandstof, dieselloolie of brandolie verwyder, gebruik of andersins vervreem is.

121. Paraffien, motorbrandstof, dieselloolie en brandolie waarop die reg nie betaal is nie, mag slegs vir onderstaande doeleindes uit die fabriek van 'n vervaardiger verwyder word:—

- (a) uitvoer (met inbegrip van skeeps- en lugvaartuigvoorrade);
- (b) lewering aan 'n ander gelisensieerde vervaardiger van paraffien, motorbrandstof, dieselloolie of brandolie;
- (c) gebruik onder korting van reg; en
- (d) opberging in 'n goedgekeurde pakhuis.

122. Enigeen wat gelisensieer is om paraffien, motorbrandstof, dieselloolie of brandolie te vervaardig, moet nie later nie as die 14de dag van elke kalendermaand op vorm Aksyns 58, en/of op sodanige ander vorms as wat die Kommissaris van tyd tot tyd mag vereis, state van sy transaksies en werksaamhede gedurende die onmiddellik voorafgaande kalendermaand aan die bevoegde amptenaar voorleë.

123. Wanneer die bevoegde amptenaar dit vereis, moet enigeen wat gelisensieer is om paraffien, motorbrandstof, dieselloolie of brandolie te vervaardig, op of voor die laaste dag van die eerste maand van elke kalenderkwartaal, 'n sertifikaat soos in subregulasie (1) van regulasie 14 van hierdie regulasies beskryf is, aan die bevoegde amptenaar voorleë.

DEEL IX.

MOTORBRANDSTOF, DIESELOLIE, BRANDOLIE EN PARAFFIEN.

KORTINGS.

A. *Motorbrandstof, dieselloolie, brandolie en paraffien deur 'n vervaardiger uitgevoer na plekke buite die Republiek (uitgesonderd Basoetoland, Betsjoeanaland-protektoraat en Swaziland) (items 11, 59 en 72 van Bylae 2 van die Wet).*

124. 'n Vervaardiger van motorbrandstof, dieselloolie, brandolie of paraffien is, behoudens die bepalings van regulasie 16 van hierdie regulasies, geregtig op 'n korting van die reg op motorbrandstof, dieselloolie, brandolie en paraffien wat deur hom uitgevoer is na plekke buite die Republiek (uitgesonderd Basoetoland, Betsjoeanaland-protektoraat en Swaziland).

115. Save with the permission of the Commissioner, no person shall commence manufacturing paraffin, motor fuel, diesel oil or furnace oil unless he has entered into a bond or furnished such other security as the Commissioner may require.

116. Save with the permission of an officer, no paraffin, motor fuel, diesel oil or furnace oil shall be removed from a receiver or other vessel in which it was collected or manufactured until an officer has taken account of such paraffin, motor fuel, diesel oil or furnace oil.

117. Every manufacturer of paraffin, motor fuel, diesel oil or furnace oil shall keep a stock book in a form approved by the Commissioner, in which he shall record every day full particulars of his operations and transactions.

118. Paraffin, motor fuel, diesel oil and furnace oil shall be recorded separately in the stock book of the manufacturer.

119. When the Commissioner so requires, a manufacturer shall also keep proper registers in which he shall make such entries of his operations and transactions in paraffin, motor fuel, diesel oil and furnace oil as the Commissioner may require from time to time.

120. Every manufacturer shall pay the duty payable by him before the paraffin, motor fuel, diesel oil or furnace oil is removed from his factory or is used or otherwise disposed of: provided that the Commissioner may, subject to the furnishing of security satisfactory to him, allow such duty to be paid monthly, but not later than the 14th day of the calendar month following the calendar month in which the paraffin, motor fuel, diesel oil or furnace oil was removed, used, or otherwise disposed of.

121. Non-duty-paid paraffin, motor fuel, diesel oil and furnace oil may be removed from the factory of a manufacturer for the following purposes only:—

- (a) exportation (including ships' and aircraft stores);
- (b) delivery to another licensed manufacturer of paraffin, motor fuel, diesel oil or furnace oil;
- (c) use under rebate of duty; and
- (d) deposit in an approved warehouse.

122. Every person who has been licensed to manufacture paraffin, motor fuel, diesel oil or furnace oil shall submit to the proper officer, not later than the 14th day of every calendar month, on form Excise 58 and/or on such other forms as the Commissioner may require from time to time, returns of his transactions and operations during the immediately preceding calendar month.

123. When the proper officer so requires, every person who has been licensed to manufacture paraffin, motor fuel, diesel oil or furnace oil shall submit to the proper officer, on or before the last day of the first month of every calendar quarter, a certificate as described in sub-regulation (1) of regulation 14 of these regulations.

PART IX.

MOTOR FUEL, DIESEL OIL, FURNACE OIL AND PARAFFIN.

REBATES.

A. *Motor Fuel, Diesel Oil, Furnace Oil and Paraffin exported by a Manufacturer to Places outside the Republic (except Basutoland, Bechuanaland Protectorate and Swaziland) (Items 11, 59 and 72 of Schedule 2 to the Act).*

124. Subject to the provisions of regulation 16 of these regulations, a manufacturer of motor fuel, diesel oil, furnace oil or paraffin shall be entitled to a rebate of the duty on motor fuel, diesel oil, furnace oil and paraffin exported by him to places outside the Republic (except Basutoland, Bechuanaland Protectorate and Swaziland).

125. Die vervaardiger moet op vorm Aksyns 36 volle besonderhede van sulke verwyderings verstrek.

126. 'n Kopie van die ingevulde vorm Aksyns 36 moet onmiddellik na afsending van 'n besending aan die bevoegde amptenaar verstrek word, terwyl die oorspronklike met die sertifikaat van uitvoer behoorlik ingevul, aan die bevoegde amptenaar voorgelê moet word vir die toepassing van regulasie 16 van hierdie regulasies.

B. *Motorbrandstof, dieselolie, brandolie en paraffien verlore gegaan deur verdamping, lekkasie of ander oorsaak* [items 12 (1), 60 (1) en 73 (1) van Bylae 2 van die Wet].

127. Elke vervaardiger word aanspreeklik gehou vir die reg, wat onmiddellik betaalbaar is, op 'n tekort in sy voorraad motorbrandstof, dieselolie, brandolie en paraffien, met inbegrip van motorbrandstof, dieselolie, brandolie en paraffien in transito. Indien hy egter tot tevredenheid van die Kommissaris bewys dat sodanige tekort ontstaan het as gevolg van omstandighede wat nie opsetlik veroorsaak is nie, kan 'n korting van die reg, behoudens die bepalings van artikel vyf-en-sewentig van die Wet en in die mate soos in Bylae 2 van die Wet vermeld word, toegelaat word.

128. 'n Korting van die reg op 'n tekort ingevolge items 12 (1) (a), 12 (1) (b), 60 (1) (a), 60 (1) (c), of 73 (1) (a) van Bylae 2 van die Wet sal oorweeg word wanneer onderstaande voorwaardes deur die vervaardiger nagekom is:—

- (a) verlies deur verdamping moet tot tevredenheid van die Kommissaris bewys word;
- (b) verlies deur lekkasie moet tot tevredenheid van die Kommissaris bewys word;
- (c) verlies deur enige ander oorsaak moet onverwyld aan die bevoegde amptenaar of, waar 'n amptenaar op die perseel van die vervaardiger op diens is, aan so 'n amptenaar gerapporteer word; indien die bevoegde amptenaar dit versoek, moet so 'n verlies skriftelik gerapporteer word; en
- (d) elke aansoek om 'n korting van die reg op 'n tekort ingevolge hierdie Deel moet gesteun word deur sodanige dokumentêre bewyse en verklarings as wat die Kommissaris van tyd tot tyd mag vereis.

129. Die maksimum afslag wat toegestaan kan word ingevolge item 12 (1) (b) van Bylae 2 van die Wet ten aansien van motorbrandstof wat deur verdamping, lekkasie of ander oorsaak tydens opberging in onverpakte toestand in 'n pakhuis verlore gegaan het, is een-helfte van die werklike verlies gedurende elke tydperk van drie maande eindigende op 31 Maart, 30 Junie, 30 September en 31 Desember, maar nie meer as 0.5 persent van die verwyderings uit die pakhuis gedurende elk van genoemde tydperke nie.

130. 'n Korting van die reg ten aansien van motorbrandstof, dieselolie en brandolie, en paraffin, wat deur verdamping, lekkasie of ander oorsaak tydens vervoer per skip in onverpakte toestand tussen hawens in die Republiek verlore gegaan het, kan, onderskeidelik ingevolge items 12 (1) (c), 60 (1) (b) en 73 (1) (b) van Bylae 2 van die Wet toegelaat word wanneer die vervaardiger voldoen aan sodanige vereistes as wat die Kommissaris, ingevolge die wette en regulasies met betrekking tot Doeane, van tyd tot tyd mag spesifiseer.

C. *Motorbrandstof, dieselolie, brandolie of paraffien wat tydens opberging in onverpakte toestand op die perseel van 'n vervaardiger of tydens vervoer per skip in onverpakte toestand tussen hawens in die Republiek besmet geraak of onbruikbaar geword het vir die doel waarvoor dit bestem was* [items 12 (2), 60 (2) en 73 (2) van Bylae 2 van die Wet].

131. Behoudens die bepalings van artikel vyf-en-sewentig van die Wet, kan 'n korting van die reg toegelaat word op motorbrandstof, dieselolie, brandolie of paraffien wat tydens opberging in onverpakte toestand op die perseel van 'n vervaardiger of tydens vervoer per skip in onverpakte toestand tussen hawens in die Republiek besmet geraak of onbruikbaar geword het vir die doel waarvoor dit bestem was en wat onder aksynstoegif vernietig word of verwyder word om deur die persoon wat dit vervaardig het, herbewerk te word.

125. The manufacturer shall furnish full particulars on form Excise 36 of such removals.

126. A copy of the completed form Excise 36 shall be rendered to the proper officer immediately after dispatch of a consignment, while the original, with the certificate of exportation duly completed, shall be submitted to the proper officer for the purposes of regulation 16 of these regulations.

B. *Motor Fuel, Diesel Oil, Furnace Oil and Paraffin lost through evaporation, leakage or other cause* [Items 12 (1), 60 (1) and 73 (1) of Schedule 2 to the Act.]

127. Every manufacturer shall be held liable for the duty, which shall be payable forthwith, on any deficiency in his stock of motor fuel, diesel oil, furnace oil and paraffin, including motor fuel, diesel oil, furnace oil and paraffin in transit. If he proves to the satisfaction of the Commissioner, however, that such deficiency resulted from circumstances not intentionally caused, a rebate of the duty may, subject to the provisions of section seventy-five of the Act, and to the extent specified in Schedule 2 to the Act, be allowed.

128. A rebate of the duty on a deficiency in terms of items 12 (1) (a), 12 (1) (b), 60 (1) (a), 60 (1) (c) or 73 (1) (a) of Schedule 2 to the Act will be considered when the manufacturer has complied with the following conditions:—

- (a) loss through evaporation shall be proved to the satisfaction of the Commissioner;
- (b) loss through leakage shall be proved to the satisfaction of the Commissioner;
- (c) loss through any other cause shall be reported immediately to the proper officer, or where an officer is on duty on the premises of the manufacturer, to such officer; should the proper officer so request, such loss shall be reported in writing; and
- (d) every application for a rebate of the duty on a deficiency in terms of this Part shall be supported by such documentary evidence and declarations as the Commissioner may require from time to time.

129. The maximum allowance that may be granted in terms of item 12 (1) (b) of Schedule 2 to the Act in respect of motor fuel lost through evaporation, leakage or other cause while stored unpacked in a warehouse, shall be one half of the actual loss during each period of three months ending on 31st March, 30th June, 30th September and 31st December, but not more than 0.5 per cent of the removals from the warehouse during each such period.

130. A rebate of the duty in respect of motor fuel, diesel oil and furnace oil and paraffin lost through evaporation, leakage or other cause while conveyed unpacked by ship between ports in the Republic may be allowed in terms of items 12 (1) (c), 60 (1) (b) and 73 (1) (b), respectively of Schedule 2 to the Act when the manufacturer complies with such requirements under the laws and regulations relating to Customs as the Commissioner may specify from time to time.

C. *Motor Fuel, Diesel Oil, Furnace Oil or Paraffin which, while stored unpacked on a Manufacturer's Premises or while conveyed unpacked by Ship between Ports in the Republic has become contaminated or unfit for the purpose for which it was intended* [Items 12 (2), 60 (2) and 73 (2) of Schedule 2 to the Act].

131. Subject to the provisions of section seventy-five of the Act, a rebate of the duty may be allowed on motor fuel, diesel oil, furnace oil or paraffin which, while stored unpacked on a manufacturer's premises or while conveyed unpacked by ship between ports in the Republic has become contaminated or unfit for the purpose for which it was intended, and which is destroyed under excise supervision or removed for reprocessing by the person by whom it was manufactured.

132. 'n Aansoek om 'n korting van die reg ingevolge items 12 (2) (a), 60 (2) (a) of 73 (2) (a) van Bylae 2 van die Wet sal oorweeg word, mits:—

- (a) dokumentêre bewys tot tevredeheid van die Kommissaris gelewer word dat die motorbrandstof, dieselolie, brandolie of paraffien ten aansien waarvan 'n korting geëis word, tydens opberging in onverpakte toestand op die perseel van 'n vervaardiger of tydens vervoer per skip in onverpakte toestand tussen hawens in die Republiek besmet geraak of onbruikbaar geword het vir die doel waarvoor dit bestem was;
- (b) die motorbrandstof, dieselolie, brandolie of paraffien in die teenwoordigheid van 'n amptenaar of amptenare volgens die voorskrif van en tot tevredeheid van die bevoegde amptenaar vernietig is;
- (c) die aansoek gesteun word deur 'n beëdigde of plegtige verklaring, deur die vervaardiger of sy behoorlik gemagtigde agent onderteken, ten effekte dat niemand aanspreeklik is om die vervaardiger ten aansien van die besmetting, verslegting of vernietiging van die motorbrandstof, dieselolie, brandolie of paraffien volle vergoeding te betaal nie, of dat die vervaardiger nie in staat is om sodanige vergoeding te verhaal nie; en
- (d) die vervaardiger voldoen aan sodanige vereistes ingevolge die wette en regulasies met betrekking tot Doeane as wat die Kommissaris van tyd tot tyd mag spesifiseer.

133. Toestemming om motorbrandstof, dieselolie en brandolie, of paraffien onder korting van die reg onderskeidelik ingevolge items 12 (2) (b), 60 (2) (b) of 73 (2) (b) van Bylae 2 van die Wet te verwyder om deur die persoon wat dit vervaardig het, herbewerk te word, moet vooraf van die bevoegde amptenaar verkry word.

134. Sodanige toestemming sal nie verleen word nie, tensy dokumentêre bewys tot tevredeheid van die bevoegde amptenaar gelewer word dat die motorbrandstof, dieselolie, brandolie of paraffien wat vir herbewerking verwyder moet word tydens opberging in onverpakte toestand op die perseel van 'n vervaardiger of tydens vervoer per skip in onverpakte toestand tussen hawens in die Republiek besmet geraak of onbruikbaar geword het vir die doel waarvoor dit bestem was.

135. Die vervaardiger wat motorbrandstof, dieselolie, brandolie of paraffien ingevolge regulasie 133 verwyder, moet ook voldoen aan sodanige vereistes as wat die Kommissaris, ingevolge die wette en regulasies met betrekking tot Doeane, van tyd tot tyd mag spesifiseer.

136. Die vervaardiger na wie motorbrandstof, dieselolie, brandolie of paraffien verwyder word om herbewerk te word, moet ontvangs daarvan erken deur die hoeveelheid wat ontvang is in die voorgeskrewe boeke en state gedurende die maand waarin hy sodanige motorbrandstof, dieselolie, brandolie of paraffien ontvang het, op te teken.

137. Geen korting van die reg word toegelaat ten aansien van motorbrandstof, dieselolie, brandolie of paraffien wat vir herbewerking verwyder word nie, tensy daar tot tevredeheid van die Kommissaris met sodanige motorbrandstof, dieselolie, brandolie of paraffien handel is en tensy die aansoek om 'n korting van die reg gesteun word deur 'n beëdigde of plegtige verklaring, deur die vervaardiger of sy behoorlik gemagtigde agent onderteken, ten effekte dat sodanige motorbrandstof, dieselolie, brandolie of paraffien weer in die vervaardigingsproses vir herbewerking opgeneem is.

D. Dieselolie ongeskik gemaak om diesel- of ander kompressie-ontstekingsmotore te dryf deur byvoeging, op die perseel waar sodanige olie vervaardig is, van sodanige stowwe as wat deur die Kommissaris goedgekeur mag word, en behoudens sodanige voorwaardes as wat hy mag stel (item 61 van Bylae 2 van die Wet).

138. 'n Kortings van die reg kan toegelaat word op dieselolie wat ongeskik gemaak is om diesel- of ander kompressie-ontstekingsmotore te dryf deur die byvoeging,

132. An application for a rebate of the duty in terms of items 12 (2) (a), 60 (2) (a) or 73 (2) (a) of Schedule 2 to the Act will be considered, provided that:—

- (a) documentary evidence to the satisfaction of the Commissioner is furnished that the motor fuel, diesel oil, furnace oil or paraffin in respect of which a rebate is claimed, became contaminated or unfit for the purpose for which it was intended while stored unpacked on a manufacturer's premises or while conveyed unpacked by ship between ports in the Republic;
- (b) the motor fuel, diesel oil, furnace oil or paraffin is destroyed according to the instructions and to the satisfaction of the proper officer in the presence of an officer or officers;
- (c) the application is supported by a sworn or solemn declaration, signed by the manufacturer or his duly authorised agent, to the effect that no person is liable to pay the manufacturer full compensation in respect of the contamination, deterioration or destruction of the motor fuel, diesel oil, furnace oil or paraffin, or that the manufacturer is unable to recover such compensation; and
- (d) the manufacturer complies with such requirements under the laws and regulations relating to Customs as the Commissioner may specify from time to time.

133. Prior permission shall be obtained from the proper officer to remove motor fuel, diesel oil and furnace oil, or paraffin under rebate of the duty in terms of items 12 (2) (b), 60 (2) (b) or 73 (2) (b), respectively, of Schedule 2 to the Act for reprocessing by the person who manufactured it.

134. Such permission will not be granted unless documentary evidence, to the satisfaction of the proper officer, is furnished that the motor fuel, diesel oil, furnace oil or paraffin that is to be removed for reprocessing, became contaminated or unfit for the purpose for which it was intended while stored unpacked on a manufacturer's premises or while conveyed unpacked by ship between ports in the Republic.

135. The manufacturer who removes motor fuel, diesel oil, furnace oil or paraffin in terms of regulation 133 shall also comply with such requirements under the laws and regulations relating to Customs as the Commissioner may specify from time to time.

136. The manufacturer to whom motor fuel, diesel oil, furnace oil or paraffin is removed for reprocessing shall acknowledge receipt thereof by recording in the prescribed books and returns during the month in which he receives such motor fuel, diesel oil, furnace oil or paraffin, the quantity received.

137. No rebate of the duty shall be allowed in respect of motor fuel, diesel oil, furnace oil or paraffin removed for reprocessing unless such motor fuel, diesel oil, furnace oil or paraffin has been dealt with to the satisfaction of the Commissioner and unless the application for a rebate of the duty is supported by a sworn or solemn declaration, signed by the manufacturer or his duly authorised agent, to the effect that such motor fuel, diesel oil, furnace oil or paraffin has been re-introduced into the manufacturing process for reprocessing.

D. Diesel oil rendered unsuitable for actuating diesel or other compression ignition engines by the addition, on the premises where such oil was manufactured, of such substances as may be approved by the Commissioner and subject to such conditions as he may impose (Item 61 of Schedule 2 to the Act).

138. A rebate of the duty may be allowed on diesel oil rendered unsuitable for actuating diesel or other compression ignition engines by the addition, on the premises

op die perseel waar sodanige olie vervaardig is, van sodanige stowwe as wat deur die Kommissaris goedgekeur mag word, en behoudens sodanige voorwaardes as wat hy mag stel.

139. 'n Amptenaar kan, na goeëdunke van die Kommissaris, monsters neem van die stowwe wat bestem is om ingevolge regulasie 138 gebruik te word om die dieselolie ongeskik vir voornoemde doel te maak, en hy moet sodanige monsters aan die verantwoordelike amptenaar van 'n skeikundige staatslaboratorium stuur. Tensy 'n sertifikaat van so 'n amptenaar ontvang word ten effekte dat die stowwe van die standaard is wat deur die Kommissaris goedgekeur is, word daar nie toegelaat dat hulle vir voornoemde doel gebruik word nie.

E. *Brandolie ongeskik gemaak om oonde aan te vuur deur byvoeging, op die perseel waar sodanige olie vervaardig is, van sodanige stowwe as wat deur die Kommissaris goedgekeur mag word en behoudens sodanige voorwaardes as wat hy mag stel (item 61 van Bylae 2 van die Wet).*

140. Regulasies 138 en 139 voorgeskryf ingevolge hierdie regulasies ten aansien van dieselolie is *mutatis mutandis* van toepassing op brandolie wat ongeskik gemaak moet word om oonde aan te vuur.

F. *Motorbrandstof, dieselolie en brandolie deur 'n vervaardiger verskaf vir die uitsluitende gebruik van die Regering of van die Regering van enige Statebondslan of van enige gebied onder die soewereiniteit of beheer van enige sodanige Regering (items 13 en 62 van Bylae 2 van die Wet).*

141. Behoudens die bepalings van regulasies 142 en 143 kan 'n korting van die reg toegelaat word op motorbrandstof, dieselolie en brandolie wat deur 'n vervaardiger vir die uitsluitende gebruik van die Regering of van die Regering van enige Statebondslan of van enige gebied onder die soewereiniteit of beheer van enige sodanige Regering verskaf is.

142. 'n Sertifikaat en onderneming in die vorm Doeane S.26, gegee onder die hand van 'n amptenaar wat behoorlik deur die betrokke Regering gemagtig is en deur die Kommissaris goedgekeur is, moet aan die bevoegde amptenaar verstrek word ten effekte dat:—

- (a) enige reg wat betaalbaar mag word regstreeks deur die betrokke Regering gedra sal word; en
- (b) motorbrandstof, dieselolie of brandolie wat onder korting van die reg verkry is, nie op enige wyse vervreem sal word wat ten gevolge sal hê dat dit in die besit kom van of verbruik word deur 'n persoon wat nie wettiglik geregtig is om motorbrandstof, dieselolie of brandolie onder korting van die reg ingevolge regulasie 141 te verkry nie, sonder die toestemming van die Kommissaris en sonder betaling van die reg aan hom deur die betrokke Regering teen die tarief wat betaalbaar is op motorbrandstof, dieselolie of brandolie, na gelang van die geval, op die datum van vervreemding.

143. 'n Vervaardiger moet motorbrandstof, dieselolie en brandolie wat hy voornemens is om ingevolge regulasie 141 te verskaf, op vorm Doeane S.22 vir heropberging inklaar.

G. *Dieselolie en brandolie deur 'n vervaardiger verskaf vir gebruik as brandstof in die masjinerie van walvisvaartuie, treilers, seevarende vissersbote, of kusvarende skepe in die Republiek geregistreer (item 63 van Bylae 2 van die Wet).*

144. Behoudens die bepalings van regulasie 145 kan 'n korting van die reg toegelaat word op dieselolie en brandolie wat deur 'n vervaardiger aan iemand wat by die Kommissaris, ingevolge die wette en regulasie met betrekking tot Doeane, geregistreer is, verskaf is vir gebruik as brandstof in die masjinerie van walvisvaartuie, treilers, seevarende vissersbote of kusvarende skepe wat in die Republiek geregistreer is.

145. Iemand aan wie diesel- of brandolie ingevolge regulasie 144 verskaf word, moet voldoen aan sodanige vereistes as wat die Kommissaris, ingevolge die wette en regulasies met betrekking tot Doeane, van tyd tot tyd mag spesifiseer.

where such oil was manufactured, of such substances as may be approved by the Commissioner and subject to such conditions as he may impose.

139. An officer may, at the discretion of the Commissioner, take samples of the substances intended to be used in terms of regulation 138 for rendering diesel oil unfit for the aforesaid purpose, and he shall forward such samples to the Officer-in-Charge of a Government chemical laboratory. Unless a certificate is received from such officer to the effect that the substances are of the standards approved by the Commissioner, they shall not be permitted to be used for the aforesaid purpose.

E. *Furnace Oil rendered unsuitable for Firing Furnaces by the addition, on the Premises where such oil was manufactured, of such Substances as may be approved by the Commissioner and Subject to such Conditions as he may impose (Item 61 of Schedule 2 to the Act).*

140. Regulations 138, and 139 prescribed in terms of these regulations in respect of diesel oil shall apply *mutatis mutandis* to furnace oil to be rendered unsuitable for firing furnaces.

F. *Motor Fuel, Diesel Oil, and Furnace Oil Supplied by a Manufacturer for the exclusive use of the Government or of the Government of any Commonwealth Country or of any Territory under the Sovereignty or Control of any such Government (Items 13 and 62 of Schedule 2 to the Act).*

141. Subject to the provisions of regulations 142 and 143 a rebate of the duty may be allowed on motor fuel, diesel oil and furnace oil supplied by a manufacturer for the exclusive use of the Government or of the Government of any Commonwealth country or of any territory under the sovereignty or control of any such Government.

142. The proper officer shall at the time of delivery be furnished with a certificate and undertaking in the form Customs S.26, given under the hand of an officer duly authorised by the Government concerned and approved by the Commissioner, to the effect that:—

- (a) any duty which may become payable will be borne directly by the Government concerned; and
- (b) motor fuel, diesel oil or furnace oil obtained under rebate of duty will not be disposed of in any manner which will result in its possession or consumption by any person not legally entitled to obtain motor fuel, diesel oil or furnace oil under rebate of duty in terms of regulation 141 without the consent of the Commissioner and without payment of the duty to him by the Government concerned at the rate payable on motor fuel, diesel oil or furnace oil, as the case may be, at the date of disposal.

143. A manufacturer shall enter for re-warehousing, on form Customs S.22, any motor fuel, diesel oil and furnace oil which he intends supplying in terms of regulation 141.

G. *Diesel Oil and Furnace Oil supplied by a Manufacturer for use as Fuel in the Machinery of Whaling Vessels, Trawlers, Ocean-going Fishing Boats or Coasting Ships registered in the Republic (Item 63 of Schedule 2 to the Act).*

144. Subject to the provisions of regulation 145 a rebate of the duty may be allowed on diesel oil and furnace oil supplied by a manufacturer to a person registered with the Commissioner under the laws and regulations relating to Customs for use as fuel in the machinery of whaling vessels, trawlers, ocean-going fishing boats or coasting ships registered in the Republic.

145. Any person supplied with diesel oil or furnace oil in terms of regulation 144 shall comply with such requirements under the laws and regulations relating to Customs as the Commissioner may specify from time to time.

H. *Motorbrandstof, dieselolie en brandolie deur 'n vervaardiger verskaf aan 'n Suid-Afrikaanse vloot- of koopvaardy-opleidingskip of -inrigting deur die Minister goedgekeur (items 14 en 64 van Bylae 2 van die Wet).*

146. Behoudens die bepalings van regulasie 147 kan 'n korting van die reg toegelaat word op motorbrandstof, dieselolie en brandolie wat deur 'n vervaardiger aan 'n Suid-Afrikaanse vloot- of koopvaardy-opleidingskip of -inrigting wat deur die Minister goedgekeur is, verskaf is.

147. Die Offisier-in-bevel van die skip of inrigting, of 'n offisier wat deur hom gemagtig is om namens hom te teken, moet 'n sertifikaat op vorm Doeane S.24 verstrek ten effekte dat sodanige motorbrandstof, dieselolie en brandolie wat ingevolge regulasie 146 aan die betrokke skip of inrigting verskaf is, uitsluitend vir gebruik of verbruik in daardie skip of inrigting bestem is.

I. *Motorbrandstof, dieselolie en brandolie deur 'n vervaardiger verskaf vir gebruik by die aanlê of instandhouding van paaie deur 'n afdelingsraad in die Provinsie die Kaap die Goeie Hoop of 'n ander deur die Minister-goedgekeurde plaaslike bestuur, die Transkeise gebiedsowerheid of enige streeksowerheid ingestel kragtens Proklamasie No. 180 van 1956 of enige gebieds- of streeksowerheid ingestel kragtens die Wet op Bantoe-owerhede, 1951 (Wet No. 68 van 1951), soos gewysig, die Distriksraad van Glen Gray of die Plaaslike Distriksraad van Herschel (items 15 en 65 van Bylae 2 van die Wet).*

148. Behoudens die bepalings van regulasie 149 kan 'n korting van die reg in die mate soos in items 15 en 65 van Bylae 2 van die Wet gespesifiseer, toegelaat word op motorbrandstof, dieselolie en brandolie wat deur 'n vervaardiger verskaf is vir gebruik by die aanlê of instandhouding van paaie.

149. Sodanige bepalings van die wette en regulasies met betrekking tot Doeane as wat die Kommissaris van tyd tot tyd mag spesifiseer, is van toepassing op motorbrandstof, dieselolie of brandolie wat ingevolge regulasie 148 ontvang word.

150. Wanneer motorbrandstof ingevolge item 15 van Bylae 2 van die Wet aan 'n plaaslike bestuur verskaf word, moet die plaaslike bestuur op die betrokke doeane-inklaringsbrief (vorm Doeane S.24) 'n onderneming wat deur die sekretaris onderteken en deur die voorsitter mede-onderteken is, aan die bevoegde amptenaar verstrek, ten effekte dat enige sodanige motorbrandstof wat aan padinspekteurs verskaf word, uitsluitend in die loop van hulle amptelike pligte gebruik sal word en dat geen uitreiking van sodanige motorbrandstof aan padinspekteurs wat 'n reistoelae ontvang, gemaak sal word nie.

J. *Motorbrandstof deur 'n vervaardiger verskaf aan persone wat kragtens item 912 of 913 (1) of (2) van die Derde Bylae by die Doeane-wet, 1955 (Wet No. 55 van 1955) geregtig is om motorbrandstof onder korting van doeane in te voer (item 16 van Bylae 2 van die Wet).*

151. Behoudens die bepalings van regulasie 152 kan 'n korting van die reg toegelaat word op motorbrandstof wat deur 'n vervaardiger verskaf word onder die voorwaardes in item 16 van Bylae 2 van die Wet gespesifiseer.

152. Ten aansien van elke aflewering van motorbrandstof ingevolge regulasie 151 moet die vervaardiger 'n inklaringsbrief in vorm Doeane S.24 invul, gesteun deur sodanige aansoek en sertifikaat as wat die Kommissaris van tyd tot tyd mag spesifiseer en onderteken deur 'n persoon wat deur die Kommissaris aangewys is.

K. *Motorbrandstof, vervaardig van ingevoerde ru-mineraalolie en deur 'n vervaardiger verskaf in die hoeveelhede en op die tye wat deur die Minister toegelaat word, om met spiritus, in die Republiek geproduseer, by die vervaardiging van motorbrandstof gemeng te word, in die verhoudings wat die Minister mag goedkeur, en onder die voorwaardes en onderworpe aan die regulasies wat die Minister mag voorskryf [item 17 (1) van Bylae 2 van die Wet]; en*

H. *Motor Fuel, Diesel Oil and Furnace Oil supplied by a Manufacturer to any South African Naval or Mercantile Marine Training Ship or Institution approved by the Minister (Items 14 and 64 of Schedule 2 to the Act).*

146. Subject to the provisions of regulation 147 a rebate of the duty may be allowed on motor fuel, diesel oil and furnace oil supplied by a manufacturer to any South African naval or mercantile marine training ship or institution approved by the Minister.

147. The Officer-in-Charge of the ship or institution, or any officer authorised by him to sign on his behalf, shall furnish a certificate on form Customs S.24 to the effect that such motor fuel, diesel oil and furnace oil supplied to the ship or institution concerned in terms of regulation 146, are intended solely for use or consumption in that ship or institution.

I. *Motor Fuel, Diesel Oil and Furnace Oil supplied by a Manufacturer for use in Road Construction or Maintenance by any Divisional Council in the Province of the Cape of Good Hope or any other Local Authority approved by the Minister, the Transkeian Territorial Authority or any Regional Authority established under Proclamation No. 180 of 1956 or any Territorial or Regional Authority established in terms of the Bantur Authorities Act, 1951 (Act No. 68 of 1951), as amended, the Glen Grey District Council or the Herschel District Local Council (Items 15 and 65 of Schedule 2 to the Act).*

148. Subject to the provisions of regulation 149 a rebate of the duty to the extent specified in items 15 and 65 of Schedule 2 to the Act may be allowed on motor fuel, diesel oil and furnace oil supplied by a manufacturer for use in road construction or maintenance.

149. Such provisions of the laws and regulations relating to Customs as the Commissioner may specify from time to time, shall apply to motor fuel, diesel oil or furnace oil received in terms of regulation 148.

150. When motor fuel is supplied to a local authority in terms of item 15 of Schedule 2 to the Act, the local authority shall furnish to the proper officer, on the relative Customs Bill of Entry (form Customs S.24), an undertaking, signed by the secretary and countersigned by the chairman, to the effect that any such motor fuel supplied to road inspectors will be used solely in the course of their duties and that no issue of such motor fuel will be made to road inspectors who are in receipt of a travelling allowance.

J. *Motor Fuel Supplied by a Manufacturer to Persons Entitled to Import Motor Fuel under relate of Customs Duty under Item 912 or 913 (1) or (2) of the Third Schedule to the Customs Act, 1955 (Act No. 55 of 1955) (Item 16 of Schedule 2 to the Act).*

151. Subject to the provisions of regulation 152 a rebate of the duty may be allowed on motor fuel supplied by a manufacturer under the conditions specify in Item 16 of Schedule 2 to the Act.

152. In respect of every delivery of motor fuel in terms or regulation 151 the manufacturer shall complete a Bill of Entry in form Customs S.24, supported by such application and certificate as the Commissioner may specify from time to time and signed by a person designated by the Commissioner.

K. *Motor Fuel, Manufactured from Imported Crude Mineral Oil and Supplied by a Manufacturer in such Quantities and at such Times as may be Permitted by the Minister, for Mixing with Spirits, Produced in the Republic in the Manufacture of Motor Fuel, in such Proportions as the Minister may Approve and under such Conditions and Subject to such Regulations as the Minister may Prescribe [Item 17 (1) of Schedule 2 to the Act]; and*

motorbrandstof vervaardig van inheemse stowwe en deur 'n vervaardiger gebruik of verskaf om met spiritus, in die Republiek geproduseer, by die vervaardiging van motorbrandstof gemeng te word onder die voorwaardes en onderworpe aan die regulasies wat die Minister mag voorskryf [item 17 (2) van Bylae 2 van die Wet].

153. Benewens registrasie ingevolge Deel XV (B) van hierdie regulasies as 'n persoon wat gemagtig is om spiritus onder korting van die reg vir die vervaardiging van motorbrandstof te gebruik, moet 'n lisensie om motorbrandstof te vervaardig verkry word.

154. Behoudens die bepalings van regulasie 155 kan 'n korting van die reg, in die mate wat in Bylae 2 van die Wet vermeld word, toegelaat word op motorbrandstof wat met spiritus, in die Republiek geproduseer, by die vervaardiging van motorbrandstof gemeng is.

155. Behalwe met die spesiale toestemming van die Kommissaris, moet alle vervaardigingswerkzaamhede onder amptelike toesig uitgevoer word.

156. Die regulasies onder Deel VIII van hierdie regulasies met betrekking tot die vervaardiging van motorbrandstof is *mutatis mutandis* van toepassing op motorbrandstof wat kragtens hierdie Deel deur die vermenging van motorbrandstof met spiritus onder korting van die reg vervaardig word.

L. *Dieselolie en brandolie deur 'n vervaardiger verskaf vir die vervaardiging van ghries, onder die voorwaardes en onderworpe aan die regulasies wat die Minister mag voorskryf (item 66 van Bylae 2 van die Wet).*

157. Behoudens die bepalings van regulasie 158 kan 'n korting van die reg toegelaat word op dieselolie en brandolie wat deur 'n vervaardiger aan persone wat by die Kommissaris ingevolge die wette en regulasies met betrekking tot Doeane geregistreer is, vir die vervaardiging van ghries verskaf is.

158. Iemand aan wie diesel- of brandolie ingevolge regulasie 157 verskaf word, moet voldoen aan sodanige vereistes as wat die Kommissaris, ingevolge die wette en regulasies met betrekking tot Doeane, van tyd tot tyd mag spesifiseer.

159. Waar iemand nie ingevolge die wette en regulasies met betrekking tot Doeane geregistreer is nie, moet hy deur bemiddeling van die bevoegde amptenaar by die Kommissaris aansoek doen om registrasie as 'n persoon wat gemagtig is om dieselolie en brandolie onder korting van die reg ingevolge hierdie Deel te ontvang en om sodanige dieselolie en brandolie vir die vervaardiging van ghries te gebruik.

160. 'n Vervaardiger wat ingevolge regulasie 159 geregistreer is, moet aan sodanige voorwaardes voldoen as wat die Kommissaris van tyd tot tyd mag voorskryf ten einde die oogmerke van hierdie Deel te bereik.

DEEL X.

SPEELKAARTE.

161. Elke aansoek om 'n lisensie om speelkaarte te vervaardig moet in tweevoud op vorm Aksyns 6 gedoen word.

162. Wanneer die Kommissaris dit vereis, moet elke aansoek om 'n nuwe lisensie vergesel gaan van 'n inskrywing in vorm Aksyns 14, in tweevoud, behoorlik deur die applikant ingevul, tesame met sodanige bylaes as wat die Kommissaris van tyd tot tyd mag vereis, waarin hy alle persele, kamers, plekke en uitrusting wat hy voornemens is om op sy perseel te gebruik, moet inskryf, met vermelding van die doel waarvoor elkeen gebruik sal word, asook van die onderskeidingsmerk.

163. Sodanige onderskeidingsmerk moet volgens die voorskrif van die bevoegde amptenaar op 'n in die oog lopende deel van elke perseel, kamer, plek of uitrusting leesbaar aangebring word.

164. Wanneer 'n vervaardiger van speelkaarte addisionele persele of uitrusting verkry, moet 'n aanvullende inskrywing van sodanige persele of uitrusting gemaak word.

Motor Fuel Manufactured from Indigenous Materials and Used or Supplied by a Manufacturer, for Mixing with Spirits Produced in the Republic in the Manufacture of Motor Fuel under such Conditions and Subject to such Regulations as the Minister may Prescribe [Item 17 (2) of Schedule 2 to the Act].

153. In addition to registration in terms of Part XV (B) of these regulations of a manufacturer as a person authorised to use spirits under rebate of duty for the manufacture of motor fuel, a licence to manufacture motor fuel shall be obtained.

154. Subject to the provisions of regulation 155 a rebate of the duty to the extent specified in Schedule 2 to the Act may be allowed on motor fuel mixed with spirits, produced in the Republic, in the production of motor fuel.

155. Save with the special permission of the Commissioner, all manufacturing operations shall take place under official supervision.

156. The regulations in Part VIII of these regulations relating to the manufacture of motor fuel shall apply *mutatis mutandis* to motor fuel manufactured under this Part by the mixing of motor fuel with spirits under rebate of duty.

L. *Diesel Oil and Furnace Oil Supplied by a Manufacturer for the Manufacture of Grease under such Conditions and Subject to such Regulations as the Minister may Prescribe (Item 66 of Schedule 2 to the Act).*

157. Subject to the provisions of regulation 158, a rebate of the duty may be allowed on diesel oil and furnace oil supplied by a manufacturer to persons registered with the Commissioner under the laws and regulations relating to Customs for the manufacture of grease.

158. Any person supplied with diesel oil or furnace oil in terms of regulation 157 shall comply with such requirements under the laws and regulations relating to Customs as the Commissioner may specify from time to time.

159. Where a person has not been registered in terms of the laws and regulations relating to Customs, he shall apply to the Commissioner, through the proper officer, for registration as a person authorised to receive diesel oil and furnace oil under rebate of duty in terms of this Part and to use such diesel oil and furnace oil for the manufacture of grease.

160. A manufacturer who has been registered in terms of regulation 159 shall comply with such conditions as the Commissioner may prescribe from time to time for the achievement of the aims of this Part.

PART X.

PLAYING CARDS.

161. Every application for a licence to manufacture playing cards shall be made in duplicate on form Excise 6.

162. When the Commissioner so requires, every application for a new licence shall be accompanied by an entry in form Excise 14, in duplicate, duly completed by the applicant, together with such schedules as the Commissioner may require from time to time, in which he shall enter all premises, rooms, places and plant that he intends using on his premises, specifying the purpose for which each is to be used, and also the distinguishing mark.

163. Such distinguishing mark shall, according to the instructions of the proper officer, be legibly applied to a conspicuous part of all premises and every room, place or plant.

164. When a manufacturer of playing cards acquires additional premises or plant, a supplementary entry of such premises or plant shall be made.

165. Behalwe met die toestemming van die Kommissaris mag geen persoon speelkaarte begin vervaardig nie, tensy hy eers 'n borgakte aangeaan het, of sodanige ander sekerheid as wat die Kommissaris mag vereis, gestel het.

166. Elke vervaardiger van speelkaarte moet op elke dag waarop werk in sy fabriek verrig word, onderstaande besonderhede in 'n voorraadboek, in 'n vorm wat deur die Kommissaris goedgekeur is, opteken:—

- (a) die getal pakkies speelkaarte wat hy by die aanvang van daardie dag voorradig gehad het;
- (b) die getal pakkies speelkaarte wat gedurende daardie dag vervaardig is; en
- (c) die faktuurnommer en die getal pakkies speelkaarte wat verkoop is, met die naam en adres van die koper, sowel as die getal pakkies speelkaarte wat gebruik of andersins vervoer is, en onder elke hoof die getal speelkaarte wat elke pakkie bevat.

167. Speelkaarte wat in die Republiek vervaardig word, mag nie deur 'n vervaardiger verkoop word nie, behalwe in aparte pakkies wat elkeen omsluit is deur 'n onmiddellike houër op die buitekant waarvan die naam en adres van die vervaardiger gedruk is.

168. Elke vervaardiger moet die reg wat deur hom betaalbaar is, betaal voordat die speelkaarte wat deur hom vervaardig is uit sy fabriek verwyder word of gebruik of andersins vervoer word: met dien verstande dat die Kommissaris onderworpe aan die stelling van sekerheid tot sy tevredenheid kan toelaat dat sodanige reg maandeliks betaal word, dog nie later nie as die 14de dag van die kalendermaand wat volg op die kalendermaand waarin die speelkaarte verwyder, gebruik of andersins vervoer is.

169. 'n Vervaardiger kan speelkaarte onder waarborg vir onderstaande doeleindes uit sy fabriek verwyder:—

- (a) uitvoer; en
- (b) opberging in 'n goedgekeurde pakhuis.

170. Enigeen wat gelisensieer is om speelkaarte te vervaardig, moet nie later nie as die 14de dag van elke kalendermaand op vorm Aksyns 28 'n staat van sy transaksies en werksaamhede gedurende die onmiddellik voorafgaande kalendermaand aan die bevoegde amptenaar voorlê.

171. Wanneer die bevoegde amptenaar dit vereis, moet enigeen wat gelisensieer is om speelkaarte te vervaardig, op of voor die laaste dag van die eerste maand van elke kalenderkwartaal 'n sertifikaat soos in subregulasie (1) van regulasie 14 van hierdie regulasies beskryf is, aan die bevoegde amptenaar voorlê.

DEEL XI.

SPEELKAARTE.

KORTINGS.

A. Speelkaarte deur 'n vervaardiger na plekke buite die Republiek uitgevoer (uitgesonderd Basoetoland, Betsjoeanaland-protectoraat en Swaziland) (item 18 van Bylae 2 van die Wet).

172. 'n Vervaardiger van speelkaarte, is behoudens die bepalings van regulasie 16 van hierdie regulasies, geregtig op 'n korting van die reg op speelkaarte wat deur hom vervaardig is en deur hom uitgevoer is na plekke buite die Republiek (uitgesonderd Basoetoland, Betsjoeanaland-protectoraat en Swaziland).

173. Die vervaardiger moet op vorm Aksyn 36 volle besonderhede van sodanige verwyderings verstrek, met inbegrip van die getal pakkies wat uitgevoer word.

174. 'n Kopie van die ingevulde vorm Aksyns 36 moet onmiddellik na afsending van 'n besending aan die bevoegde amptenaar verstrek word terwyl die oorspronklike, met die sertifikaat van uitvoer behoorlik ingevul, aan die bevoegde amptenaar voorgelê moet word vir die toepassing van regulasie 16 van hierdie regulasies.

165. Save with the permission of the Commissioner, no person shall commence manufacturing playing cards until he has entered into a bond or furnished such other security as the Commissioner may require.

166. Every manufacturer of playing cards shall record, on every day on which work is performed in his factory, in a stock book in a form approved by the Commissioner, the following particulars:—

- (a) the number of packs of playing cards that he had in stock at the beginning of that day;
- (b) the number of packs of playing cards manufactured during that day; and
- (c) the invoice number and the number of packs of playing cards sold, with the name and address of the buyer, as well as the number of packs of playing cards used or otherwise disposed of, and under each heading the number of playing cards contained in each pack.

167. Playing cards manufactured in the Republic shall not be sold by a manufacturer otherwise than in separate packs, each pack being enclosed in an immediate container upon the outside of which there shall be printed the name and address of the manufacturer.

168. Every manufacturer shall pay the duty payable by him before the playing cards manufactured by him are removed from his factory or are used or otherwise disposed of: provided that the Commissioner may, subject to the furnishing of security satisfactory to him, allow such duty to be paid monthly, but not later than the 14th day of the calendar month following the calendar month in which the playing cards were removed, used or otherwise disposed of.

169. A manufacturer may remove playing cards in bond from his factory for the following purposes:—

- (a) exportation; and
- (b) deposit in an approved warehouse.

170. Every person who has been licensed to manufacture playing cards shall submit to the proper officer, not later than the 14th day of every calendar month, a return on form Excise 28 of his transactions and operations during the immediately preceding calendar month.

171. When the proper officer so requires, every person who has been licensed to manufacture playing cards shall submit to the proper officer, on or before the last day of the first month of every calendar quarter, a certificate as described in sub-regulation (1) of regulation 14 of these regulations.

PART XI.

PLAYING CARDS.

REBATES.

A. *Playing Cards Exported by a Manufacturer to Places Outside the Republic (Except Basutoland, Bechuanaland Protectorate and Swaziland) (Item 18 of Schedule 2 to the Act).*

172. Subject to the provisions of regulation 16 of these regulations, a manufacturer of playing cards shall be entitled to a rebate of the duty on playing cards manufactured by him and exported by him to places outside the Republic (except Basutoland, Bechuanaland Protectorate and Swaziland).

173. The manufacturer shall furnish full particulars on form Excise 36 of such removals, including the number of packs exported.

174. A copy of the completed form Excise 36 shall be rendered to the proper officer immediately after dispatch of a consignment, while the original, with the certificate of exportation duly completed, shall be submitted to the proper officer for the purposes of regulation 16 of these regulations.

DEEL XII.

LUGWIELBANDE.

175. Elke aansoek om 'n lisensie om lugwielbande te vervaardig, moet in tweevoud op vorm Aksyns 6 gedoen word.

176. Wanneer die Kommissaris dit vereis, moet elke aansoek om 'n nuwe lisensie vergesel gaan van 'n inskrywing in vorm Aksyns 14, in tweevoud, behoorlik deur die applikant ingevul, tesame met sodanige bylaes as wat die Kommissaris van tyd tot tyd mag vereis, waarin hy alle persele, kamers, plekke en uitrusting wat hy voornemens is om op sy perseel te gebruik, moet inskryf, met vermelding van die doel waarvoor elkeen gebruik sal word, asook van die onderskeidingsmerk.

177. Sodanige onderskeidingsmerk moet volgens die voorskrif van die bevoegde amptenaar op 'n in die oog lopende deel van elke perseel, kamer, plek of uitrusting leesbaar aangebring word.

178. Wanneer 'n vervaardiger van lugwielbande addisionele persele of uitrusting verkry, moet 'n aanvullende inskrywing van sodanige persele of uitrusting gemaak word.

179. Behalwe met die toestemming van die Kommissaris mag geen persoon lugwielbande begin vervaardig nie, tensy hy eers 'n borgakte aangegaan het, of sodanige ander sekerheid as wat die Kommissaris mag vereis, gestel het.

180. Elke vervaardiger van lugwielbande moet 'n voorraadboek hou, in 'n vorm wat deur die Kommissaris goedgekeur is, waarin hy elke dag onderstaande en sodanige ander besonderhede van sy werksaamhede en transaksies as wat die Kommissaris van tyd tot tyd mag vereis, moet opteken:—

- (a) die hoeveelheid, tipe, grootte, lae en gewig van alle lugwielbande wat gedurende daardie dag deur hom vervaardig is;
- (b) die faktuurnommer, hoeveelheid, tipe, grootte, lae en gewig van alle lugwielbande wat gedurende daardie dag verkoop is, met die naam en adres van die koper; en
- (c) die hoeveelheid, tipe, grootte, lae en gewig van alle lugwielbande wat gedurende daardie dag gebruik of andersins vervreem is.

181. Elke vervaardiger moet die reg wat deur hom betaalbaar is, betaal voordat die lugwielbande wat deur hom vervaardig is uit sy fabriek verwyder word of gebruik of andersins vervreem word: met dien verstande dat die Kommissaris onderworpe aan die stelling van sekerheid tot sy tevredenheid kan toelaat dat sodanige reg maandeliks betaal word, dog nie later nie as die 14de dag van die kalendermaand wat volg op die kalendermaand waarin die lugwielbande verwyder, gebruik of andersins vervreem is.

182. 'n Vervaardiger kan lugwielbande onder waarborg vir onderstaande doeleindes uit sy fabriek verwyder:—

- (a) uitvoer; en
- (b) opberging in 'n goedgekeurde pakhuis.

183. Enigeen wat gelisensieer is om lugwielbande te vervaardig, moet nie later nie as die 14de dag van elke kalendermaand op vorms Aksyns 59 en 60, en op sodanige ander vorms as wat die Kommissaris van tyd tot tyd mag voorskryf, state van sy transaksies en werksaamhede gedurende die onmiddellik voorafgaande kalendermaand aan die bevoegde amptenaar voorlê.

184. Wanneer die bevoegde amptenaar dit vereis, moet enigeen wat gelisensieer is om lugwielbande te vervaardig, op of voor die laaste dag van die eerste maand van elke kalenderkwartaal 'n sertifikaat soos in subregulasie (1) van regulasie 14 van hierdie regulasies beskryf is, aan die bevoegde amptenaar voorlê.

PART XII.

PNEUMATIC TYRES.

175. Every application for a licence to manufacture pneumatic tyres shall be made in duplicate on form Excise 6.

176. When the Commissioner so requires, every application for a new licence shall be accompanied by an entry in form Excise 14, in duplicate, duly completed by the applicant, together with such schedules as the Commissioner may require from time to time, in which he shall enter all premises, rooms, places and plant that he intends using on his premises specifying the purpose for which each is to be used, and also the distinguishing mark.

177. Such distinguishing mark shall, according to the instructions of the proper officer, be legibly applied to a conspicuous part of all premises and every room, place or plant.

178. When a manufacturer of pneumatic tyres acquires additional premises or plant, a supplementary entry of such premises or plant shall be made.

179. Save with the permission of the Commissioner, no person shall commence manufacturing pneumatic tyres until he has entered into a bond or furnished such other security as the Commissioner may require.

180. Every manufacturer of pneumatic tyres shall keep a stock book, in a form approved by the Commissioner, in which he shall record every day the following and such other particulars of his operations and transactions as the Commissioner may require from time to time:—

- (a) the quantity, type, size, plies and weight of all pneumatic tyres manufactured by him during that day;
- (b) the invoice number, quantity, type, size, plies and weight of all pneumatic tyres sold during that day, with the name and address of the buyer; and
- (c) the quantity, type, size, plies and weight of all pneumatic tyres used or otherwise disposed of during that day.

181. Every manufacturer shall pay the duty payable by him before the pneumatic tyres manufactured by him are removed from his factory or are used or otherwise disposed of: provided that the Commissioner may, subject to the furnishing of security satisfactory to him, allow such duty to be paid monthly, but not later than the 14th day of the calendar month following the calendar month in which the pneumatic tyres were removed, used or otherwise disposed of.

182. A manufacturer may remove pneumatic tyres in bond from his factory for the following purposes:—

- (a) exportation; and
- (b) deposit in an approved warehouse.

183. Every person who has been licensed to manufacture pneumatic tyres shall submit to the proper officer, not later than the 14th day of every calendar month, on forms Excise 59 and 60 and on such other forms as the Commissioner may prescribe from time to time, returns of his transactions and operations during the immediately preceding calendar month.

184. When the proper officer so requires, every person who has been licensed to manufacture pneumatic tyres shall submit to the proper officer, on or before the last day of the first month of every calendar quarter, a certificate as described in sub-regulation (1) of regulation 14 of these regulations.

DEEL XIII.

LUGWIELBANDE.

KORTINGS EN TERUGBETALINGS.

A. *Lugwielbande: Ongebruik—Uitgevoer terwyl nog onder Aksynsbeheer na plekke buite die Republiek (uitgesonderd Basoetoland, Betsjoeanaland-protectoraat en Swaziland) (item 19 van Bylae 2 van die Wet).*

185. 'n Vervaardiger van lugwielbande is, behoudens die bepalinge van regulasie 16 van hierdie regulasies, geregtig op 'n korting van die reg op ongebruikte lugwielbande wat deur hom vervaardig is en deur hom uitgevoer is na plekke buite die Republiek (uitgesonderd Basoetoland, Betsjoeanaland-protectoraat en Swaziland).

186. 'n Vervaardiger is, behoudens die bepalinge van regulasies 16, 18 en 19 van hierdie regulasies, geregtig op 'n terugbetaling van die reg op ongebruikte lugwielbande wat deur hom vervaardig is en deur hom uitgevoer is na plekke buite die Republiek (uitgesonderd Basoetoland, Betsjoeanaland-protectoraat en Swaziland), terwyl sodanige bande nog onder aksynsbeheer is op persele wat deur die Kommissaris goedgekeur is.

187. Ten aansien van alle ongebruikte lugwielbande wat ingevolge regulasies 185 en 186 uitgevoer word, moet die vervaardiger op vorm Aksyns 36 volle besonderhede van sulke verwyderings verstrek, met inbegrip van die hoeveelheid, grootte, gewig, fabriek en lae van die lugwielbande wat uitgevoer word.

188. 'n Kopie van die ingevulde vorm Aksyns 36 moet onmiddellik na afsending van 'n besending aan die bevoegde amptenaar verstrek word, terwyl die oorspronklike, met die sertifikaat van uitvoer behoorlik ingevul, in die geval van 'n terugbetaling die aansoek om terugbetaling moet vergesel, of in die geval van 'n korting aan die bevoegde amptenaar voorgelê moet word vir die toepassing van regulasie 16 van hierdie regulasies.

B. *Lugwielbande: Ongebruik—Wanneer hulle onbruikbaar geword het vir die doel waarvoor hulle bestem was of vernietig is of verlore gegaan het op die perseel waar hulle vervaardig is (item 20 van Bylae 2 van die Wet).*

189. Behoudens die bepalinge van artikel vyf-en-sewentig van die Wet kan 'n korting van die reg toegelaat word op ongebruikte lugwielbande wanneer hulle onbruikbaar geword het vir die doel waarvoor hulle bestem was of vernietig is of verlore gegaan het op die perseel waar hulle vervaardig is.

190. 'n Aansoek om 'n korting van die reg ingevolge regulasie 189 sal oorweeg word, mits:—

- die lugwielbande wat onbruikbaar geword het vir die doel waarvoor hulle bestem was op die perseel van die vervaardiger in die teenwoordigheid van 'n amptenaar of amptenare tot tevreedenheid van die bevoegde amptenaar vernietig is;
- die aansoek gesteun word deur 'n beëdigde of plegtige verklaring, deur die vervaardiger of sy behoorlik gemagtigde agent onderteken, ten effekte dat niemand aanspreeklik is om die vervaardiger ten aansien van die verslegting, vernietiging of verlies volle vergoeding te betaal nie, of dat die vervaardiger nie in staat is om sodanige vergoeding te verhaal nie; en
- die vervaardiger sodanige state en besonderhede met betrekking tot die lugwielbande wat onbruikbaar geword het vir die doel waarvoor hulle bestem was of wat vernietig is of verlore gegaan het op die perseel waar hulle vervaardig is, verstrek as wat die Kommissaris van tyd tot tyd mag vereis.

PART XIII.

PNEUMATIC TYRES.

REBATES AND REFUNDS.

A. *Pneumatic Tyres: Unused—Exported while still under Excise Control to Places outside the Republic (except Basutoland, Bechuanaland Protectorate and Swaziland) (Item 19 of Schedule 2 to the Act).*

185. Subject to the provisions of regulation 16 of these regulations, a manufacturer of pneumatic tyres shall be entitled to a rebate of the duty on unused pneumatic tyres, manufactured by him and exported by him to places outside the Republic (except Basutoland, Bechuanaland Protectorate and Swaziland).

186. Subject to the provisions of regulations 16, 18 and 19 of these regulations, a manufacturer shall be entitled to a refund of the duty on unused pneumatic tyres manufactured by him and exported by him, while such tyres are still under excise control on premises approved by the Commissioner, to places outside the Republic (except Basutoland, Bechuanaland Protectorate and Swaziland).

187. The manufacturer shall, in respect of all unused pneumatic tyres exported in terms of regulations 185 and 186, furnish full particulars on form Excise 36 of such removals, including the quantity, size, weight, make and plies of the pneumatic tyres exported.

188. A copy of the completed form Excise 36 shall be rendered to the proper officer immediately after dispatch of a consignment, while the original, with the certificate of exportation duly completed, shall, in the case of a refund, accompany the application for refund; or, in the case of a rebate, be submitted to the proper officer for the purposes of regulation 16 of these regulations.

B. *Pneumatic Tyres: Unused—When they have become unfit for the use for which they were intended or have been destroyed or lost on the Premises where they were manufactured (Item 20 of Schedule 2 to the Act).*

189. Subject to the provisions of section seventy-five of the Act a rebate of the duty may be allowed on unused pneumatic tyres when they have become unfit for the use for which they were intended or have been destroyed or lost on the premises where they were manufactured.

190. An application for a rebate of the duty in terms of regulation 189 will be considered, provided that:—

- the pneumatic tyres that became unfit for the use for which they were intended, have been destroyed to the satisfaction of the proper officer on the premises of the manufacturer in the presence of an officer or officers;
- the application is supported by a sworn or solemn declaration, signed by the manufacturer or his duly authorised agent, to the effect that no person is liable to pay the manufacturer full compensation in respect of the deterioration, destruction or loss, or that the manufacturer is unable to recover such compensation; and
- the manufacturer furnishes such returns and particulars regarding the pneumatic tyres that became unfit for the use for which they were intended, or were destroyed or lost on the premises where they were manufactured, as the Commissioner may require from time to time.

DEEL XIV.

SPIRITUS.

A. ALGEMEEN.

191. Kleiner breuke van 'n gelling (massa- en proef-) as een-tiende word by 'n aksynstransaksie as een-tiende van 'n gelling (massa- en proef-) beskou: met dien verstande dat, in gevalle waar daar meer as een item is, die proefgellingmaat van elke item tot twee desimale syfers bereken moet word en dat 'n breuk van die totale proefgellingmaat wat kleiner as een-tiende is, as 'n tiende beskou word.

192. In elke geval waar daar van iemand vereis word om in 'n aksynsertifikaat, permit of ander staat die sterkte van spiritus aan te dui, moet hy die ware alkoholiese sterkte vermeld, d.w.s. die sterkte soos deur Sikes se hidrometer na die verwydering van die vreemde stowwe (indien daar is) in sulke spiritus aangedui sou word.

193. Monsters vir voorlegging aan die Regeringsbrandewynraad ingevolge subartikel (1) van artikel *agt-en-sestig* of subartikel (1) van artikel *nege-en-sestig* van die Wet, of vir goedkeuring ingevolge artikel *ag* van die Wet op Beheer oor Wyn en Spirituallie (No. 38 van 1956), moet, waar moontlik, deur of onder toezig van 'n amptenaar geneem en deur hom weggestuur word. Die betrokke distilleerder moet, ter bevestiging van sodanige monsters, die verklaring op die vorm Aksyns 8 verstrek.

194. Niemand mag sonder magtiging aan 'n monster of 'n etiket daaraan, peuter, dit vervang of verander nadat sodanige monster vir klassifikasie, sertifisering of goedkeuring geneem is nie.

195. Die Regeringsbrandewynraad moet die Raad se besluit betreffende die klassifikasie, sertifisering of goedkeuring van 'n monster wat voorgelê is in 'n sertifikaat, op vorm Aksyns 8, uiteensit.

196. Vir die toepassing van hierdie regulasies het die uitdrukkings Klas A, Klas B en Klas C betrekking onderskeidelik op wynbrandewyn, druiwebrandewyn en ander spiritus as wynbrandewyn of druiwebrandewyn.

197. Spiritus wat nie geklassifiseer is nie, word as Klas C beskou.

198. Die verskillende klasse spiritus moet op so 'n wyse as wat die Kommissaris vereis, gehou of opgeberg word.

199. Spiritus waarop die reg betaal is, mag nie gerektifiseer of herdistilleer word nie, behalwe met die toestemming van die Kommissaris en op sodanige voorwaardes as wat hy mag voorskryf.

200. Elke distilleerder of groothandelaar moet die nodige sertifikaatboeke, soos in hierdie regulasies voorgeskryf word, van die bevoegde amptenaar verkry, en:—

- (a) hy moet kwitansies gee vir die boeke wat verkry is;
- (b) hy moet die sertifikate gebruik in die volgorde waarin hulle in die sertifikaatboek genummer is, en moet so 'n sertifikaatboek te alie tye op sy perseel vir 'n amptenaar toeganklik en gereed vir sy ondersoek hou en moet daaglik die kennisgewings van verwydering aan die bevoegde amptenaar verstrek;
- (c) wanneer al die sertifikate opgebruik is, of wanneer die bevoegde amptenaar dit gelas, moet hy die sertifikaatboek teruggee;
- (d) hy mag nie 'n sertifikaat van verwydering gebruik of laat gebruik nie, behalwe vir die verwydering van spiritus uit sy eie voorrade, of 'n sertifikaatvorm aflewer of daarvan afstand doen nie, tensy al die nodige besonderhede daarop ingevul is;
- (e) onmiddellik nadat 'n afwyking voorgekom het of onmiddellik nadat sodanige afwyking onder sy aandag gekom het, moet hy 'n amptenaar in kennis stel van 'n fout of verandering in, of kansellering, bederf, verlies, of vernietiging van 'n sertifikaatvorm; en
- (f) hy moet alle afskrifte van gekanselleerde of bedorwe sertifikaatvorms, uitgesonderd die teenblaai wat in die sertifikaatboek moet bly, onmiddellik aan die bevoegde amptenaar stuur.

PART XIV.

SPIRITS.

A. GENERAL.

191. Fractions of a gallon (bulk and proof) smaller than one-tenth shall in any excise transaction be regarded as one-tenth of a gallon (bulk and proof): provided that, in cases where there is more than one item, the proof gallonage of each item shall be calculated to the second decimal place, and that a fraction of the total proof gallonage smaller than one-tenth shall be regarded as one-tenth.

192. In every case where any person is required to show in any excise certificate, permit or other return the strength of spirits, he shall state the true alcoholic strength, i.e. the strength as would be indicated by Sikes' hydrometer after the removal of the obscuration (if any) in such spirits.

193. Samples for reference to the Government Brandy Board in terms of sub-section (1) of section *sixty-eight* or sub-section (1) of section *sixty-nine* of the Act, or for approval in terms of section *eight* of the Wine and Spirits Control Act (No. 38 of 1956), shall, wherever possible, be taken by, or under the supervision of, an officer, and shall be despatched by him. The distiller concerned shall furnish the declaration on form Excise 8 in support of such samples.

194. No person shall without authority tamper with, substitute or alter any sample or a label thereon after such sample has been taken for classification, certification or approval.

195. The Government Brandy Board shall set forth in a certificate, on form Excise 8, the Board's decision concerning the classification, certification or approval of any sample submitted.

196. For the purposes of these regulations the terms Class A, Class B and Class C shall have reference to wine brandy, grape brandy and spirits other than wine brandy or grape brandy, respectively.

197. Any spirits that have not been classified shall be regarded as Class C.

198. The different classes of spirits shall be kept or stored in such a manner as is required by the Commissioner.

199. Duty-paid spirits shall not be rectified or re-distilled, save with the permission of the Commissioner and under such conditions as he may prescribe.

200. Every distiller or wholesale dealer shall obtain from the proper officer the necessary books of certificates as prescribed in these regulations, and:—

- (a) he shall give receipts for the books obtained;
- (b) he shall use the certificates in the order in which they are numbered in the certificate book and shall at all times keep such certificate book on his premises accessible and ready for inspection by an officer, and shall render daily the notices of removal to the proper officer;
- (c) he shall return a certificate book when it has been exhausted, or when it is demanded by the proper officer;
- (d) he shall not use, or suffer to be used, any certificate of removal, save for the removal of spirits from his own stock, or deliver or part with any certificate form unless it has been completed in all its necessary particulars;
- (e) he shall immediately after any discrepancy has occurred, or immediately after such discrepancy has come to his notice, notify an officer of any error or alteration in, or cancellation, spoiling, loss or destruction of, any certificate form; and
- (f) he shall forward to the proper officer forthwith all copies of cancelled or spoiled certificate forms except the counterfoils which shall be left in the certificate book.

B. LANDBOU- EN EIEGEBRUIKDISTILLEERDERS.

201. Vir die toepassing van hierdie deel van die regulasies omvat die uitdrukking „landboudistilleerder” ’n wynboer ooreenkomstig die voorbehoudsbepaling van subartikel (4) van artikel *sewentig* van die Wet.

202. Aansoek deur ’n landboudistilleerder om ’n lisensie om ’n distilleerketel te hou of om te distilleer, moet onderskeidelik op vorms Aksyns 5 en 2 gedoen word, en in die geval van ’n eiegebruikdistilleerder moet vorm Aksyns 3 ten aansien van albei lisensies gebruik word.

203. In die geval van ’n landbou- of eiegebruikdistilleerder wat aansoek doen om ’n lisensie om spiritus te distilleer, maar wat gedurende die kalenderjaar wat die datum van so ’n aansoek voorafgaan of gedurende die kalenderjaar waarin so ’n aansoek gedoen word, skuldig bevind is aan ’n misdryf ingevolge die Aksyns- of Drankwette, kan so ’n lisensie gedurende die kalenderjaar waarin aansoek om die lisensie gedoen word, na goeddunke van die Kommissaris, geweier word.

204. Geen eiegebruikdistilleerder mag spiritus van enige ander vrug as gekweekte druiwe, perskes, sitrus, appelkose, appels, vye, pere of pruime distilleer nie.

205. Elke landbou- of eiegebruikdistilleerder moet onderskeidelik op vorms Aksyns 11 en 12:—

- (a) binne dertig dae na die eerste dag van Januarie van elke jaar ’n staat van alle spiritus in sy besit op daardie dag, aan die bevoegde amptenaar voorlê;
- (b) binne veertien dae na voltooiing van elke nuwe distillasie of herdistillasie van spiritus deur hom, ’n staat van die hoeveelheid en sterkte van die spiritus aldus gedistilleer of herdistilleer aan die bevoegde amptenaar voorlê; en
- (c) op versoek van ’n amptenaar ’n staat, deur hom onder eed as juis verklaar, van die hoeveelheid en sterkte van spiritus in sy besit op die datum van sodanige versoek voorlê.

206. Die staat wat ingevolge regulasie 205 (a) vereis word, moet ook deur iemand wat opgehou het om ’n landbou- of eiegebruikdistilleerder te wees maar wat gedurende die voorafgaande kalenderjaar ’n landbou- of eiegebruikdistilleerder was, verstrek word.

207. ’n Landboudistilleerder moet, ten tyde van die verkoop, verwydering of aflewering deur hom van enige spiritus hoegenaamd, ’n sertifikaat van verwydering op vorm Aksyns 13 invul en dit aan die koper of ontvanger aflewer.

208. Die duplikaatkopieë van alle sodanige ingevulde sertifikate met die opskrif „Kennisgewing van Verwydering” moet daagliks aan die bevoegde amptenaar gestuur word.

209. Wanneer ’n landboudistilleerder sy werksaamhede as sulks staak, moet hy al die teenblaaië van die sertifikate wat uitgereik is en alle ongebruikte sertifikaatvorms wat nog in sy besit is aan die bevoegde amptenaar oorhandig.

210. ’n Landboudistilleerder moet onmiddellik aan die bevoegde amptenaar die verskuldigde reg op spiritus wat deur hom verkoop, verwyder of andersins vervreem is, betaal.

211. ’n Landbou- of eiegebruikdistilleerder moet die reg betaal op tekorte in sy spiritusvoorrade tensy hy in staat is om tot tevredenheid van die Kommissaris te bewys dat sodanige tekorte aan ’n *bona fide*-fout in ’n aksynsstaat te wyte is of die gevolg is van natuurlike deursypeling of lekkasie, of ander omstandighede wat nie opsetlik veroorsaak is nie en dat geen gedeelte van die spiritus wat die tekort uitmaak, verbruik is nie: met dien verstande dat die distilleerder alle verliese onmiddellik skriftelik aan die bevoegde amptenaar moet bekend maak, en dat daar van hom vereis kan word om ’n verklaring ter ondersteuning van sy eis om ’n korting van die reg ten aansien van enige tekort te verstrek, en verder dat hy sodanige bewyse as wat die Kommissaris ter bevestiging van die verlies mag vereis, moet lewer.

B. AGRICULTURAL AND OWN-USE DISTILLERS.

201. For the purposes of this part of the regulations the term “agricultural distiller” shall include a wine farmer in terms of the proviso to sub-section (4) of section *seventy* of the Act.

202. Application by an agricultural distiller for a licence to keep a still or to distil, shall be made on forms Excise 5 and 2, respectively, and in the case of an own-use distiller form Excise 3 shall be used in respect of both licences.

203. In the case of an agricultural or own-use distiller who applies for a licence to distil spirits, but who was convicted of an offence under the Excise or Liquor Laws during the calendar year preceding the date of such application, or during the calendar year during which such application is made, such licence may, at the discretion of the Commissioner, be refused during the calendar year in which application for the licence is made.

204. No own-use distiller shall distil spirits from any fruit other than cultivated grapes, peaches, citrus, apricots, apples, figs, pears or plums.

205. Every agricultural or own-use distiller shall submit on forms Excise 11 and 12 respectively:—

- (a) to the proper officer within thirty days after the first day of January in each year, a return of spirits in his possession on that day;
- (b) to the proper officer within fourteen days after completion of each new distillation or redistillation of spirits by him, a return of the quantity and strength of the spirits so distilled or redistilled; and
- (c) on demand by an officer, a return, declared under oath by him to be correct, of the strength and quantity of spirits in his possession on the date of such demand.

206. The return required in terms of regulation 205 (a) shall also be rendered by a person who has ceased to be an agricultural or own-use distiller, but who was an agricultural or own-use distiller during the preceding calendar year.

207. An agricultural distiller shall, at the time of the sale, removal or delivery by him of any spirits whatsoever, complete and deliver to the purchaser or consignee a certificate of removal on form Excise 13.

208. The duplicate copies of all such completed certificates, entitled “Notice of Removal”, shall be forwarded daily to the proper officer.

209. When an agricultural distiller discontinues his operations as such, he shall surrender to the proper officer all the counterfoils of certificates that have been issued and also all unused certificates in his possession.

210. An agricultural distiller shall pay immediately to the proper officer the duty due on spirits sold, removed or otherwise disposed of by him.

211. An agricultural or own-use distiller shall pay duty on deficiencies in his spirit stocks, unless he is able to prove to the satisfaction of the Commissioner that such deficiencies are due to a *bona fide* error in any excise return or have occurred through natural ullage or leakage or other circumstances that were not intentionally caused, and that no portion of the spirits constituting the deficiency has been consumed: provided that the distiller shall immediately, in writing, notify the proper officer of all losses, and that he may be required to furnish a declaration in support of his claim for a rebate of the duty in respect of any deficiency, and further that he shall produce such evidence in corroboration of the loss as the Commissioner may require.

212. Spiritus deur 'n eiegebruikdistilleerder geproduseer, mag nie van die plaasperseel waar sulke spiritus geproduseer is, verwyder word nie.

213. (1) 'n Landbou- of eiegebruikdistilleerder moet, voordat hy die eiendomsreg of okkupasie van 'n plaas opgee, die bevoegde amptenaar in kennis stel van spiritus wat deur hom gedistilleer is en wat op so 'n plaas agterbly.

(2) Sulke spiritus kan, na goeddunke van die Kommissaris, aan die nuwe eienaar of okkuperder oorgedra word om deur hom, behoudens die voorgeskrewe voorwaardes, vervreem te word, mits die distilleerketel deur middel waarvan die spiritus gedistilleer is op die plaas agterbly en mits die nuwe eienaar of okkuperder 'n lisensie as 'n landbou- of eiegebruikdistilleerder verkry, en die bevoegde amptenaar in kennis stel van die hoeveelheid en sterkte van sodanige spiritus wat hy oorgeneem het.

214. Alle houters wat spiritus bevat op die perseel van 'n landboudistilleerder, moet tot tevredenheid van die bevoegde amptenaar duidelik geëtiketteer of gemerk word, met aanduiding van die klas spiritus wat dit bevat en die jaar of jare waarin sodanige spiritus gedistilleer is.

215. Alle distilleerketels en houters op die perseel van 'n landbou- of eiegebruikdistilleerder kan deur 'n amptenaar gesluit of andersins beveilig word, en die distilleerder moet alles wat nodig is om 'n amptenaar in staat te stel om slotte aan sodanige distilleerketels en houters te heg of om hulle op 'n ander wyse te beveilig, op eie koste en tot tevredenheid van die bevoegde amptenaar voorsien, aanbring, herstel en vernuwe.

C. DISTILLEERDERS EN GROOTHANDELAARS, MET INBEGRIP VAN KOÖPERATIEWE LANDBOUVERENIGINGS VAN WYNBOUERS.

Spiritus van die produkte van die wingerdstok.

216. Vir die toepassing van hierdie regulasies beteken „menger” iemand wat by die Kommissaris geregistreer is om spiritus waarop die reg nie betaal is nie te gebruik by die vervaardiging van spiritus wat bedoel is om gedrink te word, en „meng” het 'n ooreenstemmende betekenis.

217. Niemand mag in spiritus waarop die reg nie betaal is nie handel dryf nie, tensy hy 'n distilleerder is of 'n groothandelaar is wat by die Kommissaris as 'n menger geregistreer is.

218. Aansoek deur ander persone as landbou- of eiegebruikdistilleerders om lisensies om te distilleer en om distilleerketels aan te hou, moet onderskeidelik op vorms Aksyns 1 en 4 gedoen word.

219. Aansoek deur groothandelaars om registrasie as 'n menger moet deur bemiddeling van die bevoegde amptenaar by die Kommissaris gedoen word.

220. Elke nuwe aansoek op vorm Aksyns 1 om te distilleer en elke aansoek om as 'n menger geregistreer te word, moet vergesel gaan van 'n inskrywing in vorm Aksyns 14, in tweevoud, behoorlik deur die applikant ingevul, tesame met sodanige bylaes as wat die Kommissaris van tyd tot tyd mag vereis, waarin hy alle persele, kamers, plekke, distilleerketels, vaste houters, en ander uitrusting wat hy voornemens is om op sy perseel te gebruik, moet inskryf, met vermelding van die doel waarvoor elkeen gebruik sal word asook van die onderskeidingsmerk.

221. Sodanige onderskeidingsmerk moet volgens die voorskrif van die bevoegde amptenaar op 'n in die oog lopende deel van elke perseel, kamer, plek, distilleerketel, vaste houër, of ander uitrusting leesbaar aangebring word.

222. Wanneer 'n distilleerder of groothandelaar addisionele persele of uitrusting verkry, moet 'n aanvullende inskrywing van sulke persele of uitrusting gemaak word.

223. Distilleerketels, vate, tenks, en ander uitrusting op die perseel van 'n distilleerder of groothandelaar moet tot tevredenheid van die bevoegde amptenaar geplaas, bevestig en verbind word, en die distilleerder of groothandelaar of sy werknemers mag nie die vorm, posisie of inhouds-vermoë van enige spiritusontvanger of ander vaste houër op die perseel sonder die goedkeuring van die bevoegde amptenaar verander nie.

212. Spirits produced by an own-use distiller may not be removed from the farm premises where such spirits were produced.

213. (1) Any agricultural or own-use distiller shall, prior to relinquishing ownership or occupation of any farm, notify the proper officer of any spirits distilled by him and remaining on such farm.

(2) Such spirits may at the discretion of the Commissioner be transferred to the new owner or occupier, to be disposed of by him subject to the prescribed conditions: provided that the still by means of which the spirits were distilled remains on the farm, and that the new owner or occupier obtains a licence as an agricultural or own-use distiller and notifies the proper officer of the quantity and strength of such spirits taken over by him.

214. All vessels containing spirits on the premises of an agricultural distiller shall be distinctly labelled or marked to the satisfaction of the proper officer, with an indication of the class of spirits contained therein and the year or years in which such spirits were distilled.

215. All stills and vessels on the premises of an agricultural or own-use distiller may be locked or otherwise secured by an officer, and the distiller shall at his own expense and to the satisfaction of the proper officer, provide, apply, repair and renew whatever is required to enable an officer to affix locks to such stills and vessels, or to secure them in any other manner.

C. DISTILLERS AND WHOLESALE DEALERS, INCLUDING WINE-GROWERS' CO-OPERATIVE SOCIETIES.

Spirits of the Produce of the Vine.

216. For the purposes of these regulations "blender" shall mean a person who has been registered with the Commissioner to use spirits, on which the duty has not been paid, in the manufacture of spirits for potable purposes, and "blending" shall have a corresponding meaning.

217. No person shall deal in spirits on which the duty has not been paid unless he is a distiller or is a wholesale dealer who has been registered as a blender with the Commissioner.

218. Application by persons other than agricultural or own-use distillers for licences to distil and to keep stills shall be made on forms Excise 1 and 4 respectively.

219. Application by wholesale dealers for registration as a blender shall be made to the Commissioner through the proper officer.

220. Every new application on form Excise 1 to distil and every application to be registered as a blender shall be accompanied by an entry in form Excise 14, in duplicate, duly completed by the applicant, together with such schedules as the Commissioner may require from time to time, in which he shall enter all premises, rooms, places, stills, fixed vessels and other plant that he intends using on his premises, specifying the purpose for which each is to be used, and also the distinguishing mark.

221. Such distinguishing mark shall, according to the instructions of the proper officer, be legibly applied to a conspicuous part of all premises and every room, place, still, fixed vessel or other plant.

222. When a distiller or wholesale dealer acquires additional premises or plant, a supplementary entry of such premises or plant shall be made.

223. Stills, vats, tanks and other plant on the premises of a distiller or wholesale dealer shall be placed, fixed and connected to the satisfaction of the proper officer, and the distiller or wholesale dealer or his employees shall not alter the shape, position or capacity of any spirit receiver or other fixed vessel on the premises without the approval of the proper officer.

224. Alle spiritusontvangers wat geheel en al bo die grondoppervlakte moet wees en alle ander vaste houers op die perseel van 'n distilleerder of groothandelaar moet op 'n wyse deur die bevoegde amptenaar goedgekeur, gemeet word. Die distilleerder of groothandelaar moet alle toebehore, meters en aanwysers wat nodig is om die inhoud van sulke ontvangers en ander vaste houers vas te stel, op eie koste verskaf.

225. Geen spiritus waarop die reg nie betaal is nie, mag sonder die skriftelike toestemming van die Kommissaris in ongemete houers, op die perseel van 'n distilleerder of groothandelaar opgeberg word nie.

226. Alle kamers, plekke, distilleerapparate, spiritusontvangers en ander vaste houers op die perseel van distilleerders of groothandelaars moet volgens die voorskrif van die bevoegde amptenaar toegesluit of andersins beveilig word, en die distilleerder of groothandelaar moet alles wat nodig is om 'n amptenaar in staat te stel om slotte aan sodanige kamers, plekke, distilleerapparate, spiritusontvangers en ander vaste houers te heg of om hulle op 'n ander wyse te beveilig, op eie koste en tot tevredenheid van die bevoegde amptenaar voorsien, aanbring, herstel en vernuwe.

227. Elke pyp wat deur 'n distilleerder gebruik word, moet, tensy dit uitsluitlik vir die afvoer van water en ketelafloop gebruik word, op so 'n manier vasgeheg en geplaas word dat dit oor die hele lengte daarvan ondersoek kan word.

228. Pype moet soos volg geverf en geverf gehou word—
Indien vir die lei van—

Wyn of wort of beslag: Rooi;
Rubrandewyn of voor- en naloop: Blou;
Spiritus: Swart;
Water: Wit.

229. Elke kraan en klep wat deur 'n distilleerder of groothandelaar gebruik word, moet van 'n tipe wees wat deur die Kommissaris goedgekeur is. Die distilleerder of groothandelaar moet sulke krane of kleppe te alle tye in 'n goeie toestand hou.

230. Behalwe met die toestemming van die Kommissaris mag niemand spiritus begin distilleer of in spiritus waarop die reg nie betaal is nie handel dryf nie tensy hy eers 'n borgakte aangeaan het of sodanige ander sekerheid as wat die Kommissaris mag vereis, gestel het.

231. Spiritus waarop die reg nie betaal is nie mag slegs op sodanige persele van 'n distilleerder of groothandelaar opgeberg word as wat deur die Kommissaris vir dié doel goedgekeur is.

232. 'n Distilleerder of groothandelaar mag nie spiritus waarop die reg betaal is en spiritus waarop die reg nie betaal is nie, op dieselfde perseel hou nie: met dien verstande dat die Kommissaris, behoudens sodanige voorwaardes as wat hy mag stel, 'n groothandelaar wat in spiritus waarop die reg betaal is, handel dryf, kan toelaat om sodanige spiritus waarop die reg nie betaal is nie as wat vir uitvoer of vir ander doeleindes wat deur die Kommissaris goedgekeur is, nodig is, op sy perseel te hou.

233. Elke distilleerder of groothandelaar moet 'n voorraadboek hou in die voorgeskrewe vorm wat in die Bylae van hierdie regulasies aangegee word, waarin hy volle besonderhede van sy werksaamhede en transaksies moet opteken. Die besonderhede wat in die dele van die voorraadboek genommer Aksyns 16A, 16B en 16C vereis word, moet daagliks opgeteken word.

234. Die verskillende klasse spiritus moet afsonderlik in die voorraadboek van die distilleerder of groothandelaar opgeteken word.

235. Alle wyn moet, voordat dit vir distillering na 'n distilleerketel gelei word, in die ingeskrewe wyntoevoertenk geplaas en daarvandaan deur middel van geslote metaalpype deur die wynpomp en keteltoevoervat regstreeks na die distilleerketel gelei word.

236. Niemand mag wyn vir distillering uit 'n wyntoevoertenk verwyder nie, tensy die amptenaar 'n opname van die hoeveelheid en sterkte daarvan gemaak het. Daarna moet hy die toevoertenk sluit of verseël en dit moet dwarsdeur die distilleerwerksaamheid aldus gesluit of verseël gehou word.

224. All spirit receivers, which shall be wholly above the level of the ground, and all other fixed vessels on the premises of a distiller or wholesale dealer, shall be gauged in a manner approved by the proper officer. All fittings, gauges and indicators necessary for ascertaining the content of such receivers and other fixed vessels shall be supplied by the distiller or wholesale dealer at his own expense.

225. No non-duty-paid spirits shall be stored in ungauged vessels on the premises of a distiller or wholesale dealer without the written permission of the Commissioner.

226. All rooms, places, distilling apparatus, spirit receivers and other fixed vessels on the premises of distillers or wholesale dealers shall be locked or otherwise secured according to the instructions of the proper officer, and the distiller or wholesale dealer shall at his own expense and to the satisfaction of the proper officer, provide, apply, repair and renew whatever is required to enable an officer to affix locks to such rooms, places, distilling apparatus, spirit receivers and other fixed vessels, or to secure them in any other manner.

227. Every pipe used by a distiller shall, unless used exclusively for the discharge of water and spent wash, be so fixed and placed as to be capable of being examined for the whole of its length.

228. Pipes shall be painted and kept painted, as follows—

If for the conveyance of—

Wine or Wort or Wash: Red;
Low Wines or Feints: Blue;
Spirits: Black;
Water: White.

229. Every cock and valve used by a distiller or wholesale dealer shall be of a type approved by the Commissioner. The distiller or wholesale dealer shall keep such cocks or valves in proper repair at all times.

230. Save with the permission of the Commissioner no person shall commence distilling spirits or dealing in non-duty-paid spirits unless he has entered into a bond or furnished such other security as the Commissioner may require.

231. Non-duty-paid spirits shall be stored only on such premises of a distiller or wholesale dealer as have been approved by the Commissioner for that purpose.

232. A distiller or wholesale dealer shall not keep duty-paid and non-duty-paid spirits on the same premises: provided that the Commissioner may, subject to such conditions as he may impose, allow a wholesale dealer dealing in duty-paid spirits to keep on his premises such non-duty-paid spirits as are required for exportation or for other purposes approved by the Commissioner.

233. Every distiller or wholesale dealer shall keep a stock book, in the prescribed form set out in the Schedule to these regulations, in which he shall record full particulars of his operations and transactions. The particulars required in those parts of the stock book numbered Excise 16A, 16B and 16C shall be recorded daily.

234. The different classes of spirits shall be recorded separately in the stock book of the distiller or wholesale dealer.

235. All wine shall, before being conducted to a still for distillation, be placed in the entered wine chargers and be conducted thence through the wine pump and head tank by means of closed metal pipes direct to the still.

236. No person shall remove wine for distillation from a wine charger unless the officer has taken account of the quantity and strength thereof. Thereupon he shall lock or seal the charger which shall be kept so locked or sealed throughout the distilling operation.

237. 'n Distilleerder moet die werking van 'n distilleer-ketel stopsit wanneer hy deur 'n amptenaar daartoe versoek word, sodat die produksie getoets kan word.

238. Voordat spiritus vir herdistillasie of gemengde distillasie (spiritus gemeng met wyn vir distillasie) verwyder word, moet die amptenaar 'n opname van sulke spiritus maak.

239. Sodra 'n distillasie, herdistillasie of gemengde distillasie voltooi is, moet die distilleerder 'n staat op vorm Aksyns 15 aan die bevoegde amptenaar verstrek.

240. Behoudens die skriftelike toestemming van die bevoegde amptenaar, kan spiritus in oop houters herdistilleer word, op voorwaarde dat die distilleerder op 'n groter verlies as 1.5 persent die reg betaal. Sodanige toestemming kan te eniger tyd ingetrek word.

241. Behalwe met die toestemming van 'n amptenaar mag geen gedistilleerde of herdistilleerde spiritus uit 'n ontvanger of ander houer waarin sodanige spiritus gedistilleer of herdistilleer is, verwyder word voordat 'n amptenaar 'n opname van sodanige spiritus gemaak het nie.

242. Elke distilleerder of groothandelaar wat spiritus waarop die reg nie betaal is nie koop of op enige ander wyse verkry, moet homself ten tyde van die ontvangs daarvan oortuig dat die spiritus gedek is deur die vereiste aksynssertifikaat of permit en dat die hoeveelheid spiritus en die sterkte daarvan korrek daarop aangegee word. Voor of op die volgende dag, of deur die volgende pos, moet hy ook aan die bevoegde amptenaar 'n skriftelike staat op vorm Aksyns 17 verstrek ten aansien van die spiritus wat deur hom ontvang is, met vermelding van die hoeveelheid (massa- en proef-), sterkte en die naam en die volledige adres van die persoon of persone van wie die spiritus verkry is, sowel as die besonderhede van die betrokke sertifikaat of permit.

243. Waar 'n amptenaar op die perseel van 'n distilleerder of groothandelaar op diens is, mag gaan spiritus waarop die reg nie betaal is nie uit 'n houer waarin sodanige spiritus ontvang is, verwyder word voordat die amptenaar 'n opname van sodanige spiritus gemaak het nie.

244. Elke distilleerder of groothandelaar moet tot tevredenheid van die Kommissaris behoorlike pakhuis-registers hou van alle spiritus op sy perseel waarop die reg nie betaal is nie, en hy moet in 'n oorplatingsboek in vorm Aksyns 64 'n juiste rekord hou van alle oorplatings van sulke spiritus van een houer na 'n ander.

245. Waar 'n amptenaar op die distilleerder of groothandelaar se perseel op diens is, moet die distilleerder of groothandelaar voordat enige oorplatings geskied, die amptenaar in kennis stel van sy voorneme om 'n oorplasing te maak, en onmiddellik na voltooiing van die oorplasing moet die distilleerder of groothandelaar besonderhede van die transaksie in die oorplatingsboek opteken.

246. Alle vate wat spiritus vir veroudering bevat, moet tot tevredenheid van die bevoegde amptenaar op albei die buite-ente daarvan duidelik in waterverf met 'n onderskeidingsnommer, die jaar van distillering, en sodanige ander inligting as wat die Kommissaris van tyd tot tyd mag vereis, gemerk word en moet by die spon verseël word deur middel van die seëlplaatjie wat vir dié doel deur die bevoegde amptenaar verskaf word.

247. Die stapeling van vate wat spiritus vir veroudering bevat op die perseel van 'n distilleerder of groothandelaar moet op 'n wyse wat deur die bevoegde amptenaar goedgekeur is, geskied. Geen spiritus mag gedurende die verouderingstydperk uit 'n vat verwyder word nie, behalwe onder die toesig van 'n amptenaar.

248. 'n Menger wat voornemens is om brandewyn waarop daar voorsiening vir 'n korting van die reg gemaak word, vir mengdoeleindes te gebruik, moet die bevoegde amptenaar betyds in kennis stel, sodat hy reëlins kan tref vir 'n amptenaar om by die mengwerkzaamheid teenwoordig te wees, en geen korting van die reg word toegelaat op spiritus wat brandewyn bevat waarop 'n korting van die reg toegelaat kan word nie, tensy sodanige menging onder toesig van 'n amptenaar geskied het.

237. A distiller shall stop the working of any still when required to do so by an officer so that the output can be tested.

238. Prior to the removal of any spirits for re-distillation or mixed distillation (spirits mixed with wine for distillation) the officer shall take account of such spirits.

239. Immediately upon the completion of any distillation, re-distillation or mixed distillation the distiller shall render to the proper officer a return on form Excise 15.

240. Subject to the written permission of the proper officer, spirits may be re-distilled into open vessels on condition that duty shall be paid by the distiller on any loss in excess of 1.5 per cent. Such permission may be withdrawn at any time.

241. Save with the permission of an officer, no distilled or re-distilled spirits shall be removed from a receiver or other vessel into which such spirits were distilled or re-distilled until an officer has taken account of such spirits.

242. Every distiller or wholesale dealer who purchases or in any other manner acquires non-duty-paid spirits, shall at the time of receipt thereof satisfy himself that the spirits are covered by the requisite excise certificate or permit, and that the quantity of spirits and the strength are correctly shown thereon. He shall also make a written return on form Excise 17 to the proper officer on or before the day following, or by the next ensuing post, in respect of the spirits received by him, specifying the quantity (bulk and proof), strength, and the name and full address of the person or persons from whom the spirits were acquired, as well as the particulars of the relative certificate or permit.

243. Where an officer is on duty on the premises of a distiller or wholesale dealer, no non-duty-paid spirits shall be removed from a vessel in which such spirits were received until the officer has taken account of such spirits.

244. Every distiller or wholesale dealer shall keep, to the satisfaction of the Commissioner, proper warehouse registers of all non-duty-paid spirits on his premises, and he shall keep a true record in a transfer book in form Excise 64 of all transfers of such spirits from one vessel to another.

245. Where an officer is on duty on the premises of a distiller or wholesale dealer, the distiller or wholesale dealer shall, prior to any transfers being made, notify the officer of his intention to transfer, and immediately on completion of the transfer the distiller or wholesale dealer shall record particulars of the transaction in the transfer book.

246. All casks containing spirits for maturation shall be plainly marked in water paint, to the satisfaction of the proper officer, on both outside ends, with a distinguishing number, the year of distillation and such other information as the Commissioner may require from time to time, and shall be sealed at the bung by means of the sealing tin supplied by the proper officer for the purpose.

247. The stacking of casks containing spirits for maturation on the premises of a distiller or wholesale dealer shall be in a manner approved by the proper officer. No spirits shall be removed from any cask during the period of maturation, except under the supervision of an officer.

248. A blender who intends using for blending purposes any brandy on which a rebate of duty is provided for, shall notify the proper officer in good time so as to enable him to arrange for an officer to be present at the blending operation, and no rebate of the duty shall be granted on spirits containing brandy on which a rebate of duty may be allowed unless such blending has taken place under the supervision of an officer.

249. Indien spiritus of alkoholiese essense waarop aksyns- of doeane-reg betaal of betaalbaar is, gebruik word by die vervaardiging van spiritus waarop die reg nie betaal is nie, word die hele mengsel beskou as spiritus waarop die reg nie betaal is nie, en die reg wat betaal of betaalbaar is op sodanige bygevoegde spiritus of alkoholiese essense word nie terugbetaal of verminder nie.

250. Alle spiritus wat verwyder word uit die voorrade, waarop die reg nie betaal is nie, op die perseel van 'n distilleerder of groothandelaar, moet gedek wees deur die voorgeskrewe sertifikaat van verwydering, deur die distilleerder of groothandelaar uitgereik, of deur 'n permit of staat wat deur hierdie regulasies vereis word.

251. Wanneer daar van 'n distilleerder of groothandelaar vereis word om die reg te betaal op spiritus wat verwyder word uit sy voorrade waarop die reg nie betaal is nie, moet hy ten aansien van so 'n verwydering 'n „reg betaal”-sertifikaat op vorm Aksyns 19 uitreik.

252. Spiritus wat ingevolge 'n „reg betaal”-sertifikaat verwyder word uit 'n distilleerder of groothandelaar se voorrade waarop die reg nie betaal is nie, mag nie, behalwe met die toestemming van die Kommissaris, in hoeveelhede van minder as 20 gellings op 'n keer verwyder word nie.

253. 'n Distilleerder of groothandelaar moet die reg wat deur hom betaalbaar is, betaal voordat die spiritus uit sy perseel verwyder word of gebruik of andersins vervreem word: met dien verstande dat die Kommissaris, onderworpe aan die stelling van sekerheid tot sy tevredeheid, kan toelaat dat sodanige reg maandeliks betaal word, maar nie later nie as die 14de dag van die kalendermaand wat volg op die kalendermaand waarin die spiritus verwyder, gebruik of andersins vervreem is.

254. Wanneer spiritus waarop die reg betaal is aan die distilleerder of groothandelaar wat die reg daarop betaal het, teruggestuur word vir ander doeleindes as vernietiging, kan die Kommissaris, behoudens sodanige voorwaardes as wat hy mag voorskryf, toelaat dat sodanige spiritus weer in voorrade waarop die reg nie betaal is nie opgeneem word, en dat 'n dienooreenkomstige verrekening van die reg gemaak word.

255. Spiritus waarop die reg nie betaal is nie, mag slegs vir onderstaande doeleindes uit die perseel van 'n distilleerder of groothandelaar verwyder word:—

- (a) uitvoer (met inbegrip van skeeps- en lugvaartuig-voorrade);
- (b) lewering aan 'n ander distilleerder of groothandelaar;
- (c) gebruik onder korting van reg; en
- (d) opberging in 'n goedgekeurde pakhuis.

256. Alle spiritus waarop die reg nie betaal is nie en wat uit die voorrade van 'n distilleerder of groothandelaar verwyder word vir die doeleindes wat deur hierdie regulasies gemagtig word, moet gedek wees deur 'n sertifikaat van verwydering op vorm Aksyns 18, deur die distilleerder of groothandelaar uitgereik, of deur 'n permit, staat of ander sertifikaat wat deur hierdie regulasie vereis word.

257. Alle houters of pakkette wat spiritus bevat waarop die reg nie betaal is nie en wat uit die perseel van 'n distilleerder of groothandelaar verwyder word, moet, tot tevredeheid van die Kommissaris, met 'n onderskeidingsnommer en sodanige ander inligting as wat hy mag vereis, gemerk wees.

258. Elke distilleerder of groothandelaar moet, nie later nie as die 10de dag van elke kalendermaand, op vorms Aksyns 16A, 16B, 16C en 16D en op sodanige ander vorms as wat die Kommissaris van tyd tot tyd mag vereis, state van sy transaksies en werksaamhede gedurende die onmiddellike voorafgaande kalendermaand aan die bevoegde amptenaar voorlê.

259. Niemand mag op of na 'n datum wat by kennisgewing in die *Staatskoerant* gespesifiseer sal word, enige spiritus in bottels of flesses verkoop of verwyder nie, tensy elke bottel of fles voorsien is van 'n stempel of seël wat deur die Kommissaris goedgekeur is en wat op die bottel of fles aangebring moet word op 'n wyse wat voorgeskryf sal word.

249. Should any spirits or spirituous essences on which excise or customs duty has been paid or is payable be used in the manufacture of non-duty-paid spirits, the whole mixture shall be regarded as non-duty-paid spirits, and the duty paid or payable on such added spirits or spirituous essences shall not be refunded or reduced.

250. All spirits removed from the non-duty-paid stocks on the premises of a distiller or wholesale dealer shall be covered by the prescribed certificate of removal, issued by the distiller or wholesale dealer, or by a permit or return required by these regulations.

251. When a distiller or wholesale dealer is required to pay the duty on spirits removed from his non-duty-paid stocks, he shall issue a “duty-paid” certificate on form Excise 19 in respect of such removal.

252. Spirits that are removed from the non-duty-paid stocks of a distiller or wholesale dealer under a “duty-paid” certificate shall not, save with the permission of the Commissioner, be removed in quantities of less than 20 gallons at a time.

253. A distiller or wholesale dealer shall pay the duty payable by him before the spirits are removed from his premises or are used or otherwise disposed of: provided that the Commissioner may, subject to the furnishing of security satisfactory to him, allow such duty to be paid monthly but not later than the 14th day of the calendar month following the calendar month in which the spirits were removed, used or otherwise disposed of.

254. When any duty-paid spirits are returned for purposes other than destruction to the distiller or wholesale dealer who paid the duty thereon, the Commissioner may, subject to such conditions as he may prescribe, allow such spirits to be taken back into non-duty-paid stocks and a corresponding duty adjustment to be made.

255. Non-duty-paid spirits may be removed from the premises of a distiller or wholesale dealer for the following purposes only:—

- (a) exportation (including ships' and aircraft stores);
- (b) delivery to another distiller or wholesale dealer;
- (c) use under rebate of duty; and
- (d) deposit in an approved warehouse.

256. All non-duty-paid spirits removed from the stocks of a distiller or wholesale dealer for the purposes authorised by these regulations, shall be covered by a certificate of removal on form Excise 18, issued by the distiller or wholesale dealer, or by a permit, return or other certificate required by these regulations.

257. All vessels or packages containing non-duty-paid spirits that are removed from the premises of a distiller or wholesale dealer shall be marked to the satisfaction of the Commissioner with a distinguishing number and such other information as he may require.

258. Every distiller or wholesale dealer shall submit to the proper officer not later than the 10th day of every calendar month, on forms Excise 16A, 16B, 16C and 16D and on such other forms as the Commissioner may require from time to time, returns of his transactions and operations during the immediately preceding calendar month.

259. No person shall, on or after a date to be specified by notice in the *Gazette*, sell or remove any spirits in bottles or flasks unless each bottle or flask has been provided with a stamp or seal which has been approved by the Commissioner, and which shall be applied to the bottle or flask in a manner to be prescribed.

260. Geen ander stempel of seël as dié wat deur die Kommissaris voorgeskryf en verskaf word, mag gebruik word nie. Sodanige seëls moet verskaf word wanneer daar by die Kommissaris of bevoegde amptenaar skriftelik daarom aansoek gedoen word.

261. Enigeen wat op enige bottel wat spiritus bevat enige valse, vervalste, frauduleuse, onegte of nagmaakte stempel of seël, of 'n seël wat voorheen gebruik is, aanbring, is aan 'n misdryf skuldig.

262. 'n Landbou- of eiegebruikdistilleerder of 'n wynboer wat kragtens die voorbehoudsbepaling van subartikel (4) van artikel sewentig van die Wet gelisensieer is, kan, na goeddunke van die Kommissaris, vrygestel word van enigeen van of al die bepalings van hierdie deel van die regulasies.

263. Ondanks andersluidende bepalings in hierdie regulasies kan die Kommissaris, na goeddunke, sodanige spesiale reëlings tref as wat vir die besondere aard van die werksaamhede van enige distilleerder of groothandelaar nodig mag wees.

Spiritus van ander stowwe as die produkte van die wingerdstok.

264. Die bepalings van regulasies 216, 217, 218, 219, 220, 221, 222, 223, 224, 225, 226, 227, 228, 229, 230, 231, 232, 233, 237, 239, 240, 241, 242, 243, 244, 245, 249, 250, 251, 252, 253, 254, 255, 256, 257, 258, 259, 260, 261 en 263 van hierdie regulasies is *mutatis mutandis* van toepassing op spiritus van ander stowwe as die produkte van die wingerdstok en op distilleerders of rektifiseerders en groothandelaars in spiritus wat sodanige spiritus distilleer of rektifiseer of daarin handel dryf, en sodanige distilleerders of rektifiseerders en groothandelaars moet hierbenewens ook regulasies 265 tot en met 271 nakom.

265. Alle beslag moet in die ingeskrewe giskuipe gegis word en moet, voordat dit vir distillering na 'n distilleerketel gelei word, in die ingeskrewe toevoertens geplaas en daarvandaan deur middel van geslote metaalpipe deur die pomp en keteltoevoervat regstreeks na die distilleerketel gelei word.

266. 'n Distilleerder moet sodanige besonderhede, state en verklarings ten aansien van beslag wat deur hom vir distillering voorberei en gebruik is, vertrek as wat die Kommissaris van tyd tot tyd mag voorskryf.

267. Voordat spiritus vir herdistillasie of gemengde distillasie (spiritus gemeng met beslag vir distillasie) verwyder word, moet die amptenaar 'n opname van sodanige spiritus maak.

268. Alle pakkette of houers (behalwe vaste houers) in 'n stokery wat verkoopbare spiritus bevat, moet, tot tevredenheid van die bevoegde amptenaar, op albei d'e buite-ente daarvan met onderstaande besonderhede gemerk word:—

(a) die naam van die distilleerder;

(b) die volgnommer van elke pakket of houer wat elke kalenderjaar moet begin met No. 1 tesame met die jaar of twee laaste syfers van die jaar waarin sodanige pakket of houer gevul is; bv.

$\frac{16}{1958}$ of $\frac{16}{58}$;

(c) die inhoudsvermoë en inhoud in massagellings; en

(d) die sterkte van die spiritus.

269. Alle sodanige besonderhede moet leesbaar daarop gevef en aldus gevef gehou word in letters of syfers wat minstens 1 duim hoog is.

270. Distilleerders moet die voorskrifte van die Kommissaris wat bostaande betref in alle besonderhede nakom.

271. Die stapeling van pakkette of houers wat spiritus bevat op die perseel van 'n distilleerder moet op 'n wyse wat deur die bevoegde amptenaar goedgekeur is, geskied.

260. No stamp or seal other than that prescribed and supplied by the Commissioner shall be used. Such seals shall be supplied upon a written application being made therefor to the Commissioner or proper officer.

261. Any person who applies to any bottle containing spirits any false, forged, fraudulent, spurious or counterfeit stamp or seal, or any seal which has been used previously, shall be guilty of an offence.

262. An agricultural or own-use distiller or a wine farmer licensed in terms of the proviso to sub-section (4) of section seventy of the Act may, at the discretion of the Commissioner, be exempted from any or all the provisions of this part of the regulations.

263. Notwithstanding anything to the contrary contained in these regulations the Commissioner may, at his discretion, make such special arrangements as may be required by the particular nature of the operations of any distiller or wholesale dealer.

Spirits from Materials Other than the Produce of the Vine.

264. The provisions of regulations 216, 217, 218, 219, 220, 221, 222, 223, 224, 225, 226, 227, 228, 229, 230, 231, 232, 233, 237, 239, 240, 241, 242, 243, 244, 245, 249, 250, 251, 252, 253, 254, 255, 256, 257, 258, 259, 260, 261 and 263 of these regulations shall apply *mutatis mutandis* to spirits from materials other than the produce of the vine and to distillers or rectifiers and wholesale dealers in spirits who distil or rectify such spirits or deal therein, and such distillers or rectifiers and wholesale dealers shall in addition comply with regulations 265 up to and including 271.

265. All wash shall be fermented in the entered fermenting vessels and shall, before being conducted to a still for distillation, be placed in the entered chargers and conducted thence through the pump and head tank by means of closed metal pipes direct to the still.

266. A distiller shall furnish such particulars, returns and declarations in respect of wash prepared and used by him for distillation as the Commissioner may prescribe from time to time.

267. Prior to the removal of spirits for re-distillation or mixed distillation (spirits mixed with wash for distillation) the officer shall take account of such spirits.

268. The following particulars shall be marked to the satisfaction of the proper officer on both outside ends of all packages or vessels (except fixed vessels) containing saleable spirits in a distillery:—

(a) the name of the distiller;

(b) the progressive number of each package or vessel, such number to commence with No. 1 each calendar year, together with the year, or last two figures of the year in which such package or vessel was filled; thus

$\frac{16}{1958}$ or $\frac{16}{58}$;

(c) the capacity and content in bulk gallons; and

(d) the strength of the spirits.

269. All such particulars shall be legibly painted and kept so painted thereon in letters or figures of not less than 1 inch in height.

270. Distillers shall carry out in all particulars the instructions of the Commissioner relative to the above.

271. The stacking of packages or vessels containing spirits on the premises of a distiller shall be in a manner approved by the proper officer.

DEEL XV.

SPIRITUS.

KORTINGS EN TERUGBETALINGS.

A. *Spiritus van 'n sterkte van 60 persent en meer bo-proef op die voorgeskrewe wyse gemetileer (item 21 van Bylae 2 van die Wet).*

272. Enigeen wat 'n korting van die reg wil verkry op spiritus wat ooreenkomstig hierdie regulasies gemetileer is, moet eers van die Kommissaris magtiging verkry het om spiritus te metileer; sodanige magtiging word nie aan iemand anders as 'n distilleerder toegestaan nie.

273. Iemand wat aldus gemagtig is, word hierna in hierdie Deel 'n metileerder genoem.

274. 'n Metileerder mag spiritus metileer slegs in 'n kamer of plek wat spesiaal op sy gelisensieerde perseel afgesonder is en wat deur die bevoegde amptenaar vir dié doel goedgekeur is.

275. 'n Metileerder wat voornemens is om spiritus te metileer, moet die bevoegde amptenaar betyds in kennis stel sodat hy reëlings kan tref vir 'n amptenaar om by die metileerwerkzaamheid teenwoordig te wees, en geen korting van die reg word toegelaat op spiritus wat nie onder toesig van 'n amptenaar gemetileer is nie.

276. Onderstaande spiritus, en geen ander nie, kan vir metilering gebruik word:—

Onversoete en ongegeurde spiritus van so 'n sterkte as wat sal verseker dat die gemetileerde spiritus (brandspiritus) 'n sterkte van minstens 60 persent bo-proef sal hê.

277. Die hoeveelheid spiritus wat op 'n keer vir metilering gebruik word, mag, behalwe met die toestemming van die Kommissaris, nie kleiner as 250 gellings wees nie.

278. Die vervaardiging van brandspiritus word tot onderstaande beperk:—

- (1) ongekleurde brandspiritus, wat beteken spiritus wat ooreenkomstig regulasie 279 gemetileer is;
- (2) gemineraliseerde brandspiritus, wat beteken ongekleurde brandspiritus waarby minstens 'n veertigste van 'n ons verpoetere anilienkleurstof (metielviole) vir elke 100 gellings ongekleurde brandspiritus en minstens drie-agstes van een persent per volume petroleumnafa van 'n soortlike gewig van minstens 0.800 by 60° Fahrenheit gevoeg moet word.

279. Die Kommissaris kan magtiging verleen dat brandspiritus volgens enigeen van onderstaande formules berei word:—

	Gellings.
(a) Spiritus	95.0
Ru-metielalkohol of metanol	3.5
Piridienbasisse	1.5
	100.0
(b) Spiritus	97.5
Simonsen-olie	1.0
Piridienbasisse	1.5
	100.0
(c) Spiritus	95.0
Ru-butielalkohol	4.0
Piridienbasisse	1.0
	100.0
(d) Spiritus	95.0
Ru-butielalkohol	3.5
Petrol (uitgesonderd motorbrandstof wat ingevolge item 22 van Bylae 2 van die Wet vervaardig is)	1.5
	100.0

PART XV.

SPIRITS.

REBATES AND REFUNDS.

A. *Spirits of a Strength of 60 Per Cent Overproof and Upwards Methylated in the Prescribed Manner (Item 21 of Schedule 2 to the Act).*

272. Any person desiring to obtain a rebate of the duty on spirits methylated in accordance with these regulations shall first have obtained the authority of the Commissioner to methylate spirits; such authority shall not be granted to any person other than a distiller.

273. Any person so authorised shall hereinafter in this Part be referred to as a methylator.

274. A methylator shall methylate spirits only in a room or place which has been specially set aside on his licensed premises and approved by the proper officer for the purpose.

275. A methylator who intends methylating spirits shall notify the proper officer in good time so as to enable him to arrange for an officer to be present at the methylating operation, and no rebate of the duty shall be allowed on spirits that have not been methylated under the supervision of an officer.

276. The following and no other spirits may be used for methylation:—

Unsweetened and unflavoured spirits of such a strength as will ensure that the methylated spirits shall be of a strength of not less than 60 per cent overproof.

277. The quantity of spirits used for methylation at any one time shall not, except with the permission of the Commissioner, be less than 250 gallons.

278. The manufacture of methylated spirits shall be restricted to the following:—

- (1) non-coloured methylated spirits, which shall mean spirits methylated in accordance with regulation 279;
- (2) mineralised methylated spirits which shall mean non-coloured methylated spirits to which shall be added not less than one-fortieth of an ounce of powdered aniline dye (methyl violet) for every 100 gallons of non-coloured methylated spirits and not less than three-eighths of one per cent by volume of mineral naphtha of a specific gravity of not less than 0.800 at 60° Fahrenheit.

279. The Commissioner may authorise methylated spirits to be prepared according to any of the following formulae:—

	Gallons.
(a) Spirits	95.0
Crude methyl alcohol or methanol	3.5
Pyridine bases	1.5
	100.0
(b) Spirits	97.5
Simonsen oil	1.0
Pyridine bases	1.5
	100.0
(c) Spirits	95.0
Crude butyl alcohol	4.0
Pyridine bases	1.0
	100.0
(d) Spirits	95.0
Crude butyl alcohol	3.5
Petrol (not being motor fuel manufactured in terms of Item 22 of Schedule 2 to the Act)	1.5
	100.0

	Gellings.
(e) Spiritus	95.0
Ru-butiellalkohol	3.5
Bensien	1.5
	100.0

	Gallons.
(e) Spirits	95.0
Crude butyl alcohol	3.5
Benzine	1.5
	100.0

Ondanks bostaande kan daar, in die geval van ongekleurde brandspiritus wat ooreenkomstig formules (a) en (c) vervaardig word en wat vir hospitaal- of laboratoriumdoeleindes nodig is, met spesiale vergunning van die Kommissaris, van die piridienbassisie afgesien word. In sulke gevalle moet die hoeveelheid ru-metielalkohol, metanol, of ru-butiellalkohol tot 6.0 gellings op elke 100.0 gellings spiritus vermeerder word.

280. Die ru-metielalkohol of metanol moet volgens Sikes se hidrometer minstens 60 persent bo-proef wees, en al die stowwe moet aan die bepalings wat deur die Kommissaris voorgeskryf word, voldoen.

281. Voordat 'n metileerder 'n metileerproses uitvoer, moet 'n amptenaar monsters van alle stowwe (uitgesonderd petrol) wat vir gebruik by die metilering van spiritus voorgeskryf is, aan die verantwoordelike amptenaar van 'n skeikundige staatslaboratorium voorleë, en tensy 'n sertifikaat van so 'n amptenaar ontvang word ten effekte dat die stowwe van die standaarde is wat deur die Kommissaris goedgekeur is, word nie toegelaat dat hulle vir bogenoemde doel gebruik word nie.

282. Elke houer waarin 'n metileerder ongekleurde brandspiritus of gemineraliseerde brandspiritus bewaar, hou of lewer, moet op so 'n wyse geëtiketteer word dat daar aangetoon word dat die brandspiritus ongekleurd of gemineraliseerd is, na gelang van die geval.

283. 'n Metileerder moet in vorms Aksyns 65 en 66 voorraadrekennings hou waarin hy daaglikse afsonderlik die besonderhede van ongekleurde en gemineraliseerde brandspiritus wat hy vervaardig het en wat uit voorraad verwyder is, moet opteken, en sodanige voorraadrekennings moet te alle tye vir 'n amptenaar toeganklik en gereed vir sy ondersoek wees.

284. Fakture, opeenvolgend genommer en in duplikaatstelsel, moet deur elke metileerder ingevul word om alle brandspiritus wat van die hand gesit word te dek, en die duplikate van sodanige fakture moet op aanvraag aan 'n amptenaar beskikbaar gestel word.

285. 'n Metileerder kan brandspiritus uitvoer, dog in die Republiek mag hy gemineraliseerde brandspiritus slegs aan 'n gelisensieerde handelaar in brandspiritus, en ongekleurde brandspiritus slegs aan iemand wat by die Kommissaris geregistreer is, verskaf.

286. Die Kommissaris kan, op aansoek, enigeen magtig en registreer om ongekleurde brandspiritus van 'n metileerder of van 'n spesiaal gemagtigde gelisensieerde handelaar te ontvang vir gebruik in regerings- of openbare hospitale, onderwysinrigtings of laboratoria, of by die vervaardiging van artikels wat nie elders verbied word nie, of vir enige ander doel deur die Kommissaris goedgekeur. Die magtiging word nie verleen voordat die applikant op die aansoekvorm, soos deur die Kommissaris voorgeskryf, 'n verklaring gemaak het dat hy sodanige ongekleurde brandspiritus slegs vir die gemagtigde doel sal gebruik nie.

287. Ingevolge die bepalings van artikel ses-en-sewentig van die Wet word 'n misdryf begaan deur enigeen wat 'n stof of artikel wat met spiritus onder korting van die reg vervaardig is, gebruik vir die vervaardiging van 'n ander stof of artikel wat, as dit met skoon spiritus vervaardig word, aan 'n hoër reg onderworpe sou wees. Brandspiritus mag nie ingevolge hierdie bepaling gebruik word by die vervaardiging of bereiding van geparfumeerde spiritus, essense, tinkture, medisinale of toiletpreparate of sodanige ander artikels of soort artikels vir verkoop ten aansien waarvan 'n korting van die hele reg nie deur die Minister, op aanbeveling van die Raad van Handel en Nywerheid, ingevolge item 23 van Bylae 2 van die Wet, goedgekeur is nie.

Notwithstanding the above, in the case of non-coloured methylated spirits manufactured in accordance with formulae (a) and (c) and required for hospital or laboratory purposes, the pyridine bases may, with the special permission of the Commissioner, be dispensed with. In such cases the quantity of crude methyl alcohol, methanol or crude butyl alcohol shall be increased to 6.0 gallons to every 100.0 gallons of spirits.

280. The crude methyl alcohol or methanol shall not be less than 60 per cent overproof according to Sikes' hydrometer, and all the substances shall conform to the specifications prescribed by the Commissioner.

281. Before a methylator carries out any process of methylation, an officer shall submit samples of all substances (except petrol) prescribed for use in the methylation of spirits to the officer-in-charge of a government chemical laboratory, and, unless a certificate is received from such officer to the effect that the substances are of the standards approved by the Commissioner, they shall not be permitted to be used for the purpose aforesaid.

282. Every vessel in which a methylator stores, keeps or supplies non-coloured methylated spirits or mineralised methylated spirits shall be labelled in such a manner as to show that the methylated spirits are non-coloured or mineralised, as the case may be.

283. A methylator shall keep stock accounts in forms Excise 65 and 66 in which he shall enter daily, separately, the particulars of non-coloured and mineralised methylated spirits manufactured by him and removed from stock, and such stock accounts shall at all times be accessible to an officer and ready for his inspection.

284. Invoices, consecutively numbered and in duplicate sets, shall be completed by every methylator to cover all disposals of methylated spirits, and the duplicates of such invoices shall be made available to an officer on demand.

285. A methylator may export methylated spirits, but in the Republic he may supply mineralised methylated spirits only to a licensed dealer in methylated spirits and non-coloured methylated spirits only to a person registered with the Commissioner.

286. The Commissioner may, on application, authorise and register any person to receive non-coloured methylated spirits from a methylator, or from a specially authorised licensed dealer, for use in government or public hospitals, teaching institutions or laboratories, or in the manufacture of articles not elsewhere prohibited, or for any other purpose approved by the Commissioner. The authority shall not be granted until the applicant has made a declaration, on the application form as prescribed by the Commissioner, that he will use such non-coloured methylated spirits solely for the purpose authorised.

287. Under the provisions of section seventy-six of the Act an offence is committed by any person who uses a substance or article manufactured with spirits under a rebate of the duty for the manufacture of any other substance or article which, if manufactured with plain spirits, would be subject to a higher rate of duty. Methylated spirits may not, by virtue of this provision, be used in the manufacture or preparation of any perfumed spirits, essences, tinctures, medicinal or toilet preparations or such other articles or class of articles for sale, in respect of which a rebate of the whole duty has not been approved by the Minister on the recommendation of the Board of Trade and Industries in terms of Item 23 of Schedule 2 to the Act.

288. Geen essensiële olie, geursel of ander stof mag deur 'n metileerder of 'n gelisensieerde handelaar in brandspiritus by brandspiritus gevoeg of daarmee gemeng word nie; met dien verstande dat 'n metileerder toegelaat kan word om, benewens ander voorgeskrewe denatureermiddels, 'n hoeveelheid harpui van minstens drie onse per gelling by ongekleurde brandspiritus vir verskaffing aan meubelvervaardigers vir die poleer van meubels te voeg, en van sodanige meubelvervaardigers word nie vereis dat hulle ingevolge regulasie 286 geregistreer moet wees nie.

289. Wanneer daar te eniger tyd 'n tekort of oorskot in die voorraad brandspiritus van 'n gemagtigde metileerder ontdek word, moet hy onmiddellik die reg betaal ten aansien van dié gedeelte van sodanige tekort of oorskot as wat nie tot tevredenheid van die Kommissaris verklaar word nie.

B. Spiritus gedenatureer vir gebruik as motorbrandstof (item 22 van Bylae 2 van die Wet.)

290. Die bepalings van regulasies 297, 298, 299, 300, 303, 304, 306, 308, 309, 310, 312, 313, 314, 315, 318 en 321, van hierdie regulasies is *mutatis mutandis* van toepassing op spiritus wat onder korting van die reg kragtens hierdie Deel gebruik word, en die regulasies onder Deel VIII en Deel IX met betrekking tot die vervaardiging en vervoer van motorbrandstof is *mutatis mutandis* van toepassing op motorbrandstof wat kragtens hierdie deel met spiritus onder korting van die reg vervaardig is.

291. Registrasie as 'n persoon wat gemagtig is om spiritus onder korting van die reg by die vervaardiging van motorbrandstof te gebruik, geskied nie tensy die applikant gelisensieer is om motorbrandstof te vervaardig.

292. Slegs spiritus wat vir gebruik by die vervaardiging van motorbrandstof bestem is, en/of die bestanddele wat óf as denatureermiddels óf vir ander doeleindes in verband met die vervaardiging, daarmee gemeng moet word, mag in 'n kamer of plek wat vir die vervaardiging van motorbrandstof goedgekeur is, opgeberg word.

293. Die verantwoordelike aksynsamptenaar by 'n fabriek wat vir die vervaardiging van motorbrandstof gelisensieer is, moet, na goeddunke van die Kommissaris monsters neem van die houtnafa, bensien en piridien-basisse of ander stowwe wat vir gebruik as denatureermiddels in sulke brandstof bestem is, en hy moet die monsters aan die verantwoordelike amptenaar van 'n skeikundige staatslaboratorium voorlê. Tensy 'n sertifikaat van so 'n amptenaar ontvang word ten effekte dat die stowwe van die standaard is wat deur die Kommissaris goedgekeur is, word nie toegelaat dat hulle vir voornoemde doel gebruik word nie.

294. Die denatureermiddels moet in houers wat tot tevredenheid van die bevoegde amptenaar beveilig is, gehou word.

295. Eter vervaardig op persele wat vir die vervaardiging van motorbrandstof gelisensieer is, mag nie sonder die toestemming van die Kommissaris of die bevoegde amptenaar daarvandaan verwyder word nie.

296. Die Kommissaris kan van 'n vervaardiger vereis om enige redelike koste aangegaan deur 'n amptenaar wat oor die werksaamheid toesig moet hou, te betaal, asook om vir die amptenaar se diens teen die voorgeskrewe tarief te betaal.

C. Skoon spiritus vir gebruik by die vervaardiging of bereiding van enige artikel of soort artikel vir verkoop, ten aansien waarvan 'n korting deur die Minister op aanbeveling van die Raad van Handel en Nywerheid goedgekeur word (item 23 van Bylae 2 van die Wet).

297. Daar moet deur bemiddeling van die bevoegde amptenaar by die Kommissaris aansoek gedoen word om registrasie as 'n persoon wat gemagtig is om skoon spiritus onder korting van die reg te ontvang en om sulke spiritus by vervaardiging te gebruik, asook om die goedkeuring van die persele waarop die vervaardigingswerkzaamhede verrig sal word. Sodanige goedkeuring word slegs in dié gevalle verleen waar die Kommissaris daarvan oortuig is dat daar vir amptelike toesig oor die vervaardigingswerkzaamhede voorsiening gemaak kan word.

288. No essential oil, flavouring matter or other substance shall be added to or mixed with methylated spirits by a methylator or a licensed dealer in methylated spirits: provided that a methylator may be allowed to add, in addition to other prescribed denaturants, a quantity of resin, not being less than three ounces per gallon, to non-coloured methylated spirits for supply to furniture-makers for polishing furniture, and such furniture-makers shall not be required to be registered in terms of regulation 286.

289. At any time when a deficiency or surplus is discovered in the stock of methylated spirits of an authorised methylator, he shall forthwith pay the duty in respect of that portion of such deficiency or surplus which is not explained to the satisfaction of the Commissioner.

B. Spirits Denatured for Use as Motor Fuel (Item 22 of Schedule 2 to the Act).

290. The provisions of regulations 297, 298, 299, 300, 303, 304, 306, 308, 309, 310, 312, 313, 314, 315, 318 and 321 of these regulations shall apply *mutatis mutandis* to spirits used under rebate of the duty under this Part, and the regulations under Parts VIII and IX relating to the manufacture and disposal of motor fuel shall apply *mutatis mutandis* to motor fuel manufacture with spirits under rebate of the duty under this Part.

291. Registration as a person authorised to use spirits under rebate of the duty in the manufacture of motor fuel shall not be effected unless the applicant has been licensed to manufacture motor fuel.

292. Only spirits intended for use in the manufacture of motor fuel, and/or the ingredients to be mixed with such spirits either as denaturants or for other purposes connected with the manufacture, shall be stored in any room or place approved for the manufacture of motor fuel.

293. The excise officer-in-charge of any factory licensed for the manufacture of motor fuel, shall, at the discretion of the Commissioner, take samples of the wood naphtha, benzene and pyridine bases or other substances intended for use as denaturants in such fuel, and he shall submit the samples to the officer-in-charge of a government chemical laboratory. Unless a certificate is received from such officer to the effect that the substances are of the standards approved by the Commissioner, they shall not be permitted to be used for the purpose aforesaid.

294. The denaturants shall be kept in vessels secured to the satisfaction of the proper officer.

295. Ether manufactured on premises licensed for the manufacture of motor fuel shall not be removed therefrom without the permission of the Commissioner or the proper officer.

296. The Commissioner may require any manufacturer to pay any reasonable expenses incurred by an officer who is to supervise the operation, and in addition to pay at the prescribed rate for the officer's attendance.

C. Plain Spirits for Use in the Manufacture or Preparation of any Article or Class of Article for Sale in respect of which a Rebate is Approved by the Minister on the Recommendation of the Board of Trade and Industries (Item 23 of Schedule 2 to the Act).

297. Application shall be made to the Commissioner through the proper officer for registration as a person authorised to receive plain spirits under rebate of the duty and to use such spirits in manufacture, and for the approval of the premises on which the manufacturing operations will be carried on. Such approval shall be granted only in those cases where the Commissioner is satisfied that provision can be made for the official supervision of the manufacturing operations.

298. Elke vervaardiger moet, indien die bevoegde amptenaar dit van hom verlang, 'n spirituspakhuis, tenk of ander houer verskaf en dit behoorlik laat beveilig. Alle spiritus wat vir vervaardigingsdoeleindes onder korting van die reg deur 'n vervaardiger ontvang word, moet volgens die voorskrif van die bevoegde amptenaar in so 'n spirituspakhuis, tenk of ander houer opgeberg word.

299. Volle besonderhede betreffende vervaardiging, met inbegrip van die formule, in viervoud, van 'n preparaat wat vervaardig moet word (uitgesonderd medisinale preparate wat deur die Kommissaris goedgekeur is), moet deur bemiddeling van die bevoegde amptenaar aan die Kommissaris vir goedkeuring voorgelê word, voordat toestemming om onder korting van die reg te vervaardig, verleen kan word. Indien 'n vervaardiger dit verlang, kan sodanige besonderhede vertroulik regstreeks aan die Kommissaris meegedeel word.

300. Die Kommissaris het die reg om te eniger tyd 'n formule wat reeds vir vervaardiging onder korting van die reg goedgekeur is, te kanselleer.

301. Waar die applikant voornemens is om oliemengsels en bestanddele waarvan die samestelling vir hom onbekend is, te gebruik, moet die formule vergesel gaan van 'n analitiese verslag wat deur 'n bevoegde skeikundige analis onderteken is.

302. Geen goedkeuring sal verleen word om medisinale preparate te vervaardig nie, tensy sodanige vervaardiging onder die persoonlike toesig van 'n geregistreerde apteker of drogis en op die perseel van 'n behoorlik gelisensieerde apteker of drogis plaasvind.

303. Behalwe met die toestemming van die Kommissaris mag geen persoon spiritus kragtens hierdie deel van die regulasies ontvang nie, tensy hy 'n borgakte aangegaan het of sodanige ander sekerheid as wat die Kommissaris mag vereis, gestel het.

304. Die vervaardiger moet by die bevoegde amptenaar aansoek doen om toestemming (wat op vorm Aksyns 31 verleen moet word) vir die verwydering van spiritus na hom, en sodanige verwydering moet ingevolge vorm Aksyns 32 geskied.

305. Behalwe met die spesiale toestemming van die Kommissaris mag geen permit vir 'n kleiner hoeveelheid spiritus as 40 proefgellings uitgereik word nie, en, indien die hoeveelheid van 'n besondere preparaat wat gemaak is, kleiner is as een gelling, of as die hoeveelheid spiritus wat gedurende 'n enkele werksaamheid gebruik is, kleiner is as 40 proefgellings, sal geen korting toegestaan word nie, behalwe met die spesiale toestemming van die Kommissaris.

306. Onmiddellik na die aankoms van spiritus op sy perseel moet die vervaardiger op vorm Aksyns 31 aan die bevoegde amptenaar ontvangs daarvan erken en so 'n amptenaar in kennis stel van die datum en tyd waarop die vervaardigingswerksaamheid sal plaasvind, en hy moet so 'n amptenaar van 'n lys voorsien wat die beskrywing en hoeveelheid van elke preparaat wat vervaardig sal word, asook die hoeveelheid en sterkte van die spiritus wat gebruik sal word, aantoon.

307. Geen spiritus mag sonder die spesiale skriftelike toestemming van die bevoegde amptenaar vir 'n langer tydperk as 30 dae ongebruik op die vervaardiger se perseel gehou word nie.

308. Behalwe met die spesiale toestemming van die Kommissaris moet alle vervaardigingswerksaamhede onder amptelike toesig plaasvind.

309. Onmiddellik na afloop van die vervaardigingswerksaamheid moet die vervaardiger aan die bevoegde amptenaar 'n staat op vorm Aksyns 34-verstrek waarop, benewens die besonderhede van die spiritus wat gebruik is, die hoeveelheid en beskrywing van elke vervaardigde preparaat en die hoeveelheid en sterkte van die spiritus wat vir elke preparaat gebruik is, aangetoon word, en hy moet 'n beëdigde of plegtige verklaring maak dat so 'n staat juis is en dat die preparate streng ooreenkomstig die formules en metodes wat deur die Kommissaris goedgekeur is, gemaak is.

298. Every manufacturer shall, if required to do so by the proper officer, provide a spirit store, tank or other vessel and cause it to be properly secured. All spirits received under rebate of the duty by a manufacturer for the purpose of manufacture shall be stored in such store, tank or other vessel in accordance with the instructions of the proper officer.

299. Full particulars regarding any manufacture, including the formula, in quadruplicate, of any preparation to be manufactured (except medicinal preparations approved by the Commissioner), shall be submitted to the Commissioner, through the proper officer, for approval before permission to manufacture under rebate of the duty can be granted. Should any manufacturer so desire, such particulars may be confidentially communicated direct to the Commissioner.

300. The Commissioner shall have the right at any time to cancel any formula which was previously approved for manufacture under rebate of the duty.

301. Where the applicant proposes to use mixtures of oils and ingredients the composition of which is unknown to him, the formula shall be accompanied by an analytical report signed by a competent analyst.

302. No approval will be given to manufacture medicinal preparations unless such manufacture takes place under the personal supervision of a registered chemist or druggist, and on the premises of a duly licensed chemist or druggist.

303. Save with the permission of the Commissioner no person shall receive spirits under this part of the regulations until he has entered into a bond or furnished such other security as the Commissioner may require.

304. The manufacturer shall apply to the proper officer for permission (to be given on form Excise 31) for the removal to him of spirits, and such removal shall be made under form Excise 32.

305. Save with the special permission of the Commissioner no permit shall be issued for a quantity of spirits less than 40 proof gallons, and, should the quantity of any particular preparation made be less than one gallon, or should the quantity of spirits used during any one operation be less than 40 proof gallons, no rebate will be allowed, save with the special permission of the Commissioner.

306. Immediately upon the arrival of any spirits on his premises the manufacturer shall acknowledge on form Excise 31 the receipt thereof to the proper officer, and shall inform such officer of the date and time when the manufacturing operation is to take place, and shall furnish such officer with a list showing the description and quantity of each preparation to be manufactured, as well as the quantity and strength of the spirits to be used.

307. No spirits may be kept unused on the manufacturer's premises for a period longer than 30 days without the special permission, in writing, of the proper officer.

308. Save with the special permission of the Commissioner all manufacturing operations shall take place under official supervision.

309. Immediately upon completion of the manufacturing operation, the manufacturer shall render to the proper officer a return on form Excise 34 showing in addition to the particulars of the spirits used, the quantity and description of each preparation manufactured, and the quantity and strength of the spirits used for each preparation, and shall declare on oath or by solemn declaration that such return is correct, and that the preparations were made strictly in accordance with the formulae and methods approved by the Commissioner.

In die geval van medisinale preparate moet 'n addisionele verklaring, op soortgelyke wyse gemaak, deur die toesighoudende apteker of drogis op genoemde vorm verstrekkend word ten effekte dat die preparate onder sy onmiddellike toesig en streng ooreenkomstig die formules wat deur die Kommissaris goedgekeur is, gemaak is.

310. Elke vervaardiger moet die besonderhede met betrekking tot die vervaardigingswerkzaamheid, soos die Kommissaris mag voorskryf, in 'n boek wat spesiaal vir die doel gehou word, en in die vorm van vorm Aksyns 33, opteken. Sodanige boek moet tot op datum gehou word.

311. Die volle reg, min die bedrag van die korting waarop die vervaardiger geregtig is, is onmiddellik op aanvraag van die bevoegde amptenaar betaalbaar op die hoeveelheid spiritus wat ontvang is: met dien verstande dat, waar die vervaardiger ook die houer is van 'n groot-handeldranklisensie, betaling van die reg ten aansien van spiritus wat by die vervaardiging van geparfumeerde spiritus vir veroudering gebruik is, behoudens die bepalinge van regulasie 253 van hierdie regulasies, uitgestel kan word totdat die geparfumeerde spiritus vervreem word, mits:—

- (a) die geparfumeerde spiritus vir veroudering opgeberg word in 'n spesiale pakhuis, deur die Kommissaris goedgekeur, wat tot tevredenheid van die bevoegde amptenaar deur 'n amptenaar gesluit kan word; en
- (b) die voorgeskrewe groothandelsspiritusrekenings, tesame met sodanige ander vorms as wat die Kommissaris van tyd tot tyd mag vereis, verstrekkend word.

312. Alle verliese van spiritus wat nie aan onvermybare oorsake in die proses van vervaardiging toe te skryf is nie, is aan die volle reg onderworpe.

313. Monsters van vervaardigde of gedeeltelik vervaardigde preparate met spiritus, onder korting van die reg kan vir enige doel wat die Kommissaris nodig ag, deur 'n amptenaar geneem word, en daarmee kan op sodanige wyse as wat die Kommissaris mag gelas, gehandel word.

314. Die teenwoordigheid van 'n amptenaar gedurende die vervaardigingswerkzaamhede onthef nie die vervaardiger van die verantwoordelikheid vir die behoorlike uitvoering van sy verpligtinge ingevolge hierdie deel van die regulasies nie, en indien klaargemaakte preparate wat met spiritus onder korting van die reg vervaardig is, nie aan die geregistreerde formule voldoen nie, is die vervaardiger vir die volle reg op spiritus wat daarin gebruik is, aanspreeklik.

315. Die vervaardiger moet op versoek van die bevoegde amptenaar die volle reg betaal op 'n item wat na vervaardiging deur die Kommissaris afgekeur word.

316. Ingeval daar 'n aansienlike hoeveelheid van 'n preparaat gemaak word en die Kommissaris of bevoegde amptenaar meen dat dit in 'n drank omgesit kan word, moet die vervaardiger volle besonderhede met betrekking tot die vervreemding van so 'n preparaat verstrekkend.

317. Die Kommissaris kan te eniger tyd die korting op die spiritus wat gebruik is by die vervaardiging van 'n preparaat ten opsigte waarvan hy rede het om aan te neem dat dit as 'n drank verbruik word, terughou.

318. Die Kommissaris kan ook die korting terughou ingeval die vervaardiger nie 'n voorwaarde wat in hierdie deel van die regulasies gestel word, nakom nie.

319. 'n Vervaardiger wat spiritus onder korting van die reg gebruik, moet enige redelike koste aangegaan deur 'n amptenaar wat oor die werkzaamhede toesig moet hou, betaal, en hy moet ook vir die diens van so 'n amptenaar teen die voorgeskrewe tarief betaal.

320. Wanneer die werkzaamhede van 'n vervaardiger wat spiritus in groot hoeveelhede gebruik, deurlopend is, kan die Kommissaris, ondanks andersluidende bepalinge in hierdie regulasies vervat, sodanige spesiale reëlings tref as wat vir die besondere aard van die werkzaamhede nodig mag wees.

321. Indien 'n vervaardiger wat ingevolge hierdie regulasies geregistreer is as 'n persoon wat gemagtig is om spiritus onder korting van die reg te ontvang en te gebruik, genoemde regulasies op enige wyse oortree of versuim om hulle na te kom, kan die Kommissaris sy registrasie onterwyld kanselleer.

In the case of medicinal preparations an additional declaration similarly made, shall be furnished on the said form by the supervising chemist or druggist to the effect that the preparations were made under his immediate supervision and strictly in accordance with the formulae approved by the Commissioner.

310. Every manufacturer shall record in a book kept for that purpose, and in the form of form Excise 33 such particulars relating to the manufacturing operation as the Commissioner may prescribe. Such book shall be kept up-to-date.

311. The full duty less the amount of the rebate to which the manufacturer is entitled shall be payable, immediately on demand by the proper officer, on the quantity of spirits received: provided that, where the manufacturer is also the holder of a wholesale liquor licence, payment of the duty in respect of spirits used in the manufacture of perfumed spirits for maturation may, subject to the provisions of regulation 253 of these regulations, be deferred until such time as the perfumed spirits are disposed of, provided:—

- (a) the perfumed spirits for maturation are stored in a special warehouse, approved by the Commissioner, which can be locked by an officer to the satisfaction of the proper officer; and
- (b) the prescribed wholesale spirits accounts, together with such other forms as the Commissioner may require from time to time, are rendered.

312. All losses in spirits not due to unavoidable causes in the process of manufacture shall be liable to the full duty.

313. Samples of manufactured or partly manufactured preparations with spirits under rebate of the duty may be taken by an officer for any purpose deemed necessary by the Commissioner, and may be dealt with in such manner as the Commissioner may direct.

314. The presence of an officer during the manufacturing operations does not relieve the manufacturer from responsibility for the proper carrying out of his obligations under this part of the regulations, and should completed preparations manufactured with spirits under rebate of the duty not conform to the registered formula, the manufacturer shall be liable for the full duty on spirits used therein.

315. The manufacturer shall, at the request of the proper officer, pay the full duty on any item rejected by the Commissioner after manufacture.

316. In the event of any preparation being made in a considerable quantity and being deemed by the Commissioner or proper officer to be capable of being converted into a beverage, the manufacturer shall furnish full particulars regarding the disposal of such preparation.

317. The Commissioner may at any time withhold the rebate on the spirits used in the manufacture of any preparation which he has reason to believe is being consumed as a beverage.

318. The Commissioner may also withhold the rebate in the event of the manufacturer not complying with any condition imposed in this part of the regulations.

319. A manufacturer using spirits under rebate of the duty shall pay all reasonable expenses incurred by an officer who is to supervise the operations, and shall also pay for the attendance of such officer at the rate prescribed.

320. When the operations of any manufacturer who uses spirits in large quantities are continuous, the Commissioner may, notwithstanding anything to the contrary contained in these regulations, make such special arrangements as may be required by the particular nature of the operations.

321. Should any manufacturer registered under these regulations as a person authorised to receive and use spirits under rebate of the duty contravene or fail to comply with the said regulations in any way, the Commissioner may forthwith cancel his registration.

322. Vir die toepassing van hierdie deel van die regulasies omvat die woord „drank” ’n stof of vloeistof wat as voedsel of drank gebruik kan word en wat nie hoofsaaklik vir medisinale doeleindes gebruik word nie.

D. *Skoon spiritus deur wetenskaplike of onderwysinrigtings gebruik vir brand-, bederfwerings- of proefnemingsdoeleindes; skoon spiritus gebruik by en noodsaaklik vir die werking van X-straal- en soortgelyke apparate; en skoon spiritus gebruik in regerings- of openbare hospitale en deur bloedoortappingsdienste deur die Minister by kennisgewing in die Staatskoerant goedgekeur (item 24 van Bylae 2 van die Wet).*

323. Aansoek moet deur bemiddeling van die bevoegde amptenaar by die Kommissaris gedoen word om registrasie om skoon spiritus onder korting van die reg te ontvang en te gebruik: met dien verstande dat bloedoortappingsdienste wat deur die Minister goedgekeur is nie ingevolge hierdie regulasie geregistreer hoef te wees nie.

324. ’n Onderneming, dat die spiritus wat aldus ontvang word, slegs vir die doel wat aangegee is, gebruik sal word, en dat die reg onmiddellik aan die bevoegde amptenaar betaal sal word indien enige gedeelte van sodanige spiritus vir ander doeleindes gebruik word, moet die aansoek vergesel en sodanige onderneming moet ook deur bloedoortappingsdienste verstrek word.

325. Skoonspiritus wat onder korting van die reg kragtens hierdie deel van die regulasies vir gebruik in regerings- of openbare hospitale verkry word, mag slegs in sulke hospitale en vir *bona fide*-hospitaaldoeleindes gebruik word.

326. Enigeen wat onder hierdie deel van die regulasies geregistreer is, asook alle goedgekeurde bloedoortappingsdienste, moet by die bevoegde amptenaar aansoek doen om toestemming (wat op vorm Aksyns 31 verleen moet word) vir die verwydering van spiritus na hulle, en sodanige verwydering moet ingevolge vorm Aksyns 32 geskied.

327. By ontvangs van die spiritus moet die sekretaris, prinsipaal of hoof van die betrokke inrigting of bloedoortappingsdiens, of die mediese superintendent, die erkenning van ontvangs op vorm Aksyns 31 invul en sodanige vorm aan die bevoegde amptenaar verstrek.

328. Spiritus wat onder korting van die reg ontvang word, moet toegesluit gehou word totdat dit vir gebruik nodig is, en behoorlike rekenskap daarvan moet in die boeke van die betrokke inrigting of bloedoortappingsdiens gegee word.

329. ’n Amptenaar is bevoeg om te eniger tyd voorrade spiritus wat onder korting van die reg ontvang is, te ondersoek, en die boeke van die inrigting of bloedoortappingsdiens waarin ontvangste en vervreemdings van sodanige spiritus opgeteken is, moet te alle tye vir ’n amptenaar toeganklik en gereed vir sy ondersoek wees.

E. *Wynbrandewyn en druwebrandewyn gebruik by die fortifisering of preserving van suiwer wyn, vermout, gegeurde wyn, industriële druwestroop of industriële moskonfyt vir die maak van wyn, mits die mengsel hoogstens 41½ persent proefspiritus bevat (item 25 van Bylae 2 van die Wet).*

330. Slegs ’n distilleerder, groothandelaar of wynbouer mag wynbrandewyn of druwebrandewyn onder korting van die reg vir die fortifisering of preserving van suiwer wyn, vermout, gegeurde wyn, industriële druwestroop of industriële moskonfyt vir die maak van wyn gebruik.

331. Daar moet vooraf van die bevoegde amptenaar toestemming verkry word om spiritus vir fortifisering of preserving onder korting van die reg te verkry, en geen fortifisering of preserving mag sonder amptelike toesig geskied nie: met dien verstande dat die bevoegde amptenaar, na goeddunke, kan afsien van die toesig oor die werksaamhede in gevalle waar hy van mening is dat die diens van ’n amptenaar nie doenlik is nie, soos byvoorbeeld by die maak van jeropiko en ander soortgelyke soorte soetwyn.

332. Die sterkte van die wynbrandewyn of druwebrandewyn wat vir fortifiserings- of preservingdoeleindes gebruik word, moet minstens 5 persent bo-proef wees.

322. For the purposes of this part of the regulations the word “beverage” shall include any substance or liquid which is capable of use as an article of food or drink and which is not primarily used for medicinal purposes.

D. *Plain Spirits Used by Scientific or Teaching Institutions for Burning, Preserving or Experimental Purposes; Plain Spirits Used in and Essential for the Working of X-ray and Similar Apparatus; and Plain Spirits Used in Government or Public Hospitals and by Blood Transfusion Services Approved by the Minister by Notice in the Gazette (Item 24 of Schedule 2 to the Act).*

323. Application shall be made to the Commissioner through the proper officer for registration to receive and use plain spirits under rebate of the duty: provided that blood transfusion services approved by the Minister need not be registered under this regulation.

324. An undertaking that the spirits so received will be used only for the purpose stated and that, should any portion of such spirits be used for other purposes, the duty will immediately be paid to the proper officer, shall accompany the application, and such undertaking shall also be furnished by blood transfusion services.

325. Plain spirits obtained under rebate of the duty in terms of this part of the regulations for use in government or public hospitals shall be used only in such hospitals and for *bona fide* hospital purposes.

326. Any person registered under this part of the regulations, as well as all approved blood transfusion services, shall apply to the proper officer for permission (to be given on form Excise 31) for the removal to them of spirits, and such removal shall be made under form Excise 32.

327. Upon receipt of the spirits the secretary, principal or head of the institution or blood transfusion service concerned, or the medical superintendent, shall complete the acknowledgment of receipt on form Excise 31 and return such form to the proper officer.

328. Spirits received under rebate of the duty shall be kept under lock and key until required for use, and shall be properly accounted for in the books of the institution or blood transfusion service concerned.

329. It shall be competent for an officer to inspect at any time stocks of spirits received under rebate of the duty, and the books of the institution or blood transfusion service in which receipts and disposals of such spirits are recorded, shall at all times be accessible to an officer and ready for his inspection.

E. *Wine Brandy and Grape Brandy Used in the Fortification or Preservation of Pure Wine, Vermouth, Aromatic Wines, Industrial Grape Syrup or Industrial Moskonfyt for Wine-making Purposes, Provided that the Mixture does not Contain more than 41½ Per Cent Proof Spirit (Item 25 of Schedule 2 to the Act).*

330. Only a distiller, wholesale dealer or wine-grower may use wine brandy or grape brandy under rebate of the duty for the fortification or preservation of pure wine, vermouth, aromatic wines, industrial grape syrup or industrial moskonfyt for wine-making purposes.

331. Prior permission to obtain spirits for fortification or preservation under rebate of the duty shall be obtained from the proper officer, and no fortification or preservation shall take place without official supervision: provided that the proper officer may, at his discretion, dispense with the supervision of the operations in cases where he considers that the attendance of an officer is not practicable, as, for example, in the making of Jeropiko and other similar types of sweet wine.

332. The strength of the wine brandy or grape brandy used for fortification or preservation purposes shall not be lower than 5 per cent overproof.

333. Die finale sterkte van 'n mengsel na fortifisering of preservering mag hoogstens 41.5 persent proefspiritus wees, en die minimum hoeveelheid wat by 'n enkele werksaamheid en in enige besondere houer gefortifiseer mag word, is 250 gellings, tensy daar onder spesiale omstandighede vooraf toestemming van die bevoegde amptenaar verkry is om 'n kleiner hoeveelheid te fortifiseer.

334. Iemand wat toegelaat word om spiritus vir fortifisering of preservering onder korting van die reg te gebruik, moet, onmiddellik na afloop van die werksaamheid, aan die bevoegde amptenaar 'n staat op vorm Aksyns 35 verstrek.

335. 'n Amptenaar kan vir amptelike doeleindes voor en na fortifisering monsters neem, en geen vergoeding word vir sodanige monsters betaal nie.

336. 'n Groothandelaar of distilleerder mag aan 'n wynbouer, vir die fortifisering of preservering van wyn, spiritus waarop die reg nie betaal is nie, stuur kragtens sertifikaat Aksyns 18 waarop aangedui moet wees die naam van die persoon wie se wyn met sodanige spiritus gefortifiseer of gepreserveer sal word; met dien verstande dat die groothandelaar of distilleerder wie se wyn met sodanige spiritus gefortifiseer of gepreserveer sal word, aanspreeklik gehou word vir die reg op sodanige spiritus wat vir die fortifisering of preservering van sy eie wyn aangestuur is totdat daar van die spiritus behoorlik ooreenkomstig hierdie deel van die regulasies rekenskap gegee is, en dat die wynbouer wat spiritus vir die fortifisering of preservering van sy wyn gebruik, aanspreeklik gehou word vir die reg op sodanige spiritus vanaf die tyd wanneer die spiritus onder sy beheer gekom het totdat daar, ooreenkomstig hierdie deel van die regulasies, behoorlik daarvan rekenskap gegee is.

337. Geen spiritus wat kragtens 'n sertifikaat van verwydering vir fortifisering of preservering aan 'n wynbouer gestuur is, mag sonder die spesiale skriftelike toestemming van die Kommissaris of bevoegde amptenaar vir 'n langer tydperk as 30 dae ongebruik op die wynbouer se perseel gehou word nie.

338. 'n Groothandelaar of distilleerder kan, met die toestemming van die bevoegde amptenaar, wynbrandewyn of druiwebrandewyn vry van reg en in sulke hoeveelhede as wat daardie amptenaar mag goedkeur, vir die skoonmaak van vate of bottels gebruik. Hy kan bogenoemde brandewyn onder korting van die reg ook vir opvul- en ander soortgelyke prosesse by die preservering van wyn gebruik. Die groothandelaar of distilleerder, na gelang van die geval, moet 'n spesiale rekening hou van die onttrekkings van spiritus uit voorraad vir enigeen van bogenoemde doeleindes, en hy moet onmiddellik na die einde van elke maand aan die bevoegde amptenaar 'n staat van alle spiritus wat aldus gebruik is op vorm Aksyns 35 verstrek.

339. Die Kommissaris kan te eniger tyd die korting terughou ten aansien van wynbrandewyn of druiwebrandewyn wat strydig met die voorwaardes, voorgeskryf in hierdie deel van die regulasies, vir fortifiserings- of preserveeringsdoeleindes gebruik word.

F. *Wynbrandewyn en druiwebrandewyn gebruik by die fortifisering of preservering van oplossings in water of wyn van suiwer karamel vir die kleur van spiritus en wyn mits die mengsel hoogstens 41½ persent proefspiritus bevat (item 25 bis van Bylae 2 van die Wet).*

340. Die bepalings van regulasies 331, 332, 333 en 335 van hierdie regulasies ten aansien van wynbrandewyn en druiwebrandewyn gebruik by die fortifisering of preservering van suiwer wyn, vermouth, gekeurde wyn, industriële druiwestroop of industriële moskonfyt vir die maak van wyn is *mutatis mutandis* van toepassing op wynbrandewyn en druiwebrandewyn gebruik by die fortifisering of preservering van oplossings in water of wyn van suiwer karamel vir die kleur van spiritus en wyn.

341. Slegs 'n distilleerder of groothandelaar mag wynbrandewyn of druiwebrandewyn onder korting van die reg by die fortifisering of preservering van oplossings in water of wyn van suiwer karamel vir die kleur van spiritus en wyn gebruik.

342. 'n Distilleerder of groothandelaar moet 'n voorraad rekening, in 'n vorm soos deur die Kommissaris goedgekeur, van gefortifiseerde oplossings in water of wyn van suiwer karamel hou. Sodanige rekening moet tot op datum gehou word en te alle tye vir 'n amptenaar toeganklik en gereed vir sy ondersoek wees.

333. The final strength of any mixture after fortification or preservation shall not exceed 41.5 per cent proof spirits, and the minimum quantity which may be fortified at any one operation and in any particular vessel shall be 250 gallons, unless under special circumstances the prior permission of the proper officer to fortify a smaller quantity has been obtained.

334. Any person permitted to use spirits for fortification or preservation under rebate of the duty shall, immediately on completion of the operation, render to the proper officer a return on form Excise 35.

335. An officer may take samples for official purposes before and after fortification, and no compensation shall be paid for such samples.

336. A wholesale dealer or distiller may forward to a wine-grower, for the fortification or preservation of wine, non-duty-paid spirits under certificate Excise 18 on which shall be indicated the name of the person whose wine is to be fortified or preserved with such spirits; provided that the wholesale dealer or distiller whose wine is to be fortified or preserved with such spirits, shall be held liable for the duty on such spirits forwarded for the fortification or preservation of his own wine until the spirits are duly accounted for in accordance with this part of the regulations, and that the wine-grower using spirits for the fortification or preservation of his wine shall be held liable for the duty on such spirits from the time he has taken control of it until it is duly accounted for in accordance with this part of the regulations.

337. No spirits forwarded under a certificate of removal to a wine-grower for fortification or preservation purposes may be kept unused on the wine-grower's premises for a period longer than 30 days without the special permission, in writing, of the Commissioner or proper officer.

338. A wholesale dealer or distiller may, with the permission of the proper officer, use wine brandy or grape brandy free of duty and in such quantities as that officer may approve for the cleaning of casks or bottles. He may also use the above-mentioned brandy under rebate of the duty for topping or other similar processes in the preservation of wine. The wholesale dealer or distiller, as the case may be, shall keep a special account of the withdrawals of spirits from stock for any of the above-mentioned purposes, and he shall, immediately after the end of each month, render to the proper officer a return on form Excise 35 of the spirits so used.

339. The Commissioner may at any time withhold the rebate in respect of wine brandy or grape brandy used for fortification or preservation purposes contrary to the conditions prescribed in this part of the regulations.

F. *Wine Brandy and Grape Brandy Used in the Fortification or Preservation of Aqueous or Vinous Solutions of Pure Caramel for Colouring Spirits and Wine, Provided that the Mixture Does Not Contain More than 41½ Per Cent Proof Spirit (Item 25 bis of Schedule 2 to the Act).*

340. The provisions of regulations 331, 332, 333 and 335 of these regulations in respect of wine brandy and grape brandy used in the fortification or preservation of pure wine, vermouth, aromatic wines, industrial grape syrup or industrial moskonfyt for wine-making purposes, shall apply *mutatis mutandis* to wine brandy and grape brandy used in the fortification or preservation of aqueous or vinous solutions of pure caramel for colouring spirits and wine.

341. Only a distiller or wholesale dealer may use wine brandy or grape brandy under rebate of the duty in the fortification or preservation of aqueous or vinous solutions of pure caramel for colouring spirits and wine.

342. A distiller or wholesale dealer shall keep a stock account, in a form approved by the Commissioner, of fortified aqueous or vinous solutions of pure caramel. Such account shall be kept up-to-date and shall at all times be accessible to an officer and ready for his inspection.

343. 'n Distilleerder of groothandelaar mag nie, behalwe met die spesiale goedkeuring van die Kommissaris, gefortifiseerde oplossings in water of wyn van suiwer karamel van sy perseel verwyder of toelaat dat dit daarvandaan verwyder word nie.

344. Die Kommissaris kan te eniger tyd die korting terughou ten aansien van wynbrandewyn of druiwebrandewyn wat strydig met die voorwaardes, voorgeskryf in hierdie Deel, vir fortifiserings- of preserveringsdoeleindes gebruik word, asook ten aansien van wynbrandewyn of druiwebrandewyn bevat in gefortifiseerde oplossings in water of wyn van karamel waarvan daar nie tot tevredenheid van die Kommissaris rekenskap gegee kan word nie.

G. *Spiritus gebruik by die vervaardiging van eter of ander stowwe volgens 'n proses wat die etielalkohol 'n skeikundige verandering laat ondergaan [item 26 (a) van Bylae 2 van die Wet].*

345. Die bepalings van regulasies 297, 298, 299, 300, 303, 304, 305, 306, 307, 308, 309, 310, 312, 313, 314, 315, 318, 319, 320 en 321 van hierdie regulasies is *mutatis mutandis* van toepassing op spiritus wat onder korting van die reg kragtens hierdie Deel gebruik word: met dien verstande dat, waar werksaamhede op die perseel van 'n gelisensieerde distilleerder van sodanige spiritus plaasvind, die Kommissaris na goeëdunke, vrystelling kan verleen van die bepalings met betrekking tot die betaling van diensgelde vir die diens van 'n amptenaar wat gedurende amptelike ure toesig oor die werksaamhede hou.

OPMERKING.—Die aandag word gevestig op die bepalings van artikel ses-en-sewentig van die Wet.

H. *Spiritus uit die Republiek uitgevoer deur 'n distilleerder of groothandelaar (item 27 van Bylae 2 van die Wet).*

346. Behoudens die bepalings van regulasie 16 van hierdie regulasies, is 'n distilleerder of groothandelaar geregtig op 'n korting van die reg op spiritus wat deur hom uit die Republiek uitgevoer is.

347. Die distilleerder of groothandelaar moet op vorm Aksyns 36 volle besonderhede van sodanige verwyderings verstrek.

348. 'n Kopie van die ingevulde vorm Aksyns 36 moet onmiddellik na afsending van 'n besending aan die bevoegde amptenaar verstrek word, terwyl die oorspronklike, met die sertifikaat van uitvoer behoorlik ingevul, aan die bevoegde amptenaar voorgelê moet word vir die toepassing van regulasie 16 van hierdie regulasies.

I. *Skoon spiritus, bevat in enige artikel of soort artikel vir verkoop, ten aansien waarvan 'n korting deur die Minister op aanbeveling van die Raad van Handel en Nywerheid goedgekeur is ingevolge item 23 van Bylae 2 van die Wet, en uit die Republiek uitgevoer (item 28 van Bylae 2 van die Wet).*

349. Behoudens die bepalings van regulasies 16, 18 en 19 van hierdie regulasies, is elke geregistreerde vervaardiger geregtig op 'n terugbetaling van die reg wat deur hom betaal is op skoon spiritus bevat in preparate wat met spiritus onder korting van die reg vervaardig is, wanneer sulke preparate deur hom uit die Republiek uitgevoer is.

350. Die vervaardiger moet op vorm Aksyns 37 volle besonderhede van sulke verwyderings verstrek, met inbegrip van die massagellings, sterkte en proefgellings van die spiritus gebruik in die preparate wat uitgevoer word, en hy moet ook die verklaring waarvoor in die vorm voorsiening gemaak word, verstrek.

351. 'n Kopie van die ingevulde vorm Aksyns 37 moet onmiddellik na afsending van 'n besending aan die bevoegde amptenaar verstrek word, terwyl die oorspronklike, met die sertifikaat van uitvoer behoorlik ingevul, die vervaardiger se eis om terugbetaling moet vergesel.

J. *Spiritus verlore gegaan deur verdamping, lekkasie of ander oorsaak [item 29 (1) van Bylae 2 van die Wet].*

352. Elke distilleerder of groothandelaar word aanspreeklik gehou vir die reg, wat onmiddellik betaalbaar is, op 'n tekort in sy spiritusvoorraad, met inbegrip van spiritus in transito. Indien hy egter tot tevredenheid van die Kommissaris bewys dat sodanige tekort ontstaan het

343. A distiller or wholesale dealer shall not, except with the special approval of the Commissioner, remove fortified aqueous or vinous solutions of pure caramel from his premises or allow them to be removed from his premises.

344. The Commissioner may at any time withhold the rebate in respect of wine brandy or grape brandy used for fortification or preservation purposes contrary to the conditions prescribed in this Part, and in respect of wine brandy or grape brandy contained in fortified aqueous and vinous solutions of caramel that cannot be accounted for to the satisfaction of the Commissioner.

G. *Spirits Used in the Manufacture of Ether or other Substances by a Process which Causes the Ethyl Alcohol to Undergo a Chemical Change [Item 26 (a) of Schedule 2 to the Act].*

345. The provisions of regulations 297, 298, 299, 300, 303, 304, 305, 306, 307, 308, 309, 310, 312, 313, 314, 315, 318, 319, 320 and 321 of these regulations shall apply *mutatis mutandis* to spirits used under rebate of the duty under this Part: provided that, where operations take place on the premises of a licensed distiller of such spirits, the Commissioner may, at his discretion, grant exemption from the provisions relating to the payment of attendance fees for the attendance of an officer supervising the operations during official hours.

NOTE.—Attention is drawn to the provisions of section seventy-six of the Act.

H. *Spirits Exported from the Republic by a Distiller or Wholesale Dealer (Item 27 of Schedule 2 to the Act).*

346. Subject to the provisions of regulation 16 of these regulations, a distiller or wholesale dealer shall be entitled to a rebate of the duty on spirits exported from the Republic by him.

347. The distiller or wholesale dealer shall furnish full particulars on form Excise 36 of such removals.

348. A copy of the completed form Excise 36 shall be rendered to the proper officer immediately after dispatch of a consignment, while the original, with the certificate of exportation duly completed, shall be submitted to the proper officer for the purposes of regulation 16 of these regulations.

I. *Plain Spirits, Contained in any Article or Class of Article for Sale, in respect of which a Rebate has been Approved by the Minister on the Recommendation of the Board of Trade and Industries in terms of Item 23 of Schedule 2 to the Act and Exported from the Republic (Item 28 of Schedule 2 to the Act).*

349. Subject to the provisions of regulations 16, 18 and 19 of these regulations, every registered manufacturer shall be entitled to a refund of the duty paid by him on plain spirits contained in preparations manufactured with spirits under rebate of the duty, when such preparations have been exported from the Republic by him.

350. The manufacturer shall furnish full particulars on form Excise 37 of such removals, including the bulk gallons, strength and proof gallons of the spirits used in the preparations exported, and he shall also furnish the declaration provided for in the form.

351. A copy of the completed form Excise 37 shall be rendered to the proper officer immediately after dispatch of a consignment, while the original, with the certificate of exportation duly completed, shall accompany the manufacturer's refund claim.

J. *Spirits Lost Through Evaporation, Leakage or Other Cause [Item 29 (1) of Schedule 2 to the Act].*

352. Every distiller or wholesale dealer shall be held liable for the duty, which shall be payable forthwith on any deficiency in his stock of spirits, including spirits in transit. If he proves to the satisfaction of the Commissioner, however, that such deficiency resulted from natural

as gevolg van natuurlike deursypeling of ander omstandighede wat nie opsetlik veroorsaak is nie, kan 'n korting van die reg, behoudens die bepalinge van artikel vyf-en-sewentig van die Wet, toegelaat word.

'n Korting van die reg op sodanige tekort sal oorweeg word wanneer onderstaande voorwaardes deur die distilleerder of groothandelaar nagekom is:—

- (a) verlies deur verdamping of natuurlike deursypeling moet tot tevredenheid van die Kommissaris bewys word;
- (b) verlies deur lekkasie moet tot tevredenheid van die Kommissaris bewys word;
- (c) verlies deur breekskade of enige ander oorsaak moet onverwyld aan die bevoegde amptenaar of waar 'n amptenaar op die perseel van die distilleerder of groothandelaar op diens is, aan so 'n amptenaar gerapporteer word, en die bewys van breekskade, d.w.s. gebreke bottels, nekke van bottels met die proppe of doppies, ens., moet gehou word totdat dit aan 'n amptenaar getoon is; indien die bevoegde amptenaar dit versoek, moet sulke verliese skriftelik gerapporteer word; en
- (d) elke aansoek om 'n korting van die reg op 'n tekort ingevolge hierdie Deel moet gesteun word deur sodanige dokumentêre bewyse en verklarings as wat die Kommissaris van tyd tot tyd mag vereis.

353. Die Kommissaris oorweeg nie 'n aansoek om 'n korting of terugbetaling van die reg op spiritus wat in transitio verlore gegaan het nie, tensy sodanige verlies deur 'n amptenaar geverifieer is, of tensy dokumentêre bewys gelewer word om aan te toon dat sodanige verlies wel plaasgevind het, dat dit nie opsetlik veroorsaak is nie, dat geen gedeelte van die verlies verbruik is nie, en dat niemand aanspreeklik is om aan die persoon wat op sodanige korting of terugbetaling aanspraak maak volle vergoeding ten aansien van die verlies te betaal nie of dat sodanige persoon nie in staat is om sodanige vergoeding te verhaal nie.

354. 'n Korting of terugbetaling van die reg ingevolge regulasie 353 word slegs oorweeg indien die eiser 'n distilleerder, 'n groothandelaar in spiritus waarop die reg nie betaal is nie, of 'n vervaardiger is.

355. 'n Sertifikaat op vorm Aksyns 84 moet uitgereik word om alle gemagtigde verliese te dek.

K. *Skoon spiritus gebruik by die vervaardiging van asyn en asynsuur deur 'n proses van asyngisting* [item 30 (a) van Bylae 2 van die Wet].

356. Die regulasies wat ingevolge Deel XV (C) van hierdie regulasies voorgeskryf is ten aansien van skoon spiritus vir gebruik by die vervaardiging of voorbereiding van enige artikel of soort artikel vir verkoop, is, met uitsondering van regulasies 301, 302, 316, 317 en 322, ook *mutatis mutandis* van toepassing op skoon spiritus wat onder korting van die reg by die vervaardiging van asyn en asynsuur deur 'n proses van asyngisting gebruik word.

357. 'n Lisensie om asynsuur te vervaardig moet verkry word, benewens registrasie as 'n persoon wat gemagtig is om spiritus te ontvang en onder korting van die reg by die vervaardiging van asynsuur te gebruik.

358. Die spiritus wat by die vervaardigingsproses gebruik word, moet gedenatureer en in sterkte verminder word deur die byvoeging van asyn of asynsuur en water in sulke verhoudings dat die alkoholiese sterkte tot 50 persent of meer onder-proef verminder word en dat die suurgehalte van die mengsel gelyk is aan minstens 1 persent asynsuur volgens gewig.

L. *Skoon spiritus gebruik by die vervaardiging van asynskuur deur 'n ander proses as deur asyngisting* [item 30 (b) van Bylae 2 van die Wet].

359. Die regulasies wat ingevolge Deel XV (C) van hierdie regulasies voorgeskryf is ten aansien van skoon spiritus vir gebruik by die vervaardiging of voorbereiding van enige artikel of soort artikel vir verkoop, is, met uitsondering van regulasies 301, 302, 316, 317 en 322, ook *mutatis mutandis* van toepassing op skoon spiritus wat onder korting van die reg by die vervaardiging van asynsuur deur 'n ander proses as deur asyngisting gebruik word.

ullage or other circumstances not intentionally caused, a rebate of the duty may, subject to the provisions of section seventy-five of the Act, be allowed.

A rebate of the duty on such deficiency will be considered when the distiller or wholesale dealer has complied with the following conditions:—

- (a) loss through evaporation or natural ullage shall be proved to the satisfaction of the Commissioner;
- (b) loss through leakage shall be proved to the satisfaction of the Commissioner;
- (c) loss through breakage or any other cause shall be reported immediately to the proper officer, or, where an officer is on duty on the premises of the distiller or wholesale dealer, to such officer, and the evidence of breakage, i.e. broken bottles, necks of bottles with corks or capsules, etc., shall be kept until shown to an officer. Should the proper officer so request, such losses shall be reported in writing; and
- (d) every application for a rebate of the duty on a deficiency in terms of this Part shall be supported by such documentary evidence and declarations as the Commissioner may require from time to time.

353. The Commissioner shall not consider an application for a rebate or refund of the duty on spirits lost in transit, unless such loss has been verified by an officer or unless documentary evidence is produced to show that such loss occurred, that it was not caused intentionally, that no portion of the loss was consumed, and that nobody is liable to pay the person claiming the rebate or refund full compensation in respect of the loss, or that such person is unable to recover such compensation.

354. A rebate or refund of the duty in terms of regulation 353 will be considered only if the claimant is a distiller, a wholesale dealer in non-duty-paid spirits or a manufacturer.

355. A certificate on form Excise-84 shall be issued to cover all authorised losses.

K. *Plain Spirits Used in the Manufacture of Vinegar and Acetic Acid by a Process of Acetous Fermentation* [Item 30 (a) of Schedule 2 to the Act].

356. The regulations prescribed under Part XV (C) of these regulations in respect of plain spirits for use in the manufacture or preparation of any article or class of article for sale, shall, with the exception of regulations 301, 302, 316, 317 and 322, also apply *mutatis mutandis* to plain spirits used under rebate of the duty in the manufacture of vinegar and acetic acid by a process of acetous fermentation.

357. A licence to manufacture acetic acid shall be obtained in addition to registration as a person authorised to receive spirits and to use such spirits under rebate of the duty in the manufacture of acetic acid.

358. The spirits used in the manufacturing process shall be denatured and reduced in strength by the addition of vinegar or acetic acid and water in such proportions that the alcoholic strength is reduced to 50 per cent or more underproof, and that the acidity of the mixture is equivalent to at least 1 per cent by weight of acetic acid.

L. *Plain Spirits Used in the Manufacture of Acetic Acid by a Process other than Acetous Fermentation* [Item 30 (b) of Schedule 2 to the Act].

359. The regulations prescribed under Part XV (C) of these regulations in respect of plain spirits for use in the manufacture or preparation of any article or class of article for sale, shall with the exception of regulations 301, 302, 316, 317 and 322, also apply *mutatis mutandis* to plain spirits used under rebate of the duty in the manufacture of acetic acid by a process other than acetous fermentation.

360. 'n Lisensie om asynsuur te vervaardig moet verkry word, benewens registrasie as 'n persoon wat gemagtig is om spiritus te ontvang en onder korting van die reg te gebruik.

361. Die spiritus wat by die vervaardigingsproses gebruik word, moet tot tevredeheid van die Kommissaris gedentureer word.

M. *Skoon spiritus gebruik by die vervaardiging van asyn, uit die Republiek uitgevoer deur die vervaardiger anders as skeeps- of lugvaartuigvoorrade* [item 30 (c) van Bylae 2 van die Wet].

362. Behoudens die bepalings van regulasies 16, 18 en 19 van hierdie regulasies, is 'n vervaardiger geregtig op 'n terugbetaling van die reg, in die mate soos in Bylae 2 van die Wet bepaal, wat deur hom betaal is op spiritus gebruik by die vervaardiging van asyn deur hom vervaardig en uit die Republiek uitgevoer anders as skeeps- of lugvaartuigvoorrade.

363. Elke vervaardiger moet die bevoegde amptenaar minstens 24 uur vooraf skriftelik in kennis stel van sy voorneme om asyn ingevolge regulasie 362 uit te voer en moet op vorm Aksyns 36 volle besonderhede van sodanige verwyderings verstrek, met inbegrip van die massagellings, sterkte, aantal pakkeite wat die besending uitmaak en sodanige ander besonderhede as wat die Kommissaris ten aanskyn van die asyn wat uitgevoer word, mag vereis.

364. 'n Kopie van die ingevulde vorm Aksyns 36 moet onmiddellik na afsending van 'n besending aan die bevoegde amptenaar verstrekkend word en moet vergesel gaan van sodanige verklaring ten aanskyn van die asyn wat uitgevoer word as wat die Kommissaris van tyd tot tyd mag voorskryf, terwyl die oorspronklike, met die sertifikaat van uitvoer behoorlik ingevul, die vervaardiger se eis om terugbetaling moet vergesel.

N. *Brandewyn gedistilleer in 'n potketel onder aksynstoesig, uitsluitlik van wyn of mos, die voortbrengsel van vars druwe, deur die Regeringsbrandewynraad goedgekeur, teen 'n sterkte van hoogstens 30 persent bo-proef, verouder deur opberging in 'n pakhuis en in hout, albei deur die Kommissaris goedgekeur, vir 'n tydperk van drie of meer jaar en deur genoemde Raad gesertifiseer as suiwer wynbrandewyn* [items 31 (a) en (b) van Bylae 2 van die Wet].

365. Vir die toepassing van hierdie regulasies beteken „rabatbrandewyn” brandewyn wat gedistilleer word vir veroudering ingevolge die bepalings van item 31 (a) of (b) van Bylae 2 van die Wet.

366. Alle distilleerketels vir die distillering van rabatbrandewyn moet op die wyse wat in hierdie regulasies voorgeskryf word, beveilig, gemerk en verbind word.

367. Planne van sodanige distilleerketels, tesame met verduidelikende verklarings van die werking daarvan, moet, indien verlang, vir goedkeuring aan die Kommissaris voorgelê word.

368. Die pype wat deur 'n distilleerder in verband met die distillering van rabatbrandewyn gebruik word, moet van koper wees of van ander metaal wat deur die Kommissaris goedgekeur is, en moet oor hulle hele lengte geslote wees. Die afvoerende van pype moet op 'n wyse wat deur die bevoegde amptenaar goedgekeur is in die ontvangers bevestig wees.

369. Wyn vir die distillering van rabatbrandewyn moet in houers wat spesiaal vir so 'n doel afgesonder is, opgeberg word. Hierdie houers moet vir dié doel deur die bevoegde amptenaar goedgekeur wees en moet tot sy tevredeheid gemerk, genommer en gemeet wees.

370. Alle sodanige houers moet skoon en vars en redelik vry gehou word van sulke bakterieë as wat die gehalte van die wyn, na goedkeuring daarvan deur die Regeringsbrandewynraad, kan affekteer.

371. Alle goedgekeurde houers wat wyn vir die distillering van rabatbrandewyn bevat, moet tot tevredeheid van die bevoegde amptenaar gesluit of andersins beveilig word.

372. Alle spiritusontvangers vir rabatbrandewyn moet van 'n materiaal wees wat deur die Kommissaris goedgekeur is.

360. A licence to make acetic acid shall be obtained in addition to registration as a person authorised to receive spirits and to use such spirits under rebate of the duty.

361. The spirits used in the manufacturing process shall be denatured to the satisfaction of the Commissioner.

M. *Plain Spirits Used in the Manufacture of Vinegar Exported from the Republic by the Manufacturer Otherwise than as Ships' or Aircraft Stores* [Item 30 (c) of Schedule 2 to the Act].

362. Subject to the provisions of regulations 16, 18 and 19 of these regulations a manufacturer shall be entitled to a refund, to the extent laid down in Schedule 2 to the Act, of the duty paid by him on spirits used in the manufacture of vinegar manufactured by him and exported from the Republic by him otherwise than as ships' or aircraft stores.

363. Every manufacturer shall give the proper officer at least 24 hours' prior notice, in writing, of his intention to export vinegar in terms of regulation 362 and shall furnish full particulars on form Excise 36 of such removals, including the bulk gallons, strength, number of packages forming the consignment, and such other particulars as the Commissioner may require in respect of the vinegar exported.

364. A copy of the completed form Excise 36 shall be rendered to the proper officer immediately after dispatch of a consignment and shall be accompanied by such declaration in respect of the vinegar exported as the Commissioner may prescribe from time to time, while the original, with the certificate of exportation duly completed, shall accompany the manufacturer's refund claim.

N. *Brandy Distilled in a Pot Still Under Excise Supervision, Wholly from Wine or Must, the Produce of Fresh Grapes, Approved of by the Government Brandy Board, at a Strength not Exceeding 30 Per Cent Overproof, Matured by Storage in a Warehouse and in Wood, both Approved by the Commissioner, for a Period of Three or More Years and Certified by the Said Board to be Pure Wine Brandy* [Items 31 (a) and (b) of Schedule 2 to the Act].

365. For the purposes of these regulations "rebate brandy" shall mean brandy which is distilled for maturation in terms of the provisions of Item 31 (a) or (b) of Schedule 2 to the Act.

366. All stills for distilling rebate brandy shall be secured, marked and connected in the manner prescribed in these regulations.

367. Plans of such stills together with statements describing the working thereof shall, if required, be submitted to the Commissioner for approval.

368. The pipes used by a distiller in connection with the distillation of rebate brandy shall be of copper or of other metal approved by the Commissioner and shall be closed throughout their entire length. The discharge ends of pipes shall be secured in the receivers in a manner approved by the proper officer.

369. Wine for the distillation of rebate brandy shall be stored in vessels specially set apart for such purpose. These vessels shall have been approved by the proper officer for the purpose and shall have been marked, numbered and gauged to his satisfaction.

370. All such vessels shall be kept clean and sweet and reasonably free from such bacteria as may affect the quality of the wine after approval thereof by the Government Brandy Board.

371. All approved vessels containing wine for the distillation of rebate brandy shall be locked or otherwise secured to the satisfaction of the proper officer.

372. All spirit receivers for rebate brandy shall have been constructed of a material approved by the Commissioner.

373. Elke distilleerder moet op die perseel waar rabatbrandewyn gedistilleer word ten aansien van elke houer wat ingevolge regulasie 369 goedgekeur is, 'n register hou waarin die hoeveelheid wyn in massagellings asook gellings teen 20 persent proefspiritus en die sterkte van die wyn wat ontvang en verwyder is, aangetoon moet word, en sodanige register moet te alle tye vir 'n amptenaar toeganklik en gereed vir sy ondersoek wees.

374. Aan die einde van elke maand moet 'n behoorlike balans van sodanige wyn opgemaak word.

375. 'n Redelike gemiddelde monster van die wyn wat vir die distillering van rabatbrandewyn bestem is, moet aan die Regeringsbrandewynraad vir goedkeuring voorgelê word.

376. Sodanige monster moet, waar moontlik, deur of onder die persoonlike toesig van 'n amptenaar geneem en deur hom weggestuur word, en die betrokke distilleerder moet, ter ondersteuning van sodanige monster, die verklaring op vorm Aksyns 8 verstrek.

377. Ingeval die wynmonster wat voorgelê is, nie deur die Regeringsbrandewynraad goedgekeur word nie, moet die wyn waaruit die monster geneem is onmiddellik uit die goedgekeurde houer verwyder word en die verwydering in die register opgeteken word.

378. Wyn wat ingevolge hierdie deel van die regulasies vir distillering goedgekeur is, kan, met die oog op preservering, met rabatbrandewyn wat ingevolge hierdie deel gesertifiseer is, opgevol of gefortifiseer word, en 'n fortifiseringsertifikaat op vorm Aksyns 35 moet uitgereik word om die werksaamheid te dek.

379. Wyn wat aldus gefortifiseer of opgevol is, word nie by distillering as gefortifiseerde wyn beskou nie.

380. Daar mag nie met distilleringswerksaamhede begin word nie, tensy die hele distilleringstelsel tot tevredeheid van die amptenaar in beheer by die stokery deur middel van aksynsslote of -seëls beveilig is.

381. Wyn wat deur die Regeringsbrandewynraad vir die distillering van rabatbrandewyn goedgekeur is, moet uit die goedgekeurde houer na die wynverwarmer of distilleerketel verwyder word deur 'n geslote metaalpyp wat op 'n wyse wat vir die bevoegde amptenaar bevredigend is aan die houer en wynverwarmer of distilleerketel bevestig is, en geen brandewyn mag vir sertifisering aan die Regeringsbrandewynraad voorgelê word nie, tensy die wyn aldus verwyder is.

382. Distillering moet gefraksioneerd en nie-deurlopend wees.

383. 'n Redelike gemiddelde monster van die gedistilleerde rabatbrandewyn moet regstreeks uit die ontvanger geneem word en vir sertifisering aan die Regeringsbrandewynraad voorgelê word.

384. Slegs die „middelloop” van 'n distillasie word vir sertifisering aanvaar.

385. Voor- en naloop van werksaamhede by die distillering of herdistillering van rabatbrandewyn kan vir distillering by goedgekeurde wyn, of vir herdistillering by die rubrandewyn, gevoeg word, en eersgenoemde werksaamheid kan as 'n gemengde distillasie behandel word.

386. Alle pakhuisse vir die opberging van rabatbrandewyn vir veroudering, moet deur die Kommissaris goedgekeur wees, en sodanige goedgekeurde pakhuisse mag nie sonder die skriftelike toestemming van die Kommissaris vir 'n ander doel gebruik word nie.

387. Alle vate vir die opberging van rabatbrandewyn vir veroudering moet deur die Kommissaris goedgekeur wees en moet skoon en heel wees. Hulle moet op geen wyse geverf wees nie, dog die ente kan met waterverf geverf wees. Hulle moet geen binnebehandeling ondergaan het nie; moet vry van muf of groen skimmel wees, en mag 'n inhoudsmaat van hoogstens 75 gellings hê: met dien verstande dat gesertifiseerde brandewyn wat in vate met 'n inhoudsmaat van hoogstens 75 gellings vir 'n tydperk van minstens drie jaar verouder het met die skriftelike toestemming van die bevoegde amptenaar, daarna vir verdere veroudering onder amptelike toesig in vate wat deur die Kommissaris goedgekeur is en 'n inhoudsmaat van hoogstens 120 gellings het, oorgetap kan word.

373. Every distiller shall keep, on the premises where rebate brandy is distilled, a register in respect of each vessel approved in terms of regulation 369, showing the quantity in bulk gallons as well as gallons at 20 per cent proof spirit and the strength of the wine received and removed, and such register shall at all times be accessible to an officer and ready for his inspection.

374. At the end of each month a proper balance of such wine shall be struck.

375. A fair average sample of the wine intended for the distillation of rebate brandy shall be submitted to the Government Brandy Board for approval.

376. Such a sample shall be taken, where possible, by or under the personal supervision of an officer and shall be despatched by him, and the distiller concerned shall furnish the declaration on form Excise 8 in support of such a sample.

377. In the event of the sample of wine submitted not being approved by the Board, the wine from which the sample was drawn shall immediately be removed from the approved vessel and the removal recorded in the register.

378. Wine approved for distillation in terms of this part of the regulations may, with a view to preservation, be topped or fortified with rebate brandy certified in terms of this Part, and a fortification certificate on form Excise 35 shall be issued to cover the operation.

379. Wine so fortified or topped shall not be regarded as fortified wine on distillation.

380. No distilling operations shall be commenced unless the whole distilling system has been secured by means of excise locks or seals to the satisfaction of the officer-in-charge at the distillery.

381. Wine approved by the Government Brandy Board for the distillation of rebate brandy shall be removed from the approved vessels to the pre-heater or still through a closed metal pipe secured to the vessel and pre-heater or still in a manner satisfactory to the proper officer, and no brandy shall be submitted to the Board for certification unless the wine has been so removed.

382. Distillation shall be fractional and non-continuous.

383. A fair average sample of the distilled rebate brandy shall be taken direct from the receiver and submitted to the Government Brandy Board for certification.

384. Only the "middle run" of any distillation shall be accepted for certification.

385. Feints (first runnings and after runnings) of rebate brandy distilling or re-distilling operations may be added to approved wine for distillation or to the low wines for re-distillation, and the former operation may be treated as a mixed distillation.

386. All warehouses for the storage of rebate brandy for maturation shall have been approved by the Commissioner, and such approved warehouses shall not be used for any other purpose without the written consent of the Commissioner.

387. All casks for the storage of rebate brandy for maturation shall have been approved by the Commissioner and shall be sound and clean. They shall not be painted in any manner, except that the heads may be painted with water paint. They shall not have undergone any internal treatment, shall be free from mustiness or greenness, and shall not exceed 75 gallons in capacity: provided that certified brandy matured in casks not exceeding 75 gallons in capacity for a period of not less than three years may, with the written permission of the proper officer, thereafter be transferred under official supervision to casks approved by the Commissioner, and not exceeding 120 gallons in capacity, for further maturation.

388. Alle vate wat rabatbrandewyn vir veroudering bevat, moet tot tevredenheid van die bevoegde amptenaar op albei die buite-ente daarvan duidelik in waterverf met 'n onderskeidingsnommer, die jaar van distillering en sodanige ander inligting as wat die Kommissaris van tyd tot tyd mag vereis, gemerk word en moet by die spon verseël word deur middel van die seëlplaatjie wat vir dié doel deur die bevoegde amptenaar verskaf word.

389. Die stapeling van vate wat rabatbrandewyn vir veroudering bevat, moet op 'n wyse wat deur die bevoegde amptenaar goedgekeur is, geskied.

390. Geen brandewyn mag gedurende die verouderings-tydperk uit 'n vat verwyder word nie, behalwe onder die toesig van 'n amptenaar.

O. *Spiritus vir die private gebruik van 'n landbou- of eiegebruikdistilleerder, deur homself gedistilleer, 'n hoeveelheid gelyk aan 15 gellings per kalenderjaar teen proefsterkte nie te bowe gaande nie (item 32 van Bylae 2 van die Wet); en spiritus verskaf in ruil vir wyn of druiwe van sy eie opbrengs aan 'n lid van die „Ko-operatiewe Wijnbouwers Vereniging van Zuid-Afrika, Beperkt” of van enige ander Ko-operatiewe Landbouvereniging van Wynbouers, vir sy private gebruik, 'n hoeveelheid gelyk aan 15 gellings per kalenderjaar teen proefsterkte nie te bowe gaande nie (item 33 van Bylae 2 van die Wet).*

391. 'n Kortkorting van die reg kan toegelaat word op 'n hoeveelheid spiritus, van die eie distillasie van 'n landbou- of eiegebruikdistilleerder, van hoogstens die ekwivalent van 15 gellings teen proefsterkte in een kalenderjaar, wat hy vir sy private gebruik op die plaasperseel waar sodanige spiritus geproduseer is, gebruik het.

392. Die landbou- of eiegebruikdistilleerder moet op versoek die bevoegde amptenaar in kennis stel van die hoeveelheid wat aldus gebruik is.

393. 'n Hoeveelheid spiritus van hoogstens die ekwivalent van 15 gellings teen proefsterkte kan in een kalenderjaar onder kortkorting van die reg deur die „Ko-operatiewe Wijnbouwers Vereniging van Zuid-Afrika Beperkt”, of enige ander ko-operatiewe landbouvereniging van wynbouers aan 'n lid gelever word vir sy private gebruik in ruil vir wyn of druiwe van sy eie opbrengs vir die maak van voldoende wyn om die hoeveelheid spiritus wat gelever word, op te lewer.

394. Die toestemming van die bevoegde amptenaar moet voor verwydering verkry word vir die lewering van spiritus aan 'n lid kragtens regulasie 393, en die leweransier moet 'n sertifikaat op vorm Aksyns 18 uitreik om elke verwydering te dek: met dien verstande dat die Kommissaris kan toelaat dat spiritus, in die hoeveelhede soos deur hom bepaal en onderworpe aan die voorwaardes wat hy stel, onder dekking van een sertifikaat Aksyns 18 van die perseel van die leweransier na 'n deur hom goedgekeurde kamer of plek verwyder word vir distribusie aan lede in die hoeveelhede voorgeskryf.

395. Die leweransier van spiritus en die persoon wat spiritus kragtens regulasie 393 verkry, moet sodanige besonderhede en bewyse met betrekking tot 'n transaksie verstrek as wat die Kommissaris van tyd tot tyd mag vereis.

396. Die totale hoeveelheid spiritus wat 'n landbou-distilleerder vir sy private gebruik, onder kortkorting van die reg mag gebruik, hetsy of sodanige spiritus deur homself gedistilleer is of kragtens regulasie 393 aan hom gelever is 'n of dit uit albei bronne gesamentlik afkomstig is, mag in een kalenderjaar hoogstens die ekwivalent van 15 gellings teen proefsterkte wees.

P. *Spiritus deur 'n distilleerder of groothandelaar verskaf uitsluitend vir die gebruik van die seemagte van die Verenigde Koninkryk (item 34 van Bylae 2 van die Wet).*

397. Geen kortkorting van die reg kan toegelaat word nie, ten aansien van spiritus wat uitsluitend vir die gebruik van die seemagte van die Verenigde Koninkryk deur 'n distilleerder of groothandelaar gelever word nie, tensy bewys van sodanige lewering tot tevredenheid van die Kommissaris binne 3 maande vanaf die datum van lewering aan die bevoegde amptenaar gelever word.

388. All casks containing rebate brandy for maturation shall be plainly marked in water paint, to the satisfaction of the proper officer, on both the outside ends thereof, with a distinguishing number, the year of distillation, and such other information as the Commissioner may require from time to time, and shall be sealed at the bung by means of the sealing tin supplied by the proper officer for the purpose.

389. The stacking of casks containing rebate brandy shall be in a manner approved by the proper officer.

390. No brandy shall be removed from any cask during the period of maturation, except under the supervision of an officer.

O. *Spirits of His Own Distillation for the Private Use of an Agricultural or Own-use Distiller, not Exceeding a Quantity Equivalent to 15 Gallons per Calendar Year at Proof Strength (Item 32 of Schedule 2 to the Act); and Spirits Supplied in Exchange for Wine or Grapes of His own Production to a Member of the „Ko-operatiewe Wijnbouwers Vereniging van Zuid-Afrika Beperkt” or of any other Wine-growers' Co-operative Agricultural Society for his Private Use, not Exceeding a Quantity Equivalent to 15 Gallons per Calendar Year at Proof Strength (Item 33 of Schedule 2 to the Act).*

391. A rebate of the duty may be allowed on a quantity of spirits, of the own distillation of an agricultural or own-use distiller, not exceeding the equivalent of 15 gallons at proof strength in any one calendar year, which he has used for his private use on the farm premises where such spirits were produced.

392. The agricultural or own-use distiller shall notify the proper officer, on demand, of the quantity so used.

393. A quantity of spirits not exceeding the equivalent of 15 gallons at proof strength may, in any one calendar year, be supplied by the „Ko-operatiewe Wijnbouwers Vereniging van Zuid-Afrika Beperkt” or any other wine-growers' co-operative agricultural society to a member under rebate of the duty for his private use in exchange for wine or grapes of his own production for making sufficient wine to produce the quantity of spirits supplied.

394. The permission of the proper officer shall be obtained, prior to removal, for the supply of spirits to a member in terms of regulation 393, and the supplier shall issue a certificate on form Excise 18 to cover each removal: provided that the Commissioner may allow spirits, in such quantities as determined by him and subject to the conditions imposed by him, to be removed under cover of one certificate Excise 18 from the supplier's premises to a room or place approved by him for distribution to members in the quantities prescribed.

395. The supplier of spirits and the person who obtains spirits in terms of regulation 393 shall furnish such particulars and evidence relating to a transaction as the Commissioner may require from time to time.

396. The total quantity of spirits which an agricultural distiller may use for his private use under rebate of the duty, whether such spirits have been distilled by himself or supplied to him in terms of regulation 393, or been obtained from both sources together, shall not exceed in any one calendar year the equivalent of 15 gallons at proof strength.

P. *Spirits Supplied by a Wholesale Dealer or Distiller Solely for the Use of the Naval Forces of the United Kingdom (Item 34 of Schedule 2 to the Act).*

397. No rebate of the duty shall be allowed in respect of spirits supplied by a distiller or wholesale dealer solely for the use of the naval forces of the United Kingdom unless proof of such supply is to the satisfaction of the Commissioner furnished to the proper officer within 3 months from the date of supply.

DEEL XVI.

TABAK.

398. Elke aansoek om 'n lisensie om tabak te vervaardig, moet in tweevoud op vorm Aksyns 6 gedoen word.

399. Wanneer die Kommissaris dit vereis, moet elke aansoek om 'n nuwe lisensie vergesel gaan van 'n inskrywing in vorm Aksyns 14, in tweevoud, behoorlik deur die applikant ingevul, tesame met sodanige bylaes as wat die Kommissaris van tyd tot tyd mag vereis, waarin hy alle persele, kamers, plekke, masjiene en ander uitrusting wat hy voornemens is om op sy perseel te gebruik, moet inskryf, met vermelding van die doel waarvoor elkeen gebruik sal word asook van die onderskeidingsmerk.

400. Sodanige onderskeidingsmerk moet volgens die voorskrif van die bevoegde amptenaar op 'n in die oog lopende deel van elke perseel, kamer, plek, masjien of ander uitrusting leesbaar aangebring word.

401. Wanneer 'n tabakvervaardiger addisionele persele of uitrusting verkry, moet 'n aanvullende inskrywing van sodanige persele of uitrusting gemaak word.

402. Enigeen wat 'n masjien vir die kerf van tabak besit of beheer, moet sodanige masjiene by die Kommissaris registreer, en hy mag nie sodanige masjiene verkoop, verwyder of andersins vervreem nie, tensy die goedkeuring van die Kommissaris daartoe verkry is.

403. Behalwe met die toestemming van die Kommissaris mag geen persoon tabak vir verkoop begin vervaardig nie, tensy hy eers 'n borgakte aangegaan het, of sodanige ander sekerheid as wat die Kommissaris mag vereis, gestel het.

404. 'n Vervaardiger van sigarette moet die bevoegde amptenaar in kennis stel van die merke van alle soorte sigarette, en die gewigte daarvan per 1,000, wat deur hom vervaardig word voordat hy enige sigarette van daardie merke of soorte uit sy fabriek verwyder.

405. Aansoek om plakseëls wat op houe van sigarette en sigarettabak geplak moet word, moet by die Posmeester-generaal, of sy plaasvervangers op vorm Aksyns 24 gedoen word. Vervaardigers moet behoorlik rekening hou van alle plakseëls wat deur hulle aangekoop en gebruik word en moet elke maand, tesame met die state in regulasie 418 van hierdie regulasies vermeld, 'n staat op vorm Aksyns 25 aan die bevoegde amptenaar verstrek.

406. Die plakseëls moet op so 'n wyse op die houe geplak word dat daar verseker sal word dat die plakseël vernietig word wanneer die houer oopgemaak word, en die naam en adres van die vervaardiger of 'n identifikasie-merk of -nommer wat deur die Kommissaris goedgekeur is, moet tot tevredenheid van die Kommissaris op die buitekant van elke houer aangebring word.

407. Plakseëls mag slegs gebruik word deur:—

- (a) vervaardigers, vir die doel om geplak te word op houe van sigarette en sigarettabak, bevattende tabak wat deur hulle vervaardig is;
- (b) invoerders, vir die doel om geplak te word op houe van sigarette en sigarettabak, bevattende tabak wat deur hulle ingevoer en vir verbruik in die Republiek ingeklaar is;
- (c) invoerders, vir die doel om aan vervaardigers van naam oorsee gestuur te word, sodat sulke plakseëls op houe van sigarette en sigarettabak, bevattende tabak wat hulle wil invoer, geplak kan word.

408. Die bevoegde doeaneamptenaar by 'n hawe mag nie die aflewering van sigarette of sigarettabak, hetsy by die eerste invoer daarvan of uit 'n doeanepakhuis, toelaat voordat die betrokke bepalinge van die Wet en hierdie deel van die regulasies nagekom is nie.

409. Posmeesters en spoorwegamptenare mag nie die aflewering van sigarette of sigarettabak wat per pos of per spoor, na gelang van die geval, in die Republiek ingevoer word, toelaat voordat die betrokke bepalinge van die Wet en hierdie deel van die regulasies nagekom is nie.

PART XVI.

TOBACCO.

398. Every application for a licence to manufacture tobacco shall be made in duplicate on form Excise 6.

399. When the Commissioner so requires, every application for a new licence shall be accompanied by an entry in form Excise 14, in duplicate, duly completed by the applicant, together with such schedules as the Commissioner may require from time to time, in which he shall enter all premises, rooms, places, machinery and other plant that he intends using on his premises, specifying the purpose for which each is to be used, and also the distinguishing mark.

400. Such distinguishing mark shall, according to the instructions of the proper officer, be legibly applied to a conspicuous part of all premises and every room, place, machine or other plant.

401. When a manufacturer of tobacco acquires additional premises or plant, a supplementary entry of such premises or plant shall be made.

402. Every person who owns or controls a machine for cutting tobacco shall register such machine with the Commissioner, and he shall not sell, remove or otherwise dispose of such machine except with the approval of the Commissioner.

403. Save with the permission of the Commissioner, no person shall commence manufacturing tobacco for sale until he has entered into a bond or furnished such other security as the Commissioner may require.

404. A manufacturer of cigarettes shall notify the proper officer of the brands of all types of cigarettes, and the weights thereof per 1,000, manufactured by him before he removes any cigarettes of such brands or types from his premises.

405. Application for stamp labels that are to be affixed to containers of cigarettes and cigarette tobacco shall be made to the Postmaster-General or his deputies on form Excise 24. Manufacturers shall keep proper account of all stamp labels purchased and used by them, and shall submit to the proper officer monthly, together with the returns referred to in regulation 418 of these regulations, a return on form Excise 25.

406. The stamp labels shall be affixed to containers in such a manner as will ensure the destruction of the label when the container is opened, and the name and address of the manufacturer or an identification mark or number approved by the Commissioner shall be applied, to the satisfaction of the Commissioner, to the outside of each container.

407. Stamp labels may be used only by:—

- (a) manufacturers, for the purpose of being affixed to cigarette and cigarette tobacco containers containing tobacco manufactured by them;
- (b) importers, for the purpose of being affixed to cigarette and cigarette tobacco containers containing tobacco imported by them and entered for consumption in the Republic; and
- (c) importers, for the purpose of being forwarded to manufacturers of repute overseas, so that such stamp labels may be affixed to cigarette and cigarette tobacco containers containing tobacco which they intend importing.

408. The proper officer of customs at any port shall not permit the delivery of any cigarettes or cigarette tobacco, whether on first importation or from a customs warehouse, until the relative provisions of the Act and this part of the regulations have been complied with.

409. Postmasters and railway officials shall not permit the delivery of any cigarettes or cigarette tobacco imported into the Republic through the medium of the post office or by rail, as the case may be, until the relative provisions of the Act and this part of the regulations have been complied with.

410. Plakseëls wat op 'n onvermybare wyse op die gelisensieerde perseel van 'n sigaretvervaardiger in 'n plakmasjien beskadig word, kan vir nuwe plakseëls omgeruil word, onderworpe aan 'n aftrekking van 2½ persent van die waarde van die beskadigde plakseëls, mits sodanige beskadigde plakseëls vir ondersoek en vernietiging aan die bevoegde amptenaar gestuur word en vergesel gaan van 'n beëdigde of plegtige verklaring, deur die vervaardiger of sy behoorlik gemagtigde agent onderteken, ten effekte dat die betrokke plakseëls by die opplak daarvan op sigarethouers op die gelisensieerde perseel van die betrokke vervaardiger beskadig is.

411. Wanneer ongebruikte plakseëls wat wettiglik deur enigiemand verkry is vir die doel om op houers van sigarette of sigarettabak geplak te word, nie meer vir die doeleindes van sy besigheid nodig is nie of deur foutiewe drukwerk onbruikbaar is vir die doel waarvoor hulle bestem was, is hy geregtig om 'n terugbetaling van die waarde van die plakseëls te eis, mits sodanige plakseëls aan die bevoegde amptenaar teruggestuur word of mits daar met hulle gehandel word soos die Kommissaris voorskryf.

412. Elke tabakvervaardiger moet voorraadboeke hou, in sodanige vorms as wat deur die Kommissaris goedgekeur is, waarin hy elke dag onderstaande en sodanige ander besonderhede van sy werksaamhede en transaksies as wat die Kommissaris van tyd tot tyd mag vereis, moet opteken:—

- die hoeveelheid blaartabak wat gedurende daardie dag deur hom ontvang, gebruik, verkoop of andersins vervreem is;
- die hoeveelheid tabak wat gedurende daardie dag deur hom vervaardig of andersins verkry is;
- die getal pakkies en die gewigte van sigarttabak wat gedurende daardie dag vir verkoop as sulks vervaardig is;
- die hoeveelheid sigarette wat gedurende daardie dag vervaardig is, met aanduiding van die merke en die gewigte per 1,000 van elke merk;
- die hoeveelheid tabak wat gedurende daardie dag aan vervaardigers wat ingevolge die Wet gelisensieer is, vervreem is; en
- die hoeveelheid tabak wat gedurende daardie dag vir gebruik in die Republiek vervreem is, en die hoeveelheid wat uitgevoer is.

413. Elke vervaardiger moet alle surplusse in die gewigte van tabak wat, as gevolg van die byvoeging van vloeistowwe of soliede stowwe by die tabak, gedurende die vervaardigingsproses van die tabak of as gevolg van enige ander oorsaak ontstaan en alle tekorte as gevolg van enige oorsaak, in sy voorraadboeke opteken.

414. Elke vervaardiger moet die reg wat deur hom betaalbaar is, betaal voordat die tabak uit sy fabriek verwyder word of gebruik of andersins vervreem word: met dien verstande dat die Kommissaris onderworpe aan die stelling van sekerheid tot sy tevredeheid kan toelaat dat sodanige reg soos volg betaal word, dog nie later nie as die 20ste dag van die kalendermaand wat volg op die kalendermaand ten aansien waarvan die reg betaal word:—

Tabak in die vorm van sigarette en gereed vir gebruik by die maak van sigarette.	Maandeliks ten opsigte van sodanige tabak as wat in houers verpak is waaraan plakseëls ingevolge die betrokke bepalings van die Wet en hierdie regulasies geplak is.
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Pyptabak en sigare.

Maandeliks ten opsigte van sodanige tabak as wat uit die vervaardiger se fabriek verwyder is of gebruik of andersins vervreem is.

415. Wanneer tabak waarop die reg betaal is in die oorspronklike onmiddellike houers aan die vervaardiger wat die reg daarop betaal het, teruggestuur word vir ander doeleindes as vernietiging, kan die Kommissaris toelaat

410. Stamp labels that are unavoidably damaged in a stamping machine on the licensed premises of a manufacturer of cigarettes may be exchanged for new stamp labels subject to a deduction of 2½ per cent of the value of the damaged stamp labels, provided such damaged stamp labels are submitted to the proper officer for examination and destruction and are accompanied by a sworn or solemn declaration, signed by the manufacturer or his duly authorised agent, to the effect that the stamp labels in question were damaged while they were being affixed to cigarette containers on the licensed premises of the manufacturer concerned.

411. When any unused stamp labels lawfully acquired by any person for the purpose of being affixed to cigarette or cigarette tobacco containers are no longer required for the purpose of his business, or are through faulty printing unfit for the purpose for which they were intended, he shall be entitled to claim a refund of the value of the stamp labels, provided such stamp labels are returned to the proper officer, or are disposed of as directed by the Commissioner.

412. Every manufacturer of tobacco shall keep stock books, in such forms as have been approved by the Commissioner, in which he shall record every day the following and such other particulars of his operations and transactions as the Commissioner may require from time to time:—

- the quantity of leaf tobacco received, used, sold or otherwise disposed of by him during that day;
- the quantity of tobacco manufactured or otherwise acquired by him during that day;
- the number of packets and the weights of cigarette tobacco manufactured for sale as such, during that day;
- the quantity of cigarettes manufactured during that day, showing the brands and the weights per 1,000 of each brand;
- the quantity of tobacco disposed of during that day to manufacturers licensed under the Act; and
- the quantity of tobacco disposed of during that day for consumption in the Republic, and the quantity exported.

413. Every manufacturer shall record in his stock books all surplusse in the weights of tobacco occurring by reason of the addition of liquids or solids to the tobacco during the process of manufacture of the tobacco or through any other cause, and all deficiencies resulting from any cause.

414. Every manufacturer shall pay the duty payable by him before the tobacco is removed from his factory, or is used or otherwise disposed of: provided that the Commissioner may, subject to the furnishing of security satisfactory to him, allow such duty to be paid as follows, but not later than the 20th day of the calendar month following the calendar month in respect of which the duty is paid:—

Tobacco in the form of cigarettes and ready for use in the making of cigarettes.	Monthly in respect of such tobacco as is packed in containers to which stamp labels have been affixed in terms of the relative provisions of the Act and these regulations.
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Pipe tobacco and cigars.

Monthly in respect of such tobacco as has been removed from the manufacturer's factory, or has been used or otherwise disposed of.

415. When duty-paid tobacco is returned, for purposes other than destruction, in the original immediate containers to the manufacturer who paid the duty thereon,

dat sodanige tabak weer in voorrade waarop die reg nie betaal is nie opgeneem word en dat 'n verrekening van die reg dienoreenkomstig gemaak word mits:—

- (a) behoorlike fasiliteite verskaf word vir die ondersoek van die tabak deur 'n amptenaar of amptenare;
- (b) die pakke of houters waarin die tabak teruggestuur word, ongeskonde gehou word totdat hulle deur 'n amptenaar of amptenare ondersoek is;
- (c) in die geval van sigarette en sigarettabak die plakseëls op die houters in die teenwoordigheid van 'n amptenaar of amptenare tot tevreedenheid van die bevoegde amptenaar vernietig word;
- (d) die vervaardiger sodanige state, besonderhede en verklarings ten aansien van die teruggestuurde tabak verstrek as wat die Kommissaris van tyd tot tyd mag vereis; en
- (e) indien dit deur die Kommissaris vereis word, die vervaardiger alle redelike koste betaal wat aangegaan word deur 'n amptenaar of amptenare wat die ondersoek moet waarneem, asook vir die amptenaar of amptenare se diens teen die voorgeskrewe tarief.

416. Afvaltabak wat vir veelek of dipstof van die hand gesit word, kan deur die Kommissaris vrygestel word van betaling van reg, mits sodanige afvaltabak tot tevreedenheid van die bevoegde amptenaar deeglik met minstens 2 persent blomswawel of 'n ander stof wat die Kommissaris magtig, gemeng word.

417. 'n Vervaardiger kan tabak onder waarborg vir onderstaande doeleindes uit sy fabriek verwyder:—

- (a) uitvoer (met inbegrip van skeeps- en lugvaartuigvoorrade);
- (b) lewering aan 'n ander gelisensieerde tabakvervaardiger, mits die tabak in massa vir vervaardigingsdoeleindes gelewer word; en
- (c) opberging in 'n goedgekeurde pakhuis.

418. Enigeen wat gelisensieer is om tabak te vervaardig, moet nie later nie as die 20ste dag van elke kalendermaand op vorms Aksyns 22, 23, 131, 132, en op sodanige ander vorms as wat die Kommissaris van tyd tot tyd mag vereis, state van sy transaksies en werksaamhede gedurende die onmiddellik voorafgaande kalendermaand aan die bevoegde amptenaar voorleë.

DEEL XVII.

TABAK.

KORTINGS EN TERUGBETALINGS.

A. *Sigarette en sigarettabak in die Republiek vervaardig en deur die vervaardiger uitgevoer na plekke buite die Republiek (uitgesonderd die Federasie van Rhodesië en Njassaland, Basoetoland, Betsjoeanaland-protectoraat en Swaziland) (item 36 van Bylae 2 van die Wet).*

419. 'n Tabakvervaardiger is, behoudens die bepalings van regulasies 16, 18 en 19 van hierdie regulasies geregtig op 'n korting of terugbetaling van die reg op sigarette en sigarettabak wat deur hom vervaardig is en deur hom uitgevoer is na plekke buite die Republiek (uitgesonderd die Federasie van Rhodesië en Njassaland, Basoetoland, Betsjoeanaland-protectoraat en Swaziland).

420. Die vervaardiger moet op vorm Aksyns 38 volle besonderhede van sodanige verwyderings verstrek met inbegrip van—

- (a) die merk van die sigarette wat uitgevoer word;
- (b) die getal sigarette per houer; en
- (c) die gewigte daarvan per 1,000.

421. 'n Kopie van die ingevulde vorm Aksyns 38 moet onmiddellik na afsending van 'n besending aan die bevoegde amptenaar verstrek word terwyl die oorspronklike, met die sertifikaat van uitvoer behoorlik ingevul, in die geval van 'n terugbetaling die aansoek om terugbetaling moet vergesel, of in die geval van 'n korting aan die bevoegde amptenaar voorgelê moet word vir die toepassing van regulasie 16 van hierdie regulasies.

the Commissioner may allow such tobacco to be taken back into non-duty-paid stocks and a corresponding duty adjustment to be made, provided:—

- (a) proper facilities are provided for the examination of the tobacco by an officer or officers;
- (b) the packages or containers in which the tobacco is returned, are kept intact until they have been examined by an officer or officers;
- (c) in the case of cigarettes and cigarette tobacco the stamp labels on the containers are destroyed to the satisfaction of the proper officer in the presence of an officer or officers;
- (d) the manufacturer furnishes such returns, particulars and declarations in respect of the returned tobacco as the Commissioner may require from time to time; and
- (e) if the Commissioner so requires, the manufacturer shall pay all reasonable expenses incurred by an officer or officers required to carry out the examination, and also for the attendance of the officer or officers at the prescribed rate.

416. Scrap tobacco disposed of for animal lick or dip may be exempted by the Commissioner from payment of duty, provided such scrap tobacco is thoroughly mixed to the satisfaction of the proper officer with not less than 2 per cent flower of sulphur or any other substance which the Commissioner may authorise.

417. A manufacturer may remove tobacco in bond from his factory for the following purposes:—

- (a) exportation (including ships' and aircraft stores);
- (b) delivery to another licensed manufacturer of tobacco, provided the tobacco is delivered in bulk for manufacturing purposes; and
- (c) deposit in an approved warehouse.

418. Every person who has been licensed to manufacture tobacco shall submit to the proper officer, not later than the 20th day of every calendar month, returns on forms Excise 22, 23, 131, 132, and on such other forms as the Commissioner may require from time to time, of his transactions and operations during the immediately preceding calendar month.

PART XVII.

TOBACCO.

REBATES AND REFUNDS.

A. *Cigarettes and Cigarette Tobacco Manufactured in the Republic and Exported by the Manufacturer to Places Outside the Republic (Except the Federation of Rhodesia and Nyasaland, Basutoland, Bechuanaland Protectorate and Swaziland) (Item 36 of Schedule 2 to the Act).*

419. Subject to the provisions of regulations 16, 18 and 19 of these regulations, a manufacturer of tobacco shall be entitled to a rebate or refund of the duty on cigarettes and cigarette tobacco manufactured by him and exported by him to places outside the Republic (except the Federation of Rhodesia and Nyasaland, Basutoland, Bechuanaland Protectorate and Swaziland).

420. The manufacturer shall furnish full particulars on form Excise 38 of such removals, including—

- (a) the brand of the cigarettes exported;
- (b) the number of cigarettes per container; and
- (c) the weights thereof per 1,000.

421. A copy of the completed form Excise 38 shall be rendered to the proper officer immediately after dispatch of a consignment, while the original, with the certificate of exportation duly completed, shall, in the case of a refund, accompany the refund application, or, in the case of a rebate, be submitted to the proper officer for the purposes of regulation 16 of these regulations.

B. *Sigarette in die Republiek vervaardig en deur die vervaardiger na die Federasie van Rhodesië en Njassaland uitgevoer (item 37 van Bylae 2 van die Wet) en sigarettabak in die Republiek vervaardig en as sodanig deur die vervaardiger na die Federasie van Rhodesië en Njassaland uitgevoer (item 38 van Bylae 2 van die Wet).*

422. 'n Tabakvervaardiger is behoudens die bepalings van regulasies 16, 18, 19, 420 en 421 van hierdie regulasies geregtig op 'n korting of terugbetaling van die reg, in die mate soos in items 37 en 38 van Bylae 2 van die Wet bepaal, op sigarette en sigarettatak, wat deur hom vervaardig is en deur hom na die Federasie van Rhodesië en Njassaland uitgevoer is.

C. *Pyptabak en sigare in die Republiek vervaardig en deur die vervaardiger uitgevoer na plekke buite die Republiek (uitgesonderd Basoetoland, Betsjoeanaland-protectoraat en Swaziland) (item 39 van Bylae 2 van die Wet).*

423. 'n Tabakvervaardiger is, behoudens die bepalings van regulasies 16, 420 en 421 van hierdie regulasies geregtig op 'n korting van die reg op pyptabak en sigare wat deur hom vervaardig is en deur hom uitgevoer is na plekke buite die Republiek (uitgesonderd Basoetoland, Betsjoeanaland-protectoraat en Swaziland).

D. *Tabak onder aksynstoetsing op die vervaardiger se perseel vernietig [item 40 (1) van Bylae 2 van die Wet]; en ingevoerde sigarette en sigarettabak onder aksynstoetsing vernietig in haweskure of in 'n doeanepakhuis of op die perseel van die invoerder [item 40 (2) van Bylae 2 van die Wet].*

424. Behoudens die bepalings van artikel vyf-en-sewentig van die Wet kan 'n korting of terugbetaling van die reg ingevolge item 40 (1) van Bylae 2 van die Wet toegelaat word op tabak wat onder aksynstoetsing op die vervaardiger se perseel vernietig is.

425. 'n Aansoek om 'n korting van die reg ingevolge regulasie 424 sal oorweeg word, mits:—

- die tabak op die perseel van die vervaardiger in die teenwoordigheid van 'n amptenaar of amptenare tot tevredenheid van die bevoegde amptenaar vernietig is;
- die aansoek gesteun word deur 'n beëdigde of plegtige verklaring, deur die vervaardiger of sy behoorlik gemagtigde agent onderteken, ten effekte dat niemand aanspreeklik is om die vervaardiger ten aansien van die tabak wat vernietig is volle vergoeding te betaal nie, of dat die vervaardiger nie in staat is om sodanige vergoeding te verhaal nie;
- die vervaardiger sodanige state en besonderhede met betrekking tot die vernietigde tabak verstrek as wat die Kommissaris van tyd tot tyd mag vereis; en
- die bepalings van regulasie 415 (e) van hierdie regulasies nagekom word.

426. Wanneer tabak waarop die reg betaal is in die oorspronklike onmiddellike houters aan die vervaardiger wat die reg daarop betaal het, teruggestuur word vir vernietiging, kan die Kommissaris, behoudens die bepalings van regulasies 18 en 19 van hierdie regulasies, die reg wat daarop betaal is, terugbetaal mits:—

- die bepalings van regulasies 415 (a), (b), (c), (d) en (e) en 425 (b) van hierdie regulasies nagekom word; en
- die tabak op die perseel van die vervaardiger in die teenwoordigheid van 'n amptenaar of amptenare tot tevredenheid van die bevoegde amptenaar vernietig is.

427. Behoudens die bepalings van artikel vyf-en-sewentig van die Wet en regulasies 18 en 19 van hierdie regulasies kan 'n terugbetaling van die oorbelaasting ingevolge item 40 (2) van Bylae 2 van die Wet toegelaat word op ingevoerde sigarette en sigarettabak wat onder aksynstoetsing vernietig is in haweskure of in 'n doeanepakhuis of op die perseel van die invoerder.

B. *Cigarettes Manufactured in the Republic and Exported by the Manufacturer to the Federation of Rhodesia and Nyasaland (Item 37 of Schedule 2 to the Act); and Cigarette Tobacco Manufactured in the Republic and Exported as such by the Manufacturer to the Federation of Rhodesia and Nyasaland (Item 38 of Schedule 2 to the Act).*

422. Subject to the provisions of regulations 16, 18, 19, 420 and 421 of these regulations, a manufacturer of tobacco shall be entitled to a rebate or refund of the duty, to the extent specified in Items 37 and 38 of Schedule 2 to the Act, on cigarettes and cigarette tobacco manufactured by him and exported by him to the Federation of Rhodesia and Nyasaland.

C. *Pipe Tobacco and Cigars Manufactured in the Republic and Exported by the Manufacturer to Places Outside the Republic (Except Basutoland, Bechuanaland Protectorate and Swaziland) (Item 39 of Schedule 2 to the Act).*

423. Subject to the provisions of regulations 16, 420 and 421 of these regulations, a manufacturer of tobacco shall be entitled to a rebate of the duty on pipe tobacco and cigars manufactured by him and exported by him to places outside the Republic (except Basutoland, Bechuanaland Protectorate and Swaziland).

D. *Tobacco destroyed under Excise Supervision on the Manufacturer's Premises [Item 40 (1) of Schedule 2 to the Act]; and Imported Cigarettes and Cigarette Tobacco destroyed under Excise Supervision in Harbour Sheds or Customs Bond or on the Premises of the Importer [Item 40 (2) of Schedule 2 to the Act].*

424. Subject to the provisions of section seventy-five of the Act, a rebate or refund of the duty in terms of Item 40 (1) of Schedule 2 to the Act may be allowed on tobacco destroyed under excise supervision on the premises of the manufacturer.

425. An application for a rebate of the duty in terms of regulation 424 will be considered, provided:—

- the tobacco has been destroyed to the satisfaction of the proper officer on the premises of the manufacturer in the presence of an officer or officers;
- the application is supported by a sworn or solemn declaration, signed by the manufacturer or his duly authorised agent, to the effect that no person is liable to pay the manufacturer full compensation in respect of the tobacco that has been destroyed, or that the manufacturer is unable to recover such compensation;
- the manufacturer furnishes such returns and particulars regarding the destroyed tobacco as the Commissioner may require from time to time; and
- the provisions of regulation 415 (e) of these regulations are complied with.

426. When duty-paid tobacco is returned, for destruction, in the original immediate containers to the manufacturer who paid the duty thereon, the Commissioner may, subject to the provisions of regulations 18 and 19 of these regulations, refund the duty paid thereon, provided:—

- the provisions of regulations 415 (a), (b), (c), (d) and (e) and 425 (b) of these regulations are complied with; and
- the tobacco has been destroyed to the satisfaction of the proper officer on the premises of the manufacturer in the presence of an officer or officers.

427. Subject to the provisions of section seventy-five of the Act and regulations 18 and 19 of these regulations, a refund of the surtax in terms of Item 40 (2) of Schedule 2 to the Act may be allowed on imported cigarettes and cigarette tobacco destroyed under excise supervision in harbour sheds or customs bond or on the premises of the importer.

428. 'n Aansoek om terugbetaling van die oorbelaasting ingevolge regulasie 427 sal oorweeg word, mits:—

- (a) behoorlike fasiliteite verskaf word vir die ondersoek van die sigarette en sigarettabak deur 'n amptenaar of amptenare;
- (b) die pakke of houters waarin die sigarette of sigarettabak ingevoer is, ongeskonde gehou word totdat hulle deur 'n amptenaar of amptenare ondersoek is;
- (c) die plakseëls op die houters in die teenwoordigheid van 'n amptenaar of amptenare tot tevredenheid van die bevoegde amptenaar vernietig word;
- (d) die sigarette en sigarettabak in die teenwoordigheid van 'n amptenaar of amptenare tot tevredenheid van die bevoegde amptenaar vernietig word;
- (e) die invoerder sodanige state, besonderhede en verklarings ten aansien van die vernietigde sigarette en sigarettabak verstrek as wat die Kommissaris van tyd tot tyd mag vereis; en
- (f) die invoerder alle redelike koste betaal wat aangegaan word deur 'n amptenaar of amptenare wat die ondersoek moet waarneem, asook vir die amptenaar of amptenare se diens teen die voorgeskrewe tarief.

E. *Sigaret- en pyptabak by vervaardiging verlore gegaan (item 41 van Bylae 2 van die Wet).*

429. Elke vervaardiger word aanspreeklik gehou vir die reg, wat onmiddellik betaalbaar is, op 'n tekort in sy voorrade tabak met inbegrip van tabak in-transito. As hy egter tot tevredenheid van die Kommissaris bewys dat sigaret- en pyptabak wat so 'n tekort uitmaak nie gebruik, verkoop of andersins vervreem is nie, maar dat die tekort in die vervaardigingsproses ontstaan het, is die reg, behoudens die bepalinge van artikel vyf-en-sewentig van die Wet, nie betaalbaar nie. 'n Korting van die reg op so 'n tekort sal oorweeg word, mits:—

- (a) die vervaardiger enige tekort wat weens natuurlike uitdroging of ander oorsaak gedurende die vervaardigingsproses ontstaan, in sy voorraadboek opteken; en
- (b) die aansoek om 'n korting van die reg gesteun word deur 'n beëdigde of plegtige verklaring op vorm Aksyns 26, deur die vervaardiger of sy behoorlik gemagtigde agent onderteken, ten effekte dat die tekort werklik voorgekom het en dat, na die beste wete en oortuiging van die verklaarder, geen deel van die tekort verkoop, gebruik of andersins vervreem is nie.

F. *Tabak in die Republiek vervaardig en deur 'n vervaardiger verskaf uitsluitend vir die gebruik van die seemagte van die Verenigde Koninkryk (item 42 van Bylae 2 van die Wet).*

430. Geen korting van die reg word ten aansien van tabak wat uitsluitend vir die gebruik van die seemagte van die Verenigde Koninkryk deur 'n vervaardiger gelever word, toegelaat nie, tensy daar binne 3 maande vanaf die datum van lewering tot tevredenheid van die Kommissaris bewys van so 'n lewering aan die bevoegde amptenaar gelever word.

G. *Pyptabak in die Republiek vervaardig, van sodanige grade as wat die Minister by kennisgewing in die Staatskoerant mag spesifiseer: Met dien verstande dat verskillende kortingskale op die verskillende grade tabak, aldus gespesifiseer, toegepas kan word (item 43 van Bylae 2 van die Wet).*

431. 'n Vervaardiger van pyptabak kan kortings van die reg eis in die mate en ten aansien van sodanige grade as wat die Minister by kennisgewing in die Staatskoerant mag spesifiseer: met dien verstande dat hy die Kommissaris daarvan oortuig dat die bedrag wat aan korting geëis word, nie by sy verkoopprijs van sodanige grade pyptabak ingesluit is nie en dat hy daadwerklike stappe gedoen het te verseker dat die kleinhandelprijs dienoreenkomstig verlaag is.

432. Die vervaardiger moet die bevoegde amptenaar in kennis stel van die merke van alle grade pyptabak ten aansien waarvan hy 'n korting eis voordat hy sodanige grade pyptabak uit sy fabriek verwyder.

428. An application for a refund of the surtax in terms of regulation 427 will be considered, provided—

- (a) proper facilities are provided for the examination of the cigarettes and cigarette tobacco by an officer or officers;
- (b) the packages or containers in which the cigarettes were or cigarette tobacco was imported, are kept intact until they have been examined by an officer or officers;
- (c) the stamp labels on the containers are destroyed to the satisfaction of the proper officer in the presence of an officer or officers;
- (d) the cigarettes and cigarette tobacco are destroyed to the satisfaction of the proper officer in the presence of an officer or officers;
- (e) the importer furnishes such returns, particulars and declarations in respect of the destroyed cigarettes and cigarette tobacco as the Commissioner may require from time to time; and
- (f) the importer pays all reasonable expenses incurred by an officer or officers required to carry out the examination, and also for the attendance of the officer or officers at the prescribed rate.

E. *Cigarette and Pipe Tobacco lost in the Process of manufacture (Item 41 of Schedule 2 to the Act).*

429. Every manufacturer shall be liable for the duty, which shall be payable forthwith, on any deficiency in his stocks of tobacco, including tobacco in transit. If he shall prove to the satisfaction of the Commissioner, however, that cigarette and pipe tobacco constituting such a deficiency have not been used, sold or otherwise disposed of but that the deficiency has resulted during the process of manufacture, the duty shall, subject to the provisions of section seventy-five of the Act, not be payable. A rebate of the duty on such deficiency will be considered, provided:—

- (a) the manufacturer records in his stock book any deficiency resulting from natural drying-out or other cause during the process of manufacture; and
- (b) the application for a rebate of the duty is supported by a sworn or solemn declaration on form Excise 26, signed by the manufacturer or his duly authorised agent, to the effect that the deficiency actually occurred and that, to the best of the knowledge and belief of the deponent, no portion of the deficiency was sold, used or otherwise disposed of.

F. *Tobacco manufactured in the Republic and supplied by a Manufacturer solely for the use of the Naval Forces of the United Kingdom (Item 42 of Schedule 2 to the Act).*

430. No rebate of the duty shall be allowed in respect of tobacco supplied by a manufacturer solely for the use of the naval forces of the United Kingdom unless proof of such supply to the satisfaction of the Commissioner is furnished to the proper officer within 3 months from date of supply.

G. *Pipe Tobacco manufactured in the Republic of such Grades as the Minister may specify by Notice in the Gazette: Provided that different Rates of Rebate may be applied to the different Grades of Tobacco so Specified (Item 43 of Schedule 2 to the Act).*

431. A manufacturer of pipe tobacco may claim rebates of the duty to the extent and in respect of such grades as the Minister may specify by notice in the Gazette: provided that he satisfies the Commissioner that the amount of rebate claimed, has not been included in his selling price of such grades of pipe tobacco, and that he has taken active steps to ensure that the retail price has been reduced accordingly.

432. The manufacturer shall notify the proper officer of the brands of all grades of pipe tobacco in respect of which he claims a rebate before he removes such grades of pipe tobacco from his factory.

DEEL XVIII.

GIS.

433. Elke aansoek om 'n lisensie om gis in die gebied Suidwes-Afrika vir verkoop te vervaardig, moet in tweevoud op vorm Aksyns 6 gedoen word.

434. Niemand mag gis van watter aard ook in die Republiek (behalwe Suidwes-Afrika) vir verkoop vervaardig nie voordat hy 'n lisensie om sodanige gis te vervaardig, ingevolge die bepalings van Goewermentskennisgewing No. R. 10 van 6 Januarie 1951, van die Kommissaris verkry het.

435. Behalwe met die toestemming van die Kommissaris mag geen persoon gis vir verkoop begin vervaardig nie, tensy hy eers 'n borgakte aangegaan het, of sodanige ander sekerheid as wat die Kommissaris mag vereis, gestel het.

436. Minstens 24 uur voordat gisting 'n aanvang neem, moet die vervaardiger in 'n boek, soos deur die Kommissaris voorgeskryf mag word, die dag en uur van die gisting, tesame met die datum waarop die inskrywing gemaak word, opteken, en minstens twee uur voordat begin word om die materiaal wat gebruik gaan word, te meng, ook die hoeveelheid en soort materiaal wat gebruik gaan word. Indien die bevoegde amptenaar dit vereis, moet die vervaardiger ook minstens 24 uur voordat die gisting 'n aanvang neem die bevoegde amptenaar van die dag en uur van sodanige gisting in kennis stel.

437. Elke vervaardiger van gis moet ook elke dag in dieselfde boek en/of in 'n voorraadbok, soos deur die Kommissaris voorgeskryf mag word, onderstaande en sodanige ander besonderhede van sy werksaamhede en transaksies as wat die Kommissaris van tyd tot tyd mag vereis, opteken:—

- (a) die hoeveelheid gis wat gedurende daardie dag vervaardig is;
- (b) die hoeveelheid gis gedurende daardie dag verpak in pakkies wat elk hoogstens 'n halwe ons gis bevat (met inbegrip van enige ander stof as aktiewe gisselle);
- (c) die hoeveelheid gis wat gedurende daardie dag in ander verpakings verpak is;
- (d) die faktuurnommer en die hoeveelheid gis van elke soort en verpakking wat verkoop is, met die naam en adres van die koper asook die hoeveelheid gis wat gebruik of andersins vervreem is; en
- (e) enige surplus of tekort wat in die voorraad ontdek is.

438. 'n Vervaardiger is aanspreeklik vir die reg wat deur hom op aanvraag van die bevoegde amptenaar betaal moet word op alle gis wat deur hom vervaardig is, met inbegrip van enige surplus wat gedurende die sny- of verpakingswerksaamhede voorgekom het: met dien verstande dat, indien hy tot tevredenheid van die Kommissaris bewys dat enige tekort aan gis in voorraad nie verkoop, gebruik, of andersins vervreem is nie, maar dat die tekort aan natuurlike uitdroging te wyte is, die reg ten aansien van sodanige tekort nie betaalbaar is nie, en die Kommissaris kan toelaat dat 'n verrekening van die reg ten aansien van die tekort aan gis wat aldus gevind is, dienooreenkomstig gemaak word.

439. Enige tekort weens natuurlike uitdroging wat in voorraad ontdek word, moet in die vervaardiger se voorraadbok opgeteken word, en 'n aansoek om vrystelling van die reg moet gesteun word deur 'n beëdigde of plechtige verklaring, deur die vervaardiger of sy behoorlik gemagtigde agent onderteken, ten effekte dat die verlies werklik voorgekom het en dat, na die beste wete en oortuiging van die verklaarder, geen deel van die tekort verkoop, gebruik of andersins vervreem is nie.

440. Ondanks die bepalings van regulasie 438 kan die Kommissaris, onderworpe aan die stelling van sekerheid tot sy tevredenheid, toelaat dat die reg maandeliks betaal word, maar nie later nie as die 14de dag van die kalendermaand wat volg op die kalendermaand waarin die gis vervaardig is.

PART XVIII.

YEAST.

433. Every application for a licence to manufacture in the territory of South-West Africa yeast for sale shall be made in duplicate on form Excise 6.

434. No person shall manufacture in the Republic (except South-West Africa) yeast of any description for sale until he has obtained from the Commissioner a licence in terms of the provisions of Government Notice No. R.10 of 6th January, 1961, to manufacture such yeast.

435. Save with the permission of the Commissioner, no person shall commence manufacturing yeast for sale until he has entered into a bond or furnished such other security as the Commissioner may require.

436. At least 24 hours before fermentation starts, the manufacturer shall enter in a book, as may be prescribed by the Commissioner, the day and hour of the fermentation, together with the date of making the entry, and, at least two hours before commencing to mix the materials to be used, also the quantity and kind of materials to be used. Should the proper officer so require, the manufacturer shall also, at least 24 hours before fermentation starts, notify the proper officer of the day and hour of such fermentation.

437. Every manufacturer of yeast shall also record every day in the same book and/or in a stock book, as may be prescribed by the Commissioner, the following and such other particulars of this operations and transactions as the Commissioner may require from time to time:—

- (a) the quantity of yeast manufactured during that day;
- (b) the quantity of yeast packed during that day in packets each containing not more than half an ounce of yeast (including any substance other than active yeast cells);
- (c) the quantity of yeast packed during that day in other packings;
- (d) the invoice number and the quantity of yeast of each kind and packing sold, with the name and address of the buyer, as well as the quantity of yeast used or otherwise disposed of; and
- (e) any surplus or deficiency found in stock.

438. A manufacturer shall be liable for the duty, which shall be payable by him on demand by the proper officer, on all yeast manufactured by him, including any surplus that occurred during the cutting and packing operations: provided that, if he shall prove to the satisfaction of the Commissioner that any deficiency of yeast in stock has not been sold, used or otherwise disposed of but that the deficiency is due to natural drying out, duty shall not be payable in respect of such deficiency, and the Commissioner may allow a corresponding duty adjustment to be made in respect of the deficiency of yeast so found.

439. Any deficiency due to natural drying out that is found in stock shall be entered in the manufacturer's stock book, and an application for exemption from the duty shall be supported by a sworn or solemn declaration, signed by the manufacturer or his duly authorised agent, to the effect that the deficiency did in fact occur, and that, to the best of the knowledge and belief of the deponent, no portion of the deficiency was sold, used or otherwise disposed of.

440. Notwithstanding the provisions of regulation 438 the Commissioner may, subject to security satisfactory to him being furnished, allow the duty to be paid monthly, but not later than the 14th day of the calendar month following the calendar month in which the yeast was manufactured.

441. Enigeen wat gelisensieer is om gis te vervaardig, moet nie later nie as die 14de dag van elke kalendermaand, op sodanige vorms as wat die Kommissaris van tyd tot tyd mag voorskryf, state van sy transaksies en werksaamhede gedurende die onmiddellik voorafgaande kalendermaand aan die bevoegde amptenaar voorlê.

442. Enigeen wat gelisensieer is om gis te vervaardig moet, wanneer die bevoegde amptenaar dit vereis, op of voor die laaste dag van die eerste maand van elke kalenderkwartaal 'n sertifikaat, soos in subregulasie (1) van regulasie 14 van hierdie regulasies beskryf, aan die bevoegde amptenaar voorlê.

DEEL XIX.

GIS.

KORTINGS EN TERUGBETALINGS.

A. *Gis deur die vervaardiger uitgevoer na plekke buite die Republiek (uitgesonderd Basoetoland, Betsjoeanaland-protektoraat en Swaziland) (item 44 van Bylae 2 van die Wet).*

443. 'n Vervaardiger van gis is, behoudens die bepalinge van regulasies 16, 18 en 19 van hierdie regulasies, geregtig op 'n terugbetaling van die reg op gis wat deur hom vervaardig is en deur hom uitgevoer is na plekke buite die Republiek (uitgesonderd Basoetoland, Betsjoeanaland-protektoraat en Swaziland).

444. Die vervaardiger moet op vorm Aksyns 36 volle besonderhede van sodanige verwyderings verstrek met inbegrip van die gewig van die gis wat die besending uitmaak.

445. 'n Kopie van die ingevulde vorm Aksyns 36 moet onmiddellik na afsending van 'n besending aan die bevoegde amptenaar verstrek word terwyl die oorspronklike, met die sertifikaat van uitvoer behoorlik ingevul, die vervaardiger se aansoek om terugbetaling moet vergesel.

B. *Gis: Wanneer dit onder Aksynstoetsig vernietig is op die perseel waar dit vervaardig is of in goedgekeurde depots van die vervaardiger van die gis (item 45 van Bylae 2 van die Wet).*

446. Behoudens die bepalinge van artikel vyf-en-sewentig van die Wet en regulasies 18 en 19 van hierdie regulasies kan 'n terugbetaling van die reg wat deur 'n vervaardiger betaal is, toegelaat word op gis wat onder aksynstoetsig vernietig is op die perseel waar dit vervaardig is of in goedgekeurde depots van die vervaardiger van die gis.

447. 'n Aansoek om terugbetaling van die reg ingevolge regulasie 446 sal oorweeg word, mits:—

- die gis op die gelisensieerde perseel van die vervaardiger of in 'n deur die Kommissaris goedgekeurde depot van die vervaardiger in die teenwoordigheid van 'n amptenaar of amptenare tot tevredenheid van die bevoegde amptenaar vernietig is;
- die aansoek binne 'n tydperk van 30 dae vanaf die datum van betaling van die reg of vanaf die datum van vernietiging van die gis, watter ookal die jongste is, aan die bevoegde amptenaar voorgelê word;
- die aansoek gesteun word deur 'n beëdigde of plegtige verklaring, deur die vervaardiger of sy behoorlik gemagtigde agent onderteken, ten effekte dat die reg op die gis betaal is en dat niemand aanspreeklik is om die vervaardiger ten aansien van die vernietiging volle vergoeding te betaal nie, of dat die vervaardiger nie in staat is om sodanige vergoeding te verhaal nie; en
- indien dit deur die Kommissaris vereis word, die vervaardiger alle redelike koste betaal wat aangegaan word deur 'n amptenaar of amptenare wat die ondersoek moet waarneem, asook vir die amptenaar of amptenare se diens teen die voorgeskrewe tarief.

441. Every person who has been licensed to manufacture yeast shall submit to the proper officer, not later than the 14th day of every calendar month, on such forms as the Commissioner may prescribe from time to time, returns of his transactions and operations during the immediately preceding calendar month.

442. When the proper officer so requires, every person who has been licensed to manufacture yeast shall submit to the proper officer, on or before the last day of the first month of every calendar quarter, a certificate as described in sub-regulation (1) of regulation 14 of these regulations.

PART XIX.

YEAST.

REBATES AND REFUNDS.

A. *Yeast Exported by the Manufacturer to Places Outside the Republic (Except Basutoland, Bechuanaland Protectorate and Swaziland (Item 44 of Schedule 2 to the Act)).*

443. Subject to the provisions of regulations 16, 18 and 19 of these regulations, a manufacturer of yeast shall be entitled to a refund of the duty on yeast manufactured by him and exported by him to places outside the Republic (except Basutoland, Bechuanaland Protectorate and Swaziland).

444. The manufacturer shall furnish full particulars on form Excise 36 of such removals, including the weight of the yeast constituting the consignment.

445. A copy of the completed form Excise 36 shall be rendered to the proper officer immediately after dispatch of a consignment, while the original, with the certificate of exportation duly completed, shall accompany the manufacturer's refund application.

B. *Yeast: When it has been Destroyed under Excise Supervision on Premises where it was Manufactured or in Approved Depots of the Manufacturer of the Yeast (Item 45 of Schedule 2 to the Act).*

446. Subject to the provisions of section seventy-five of the Act and regulations 18 and 19 of these regulations, a refund of the duty paid by a manufacturer may be allowed on yeast destroyed under excise supervision on premises where it was manufactured or in approved depots of the manufacturer of the yeast.

447. An application for a refund of the duty in terms of regulation 446 will be considered, provided:—

- the yeast has been destroyed to the satisfaction of the proper officer, in the presence of an officer or officers, on the licensed premises of the manufacturer, or in a depot, approved by the Commissioner, of the manufacturer;
- the application is submitted to the proper officer within a period of 30 days from the date of payment of the duty, or from the date of destruction of the yeast, whichever is the later;
- the application is supported by a sworn or solemn declaration, signed by the manufacturer or his duly authorised agent, to the effect that the duty has been paid on the yeast, and that no person is liable to pay the manufacturer full compensation in respect of the destruction or that the manufacturer is unable to recover such compensation; and
- if the Commissioner so requires, the manufacturer shall pay all reasonable expenses incurred by an officer or officers required to carry out the examination, and also for the attendance of the officer or officers at the prescribed rate.

C. *Gis: Verskaf deur 'n vervaardiger, kragtens 'n permit deur die Kommissaris uitgereik, aan 'n bakker of 'n vervaardiger van beskuijtjies ingevolge hierdie Wet geregistreer, en gebruik in sy bakkerij op fabriek vir die bak van brood vir verkoop bestem [item 46 (a) van Bylae 2 van die Wet].*

448. Behoudens die bepalings van subartikels (3), (4), (5) en (6) van artikel vyf-en-sewentig van die Wet en regulasies 18, 19 en 452 van hierdie regulasies, is 'n bakker wat ingevolge hierdie regulasies geregistreer is, geregtig op 'n terugbetaling van die reg op gis wat deur 'n vervaardiger kragtens 'n permit, uitgereik deur die Kommissaris aan hom verskaf is en in sy bakkerij vir die bak van brood vir verkoop bestem, gebruik is.

449. Aansoek om geregistreer te word om gis te ontvang vir gebruik kragtens regulasie 448 moet deur bemiddeling van die bevoegde amptenaar op vorm Aksyns 40 by die Kommissaris gedoen word.

450. Wanneer hy sodanige aansoek doen, moet die applikant die soort of soorte gis en die maksimum, minimum en gemiddelde verhouding gis tot meelblom of meel, volgens gewig, wat hy voornemens is om te gebruik in elke soort brood wat hy voornemens is om te maak, vermeld.

451. Elke geregistreerde bakker moet op elke dag waarop werk in sy bakkerij verrig word, onderstaande besonderhede in 'n boek, in 'n vorm wat deur die Kommissaris goedgekeur is, opteken:—

- (a) die hoeveelheid gis volgens gewig wat hy by die aanvang van daardie dag voorradig gehad het;
- (b) die hoeveelheid gis volgens gewig wat gedurende daardie dag in sy bakkerij ontvang is, en die persoon van wie dit ontvang is;
- (c) die hoeveelheid meelblom, meel en gis volgens gewig wat gedurende daardie dag by die bak van brood gebruik is;
- (d) die hoeveelheid volgens gewig van elke soort brood wat gedurende daardie dag in sy bakkerij gebak is; en
- (e) die hoeveelheid gis volgens gewig wat vir ander doeleindes as vir die bak van brood gebruik is.

452. Die Kommissaris kan weier om 'n aansoek om terugbetaling van die reg ingevolge regulasie 448 te oorweeg, tensy daar aan onderstaande voorwaardes voldoen word:—

- (a) die applikant moet die betrokke gis van 'n gelisenseerde vervaardiger van sodanige gis ontvang het en moet sy aansoek aan die bevoegde amptenaar voorlê gedurende die kalendermaand wat onmiddellik volg op die kalendermaand waarin die gis gebruik is; met dien verstande dat die Kommissaris, na goeë dunks, genoemde tydperk kan verleng indien hy daarvan oortuig is dat die applikant weens buitengewone omstandighede nie in staat was om die aansoek binne genoemde tydperk voor te lê nie;
- (b) die maksimum verhouding gis tot meelblom of meel wat die bakker in sy aansoek om registrasie vermeld het, moet, behalwe onder spesiale omstandighede wat deur die Kommissaris aanvaar word, nie oorskry gewees het nie;
- (c) die applikant moet onder eed of deur middel van 'n plegtige verklaring, op die verklaring waarvan in subparagraaf (d) melding gemaak word en wat sy aansoek vergesel, verklaar dat geen gis, ongeag die wyse waarop dit verpak, verkry of aangekoop is, deur hom verkoop of andersins vervreem is nie; en
- (d) die aansoek moet vergesel gaan van 'n verklaring op vorm Aksyns 48 ten aansien van gis wat gedurende genoemde kalendermaand gebruik is, en al die gegewens waarvoor in genoemde vorm voorsiening gemaak word, moet verstrek gewees het, en onder eed of deur middel van 'n plegtige verklaring bevestig gewees het. Die besonderhede op sodanige vorm moet op elke werkdag aangeteken word.

453. Vir die toepassing van hierdie Deel van die regulasies beteken die uitdrukking „bakker” ook 'n vervaardiger van beskuijtjies.

C. *Yeast: Supplied by a Manufacturer, under Permit Issued by the Commissioner, to a Baker or a Biscuit Manufacturer Registered under this Act, and Used in His Bakery or Factory for Baking Bread Intended for Sale [Item 46 (a) of Schedule 2 to the Act].*

448. Subject to the provisions of sub-sections (3), (4), (5) and (6) of section seventy-five of the Act and regulations 18, 19 and 452 of these regulations, a baker registered under these regulations shall be entitled to a refund of the duty on yeast supplied by a manufacturer to him under permit issued by the Commissioner and used in his bakery for baking bread intended for sale.

449. Application to be registered to receive yeast for use under regulation 448 shall be made to the Commissioner through the proper officer on form Excise 40.

450. When making such application, the applicant shall state the kind or kinds of yeast and the maximum, minimum and average proportion of yeast to flour or meal by weight that he intends using in each variety of bread that he intends making.

451. Every registered baker shall record, on every day on which work is performed in his bakery, in a book, in a form approved by the Commissioner, the following particulars:—

- (a) the quantity by weight of yeast which he had in stock at the beginning of that day;
- (b) the quantity by weight of yeast received in his bakery during that day, and the person from whom it was received;
- (c) the quantity by weight of flour, meal and yeast used during that day in making bread;
- (d) the quantity by weight of each variety of bread in his bakery during that day; and
- (e) the quantity by weight of yeast used for purposes other than for making bread.

452. The Commissioner may refuse to consider an application for a refund of the duty in terms of regulation 448 unless the following conditions are complied with:—

- (a) the applicant shall have received the yeast in question from a licensed manufacturer of such yeast and shall lodge his application with the proper officer during the calendar month immediately following the calendar month during which the yeast was used: provided that the Commissioner may, at his discretion, extend the said period if he is satisfied that the applicant, owing to exceptional circumstances, was unable to submit the application within the said period;
- (b) the maximum proportion of yeast to flour or meal which the baker has stated in his application for registration shall not have been exceeded, except under special circumstances accepted by the Commissioner;
- (c) the applicant shall declare on oath, or by way of solemn declaration, on the statement mentioned in sub-paragraph (d) accompanying his application, that no yeast, irrespective of the manner in which it was packed, procured or purchased, has been sold or otherwise disposed of by him; and
- (d) the application shall be accompanied by a statement on form Excise 48 in respect of yeast used during the said calendar month, and all the data for which provision is made in the said form shall have been furnished and have been confirmed by oath or a solemn declaration. The particulars on such form shall be entered on each working day.

453. For the purposes of this part of the regulations the expression “baker” shall also mean a manufacturer of biscuits.

D. *Gis: Deur die vervaardiger verskaf uitsluitend vir die gebruik van die seemagte van die Verenigde Koninkryk (item 47 van Bylae 2 van die Wet).*

454. Behoudens die bepalings van regulasies 18 en 19 van hierdie regulasies, kan 'n terugbetaling van die reg toegelaat word op gis wat deur die vervaardiger daarvan vir die uitsluitende gebruik van die seemagte van die Verenigde Koninkryk verskaf is.

455. 'n Aansoek ingevolge regulasie 454 sal nie oorweeg word nie, tensy die aansoek om terugbetaling vergesel gaan van sodanige bewys van werklike lewering as wat die Kommissaris mag vereis en sodanige aansoek aan die bevoegde amptenaar voorgelê word binne 3 maande vanaf die datum waarop die gis deur die vervaardiger gelewer is.

E. *Gis: Ander gis as gis voortgebring deur 'n brouer ingevolge hierdie Wet gelisensieer, vir die vervaardiging van sodanige stowwe as wat deur die Kommissaris goedgekeur word, en onder die voorwaardes wat hy stel [item 48 (2) van Bylae 2 van die Wet].*

456. 'n Korting van die reg, soos deur die Minister by kennisgewing in die *Staatskoerant* bepaal, kan toegelaat word op gis vir die vervaardiging van sodanige stowwe as wat deur die Kommissaris goedgekeur word, en onder die voorwaardes wat hy mag stel.

457. Daar moet deur bemiddeling van die bevoegde amptenaar by die Kommissaris aansoek gedoen word om registrasie as 'n persoon wat gemagtig is om gis ingevolge regulasie 456 te ontvang en onder korting van die reg te gebruik, asook om die goedkeuring van die persele waarop die vervaardigingswerkzaamhede verrig sal word.

F. *Gis: Deur 'n brouer as sodanig kragtens hierdie Wet gelisensieer, by die vervaardiging van bier voortgebring en van die hand gesit aan 'n deur die Kommissaris goedgekeurde vervaardiger, vir gebruik by die maak van nie-alkoholiese stowwe [item 48 (1) (a) van Bylae 2 van die Wet].*

458. Daar moet deur bemiddeling van die bevoegde amptenaar by die Kommissaris aansoek gedoen word om registrasie as 'n persoon wat gemagtig is om brouersgis onder korting van die reg te ontvang vir gebruik by die maak van nie-alkoholiese stowwe, asook om goedkeuring van die persele waarop die vervaardigingswerkzaamhede verrig sal word.

459. Sodanige goedkeuring word slegs in dié gevalle verleen waar die Kommissaris daarvan oortuig is dat daar vir amptelike toesig oor die vervaardigingswerkzaamhede voorsiening gemaak kan word.

460. Die applikant moet in sy aansoek volle besonderhede van die stof wat hy voornemens is om te vervaardig verstrek, asook die hoeveelheid gis vermeld wat benodig sal word.

461. Elke vervaardiger moet, indien die Kommissaris of die bevoegde amptenaar dit van hom verlang, voorsiening maak vir 'n geskikte kamer vir die opberging van gis en sodanige kamer behoorlik laat beveilig. Alle gis wat onder korting van die reg deur 'n vervaardiger ontvang word, moet volgens die voorskrifte van die Kommissaris of die bevoegde amptenaar in sodanige kamer opgeberg word.

462. Behalwe met die toestemming van die Kommissaris mag geen persoon gis kragtens hierdie Deel ontvang nie, tensy hy eers 'n borgakte aangegaan het of sodanige ander sekerheid as wat die Kommissaris mag vereis, gestel het.

463. Elke vervaardiger is en bly aanspreeklik vir die reg op gis, wat deur hom verkry is, vanaf die tyd waarop die gis die brouer se perseel verlaat totdat dit onaktief as 'n gismiddel gemaak word, en die reg moet op aanvraag betaal word op alle gis wat nie tot tevredenheid van die Kommissaris onaktief gemaak is nie.

464. Behalwe met die spesiale toestemming van die Kommissaris moet alle vervaardigingswerkzaamhede onder amptelike toesig plaasvind.

D. *Yeast: Supplied by the Manufacturer Solely for the Use of the Naval Force of the United Kingdom (Item 47 of Schedule 2 to the Act).*

454. Subject to the provisions of regulations 18 and 19 of these regulations, a refund of the duty may be allowed on yeast supplied by the manufacturer thereof for the sole use of the naval forces of the United Kingdom.

455. An application in terms of regulation 454 will not be considered unless the application for a refund is accompanied by such proof of actual supply as the Commissioner may require, and such application is submitted to the proper officer within 3 months from the date on which the yeast was supplied by the manufacturer.

E. *Yeast: Other than Yeast Produced by a Brewer Licensed Under this Act, for the Manufacture of such Substances as are Approved by the Commissioner and Under such Conditions as he may Impose [Item 48 (2) of Schedule 2 to the Act].*

456. A rebate of the duty, as determined by the Minister by notice in the *Gazette*, may be allowed on yeast for the manufacture of such substances as are approved by the Commissioner and under such conditions as he may impose.

457. Application shall be made to the Commissioner through the proper officer for registration as a person authorised to receive yeast in terms of regulation 456 and to use such yeast under rebate of the duty, and also for approval of the premises on which the manufacturing operations will be performed.

F. *Yeast: Produced by a Brewer Licensed as such under this Act in the Manufacture of Beer, and Disposed of to a Manufacturer Approved by the Commissioner for Use in the Making of Non-alkoholic Substances [Item 48 (1) (a) of Schedule 2 to the Act].*

458. Application shall be made to the Commissioner through the proper officer for registration as a person authorised to receive brewer's yeast under rebate of the duty for use in the making of non-alkoholic substances, and also for approval of the premises on which the manufacturing operations will be performed.

459. Such approval shall be granted only in those cases where the Commissioner is satisfied that provision can be made for official supervision of the manufacturing operations.

460. The applicant shall furnish full particulars in his application of the substance that he intends manufacturing, and shall also state the quantity of yeast that will be required.

461. Every manufacturer shall, if required to do so by the Commissioner or proper officer, provide a suitable room for the storage of yeast and cause such room to be properly secured. All yeast received under rebate of the duty by a manufacturer shall be stored in such room according to the instructions of the Commissioner or the proper officer.

462. Save with the permission of the Commissioner, no person shall receive yeast under this Part until he has entered into a bond or furnished such other security as the Commissioner may require.

463. Every manufacturer shall be and remain liable for the duty, on yeast obtained by him, from the time the yeast leaves the brewer's premises until it is rendered inactive as a fermentation agent, and the duty shall be paid on demand on all yeast not rendered inactive to the satisfaction of the Commissioner.

464. Save with the special permission of the Commissioner, all manufacturing operations shall take place under official supervision.

465. Elke vervaardiger moet elke dag onderstaande besonderhede in 'n voorraadboek, in 'n vorm wat deur die Kommissaris goedgekeur is, opteken:—

- (a) die getal houers of pakkies gis wat gedurende daardie dag ontvang is;
- (b) die netto gewig van die gis wat gedurende daardie dag ontvang is;
- (c) die naam en adres van die brouer van wie die gis verkry is;
- (d) die netto gewig van die gis wat gedurende daardie dag gebruik is; en
- (e) die hoeveelheid nie-alkoholiese stof wat gedurende daardie dag vervaardig is.

466. Niemand wat ingevolge hierdie deel van die regulasies brouersgis vir vervaardiging ontvang, word toegelaat om sonder die spesiale magtiging van die Kommissaris gis van sy goedgekeurde persele vir enige doel te verwyder nie.

467. Monsters van stowwe vervaardig of gedeeltelik vervaardig met brouersgis onder korting van die reg, kan vir enige doel deur die Kommissaris nodig geag geneem word, en daarmee kan gehandel word op sodanige wyse as wat hy mag gelas.

468. 'n Vervaardiger wat brouersgis onder korting van die reg gebruik, moet alle redelike koste betaal wat aangegaan word deur 'n amptenaar wat oor die werksaamhede toesig moet hou, en hy moet ook vir die diens van so 'n amptenaar teen die voorgeskrewe tarief betaal.

469. Elke brouer wat voornemens is om gis na 'n goedgekeurde vervaardiger te verwyder, moet die bevoegde amptenaar 24 uur vooraf kennis gee van die voorgenome verwydering en moet daagliks besonderhede van sodanige verwyderings in 'n boek, wat vir dié doel deur hom gehou moet word, opteken.

470. In so 'n kennisgewing moet die getal houers of pakkies gis, die netto gewig daarvan, die naam en adres van die goedgekeurde persoon aan wie aflewering sal geskied, en die metode en tyd van vervoer aangegee word.

471. Geen verwydering van brouersgis mag plaasvind voordat die bevoegde amptenaar toestemming daartoe gegee het nie.

472. Die brouer moet alle voorsorgmaatreëls tref om te verseker dat slegs heel, geslote houers vir die vervoer van gis gebruik word.

473. Alle houers met gis wat per spoor verwyder word, moet, voor afsending, deur 'n amptenaar verseël word en, in die geval van verwyderings op 'n ander wyse as per spoor, moet aflewering deur middel van die vervaardiger se eie voertuie geskied, maar die bevoegde amptenaar kan ook toelaat dat verwydering geskied deur middel van 'n voertuig wat aan iemand anders behoort.

G. Gis: Deur 'n brouer as sodanig kragtens hierdie Wet gelisensieer, by die vervaardiging van bier voortgebring en van die hand gesit vir medisinale doeleindes [item 48 (1) (b) van Bylae 2 van die Wet].

474. Daar moet deur bemiddeling van die bevoegde amptenaar by die Kommissaris aansoek gedoen word om toestemming om brouersgis onder korting van die reg vir medisinale doeleindes te ontvang.

475. In die geval van regerings- of openbare hospitale moet 'n onderneming, deur die Superintendent of 'n ander verantwoordelike persoon onderteken, ten effekte dat gis wat deur die betrokke inrigting ontvang word, slegs vir medisinale doeleindes volgens voorskrif van 'n geneeskundige gebruik sal word, en dat, indien enige gedeelte daarvan vir ander doeleindes gebruik word, die reg onmiddellik aan die bevoegde amptenaar betaal sal word, elke aansoek om brouersgis in sodanige regerings- of openbare hospitale te ontvang, vergesel.

476. Brouersgis wat onder korting van die reg kragtens hierdie deel van die regulasies vir gebruik in regerings- of openbare hospitale verkry word, moet toegesluit gehou word totdat dit vir gebruik nodig is, en daar moet in die boeke van die betrokke inrigting behoorlik rekenskap daarvan gegee word.

477. Wanneer iemand aansoek doen om brouersgis onder korting van die reg vir sy persoonlike gebruik te ontvang, moet die aansoek vergesel gaan van 'n sertifikaat, onderteken deur 'n geneeskundige, ten effekte dat die applikant die gis vir medisinale doeleindes nodig het.

465. Every manufacturer shall record every day, in a stock book, in a form approved by the Commissioner, the following particulars:—

- (a) the number of vessels or packets of yeast received during that day;
- (b) the net weight of yeast received during that day;
- (c) the name and address of the brewer from whom the yeast was obtained;
- (d) the net weight of yeast used during that day; and
- (e) the quantity of non-alkoholic substance manufactured during that day.

466. No person receiving brewer's yeast for manufacture in terms of this part of the regulations shall be permitted to remove yeast from his approved premises for any purpose without the special authority of the Commissioner.

467. Samples of manufactured or partly manufactured substances with brewer's yeast under rebate of the duty may be taken for any purpose deemed necessary by the Commissioner, and may be dealt with in such manner as he may direct.

468. A manufacturer using brewer's yeast under rebate of the duty shall pay all reasonable expenses incurred by an officer required to supervise the operations, and shall also pay for the attendance of such officer at the rate prescribed.

469. Every brewer intending to remove yeast to an approved manufacturer, shall give the proper officer 24 hours' prior notice of the intended removal, and shall record daily, in a book to be kept by him for the purpose, particulars of such removals.

470. In such notification shall be stated the number of vessels or packages of yeast, the net weight thereof, and the name and address of the approved person to whom delivery is to be made, and the method and time of transport.

471. No removal of brewer's yeast shall be taken place before permission has been given by the proper officer.

472. The brewer shall take every precaution to ensure that only sound, closed containers are used for the transport of yeast.

473. All containers, containing yeast, that are removed by rail, shall be sealed by an officer before dispatch, and, in the case of removals other than by rail, delivery shall be effected by means of the manufacturer's own vehicles, but the proper officer may also permit removal to be effected by means of a vehicle belonging to some other person.

G. Yeast: Produced by a Brewer licensed as such under this Act in the manufacture of Beer, and disposed of for Medicinal Purposes [Item 48 (1) (b) of Schedule 2 to the Act].

474. Application shall be made to the Commissioner through the proper officer for permission to receive brewer's yeast under rebate of the duty for medicinal purposes.

475. In the case of government or public hospitals an undertaking, signed by the Superintendent or some other responsible person, to the effect that yeast received by the institution concerned will be used solely for medicinal purposes in accordance with the prescription of a medical practitioner, and that, should any portion thereof be used for other purposes, the duty will immediately be paid to the proper officer, shall accompany every application to receive brewer's yeast in such government or public hospitals.

476. Brewer's yeast obtained under rebate of the duty in terms of this part of the regulations for use in government or public hospitals shall be kept under lock and key until required for use, and shall be properly accounted for in the books of the institution concerned.

477. When any person makes application to receive brewer's yeast under rebate of the duty for his personal use, the application shall be accompanied by a certificate, signed by a medical practitioner, to the effect that the applicant requires the yeast for medicinal purposes.

478. In so 'n aansoek moet die volgende besonderhede vermeld word:—

- (a) die hoeveelheid brouersgis wat per week verlang word, en die naam en adres van die leweransier daarvan; en
- (b) die metode van aflewering en watter voorsorgmaatreëls getref sal word om die gis te beveilig totdat dit vir gebruik nodig is.

479. Elke brouer wat gis kragtens hierdie deel van die regulasies verwyder, moet daaglikse besonderhede van sodanige verwyderings in 'n boek, wat vir dié doel gehou moet word, opteken.

480. Geen verwydering van brouersgis mag plaasvind voordat die bevoegde amptenaar toestemming daartoe gegee het nie.

DEEL XX.

WYN.

A. ALGEMEEN.

481. Vir die toepassing van sowel hierdie Deel as Deel XXI van hierdie regulasies, tensy dit uit die samehang andersblyk, beteken:—

- „wyn” gefortifiseerde wyn en skuimwyn;
- „ongefortifiseerde wyn” ander wyn as gefortifiseerde wyn en skuimwyn wat nie vir distillering bestem is nie.

482. Kleiner breuke van 'n gelling as een-tiende word by 'n aksynstransaksie as een-tiende van 'n gelling beskou.

483. Niemand mag, op of na 'n datum wat by kennisgewing in die *Staatskoerant* gespesifiseer sal word, enige wyn in bottels of flesses verkoop of verwyder nie, tensy elke bottel of fles voorsien is van 'n stempel of seël, wat deur die Kommissaris goedgekeur is en wat op die bottel of fles aangebring moet word op 'n wyse wat voorgeskryf sal word.

484. Geen ander stempel of seël as dié wat deur die Kommissaris voorgeskryf en verskaf word, mag gebruik word nie. Sodanige seëls moet verskaf word wanneer daar by die Kommissaris of bevoegde amptenaar skriftelik daarom aansoek gedoen word.

485. Enigeen wat op enige bottel wat wyn wat in die Republiek geproduseer is, bevat, enige valse, vervalste, frauduleuse, onegte of nagemaakte stempel of seël, of 'n seël wat voorheen gebruik is, aanbring, is aan 'n misdryf skuldig.

486. Toestemming om gefortifiseerde wyn vir preserveeringsdoeleindes met vrystelling van die betaling van die reg te gebruik, moet vooraf van die bevoegde amptenaar verkry word, en die persoon aan wie sodanige toestemming verleen word, moet sodanige voorwaardes as wat die Kommissaris mag stel, nakom. Geen preserveeringswerk-saamhede mag, behalwe onder amptelike toesig, plaasvind nie, tensy die bevoegde amptenaar, na sy goëddunke, van sodanige toesig afsien.

487. Wyn wat vir preserveeringsdoeleindes gebruik word, moet deur 'n sertifikaat op vorm Aksyns 137 gedek word.

488. Elke groothandelaar of wynbouer moet die nodige sertifikaatboeke, soos in hierdie regulasies voorgeskryf word, van die bevoegde amptenaar verkry, en:—

- (a) hy moet kwitansies gee vir die boeke wat verkry is;
- (b) hy moet die sertifikate gebruik in die volgorde waarin hulle in die sertifikaatboek genommer is, en moet so 'n sertifikaatboek te alle tye op sy perseel vir 'n amptenaar toeganklik en gereed vir sy ondersoek hou en moet daaglikse kennisgewings van verwydering aan die bevoegde amptenaar verstrek;
- (c) wanneer al die sertifikate opgebruik is, of wanneer die bevoegde amptenaar dit gelas, moet hy die sertifikaatboek teruggee;
- (d) hy mag nie 'n sertifikaat van verwydering gebruik of laat gebruik nie, behalwe vir die verwydering van wyn uit sy eie voorrade, of 'n sertifikaatvorm aflewer of daarvan afstand doen nie, tensy al die nodige besonderhede daarop ingevul is;

478. In such an application the following particulars shall be stated:—

- (a) the quantity of brewer's yeast required per week, and the name and address of the supplier thereof; and
- (b) the method of delivery, and what precautions will be taken to secure the yeast until it is required for use.

479. Every brewer who removes yeast in terms of this part of the regulations shall record daily, in a book to be kept for the purpose, particulars of such removals.

480. No removal of brewer's yeast shall take place before permission has been given by the proper officer.

PART XX.

WINE.

A. GENERAL.

481. For the purposes of this Part as well as Part XXI of these regulations, unless the context otherwise indicates:—

- “wine” shall mean fortified wine and sparkling wine;
- “unfortified wine” shall mean wine other than fortified wine and sparkling wine not intended for distillation.

482. Fractions of a gallon smaller than one-tenth shall in any excise transaction be regarded as one-tenth of a gallon.

483. No person shall, on or after a date to be specified by notice in the *Gazette*, sell or remove any wine in bottles or flasks unless each bottle or flask has been provided with a stamp or seal which has been approved by the Commissioner and which shall be applied to the bottle or flask in a manner to be prescribed.

484. No stamp or seal other than that prescribed and supplied by the Commissioner shall be used. Such seals shall be supplied upon written application being made therefor to the Commissioner or proper officer.

485. Any person who applies to any bottle containing wine produced in the Republic any false, forged, fraudulent, spurious or counterfeit stamp or seal, or any seal which has been previously used, shall be guilty of an offence.

486. Prior permission to use fortified wine for preservation purposes under exemption from payment of the duty shall be obtained from the proper officer, and the person to whom such permission is granted shall comply with such conditions as the Commissioner may impose. No preservation operations shall take place except under official supervision unless the proper officer at his discretion dispenses with such supervision.

487. Wine used for preservation purposes shall be covered by a certificate on form Excise 137.

488. Every wholesale dealer or wine-grower shall obtain from the proper officer the necessary books of certificates as prescribed in these regulations, and:—

- (a) he shall give receipts for the books obtained;
- (b) he shall use the certificates in the order in which they are numbered in the certificate book and shall at all times keep such certificate book on his premises accessible and ready for inspection by an officer and shall render daily the notices of removal to the proper officer;
- (c) he shall return a certificate book when it has been exhausted, or when it is demanded by the proper officer;
- (d) he shall not use, or suffer to be used, any certificate of removal, save for the removal of wine from his own stock, or deliver or part with any form of certificate unless it has been completed in all its necessary particulars;

- (e) onmiddellik nadat 'n afwyking voorgekom het of onmiddellik nadat sodanige afwyking onder sy aandag gekom het, moet hy 'n amptenaar in kennis stel van 'n fout of verandering in, of kansellering, bederf, verlies, of vernietiging van 'n sertifikaatvorm; en
- (f) hy moet alle afskrifte van gekanselleerde of bedorwe sertifikaatvorms, uitgesonderd die teenblaai wat in die sertifikaatboek moet bly, onmiddellik aan die bevoegde amptenaar stuur.

B. GROOTHANDELAARS.

489. Daar moet deur bemiddeling van die bevoegde amptenaar by die Kommissaris aansoek gedoen word om toestemming om in wyn waarop die reg nie betaal is nie handel te dryf.

490. Elke nuwe aansoek moet vergesel gaan van 'n inskrywing in vorm Aksyns 14, in tweevoud, behoorlik deur die applikant ingevul, tesame met sodanige bylaes as wat die Kommissaris van tyd tot tyd mag vereis, waarin hy alle persele, kamers, plekke, vaste houters, en ander uitrusting wat hy voornemens is om op sy perseel te gebruik, moet inskryf, met vermelding van die doel waarvoor elkeen gebruik sal word asook van die onderskeidingsmerk.

491. Sodanige onderskeidingsmerk moet volgens die voorskrif van die bevoegde amptenaar op 'n in die ooglopende deel van elke perseel, kamer, plek, vaste houer, of ander uitrusting leesbaar aangebring word.

492. Wanneer 'n groothandelaar addisionele persele of uitrusting verkry, moet 'n aanvullende inskrywing van sodanige persele of uitrusting gemaak word.

493. Vaste houters op die perseel van 'n groothandelaar moet tot tevredenheid van die bevoegde amptenaar geplaas en bevestig word, en die groothandelaar of sy werknemers mag nie sonder die goedkeuring van die bevoegde amptenaar die vorm, posisie of inhoudsvermoë van enige vaste houer op die perseel verander nie.

494. Alle vaste houters vir die opberging van wyn op die perseel van 'n groothandelaar moet op 'n wyse deur die bevoegde amptenaar goedgekeur, gemeet word. Alle toebehore, meters en aanwysers wat nodig is om die inhoud van sodanige vaste houters vas te stel, moet deur die groothandelaar op eie koste verskaf word.

495. Die verskillende klasse wyn (met inbegrip van ongefortifiseerde wyn) moet op 'n wyse wat die Kommissaris vereis, gehou of opgeberg word.

496. Geen wyn waarop die reg nie betaal is nie, word toegelaat om sonder die skriftelike toestemming van die Kommissaris in ongemete houters, op die perseel van 'n groothandelaar opgeberg te word nie.

497. Behalwe met die toestemming van die Kommissaris mag geen groothandelaar in wyn waarop die reg nie betaal is nie begin handel dryf nie, tensy hy eers 'n borgakte aangegaan het of sodanige ander sekerheid as wat die Kommissaris mag vereis, gestel het.

498. Elke groothandelaar in wyn waarop die reg nie betaal is nie, moet 'n voorraadboek hou, in 'n vorm deur die Kommissaris goedgekeur, waarin hy daaglikse volle besonderhede van sy werksaamhede en transaksies moet opteken.

499. Gefortifiseerde, ongefortifiseerde en skuimwyn moet afsonderlik in die voorraadboek van die groothandelaar opgeteken word.

500. 'n Groothandelaar moet ook behoorlike registers hou waarin hy sodanige besonderhede van sy werksaamhede en transaksies in wyn (met inbegrip van ongefortifiseerde wyn) as wat die Kommissaris van tyd tot tyd mag vereis, moet opteken.

501. Elke groothandelaar wat wyn waarop die reg nie betaal is nie koop of op enige ander wyse verkry, moet homself ten tyde van die ontvangs daarvan oortuig dat die wyn deur die vereiste sertifikaat op vorm Aksyns 137, gedek is. Op een kopie van die sertifikaat moet hy ontvangs van die betrokke hoeveelheid wyn erken en die kopie nie later nie as die volgende dag of met die volgende pos aan die bevoegde amptenaar verstrek.

- (e) he shall immediately after any discrepancy has occurred, or immediately after such discrepancy has come to his notice, notify an officer of any error or alteration in, or cancellation, spoiling, loss or destruction of, any certificate form; and
- (f) he shall forward to the proper officer forthwith all copies of cancelled or spoiled certificate forms except the counterfoils, which shall be left in the certificate book.

B. WHOLESALE DEALERS.

489. Application shall be made to the Commissioner through the proper officer for permission to deal in non-duty-paid wine.

490. Every new application shall be accompanied by an entry in form Excise 14, in duplicate, duly completed by the applicant, together with such schedules as the Commissioner may require from time to time, in which he shall enter all premises, rooms, places, fixed vessels and other plant that he intends using on his premises, specifying the purpose for which each is to be used, and also the distinguishing mark.

491. Such distinguishing mark shall, according to the instructions of the proper officer, be legibly applied to a conspicuous part of all premises and every room, place, fixed vessel or other plant.

492. When a wholesale dealer acquires additional premises or plant, a supplementary entry shall be made of such premises or plant.

493. Fixed vessels on the premises of a wholesale dealer shall be placed and fixed to the satisfaction of the proper officer, and the wholesale dealer or his employees shall not alter the shape, position or capacity of any fixed vessel on the premises without the approval of the proper officer.

494. All fixed vessels for the storage of wine on the premises of a wholesale dealer shall be gauged in a manner approved by the proper officer. All fittings, gauges and indicators necessary for ascertaining the content of such fixed vessels shall be supplied by the wholesale dealer at his own expense.

495. The different classes of wine (including unfortified wine) shall be kept or stored in such a manner as is required by the Commissioner.

496. No non-duty-paid wine shall be allowed to be stored in unguaged vessels on the premises of a wholesale dealer without the written permission of the Commissioner.

497. Save with the permission of the Commissioner, no wholesale dealer shall commence dealing in non-duty-paid wine until he has entered into a bond or furnished such other security as the Commissioner may require.

498. Every wholesale dealer in non-duty-paid wine shall keep a stock book, in a form approved by the Commissioner, in which he shall record daily full particulars of his operations and transactions.

499. Fortified, unfortified and sparkling wine shall be recorded separately in the stock book of the wholesale dealer.

500. A wholesale dealer shall also keep proper registers in which he shall record such particulars of his operations and transactions in wine (including unfortified wine) as the Commissioner may require from time to time.

501. Every wholesale dealer who purchases or in any other manner acquires non-duty-paid wine shall at the time of receipt thereof satisfy himself that the wine is covered by the requisite certificate on form Excise 137. He shall acknowledge on one copy of the certificate receipt of the quantity of wine concerned, and shall render the copy to the proper office not later than the day following or by the next ensuing post.

502. 'n Groothandelaar mag nie wyn waarop die reg betaal is en wyn waarop die reg nie betaal is nie op dieselfde perseel hou nie: met dien verstande dat die Kommissaris, behoudens sodanige voorwaardes as wat hy mag stel, 'n groothandelaar wat in wyn waarop die reg betaal is, handel dryf, kan toelaat om sodanige wyn waarop die reg nie betaal is nie as wat vir uitvoer nodig is, op sy perseel te hou.

503. Fakture, in duplikaatstelle en opeenvolgend genommer, moet deur elke groothandelaar ingevul word om alle wyn (met inbegrip van ongefortifiseerde wyn) wat van die hand gesit word, te dek, en die duplikate van sodanige fakture moet, behoudens die bepalings van sub-artikel (2) van artikel sewe-en-veertig van die Wet, te alle tye vir ondersoek deur 'n amptenaar toeganklik wees. Vragbriewe en verskepingisdokumente moet ook aan 'n amptenaar beskikbaar gestel word indien hulle deur hom vereis word.

504. 'n Groothandelaar moet die reg wat deur hom betaalbaar is, betaal voordat die wyn uit sy perseel verwyder word of gebruik of andersins vervreem word: met dien verstande dat die Kommissaris, onderwerpe aan die stelling van sekerheid tot sy tevredenheid, kan toelaat dat sodanige reg maandeliks betaal word, maar nie later nie as die 15de dag van die kalendermaand wat volg op die kalendermaand waarin die wyn verwyder, gebruik of andersins vervreem is.

505. Wanneer wyn waarop die reg betaal is aan die groothandelaar wat die reg daarop betaal het, teruggestuur word, kan die Kommissaris toelaat dat sodanige wyn weer in voorrade waarop die reg nie betaal is nie opgeneem word en dat 'n dienooreenkomstige verrekening van die reg gemaak word, mits:—

- (a) in die geval van gefortifiseerde wyn, die wyn vir ander doeleindes as vernietiging teruggestuur word; en
- (b) die groothandelaar sodanige state en besonderhede van die teruggestuurde wyn verstrek as wat die Kommissaris mag vereis.

506. Wyn waarop die reg nie betaal is nie, mag slegs vir onderstaande doeleindes uit die perseel van 'n groothandelaar verwyder word:—

- (a) uitvoer (met inbegrip van skeep- en lugvaartuigvoorrade);
- (b) lewering aan 'n ander groothandelaar;
- (c) gebruik onder korting van reg; en
- (d) opberging in 'n goedgekeurde pakhuis.

507. Alle wyn waarop die reg nie betaal is nie en wat uit die voorrade van 'n groothandelaar verwyder word vir die doeleindes wat deur hierdie regulasies gemagtig word, moet gedek wees deur 'n sertifikaat van verwydering op vorm Aksyns 137, deur die groothandelaar uitgereik, of deur 'n permit of ander sertifikaat wat deur hierdie regulasie vereis word.

508. Elke groothandelaar in wyn waarop die reg nie betaal is nie, moet nie later nie as die 15de dag van elke kalendermaand, op vorms Aksyns 70, 72, 135 en sodanige ander vorms as wat die Kommissaris van tyd tot tyd mag vereis, state van sy transaksies en werksaamhede gedurende die onmiddellik voorafgaande kalendermaand aan die bevoegde amptenaar voorle.

C. WYNBOUERS.

509. Die bepalings van regulasies 493, 494, 495, 496, 498, 499, 500, 501, 504, 505 en 507 van hierdie regulasies is *mutatis mutandis* op 'n wynbouer van toepassing.

510. Wyn waarop die reg nie betaal is nie, mag slegs vir onderstaande doeleindes deur 'n wynbouer verwyder word:—

- (a) uitvoer (met inbegrip van skeep- en lugvaartuigvoorrade);
- (b) lewering aan 'n groothandelaar;
- (c) gebruik onder korting van reg; en
- (d) opberging in 'n goedgekeurde pakhuis.

511. Behalwe met die toestemming van die Kommissaris mag geen wynbouer wat kragtens 'n wynboerlisensie handel dryf of wat wyn aan 'n kleinhandelaar van die hand sit, handel dryf in wyn waarop die reg nie betaal

502. A wholesale dealer shall not keep duty-paid and non-duty-paid wine on the same premises: provided that the Commissioner may, subject to such conditions as he may impose, allow a wholesale dealer dealing in duty-paid wine to keep on his premises such non-duty-paid wine as is required for exportation.

503. Invoices, in duplicate sets and consecutively numbered, shall be completed by every wholesale dealer to cover all wine disposed of (including unfortified wine), and the duplicates of such invoices shall, subject to the provisions of sub-section (2) of section forty-seven of the Act, at all times be accessible for inspection by an officer. Rail notes and shipping documents shall also be made available to an officer if required by him.

504. Every wholesale dealer shall pay the duty payable by him before the wine is removed from his premises or is used or otherwise disposed of: provided that the Commissioner may, subject to the furnishing of security satisfactory to him, allow such duty to be paid monthly but not later than the 15th day of the calendar month following the calendar month in which the wine was removed, used or otherwise disposed of.

505. When any duty-paid wine is returned to the wholesale dealer who paid the duty thereon, the Commissioner may allow such wine to be taken back into non-duty-paid stocks and a corresponding duty adjustment to be made, provided:—

- (a) in the case of fortified wine, the wine is returned for purposes other than destruction; and
- (b) the wholesale dealer furnished such returns and particulars of the returned wine as the Commissioner may require.

506. Non-duty-paid wine may be removed from the premises of a wholesale dealer for the following purposes only:—

- (a) exportation (including ships' and aircraft stores);
- (b) delivery to another wholesale dealer;
- (c) use under rebate of duty; and
- (d) deposit in an approved warehouse.

507. All non-duty-paid wine removed from the stocks of a wholesale dealer for the purposes authorised by these regulations shall be covered by a certificate of removal on form Excise 137, issued by the wholesale dealer, or by a permit or other certificate required by these regulations.

508. Every wholesale dealer in non-duty-paid wine shall submit to the proper officer, not later than the 15th day of every calendar month, on forms Excise 70, 72, 135 and such other forms as the Commissioner may require from time to time, returns of his transactions and operations during the immediately preceding calendar month.

C. WINE-GROWERS.

509. The provisions of regulations 493, 494, 495, 496, 498, 499, 500, 501, 504, 505 and 507 of these regulations shall apply *mutatis mutandis* to the wine-grower.

510. Non-duty-paid wine may be removed by a wine-grower for the following purposes only:—

- (a) exportation (including ships' and aircraft stores);
- (b) delivery to a wholesale dealer;
- (c) use under rebate of duty; and
- (d) deposit in an approved warehouse.

511. Save with the permission of the Commissioner, no wine-grower who is trading under a wine-farmer's licence, or who disposes of wine to a retail dealer, shall

is nie, tensy hy eers 'n borgakte aangeaan het of sodanige ander sekerheid as wat die Kommissaris mag vereis, gestel het.

512. Voordat 'n wynbouer afstand doen van sy eiendomsreg op, of okkupasie van, 'n plaas moet hy die bevoegde amptenaar van enige wyn wat op die plaas agterbly en aan reg onderworpe is, in kennis stel.

513. Wanneer 'n wynbouer sy werksaamhede as sulks staak, moet hy al die teenblaai van sertifikate wat uitgereik is en alle ongebruikte sertifikaatvorme wat nog in sy besit is, by die bevoegde amptenaar inlewer.

DEEL XXI.

WYN.

KORTINGS.

A. Gefortifiseerde wyn en skuumwyn uit die Republiek uitgevoer deur 'n groothandelaar, 'n wynbouer of die „Ko-operatiewe Wijnbouwers Vereniging van Zuid-Afrika Beperkt” (item 49 van Bylae 2 van die Wet).

514. Behoudens die bepalings van regulasie 16 van hierdie regulasies, is 'n groothandelaar, 'n wynbouer of die „Ko-operatiewe Wijnbouwers Vereniging van Zuid-Afrika Beperkt” geregtig op 'n korting van die reg op gefortifiseerde wyn en skuumwyn wat deur hom uit die Republiek uitgevoer is.

515. Die groothandelaar, wynbouer of die „Ko-operatiewe Wijnbouwers Vereniging van Zuid-Afrika Beperkt” moet op vorm Aksyns 36 volle besonderhede van sodanige verwyderings verstrek.

516. 'n Kopie van die ingevulde vorm Aksyns 36 moet onmiddellik na afsending van 'n besending aan die bevoegde amptenaar verstrek word, terwyl die oorspronklike, met die sertifikaat van uitvoer behoorlik ingevul, aan die bevoegde amptenaar voorgelê moet word vir die toepassing van regulasie 16 van hierdie regulasies.

B. Gefortifiseerde wyn deur 'n groothandelaar of die „Ko-operatiewe Wijnbouwers Vereniging van Zuid-Afrika Beperkt” verskaf aan 'n asynmaker vir die maak van asyn (item 50 van Bylae 2 van die Wet).

517. Regulasies 297, 298, 303, 304, 306, 307, 308, 309, 310, 312, 313, 314, 315, 318, 319 en 321 wat ingevolge Deel XV (C) van hierdie regulasies voorgeskryf is ten aansien van skoon spiritus vir gebruik by die vervaardiging of voorbereiding van enige artikel of soort artikel vir verkoop, is *mutatis mutandis* van toepassing op gefortifiseerde wyn wat onder korting van die reg by die vervaardiging van asyn gebruik word.

518. Behalwe met die spesiale toestemming van die Kommissaris word geen permit vir 'n kleiner hoeveelheid gefortifiseerde wyn as 250 gellings uitgereik nie, en indien die hoeveelheid gefortifiseerde wyn wat gedurende 'n enkele werksaamheid gebruik is, kleiner is as 250 gellings, sal geen korting toegestaan word nie, behalwe met die spesiale toestemming van die Kommissaris.

519. Die wyn wat by die vervaardigingsproses gebruik word, moet deur die byvoeging van asyn gedensatureer word, sodat die suurgehalte van die mengsel gelyk is aan minstens een persent volgens gewig van asynsuur.

C. Gefortifiseerde wyn deur 'n groothandelaar of 'n wynbouer verskaf vir gebruik in 'n kerk vir godsdienstige doeleindes (item 51 van Bylae 2 van die Wet).

520. Gefortifiseerde wyn wat vir gebruik in 'n kerk vir godsdienstige doeleindes verwyder word, moet deur 'n sertifikaat op vorm Aksyns 137 gedek wees.

521. 'n Verklaring ten effekte dat die wyn in 'n kerk uitsluitlik vir godsdienstige doeleindes gebruik sal word, moet deur die verskaffer van die wyn van die koper verkry word voordat die wyn verwyder mag word.

522. Die verklaring, wat deur 'n verantwoordelike amptenaar van die betrokke kerk verstrek moet word, moet saam met die duplikaatkopie van vorm Aksyns 137 aan die bevoegde amptenaar gelewer word.

deal in non-duty-paid wine until he has entered into a bond or furnished such other security as the Commissioner may require.

512. A wine-grower shall, prior to relinquishing his ownership or occupation of a farm, notify the proper officer of any wine liable to duty remaining on the farm.

513. When a wine-grower discontinues his operations as such, he shall surrender to the proper officer all the counterfoils of certificates that have been issued and also all unused certificate forms in his possession.

PART XXI.

WINE.

REBATES.

A. Fortified Wine and Sparkling Wine Exported from the Republic By a Wholesale Dealer, a Wine-grower or the „Ko-operatiewe Wijnbouwers Vereniging van Zuid-Afrika Beperkt” (Item 49 of Schedule 2 to the Act).

514. Subject to the provisions of regulation 16 of these regulations, a wholesale dealer, a wine-grower or the „Ko-operatiewe Wijnbouwers Vereniging van Zuid-Afrika Beperkt” shall be entitled to a rebate of the duty on fortified wine and sparkling wine exported by him from the Republic.

515. The wholesale dealer, wine-grower or the „Ko-operatiewe Wijnbouwers Vereniging van Zuid-Afrika Beperkt” shall furnish full particulars on form Excise 36 of such removals.

516. A copy of the completed form Excise 36 shall be rendered to the proper officer immediately after dispatch of a consignment, while the original, with the certificate of exportation duly completed, shall be submitted to the proper officer for the purposes of regulation 16 of these regulations.

B. Fortified Wine Supplied by a Wholesale Dealer or the „Ko-operatiewe Wijnbouwers Vereniging van Zuid-Afrika Beperkt” to a Vinegar Maker for Making Vinegar (Item 50 of Schedule 2 to the Act).

517. Regulations 297, 298, 303, 304, 306, 307, 308, 309, 310, 312, 313, 314, 315, 318, 319 and 321 prescribed under Part XV (C) of these regulations in respect of plain spirits for use in the manufacture or preparation of any article or class of article for sale, shall apply *mutatis mutandis* to fortified wine used under rebate of the duty in the manufacture of vinegar.

518. Save with the special permission of the Commissioner, no permit shall be issued for a quantity of fortified wine of less than 250 gallons, and, should the quantity of fortified wine used during any one operation be less than 250 gallons, no rebate will be allowed, save with the special permission of the Commissioner.

519. The wine used in the manufacturing process shall be denatured by the addition of vinegar so that the acidity of the mixture shall be equivalent to at least one per cent by weight of acetic acid.

C. Fortified Wine Supplied by a Wholesale Dealer or a Wine-farmer for Use in any Church for Religious Purposes (Item 51 of Schedule 2 to the Act).

520. Fortified wine removed for use in any church for religious purposes shall be covered by a certificate on form Excise 137.

521. A statement to the effect that the wine will be used in a church solely for religious purposes shall be obtained by the supplier of the wine from the purchaser before the wine may be removed.

522. The statement, which shall be furnished by a responsible official of the church concerned, shall be delivered to the proper officer together with the duplicate copy of form Excise 137.

523. 'n Verantwoordelike amptenaar van die betrokke kerk moet by ontvangens van die wyn op vorm Aksyns 137 ontvangs daarvan erken en moet die vorm aan die verskaffer terugstuur vir voorlegging aan die bevoegde amptenaar.

524. Die Kommissaris kan weier om 'n korting van die reg ten aansien van gefortifiseerde wyn wat verskaf is vir gebruik in 'n kerk vir godsdienstige doeleindes te oorweeg, indien die bewys van ontvangs nie binne 3 maande vanaf die datum van lewering aan die bevoegde amptenaar voorgelê word nie.

D. *Gefortifiseerde wyn of skuimwyn verlore gegaan deur verdamping, lekkasie of ander oorsaak (item 52 van Bylae 2 van die Wet).*

525. Elke groothandelaar of wynbouer word aanspreeklik gehou vir die reg, wat onmiddellik betaalbaar is, op 'n tekort in sy wynvoorraad, met inbegrip van wyn in transit. Indien hy egter tot tevredenheid van die Kommissaris bewys dat sodanige tekort ontstaan het as gevolg van natuurlike deursypeling of ander omstandighede wat nie opsetlik veroorsaak is nie, kan 'n korting van die reg, behoudens die bepalinge van artikel vyf-en-sewentig van die Wet, toegelaat word.

'n Korting van die reg op sodanige tekort sal oorweeg word wanneer onderstaande voorwaardes deur die groothandelaar of wynbouer nagekom is:—

- verlies deur verdamping of natuurlike deursypeling moet tot tevredenheid van die Kommissaris bewys word;
- verlies deur lekkasie moet tot tevredenheid van die Kommissaris bewys word;
- verlies deur breekskade of enige ander oorsaak moet onverwyld aan die bevoegde amptenaar of, waar 'n amptenaar op die perseel van 'n groothandelaar op diens is, aan sodanige amptenaar gerapporteer word, en die bewys van breekskade, d.w.s. gebreke bottels, nekke van bottels met die proppe of doppies, ens., moet gehou word totdat dit aan 'n amptenaar getoon is; indien die bevoegde amptenaar dit versoek, moet sulke verliese skriftelik gerapporteer word; en
- elke aansoek om 'n korting van die reg op 'n tekort ingevolge hierdie Deel moet gesteun word deur sodanige dokumentêre bewyse en verklarings as wat die Kommissaris van tyd tot tyd mag vereis.

526. Die Kommissaris oorweeg nie 'n aansoek om 'n korting van die reg op wyn wat in transit verlore gegaan het nie, tensy sodanige verlies deur 'n amptenaar geverifieer is, of tensy dokumentêre bewys gelewer word om aan te toon dat sodanige verlies wel plaasgevind het, dat dit nie opsetlik veroorsaak is nie, dat geen gedeelte van die verlies verbruik is nie, en dat niemand aanspreeklik is om aan die persoon wat op sodanige korting aanspraak maak volle vergoeding ten aansien van die verlies te betaal nie of dat sodanige persoon nie in staat is om sodanige vergoeding te verhaal nie.

527. 'n Sertifikaat op vorm Aksyns 84 moet uitgereik word om alle gemagtigde verliese te dek.

E. *Gefortifiseerde wyn of skuimwyn wat onder aksynstoesig vernietig is op die perseel van 'n groothandelaar, 'n wynbouer of die „Ko-operatiewe Wijnbouwers Vereniging van Zuid-Afrika Beperkt” (item 53 van Bylae 2 van die Wet).*

528. Behoudens die bepalinge van artikel vyf-en-sewentig van die Wet kan 'n korting van die reg toegelaat word op wyn wat onder aksynstoesig op die perseel van 'n wyn wat vernietig is, as wat die Kommissaris van tyd tot groothandelaar, 'n wynbouer of die „Ko-operatiewe Wijnbouwers Vereniging van Zuid-Afrika Beperkt” vernietig is.

529. 'n Sertifikaat op vorm 84 moet uitgereik word om wyn wat onder aksynstoesig vernietig is, te dek, en sodanige state, besonderhede en verklarings ten aansien van die tyd mag vereis, moet verstrek word.

523. A responsible official of the church concerned shall, on receipt of the wine, acknowledge receipt thereof on form Excise 137 and shall return the form to the supplier for submission to the proper officer.

524. The Commissioner may refuse to consider a rebate of the duty in respect of fortified wine supplied for use in any church for religious purposes, if the acknowledgment of receipt is not submitted to the proper officer within 3 months from the date of supply.

D. *Fortified Wine or Sparkling Wine Lost Through Evaporation, Leakage or Other Cause (Item 52 of Schedule 2 to the Act).*

525. Every wholesale dealer or wine-grower shall be held liable for the duty, which shall be payable forthwith, on any deficiency in his stock of wine, including wine in transit. If he proves to the satisfaction of the Commissioner, however, that such deficiency resulted from natural ullage or other circumstances not intentionally caused, a rebate of the duty may, subject to the provisions of section seventy-five of the Act, be allowed. A rebate of the duty on such deficiency will be considered when the wholesale dealer or wine-grower has complied with the following conditions:—

- loss through evaporation or natural ullage shall be proved to the satisfaction of the Commissioner;
- loss through leakage shall be proved to the satisfaction of the Commissioner;
- loss through breakage or any other cause shall be reported immediately to the proper officer, or, where an officer is on duty on the premises of a wholesale dealer, to such officer, and the evidence of breakage, i.e. broken bottles, necks of bottles with corks or capsules, etc., shall be kept until shown to an officer. Should the proper officer so request, such losses shall be reported in writing; and
- every application for a rebate of the duty on a deficiency in terms of this Part shall be supported by such documentary evidence and declarations as the Commissioner may require from time to time.

526. The Commissioner shall not consider an application for a rebate of the duty on wine lost in transit, unless such loss has been verified by an officer or unless documentary evidence is produced to show that such loss occurred, that it was not caused intentionally, that no portion of the loss was consumed, and that nobody is liable to pay the person claiming the rebate full compensation in respect of the loss, or that such person is unable to recover such compensation.

527. A certificate on form Excise 84 shall be issued to cover all authorised losses.

E. *Fortified Wine or Sparkling Wine Destroyed Under Excise Supervision on the Premises of a Wholesale Dealer, a Wine-grower or the „Ko-operatiewe Wijnbouwers Vereniging van Zuid-Afrika Beperkt” (Item 53 of Schedule 2 to the Act).*

528. Subject to the provisions of section seventy-five of the Act, a rebate of the duty may be allowed on wine destroyed under excise supervision on the premises of a wholesale dealer, a wine-grower or the „Ko-operatiewe Wijnbouwers Vereniging van Zuid-Afrika Beperkt”.

529. A certificate on form Excise 84 shall be issued to cover wine destroyed under excise supervision, and such returns, particulars and declarations as the Commissioner may require from time to time shall be furnished in respect of the wine destroyed.

F. Gefortifiseerde wyn verskaf in ruil vir wyn of druiwe van sy eie opbrengs, aan 'n lid van die „Ko-operatiewe Wijnbouwers Vereniging van Zuid-Afrika Beperkt” of van 'n ander koöperatiewe landbouvereniging van wynbouers, vir sy private gebruik (item 54 van Bylae 2 van die Wet); en gefortifiseerde wyn deur 'n wynbouer self vervaardig vir sy private gebruik op die plaas waar dit vervaardig is (item 55 van Bylae 2 van die Wet).

530. 'n Hoeveelheid gefortifiseerde wyn van hoogstens die ekwivalent van 15 gellings teen proefsterkte kan in een kalenderjaar onder korting van die reg deur die „Ko-operatiewe Wijnbouwers Vereniging van Zuid-Afrika Beperkt” of enige ander koöperatiewe landbouvereniging van wynbouers aan 'n lid gelewer word vir sy private gebruik in ruil vir wyn of voldoende druiwe van sy eie opbrengs om die hoeveelheid gefortifiseerde wyn wat gelewer word, te produseer.

531. Die toestemming van die bevoegde amptenaar moet verkry word, voor verwydering, vir die lewering van gefortifiseerde wyn aan 'n lid ingevolge regulasie 530, en die leweransier moet 'n sertifikaat op vorm Aksyns 137 uitreik om elke verwydering te dek: met dien verstande dat die Kommissaris kan toelaat dat gefortifiseerde wyn, in sodanige hoeveelhede soos deur hom bepaal en onderworpe aan die voorwaardes wat hy stel, onder dekking van een sertifikaat Aksyns 137 uit die perseel verwyder word na 'n kamer of plek deur hom goedgekeur vir distribusie aan lede in die hoeveelhede voorgeskryf.

532. Die leweransier van gefortifiseerde wyn en die persoon wat gefortifiseerde wyn ingevolge regulasie 530 verkry, moet sodanige besonderhede en bewyse met betrekking tot 'n transaksie verstrek as wat die Kommissaris van tyd tot tyd mag vereis.

533. 'n Korting van die reg kan toegelaat word op 'n hoeveelheid gefortifiseerde wyn van die eie produksie van 'n wynbouer vir sy private gebruik op die plaas waar dit vervaardig is. Sodanige hoeveelheid tesame met enige hoeveelheid wat kragtens item 54 van Bylae 2 van die Wet verkry is, mag hoogstens 50 gelling per kalenderjaar wees.

534. Die wynbouer moet op sy versoek die bevoegde amptenaar in kennis stel van die hoeveelheid wat aldus gebruik is.

535. Gefortifiseerde wyn wat kragtens regulasie 533 gebruik is, moet deur 'n sertifikaat op vorm Aksyns 137 gedek word.

G. Gefortifiseerde wyn gebruik om brandewyn waarop reg nie betaal is nie, te geur of te versoet (item 56 van Bylae 2 van die Wet).

536. Geen korting van die reg word toegelaat op gefortifiseerde wyn wat gebruik word om brandewyn te geur of te versoet nie, tensy sodanige wyn onder toesig van 'n amptenaar by die brandewyn gevoeg is.

537. Gefortifiseerde wyn wat kragtens regulasie 536 gebruik word, moet deur 'n sertifikaat op vorm Aksyns 137 gedek word.

H. Gefortifiseerde wyn of skuimwyn deur 'n groothandelaar verskaf uitsluitend vir die gebruik van die seemagte van die Verenigde Koninkryk (item 57 van Bylae 2 van die Wet).

538. Geen korting van die reg word ten aansien van gefortifiseerde- of skuimwyn wat uitsluitend vir die gebruik van die seemagte van die Verenigde Koninkryk deur 'n groothandelaar gelewer word, toegelaat nie, tensy daar binne 3 maande vanaf die datum van lewering tot tevredenheid van die Kommissaris bewys van sodanige lewering aan die bevoegde amptenaar gelewer word.

I. Gefortifiseerde wyn by distillering gebruik (item 58 van Bylae 2 van die Wet).

539. Toestemming om gefortifiseerde wyn vir distilleringsdoeleindes te verwyder, moet vooraf van die bevoegde amptenaar verkry word, en sodanige wyn mag slegs onder toesig van 'n amptenaar na die toevoertens verwyder word.

540. Gefortifiseerde wyn vir distilleringsdoeleindes bestem mag, met die voorafgaande skriftelike toestemming van die Kommissaris, met water verdun word.

F. Fortified Wine Supplied in Exchange for Wine or Grapes of His Own Production to a Member of the „Ko-operatiewe Wijnbouwers Vereniging van Zuid-Afrika Beperkt” or of any Other Wine-growers' Co-operative Agricultural Society, for His Private Use (Item 54 of Schedule 2 to the Act); and Fortified Wine of His Own Production for the Private Use of a Wine-grower on the Farm where it was Produced (Item 55 of Schedule 2 to the Act).

530. A quantity of fortified wine not exceeding the equivalent of 15 gallons at proof strength may, in any one calendar year, be supplied under rebate of the duty by the „Ko-operatiewe Wijnbouwers Vereniging van Zuid-Afrika Beperkt” or any other wine-growers' co-operative agricultural society to a member for his private use in exchange for wine or sufficient grapes of his own production to produce the quantity of fortified wine supplied.

531. The permission of the proper officer shall be obtained, prior to removal, for the supply of fortified wine to a member in terms of regulation 530, and the supplier shall issue a certificate on form Excise 137 to cover each removal: provided that the Commissioner may allow fortified wine, in such quantities as determined by him and subject to the conditions imposed by him, to be removed under cover of one certificate Excise 137 from the premises to a room or place approved by him for distribution to members in the quantities prescribed.

532. The supplier of fortified wine and the person who obtains fortified wine in terms of regulation 530 shall furnish such information and evidence relating to a transaction as the Commissioner may require from time to time.

533. A rebate of the duty may be allowed on a quantity of fortified wine of a wine-grower's own production for his private use on the farm where such wine was produced. Such quantity (together with any quantity obtained in terms of Item 54 of Schedule 2 to the Act) shall not exceed 50 gallons per calendar year.

534. The wine-grower shall notify the proper officer, on demand, of the quantity so used.

535. Fortified wine used in terms of regulation 533 shall be covered by a certificate on form Excise 137.

G. Fortified Wine Used for Flavouring or Sweetening Brandy on which Duty has not been Paid (Item 56 of Schedule 2 to the Act).

536. No rebate of the duty shall be allowed on fortified wine used for flavouring or sweetening brandy unless such wine has been added to the brandy under the supervision of an officer.

537. Fortified wine used in terms of regulation 536 shall be covered by a certificate on form Excise 137.

H. Fortified Wine or Sparkling Wine Supplied by a Wholesale Dealer Solely for the Use of the Naval Forces of the United Kingdom (Item 57 of Schedule 2 to the Act).

538. No rebate of the duty shall be allowed on fortified or sparkling wine supplied by a wholesale dealer solely for the use of the naval forces of the United Kingdom unless proof of such supply, to the satisfaction of the Commissioner, is furnished to the proper officer within 3 months from the date of supply.

I. Fortified Wine Used in Distillation (Item 58 of Schedule 2 to the Act).

539. Prior permission shall be obtained from the proper officer to remove fortified wine for distillation purposes, and such wine shall be removed to the charger tanks only under the supervision of an officer.

540. Fortified wine intended for distillation purposes may, with the prior written permission of the Commissioner, be diluted with water.

541. 'n Sertifikaat op vorm Aksyns 137 moet uitgereik word om gefortifiseerde wyn wat by distillering gebruik is, te dek.

DEEL XXII.

MOTORKARRE.

542. Elke aansoek om 'n lisensie om motorkarre te vervaardig, moet in tweevoud op vorm Aksyns 6 gedoen word.

543. Wanneer die Kommissaris dit vereis, moet elke aansoek om 'n nuwe lisensie vergesel gaan van 'n inskrywing in vorm Aksyns 14, in tweevoud, behoorlik deur die applikant ingevul, tesame met sodanige bylaes as wat die Kommissaris van tyd tot tyd mag vereis, waarin hy alle persele, kamers, plekke, masjiene en ander uitrusting wat hy voornemens is om op sy perseel te gebruik, moet inskryf, met vermelding van die doel waarvoor elkeen gebruik sal word, asook van die onderskeidingsmerk.

544. Sodanige onderskeidingsmerk moet volgens die voorskrif van die bevoegde amptenaar op 'n in die oog lopende deel van elke perseel, kamer, plek, masjien of ander uitrusting leesbaar aangebring word.

545. Wanneer 'n vervaardiger van motorkarre addisionele persele of uitrusting verkry, moet 'n aanvullende inskrywing van sodanige persele of uitrusting gemaak word.

546. Behalwe met die toestemming van die Kommissaris mag geen persoon motorkarre begin vervaardig nie, tensy hy eers 'n borgakte aangegaan het of sodanige ander sekerheid as wat die Kommissaris mag vereis, gestel het.

547. Elke gelisensieerde vervaardiger moet, voordat hy begin om te vervaardig, die bevoegde amptenaar in kennis stel van die soorte en modelle motorkarre wat hy voornemens is om te vervaardig, en moet daarna die bevoegde amptenaar onmiddellik in kennis stel van enige byvoegings by, of veranderings aan, die soorte en modelle motorkarre wat hy vervaardig.

548. Geen vervaardiger mag, behalwe met die toestemming van 'n amptenaar, enige motorkar van 'n nuwe soort of model wat deur hom vervaardig is van sy gelisensieerde perseel verwyder nie, voordat 'n amptenaar 'n voldoende aantal van so 'n soort of model motorkar geweeg het ten einde die Kommissaris in staat te stel om 'n gewig te bepaal vir die vasstelling van die reg ingevolge sub-artikel (5) van artikel sewe van die Wet.

549. Elke vervaardiger moet 'n amptenaar al die nodige hulp verleen om hom in staat te stel om die gewigte van motorkarre vir die doel wat deur regulasie 548 beoog word, vas te stel.

550. Elke vervaardiger van motorkarre moet 'n voorraadboek hou, in 'n vorm wat deur die Kommissaris goedgekeur is, waarin hy elke dag onderstaande en sodanige ander besonderhede van sy werksaamhede en transaksies as wat die Kommissaris van tyd tot tyd mag vereis, moet opteken:—

- die getal, soort, model en gewig van alle motorkarre wat gedurende daardie dag deur hom vervaardig is;
- die faktuurnommer, getal, soort, model en gewig van alle motorkarre wat gedurende daardie dag verkoop is, tesame met die naam en adres van die koper; en
- die getal, soort, model en gewig van alle motorkarre wat gedurende daardie dag in gebruik geneem of andersins vervreem is.

551. Elke vervaardiger moet die reg wat deur hom betaalbaar is, betaal voordat die motorkarre wat deur hom vervaardig is uit sy fabriek verwyder word of in gebruik geneem of andersins vervreem word: met dien verstande dat die Kommissaris onderworpe aan die stelling van sekerheid tot sy tevreedenheid kan toelaat dat sodanige reg maandeliks betaal word, dog nie later nie as die 14de dag van die kalendermaand wat volg op die kalendermaand waarin die motorkarre verwyder, in gebruik geneem of andersins vervreem is.

541. A certificate on form Excise 137 shall be issued to cover fortified wine used in distillation.

PART XXII.

MOTOR CARS.

542. Every application for a licence to manufacture motor cars shall be made in duplicate on form Excise 6.

543. When the Commissioner so requires, every application for a new licence shall be accompanied by an entry in form Excise 14, in duplicate, duly completed by the applicant, together with such schedules as the Commissioner may require from time to time, in which he shall enter all premises, rooms, places, machinery and other plant that he intends using on his premises, specifying the purpose for which each is to be used, and also the distinguishing mark.

544. Such distinguishing mark shall, according to the instructions of the proper officer, be legibly applied to a conspicuous part of all premises and every room, place, machine or other plant.

545. When a manufacturer of motor cars acquires additional premises or plant, a supplementary entry shall be made of such premises or plant.

546. Save with the permission of the Commissioner, no person shall commence manufacturing motor cars until he has entered into a bond or furnished such other security as the Commissioner may require.

547. Every licensed manufacturer shall, before he commences manufacturing, notify the proper officer of the types and models of motor cars that he intends manufacturing, and shall thereafter notify the proper officer immediately of any additions or alterations to the types and models of motor cars manufactured by him.

548. Save with the permission of an officer, no manufacturer shall remove from his licensed premises any motor car of a new type or model manufactured by him until such time as an officer has weighed a sufficient number of such a type or model of motor car to enable the Commissioner to determine a weight for the assessment of the duty in terms of sub-section (5) of section seven of the Act.

549. Every manufacturer shall give an officer all the necessary assistance to enable him to ascertain the weights of motor cars for the purpose contemplated by regulation 548.

550. Every manufacturer of motor cars shall keep a stock book, in a form approved by the Commissioner, in which he shall record every day the following and such other particulars of his operations and transactions as the Commissioner may require from time to time:—

- the number, type, model and weight of all motor cars manufactured by him during that day;
- the invoice number, number, type, model and weight of all motor cars sold during that day, together with the name and address of the buyer; and
- the number, type, model and weight of all motor cars taken into use or otherwise disposed of during that day.

551. Every manufacturer shall pay the duty payable by him before the motor cars manufactured by him are removed from his factory or are taken into use or otherwise disposed of: provided that the Commissioner may, subject to the furnishing of security satisfactory to him, allow such duty to be paid monthly, but not later than the 14th day of the calendar month following the calendar month in which the motor cars were removed, taken into use or otherwise disposed of.

552. 'n Vervaardiger kan motorkarre onder waarborg vir onderstaande doeleindes uit sy fabriek verwyder:—

- (a) uitvoer;
- (b) gebruik onder korting van die reg; en
- (c) opberging in 'n goedgekeurde pakhuis.

553. Enigeen wat gelisensieer is om motorkarre te vervaardig, moet nie later as die 14de dag van elke kalendermaand op vorm Aksyns 152, en op sodanige ander vorms as wat die Kommissaris van tyd tot tyd mag voorskryf, state van sy transaksies en werksaamhede gedurende die onmiddellik voorafgaande kalendermaand aan die bevoegde amptenaar voorlê.

554. Wanneer die bevoegde amptenaar dit vereis, moet enigeen wat gelisensieer is om motorkarre te vervaardig, op of voor die laaste dag van die eerste maand van elke kalenderkwartaal 'n sertifikaat soos in subregulasie (1) van regulasie 14 van hierdie regulasies beskryf is, aan die bevoegde amptenaar voorlê.

DEEL XXIII.

MOTORKARRE.

KORTINGS.

A. *Motorkarre deur 'n vervaardiger verskaf aan 'n persoon wat kragtens Item 912 of 913 (1) of (2) van die Derde Bylae van die Doeanewet, 1955 (Wet No. 55 van 1955), geregtig is om 'n motorkar onder korting van Doeanereg in te voer (item 75 van Bylae 2 van die Wet).*

555. Behoudens die bepalinge van regulasie 556 kan 'n korting van die reg wat aan die goedkeuring van die Kommissaris op 'n wederkerigheidsbasis onderhewig is, toegelaat word op motorkarre wat deur 'n vervaardiger ingevolge hierdie Deel verskaf is.

556. Ten aansien van elke aflewering van 'n motorkar ingevolge regulasie 555 moet sodanige aansoek en sertifikaat as wat die Kommissaris van tyd tot tyd mag voorskryf aan die bevoegde amptenaar voorgelê word.

B. *Motorkarre deur 'n vervaardiger verskaf vir die uitsluitende gebruik van die Regering of van die Regering van enige Statebondslan of van enige gebied onder die soewereiniteit of beheer van enige sodanige land (item 76 van Bylae 2 van die Wet).*

557. Behoudens die bepalinge van regulasie 558 kan 'n korting van die reg toegelaat word op motorkarre wat deur 'n vervaardiger vir die uitsluitende gebruik van die Regering of van die Regering van enige Statebondslan of van enige gebied onder die soewereiniteit of beheer van enige sodanige land verskaf is.

558. Ten aansien van elke aflewering van 'n motorkar ingevolge regulasie 557 moet sodanige aansoek en sertifikaat as wat die Kommissaris van tyd tot tyd mag voorskryf aan die bevoegde amptenaar voorgelê word.

C. *Motorkarre deur 'n vervaardiger uitgevoer na plekke buite die Republiek (uitgesonderd Basoetoland, Betsjoeanaland-protectoraat en Swaziland) (item 77 van Bylae 2 van die Wet).*

559. 'n Vervaardiger van motorkarre is, behoudens die bepalinge van regulasie 16 van hierdie regulasies, geregtig op 'n korting van die reg op motorkarre wat deur hom vervaardig is en deur hom uitgevoer is na plekke buite die Republiek (uitgesonderd Basoetoland, Betsjoeanaland-protectoraat en Swaziland).

560. Die vervaardiger moet op vorm Aksyns 36 volle besonderhede van sodanige verwyderings verstrek.

561. 'n Kopie van die ingevulde vorm Aksyns 36 moet onmiddellik na afsending van 'n besending aan die bevoegde amptenaar verstrek word, terwyl die oorspronklike, met die sertifikaat van uitvoer behoorlik ingevul, aan die bevoegde amptenaar voorgelê moet word vir die toepassing van regulasie 16 van hierdie regulasies.

562. 'n Vervaardiger kan, na goeddunke van die Kommissaris, vrygestel word van die bepalinge van regulasies 560 en 561, mits hy voldoen aan sodanige vereistes ingevolge die wette en regulasies met betrekking tot Doeanes as wat die Kommissaris van tyd tot tyd mag spesifiseer.

552. A manufacturer may remove motor cars in bond for the following purposes from his factory:—

- (a) exportation;
- (b) use under rebate of the duty; and
- (c) deposit in an approved warehouse.

553. Every person who has been licensed to manufacture motor cars shall submit to the proper officer, not later than the 14th day of every calendar month, on form Excise 152 and on such other forms as the Commissioner may prescribe from time to time, returns of his transactions and operations during the immediately preceding calendar month.

554. When the proper officer so requires, every person who has been licensed to manufacture motor cars shall submit to the proper officer, on or before the last day of the first month of every calendar quarter, a certificate as described in sub-regulation (1) of regulation 14 of these regulations.

PART XXIII.

MOTOR CARS.

REBATES.

A. *Motor Cars Supplied by a Manufacturer to a Person Entitled to Import a Motor Car under Rebate of Customs Duty under Item 912 or 913 (1) or (2) of the Third Schedule to the Customs Act, 1955 (Act No. 55 of 1955) (Item 75 of Schedule 2 to the Act).*

555. Subject to the provisions of regulation 556, a rebate of the duty, which shall be subject to the approval of the Commissioner on the basis of reciprocity, may be allowed on motor cars supplied by a manufacturer in terms of this Part.

556. In respect of every delivery of a motor car in terms of regulation 555 such application and certificates as the Commissioner may prescribe from time to time shall be submitted to the proper officer.

B. *Motor Cars Supplied by a Manufacturer for the Exclusive Use of the Government or of the Government of any Commonwealth Country or of any Territory under the Sovereignty of or Control of any such Country (Item 76 of Schedule 2 to the Act).*

557. Subject to the provisions of regulation 558, a rebate of the duty may be allowed on motor cars supplied by a manufacturer for the exclusive use of the Government or of the Government of any Commonwealth country or of any territory under the sovereignty or control of any such country.

558. In respect of every delivery of a motor car in terms of regulation 557 such application and certificates as the Commissioner may prescribe from time to time shall be submitted to the proper officer.

C. *Motor Cars Exported by a Manufacturer to Places Outside the Republic (Except Basutoland, Bechuanaland Protectorate and Swaziland) (Item 77 of Schedule 2 to the Act).*

559. Subject to the provisions of regulation 16 of these regulations, a manufacturer of motor cars shall be entitled to a rebate of the duty on motor cars manufactured by him and exported by him to places outside the Republic (except Basutoland, Bechuanaland Protectorate and Swaziland).

560. The manufacturer shall furnish full particulars on form Excise 36 of such removals.

561. A copy of the completed form Excise 36 shall be rendered to the proper officer immediately after dispatch of a consignment, while the original, with the certificate of exportation duly completed, shall be submitted to the proper officer for the purposes of regulation 16 of these regulations.

562. A manufacturer may at, the discretion of the Commissioner, be exempted from the provisions of regulations 560 and 561, provided that he complies with such requirements under the laws and regulations relating to Customs as the Commissioner may specify from time to time.

D. *Motorkarre onder aksynstoesig op die gelisensieerde perseel van 'n vervaardiger vernietig (item 78 van Bylae 2 van die Wet).*

563. Behoudens die bepalings van artikel vyf-en-sewentig van die Wet kan 'n korting van die reg toegelaat word op motorkarre wat onder aksynstoesig op die gelisensieerde perseel van 'n vervaardiger vernietig is.

564. 'n Aansoek om 'n korting van die reg ingevolge regulasie 563 sal oorweeg word, mits:—

- (a) die motorkarre op die perseel van die vervaardiger in die teenwoordigheid van 'n amptenaar of amptenare tot tevreedenheid van die bevoegde amptenaar, vernietig is;
- (b) die aansoek gesteun word deur 'n beëdigde of plegtige verklaring, deur die vervaardiger of sy behoorlik gemagtigde agent onderteken, ten effekte dat niemand aanspreeklik is om die vervaardiger ten aansien van die motorkarre wat vernietig is volle vergoeding te betaal nie of dat die vervaardiger nie in staat is om sodanige vergoeding te verhaal nie; en
- (c) die vervaardiger sodanige state en besonderhede ten aansien van die vernietigde motorkarre verstrek as wat die Kommissaris van tyd tot tyd mag vereis.

E. *Motorkarre vervaardig deur die verandering van motorvoertuie, uitgesonderd motorkarre, mits sodanige motorvoertuie voor verandering gebruik is (item 79 van Bylae 2 van die Wet).*

565. 'n Korting van die reg in die mate soos in item 79 van Bylae 2 van die Wet bepaal, kan toegelaat word op motorkarre vervaardig deur die verandering van ander motorvoertuie (uitgesonderd motorkarre).

566. 'n Vervaardiger wat voornemens is om 'n motorkar te vervaardig deur die verandering van 'n ander motorvoertuig (uitgesonderd 'n motorkar), moet sodanige besonderhede en verklarings ten aansien van elke motorvoertuig wat verander gaan word, verstrek as wat die Kommissaris van tyd tot tyd mag vereis.

DEEL XXIV.

AKSYNSPAKHUISE.

567. Daar moet deur bemiddeling van die bevoegde amptenaar by die Kommissaris aansoek gedoen word om goedkeuring van alle pakhuise vir die opberging van aksynsbare transito-goedere waarop die reg nie betaal is nie, en sodanige pakhuise mag nie sonder die skriftelike toestemming van die Kommissaris vir 'n ander doel gebruik word nie.

568. Aksynsbare goedere wat vir binnelandse verbruik bestem is en waarop die reg betaal moet word, mag nie in 'n goedgekeurde pakhuys opgeberg word nie.

569. 'n Plan van elke pakhuys moet aan die Kommissaris voorgelê word, en onderstaande besonderhede moet verstrek word:—

- (i) (a) ligging;
- (b) of die gebou van steen of ander materiaal gemaak is;
- (c) aard van die dak en aantal verdiepings;
- (d) afmetings (vloerruimte);
- (e) aantal deure en vensters op elke verdieping;
- (f) of daar stawe voor die vensters is;
- (g) of die deure veilig bevestig is en met die staatslot toegesluit kan word; en
- (h) soort goedere wat opgeberg sal word; en
- (ii) naam van die eienaar of okkupeerder van die pakhuys.

570. Behalwe met die toestemming van die Kommissaris mag die eienaar of okkupeerder van 'n goedgekeurde pakhuys geen aksynsbare goedere waarop die reg nie betaal is nie in so 'n pakhuys ontvang nie, tensy hy eers 'n borgakte aangegaan het, of sodanige ander sekerheid as wat die Kommissaris mag vereis, gestel het vir die behoorlike nakoming van die regulasies en die betaling van reg wat betaalbaar mag word.

D. *Motor Cars Destroyed Under Excise Supervision on the Licensed Premises of a Manufacturer (Item 78 of Schedule 2 to the Act).*

563. Subject to the provisions of section seventy-five of the Act, a rebate of the duty may be allowed on motor cars destroyed under excise supervision on the licensed premises of the manufacturer.

564. An application for a rebate of the duty in terms of regulation 563 will be considered, provided:—

- (a) the motor cars have been destroyed to the satisfaction of the proper officer on the premises of a manufacturer in the presence of an officer or officers;
- (b) the application is supported by a sworn or solemn declaration, signed by the manufacturer or his duly authorised agent, to the effect that no person is liable to pay the manufacturer full compensation in respect of the motor cars that were destroyed, or that the manufacturer is unable to recover such compensation; and
- (c) the manufacturer furnishes such returns and particulars regarding the destroyed motor cars as the Commissioner may require from time to time.

E. *Motor Cars Manufactured by the Conversion of Motor Vehicles other than Motor Cars, Provided such Motor Vehicles were Used Prior to Conversion (Item 79 of Schedule 2 to the Act).*

565. A rebate of the duty to the extent set out in Item 79 of Schedule 2 to the Act may be allowed on motor cars manufactured by the conversion of other motor vehicles (other than motor cars).

566. A manufacturer who intends manufacturing a motor car by the conversion of another motor vehicle (other than a motor car) shall furnish such particulars and declarations in respect of every motor vehicle which is to be converted as the Commissioner may require from time to time.

PART XXIV.

EXCISE WAREHOUSES.

567. Application shall be made to the Commissioner through the proper officer for approval of all warehouses for the storage of in transit non-duty-paid excisable goods, and such warehouses shall not be used for any other purpose without the written permission of the Commissioner.

568. Excisable goods which are intended for home consumption and on which duty is to be paid, shall not be stored in an approved warehouse.

569. A plan of every warehouse shall be submitted to the Commissioner, and the following particulars shall be furnished:—

- (i) (a) locality;
- (b) whether the building is of brick or other materials;
- (c) nature of roof and number of floors;
- (d) dimensions (floor space);
- (e) number of doors and windows on each floor;
- (f) whether windows are barred;
- (g) whether doors are securely fastened and can be locked with the government lock; and
- (h) kind of goods to be warehoused; and
- (ii) name of the owner or occupier of the warehouse.

570. Save with the permission of the Commissioner, the owner or occupier of an approved warehouse shall not receive any non-duty-paid excisable goods into such warehouse until he has entered into a bond, or furnished such other security as the Commissioner may require, for the due observance of the regulations and the payment of duty that may become payable.

571. Transaksies met betrekking tot spiritus, gefortifiseerde wyn en skuimwyn in goedgekeurde pakhuis, is onderworpe aan die voorwaardes en regulasies wat op die transaksies in spiritus, gefortifiseerde wyn en skuimwyn van groothandelaars en distilleerders van toepassing is.

572. Voordat aksynsbare goedere (uitgesonderd spiritus, gefortifiseerde wyn en skuimwyn) vir opberging in 'n goedgekeurde pakhuis verwyder word, moet die persoon wat dit verwyder aan die bevoegde amptenaar 'n behoorlik ingevulde „adviesbrief van verwydering onder waarborg” op vorm Aksyns 49 (in drievoud) verstrek.

573. By die plek van bestemming moet die ontvanger onverwyld op vorm Aksyns 49 ontvangs van die goedere erken, en hy moet 'n kopie van die vorm aan die bevoegde amptenaar verstrek.

574. Wanneer goedere vir opberging in 'n goedgekeurde pakhuis ingeklaar is en 'n verlies of vermindering daarvan gedurende die vervoer van sodanige goedere na die pakhuis plaasvind, is die afsender aanspreeklik vir die reg wat ten aansien van so 'n verlies of vermindering betaalbaar mag word.

575. Alle aksynsbare goedere moet op so 'n wyse in 'n goedgekeurde pakhuis gestapel word dat hulle maklik vir 'n amptenaar vir ondersoek en identifikasie toeganklik is.

576. Die eienaar of wettige okkupeerder van 'n goedgekeurde pakhuis moet by die pakhuis, op 'n plek wat vir 'n amptenaar toeganklik is, 'n register hou waarin alle ontvangste en aflewings, asook sodanige besonderhede as wat die identifikasie van sodanige ontvangste en aflewings met die opgebergde goedere sal vergemaklik, opgeteken word tesame met duidelike vermelding van die betrokke inskrywings wat in verband daarmee gemaak is.

577. Geen aksynsbare goedere mag sonder betaling van die reg vir gebruik op 'n skip of lugvaartuig uit 'n pakhuis verwyder word nie, tensy 'n aansoek op vorm Aksyns 69, behoorlik onderteken deur die kaptein of loods of die agente van so 'n skip of lugvaartuig, aan die bevoegde doeaneamptenaar oorhandig is: so 'n aansoek moet die bestemming buite die Republiek van die skip of lugvaartuig duidelik vermeld en moet 'n verklaring bevat ten effekte dat die goedere nie op sodanige skip in enige hawe in die Republiek verbruik sal word nie, of op sodanige lugvaartuig op enige plek in die Republiek wanneer die lugvaartuig nie in die lug is nie, of op sodanige lugvaartuig op 'n vlug tussen plekke in die Republiek, behalwe by betaling van die reg op goedere wat aldus verbruik word. Hy moet ook sodanige ander besonderhede as wat in die vorm vereis word, verstrek, en moet soveel kopieë van die vorm as wat die bevoegde doeaneamptenaar mag vereis, verstrek.

578. Wanneer aksynsbare goedere vir uitvoer (met inbegrip van skeeps- en lugvaartuigvoorrade) uit 'n goedgekeurde pakhuis verwyder word, moet die eienaar of wettige okkupeerder van die pakhuis op vorm Aksyns 36 volle besonderhede van sodanige verwydering verstrek. 'n Kopie van die ingevulde vorm Aksyns 36 moet onmiddellik na afsending van 'n besending aan die bevoegde amptenaar verstrek word, terwyl die oorspronklike, met die sertifikaat van uitvoer behoorlik ingevul, aan die bevoegde amptenaar voorgelê moet word vir die toepassing van regulasie 16 van hierdie regulasies.

579. Die bepalings van regulasies 16 en 17 van hierdie regulasies is van toepassing ten aansien van aksynsbare goedere wat uit 'n goedgekeurde pakhuis uitgevoer word (met inbegrip van skeeps- en lugvaartuigvoorrade).

580. Behoudens die bepalings van artikel vyf-en-sewentig van die Wet kan kortings van die reg in die mate soos in Bylae 2 van die Wet vermeld word, toegelaat word ten aansien van tekorte in aksynsbare goedere in 'n goedgekeurde pakhuis indien daar tot tevredenheid van die Kommissaris rekenskap van sodanige tekorte gegee is. Die reg moet op aanvraag betaal word op 'n tekort waarvan nie tot tevredenheid van die Kommissaris rekenskap gegee is nie, en sodanige tekort moet deur 'n „reg betaal”-sertifikaat op vorm Aksyns 68 gedek word.

581. Die eienaar of wettige okkupeerder van 'n goedgekeurde pakhuis moet alle reg wat deur hom betaalbaar is, op aanvraag van die bevoegde amptenaar betaal: met dien verstande dat die Kommissaris, onderworpe aan die stelling van sekerheid tot sy tevredenheid, kan toelaat dat

571. Transactions relating to spirits, fortified wine and sparkling wine in approved warehouses shall be subject to the conditions and regulations applicable to the transactions in spirits, fortified wine and sparkling wine of wholesale dealers and distillers.

572. Before any excisable goods (except spirits, fortified wine and sparkling wine) are removed for deposit in an approved warehouse, the remover shall render to the proper officer a duly completed "advice of removal in bond" on form Excise 49 (in triplicate).

573. At the place of destination the consignee shall forthwith acknowledge receipt of the goods on form Excise 49, and he shall render a copy of the form to the proper officer.

574. When goods have been entered for deposit in an approved warehouse and any loss or diminution thereof occurs during the transportation of such goods to the warehouse, the consignor shall be liable for the duty that may become payable in respect of such loss or diminution.

575. All excisable goods shall be so stacked in a warehouse as to be easily accessible for inspection and identification by an officer.

576. The owner or lawful occupier of an approved warehouse shall keep at the warehouse, in a place accessible to an officer, a register in which all receipts and deliveries, as well as such particulars as will facilitate the identification of such receipts and deliveries with the goods warehoused, are recorded together with clear references to the relative entries made in connection therewith.

577. No excisable goods shall be removed without payment of the duty from a warehouse for use in any ship or aircraft unless an application on form Excise 69, duly signed by the master or pilot or the agents of such ship or aircraft, has been handed to the proper officer of customs; such application shall clearly specify the destination outside the Republic of such ship or aircraft and shall contain a declaration to the effect that the goods will not be consumed on such ship in any port in the Republic, or on such aircraft at any place in the Republic when the aircraft is not airborne, or on such aircraft on a flight between any places in the Republic, except on payment of the duty on any goods so consumed. He shall also furnish such other particulars as are required in the form, and shall furnish as many copies of the form as the proper officer of customs may require.

578. When any excisable goods are removed from an approved warehouse for exportation (including ships' and aircraft stores), the owner or lawful occupier of the warehouse shall furnish full particulars on form Excise 36 of such removal. A copy of the completed form Excise 36 shall be rendered to the proper officer immediately after dispatch of a consignment, while the original, with the certificate of exportation duly completed, shall be submitted to the proper officer for the purpose of regulation 16 of these regulations.

579. The provisions of regulations 16 and 17 of these regulations shall apply in respect of excisable goods exported from an approved warehouse (including ships' and aircraft stores).

580. Subject to the provisions of section seventy-five of the Act, rebates of the duty to the extent specified in Schedule 2 to the Act may be allowed in respect of deficiencies in excisable goods in an approved warehouse if such deficiencies have been accounted for to the satisfaction of the Commissioner. The duty shall be paid on demand on any deficiency which has not been accounted for to the satisfaction of the Commissioner, and such deficiency shall be covered by a duty-paid certificate on form Excise 68.

581. The owner or lawful occupier of an approved warehouse shall pay all duty payable by him on demand by the proper officer: provided that the Commissioner may, subject to the furnishing of security satisfactory to

sodanige reg maandeliks betaal word, maar nie later nie as die 14de dag van die kalendermaand wat volg op die kalendermaand ten aansien waarvan die reg betaal word.

582. Elke eienaar of wettige okkupeerder van 'n goed-gekeurde pakhuis moet, nie later nie as die 14de dag van elke kalendermaand, op die vorms wat elders in hierdie regulasies vir vervaardigers voorgeskryf word en op sodanige ander vorms as wat die Kommissaris van tyd tot tyd mag vereis, state van sy transaksies gedurende die onmiddellik voorafgaande kalendermaand aan die bevoegde amptenaar voorlê.

583. Die Kommissaris kan 'n goedkeuring wat kragtens regulasie 567 verleen is, herroep, en kan gelas dat alle aksynsbare goedere in die betrokke pakhuis op so 'n tyd en op so 'n wyse as wat hy mag voorskryf, daaruit verwyder moet word.

him, allow such duty to be paid monthly but not later than the 14th day of the calendar month following the calendar month in respect of which the duty is being paid.

582. Every owner or lawful occupier of an approved warehouse shall submit to the proper officer, not later than the 14th day of every calendar month, on the forms prescribed elsewhere in these regulations for manufacturers and on such other forms as the Commissioner may require from time to time, returns of his transactions during the immediately preceding calendar month.

583. The Commissioner may revoke any approval granted under regulation 567 and may order all excisable goods in the warehouse concerned to be removed therefrom at such time and in such manner as he may direct.

BYLAE.

AKSYNS I.

REPUBLIEK VAN SUID-AFRIKA.

AANSOEK OM 'N BEROEPSDISTILLEERDERLISENSIE INGEVOLGE ARTIKEL DERTIEN VAN DIE AKSYNSWET, 1956 (WET No. 62 VAN 1956).

Jaar

VIR AMPTELIKE GEBRUIK.

KANTOORDATUMSTEMPEL.

Verwysingsnommer _____
 Lisensienommer _____
 Bedrag betaal R _____
 Voorletters _____
 Distrik _____
 Kantoor _____
 Registrernommer _____
 Folionommer _____
 Ingeskryf _____
 Voorletters _____
 Aangeteiken in Hoofkantoor _____
 Voorletters _____

1. Naam waaronder handel gedryf word (druk in hoofletters).....
2. Meld of lisensie aangevra word vir die voortbrengsel van die wingerdstok of vir ander stowwe as die voortbrengsel van die wingerdstok.....
3. Naam en woonplek van eienaar (voluit).....
 In die geval van—
 (a) 'n Vennootskap, name en woonplekke van die verskillende vennote (voluit).....
 (b) 'n Maatskappy, die name en woonplekke van die plaaslike sekretaris en bestuurder (voluit) en die adres van die geregistreerde kantoor van die maatskappy in die Republiek.....
 (c) Indien nie 'n maatskappy nie, meld of applikant mondig of onmondig is.....
4. Volledige adres waar besigheid gedryf sal word.....
 Volledige besonderhede ten opsigte van die perseel.....
5. Meld of nuwe lisensie of hernuwing.....
 Indien hernuwing—
 (a) Nommer van vorige lisensie.....
 (b) Of konstitusie van firma sedert vorige lisensie gewysig is.....
6. Wanneer aansoek gedoen word om 'n nuwe lisensie—
 (a) Indien 'n maatskappy of vennootskap, meld datum van aanvang van maatskappy of vennootskap.....
 (b) Datum wanneer die voorneme is om besigheid waarvoor lisensie aangevra word, te begin.....
7. (a) Nommer en datum van Fabriekswetregistrasie.....
 (b) Tydperk waarvoor uitgereik.....
8. Meld of applikant, sy vennoot (of vennote) of enige persoon wat beheer of magte van beheer, bestuur of leiding in verband met die besigheid het, aan enige oortreding ingevolge die Aksyns- of Drankwette, skuldig bevind is. Indien wel, moet alle besonderhede van die skuldigbevinding insluitende boete wat opgelê is, vermeld word.....

Sekretaris

Bestuurder

Ek, _____, die _____, en behoorlik gemagtig om hierin op te tree verklaar hierby dat die inligting in hierdie aansoek verstrek waar en korrek is.

Handtekening

Beëdig voor my te _____ op hede die _____ dag van _____ 19

Die verklaarder erken dat hy/sy ten volle op hoogte is van die inhoud van hierdie verklaring en dit begryp.

VRYGESTEL VAN SEELREG.

Vrederegter of Kommissaris van Ede.

Moet in duplo ingedien word.

SCHEDULE.

EXCISE 1.

REPUBLIC OF SOUTH AFRICA.

APPLICATION FOR A LICENCE AS A PROFESSED DISTILLER UNDER SECTION THIRTEEN OF THE EXCISE ACT, 1956
(ACT No. 62 OF 1956).

Year _____

FOR OFFICIAL USE.

OFFICE DATE STAMP.

Reference No. _____
 Licence No. _____
 Amount paid R _____
 Initials _____
 District _____
 Office _____
 Register No. _____ Folio No. _____
 Entered _____
 Initials _____
 Indexed at Head Office _____
 Initials _____

1. Name under which business is carried on (in block letters) _____

2. State whether licence is required for the produce of the vine or other than the produce of the vine. _____

3. Full name and residence of proprietor. _____
In the case of—

(a) A partnership, full names and residences of the several partners. _____

(b) A company, the full names and residences of the local secretary and manager and the address of the registered office of the company in the Republic _____

(c) If not a company, state whether applicant is a major or minor. _____

Secretary _____

Manager _____

4. Full address where business is to be carried on. _____
Full particulars of premises. _____5. State whether new licence or renewal. _____
If renewal—

(a) Number of previous licence. _____

(b) Whether constitution of firm has changed since previous licence. _____

6. When a new licence is applied for—

(a) If a company or a partnership give date when company or partnership commenced. _____

(b) Date of intention of commencing business for which licence is required. _____

7. (a) Number and date of Factory Act registration. _____
(b) Period for which issued. _____

8. State whether applicant, his partner (or partners) or any person having control or powers of control, management or direction in relation to the business has been convicted of any offence under the Excise or Liquor Laws. If so, full particulars of the conviction including penalty imposed to be stated _____

I, _____, being the _____
 of _____ and duly authorised to act herein do hereby declare that the information given in
 this application is true and correct.

Signature _____

Sworn before me at _____ this _____ day of _____ 19 _____

The deponent has acknowledged that he/she knows and understands the contents of this affidavit.

EXEMPT FROM STAMP DUTY.

Justice of the Peace or Commissioner of Oaths.

To be submitted in duplicate.

AKSYNS 2.

REPUBLIEK VAN SUID-AFRIKA.

KAAPPROVINSIE EN SUIDWES-AFRIKA.

AANSOEK OM 'N LANDBOUDISTILLEERDERLISENSIE INGEVOLGE ARTIKEL DERTIEN VAN DIE AKSYNSWET, 1956
(WET No. 62 VAN 1956).

Jaar _____

Verwysingsnommer _____

Lisensienommer _____

Bedrag betaal R _____

Voorletters _____

Distrik _____

Kantoor _____

Registernommer _____

Folionommer _____

Ingeskryf _____

Aangeteken in Hoofkantoor _____

Voorletters _____

KANTOORDATUMSTEMPEL.

1. Naam en woonplek van eienaar of okkupeerder van plaas (voluit).
(druk in hoofletters) _____
Familienaam _____
Voorname _____
Woonplek _____
2. Meld of applikant mondig of onmondig is. _____
3. Adres van plaas (voluit) _____
Landdrosdistrik _____
4. Posadres van plaas. _____
5. Meld of applikant eienaar van die plaas is of dit huur. _____
Indien die plaas gehuur word, meld naam en adres van eienaar. _____
6. Meld of nuwe lisensie of hernuwing. _____
Indien hernuwing, meld vorige lisensienommer. _____
7. Wanneer aansoek gedoen word om 'n nuwe lisensie—
Indien 'n vennootskap, gee datum van aanvang van vennootskap _____
8. Meld aantal wingerdstokke op die plaas. _____ In drag _____ Nie in drag nie _____
9. Hoeveelheid wyn teen 20 persent proëfspiritus op plaas geproduseer
gedurende die kalenderjaar waarvoor lisensie aangevra word _____
10. Is applikant die eienaar van 'n distilleerketel op die plaas of het hy
'n distilleerketel in sy besit of onder sy beheer op die plaas en is dit
op 'n baksteen-, klip- of sementvoetstuk met sement, ingemessel?
Indien wel, gee lopende lisensie- en registrasienommer _____
Lisensienommer _____
Registrasienommer _____
11. Meld of applikant of sy vennoot (of vennote) gedurende die vooraf-
gaande of lopende kalenderjaar, ingevolge die Aksyns- of Drank-
wette skuldig bevind is
Indien wel, wat was die oortreding en watter straf is opgelê?...

Ek verklaar hierby dat die inligting in hierdie aansoek verstrek waar en korrek is.

Handtekening van applikant.

Beëdig voor my te _____ op hede die _____ dag van _____ 19 _____

Die verklaarder erken dat hy/sy ten volle op hoogte is van die inhoud van hierdie verklaring, en dit begryp.

VRYGESTEL VAN SEËLREG.

Vrederegter of Kommissaris van Ede.

Moet in duplo ingedien word.

REPUBLIC OF SOUTH AFRICA.

EXCISE 2.

CAPE PROVINCE AND SOUTH-WEST AFRICA.

APPLICATION FOR A LICENCE AS AN AGRICULTURAL DISTILLER UNDER SECTION THIRTEEN OF THE EXCISE ACT 1956 (ACT No. 62 OF 1956).

FOR OFFICIAL USE.

Year _____

OFFICE DATE STAMP.

Reference No. _____

Licence No. _____

Amount Paid R _____

Initials _____

District _____

Office _____

Register No. _____ Folio No. _____

Entered _____

Indexed at Head Office _____

Initials _____

1. Full name and residence of owner or occupier of farm (in block letters) _____
 Surname _____
 Christian Names _____
 Residence _____

2. State whether applicant is a major or a minor. _____

3. Full address of farm. _____
 Magisterial district. _____

4. Postal address of farm. _____

5. State whether applicant owns or hires farm. _____
 If hiring farm, state name and address of owner. _____

6. State whether new licence or renewal. _____
 If renewal, state previous licence No. _____

7. When a new licence is applied for—
 if a partnership, give date when partnership commenced. _____

8. State number of vines on farm. _____ In bearing _____ Not in bearing _____

9. Quantity of wine at 20 per cent proof spirit produced on farm during the calendar year for which licence is required _____

10. Does applicant own or have in his possession or under his control a still on farm and is it built in with cement mortar on a brick, stone or cement foundation? _____
 If so, give current licence and registration No. _____ Licence No. _____ Registration No. _____

11. State whether applicant or his partner (or partners) has been convicted under the Excise or Liquor Laws during the previous or current calendar year _____
 If so, what was the offence and what penalty was imposed?.... _____

I hereby declare that the information given in this application is true and correct.

 Signature of Applicant.

Sworn before me at _____ this _____ day of _____ 19 _____

The deponent has acknowledged that he/she knows and understands the contents of this affidavit.

EXEMPT FROM STAMP DUTY.

 Justice of the Peace or Commissioner of Oaths.

To be submitted in duplicate.

REPUBLIEK VAN SUID-AFRIKA.

AKSYNS 3.

PROVINSIES TRANSVAAL EN ORANJE-VRYSTAAT.

AANSOEK OM DISTILLEERKETELISENSIE EN LISENSIE VIR DIE EIENAAR OF OKKUPEERDER VAN 'N PLAAS, OM SPIRITUS VAN DRUIWE OF GEKWEKTE VRUGTE WAT DEUR HOM OP SODANIGE PLAAS VERBOU IS, VIR SY EIE GEBRUIK TE DISTILLEER INGEVOLGE ARTIKELS DERTIEN EN VEERTIEN VAN DIE AKSYNSWET, 1956 (WET NO. 62 VAN 1956).

VIR AMPTELIKE GEBRUIK.	Jaar _____	Verwysingsnommer _____
		Distilleerlisensienommer _____
		Bedrag betaal R _____
		Distilleerketellisenommer _____
		Bedrag betaal R _____
		Voorletters _____
		Distrik _____
		Kantoor _____
		Registernommer _____ Folio No. _____
		Ingeskryf _____
	Voorletters _____	
	Aangeteken in Hoofkantoor _____	
	Voorletters _____	

KANTOORDATUMSTEMPEL.

Registrasienommer van distilleerketel _____

1. Beskrywing van lisensies aangevra—

- (a) Distilleerketel
 (b) Om spiritus te distilleer.....

DRUK IN HOOFLETTERS.

2. Naam en woonplek van eienaar of okkupeerder van plaas (voluit)

Familienaam _____
 Voornamen _____
 Woonplek _____

3. Meld of applikant mondig of onmondig is.....

4. Adres van plaas (voluit).....

Landdrosdistrik
 Posadres van plaas.....

5. Meld of applikant eienaar van die plaas is of dit huur.....

Indien die plaas gehuur word, gee naam en adres van eienaar.....

6. Meld of nuwe lisensie of hernuwing.....

Indien hernuwing, meld vorige lisensienommers.....

Distilleerlisensie _____
 Distilleerketellisensie _____

7. Verstrek die volgende besonderhede aangaande distilleerketel/s:—

- (a) Aantal distilleerketels:.....
 (b) Tipe.....
 (c) Plek waar dit op bogenoemde plaas ingemessel is.....
 (d) Waarvan is dit gemaak?.....
 (e) Hoelank in applikant se besit?.....
 (f) Indien pas verkry, gee naam en adres van verkoper en datum van aankoop.....
 (g) Of behoorlik op 'n sement- of klipvoetstuk met sement ingemessel is.....
 (h) Kapasiteit van distilleerketel/s.....
 (i) Registrasienommer/s van distilleerketel/s.....

Pot _____ Helm _____ Slang _____

8. Meld aantal wingerdstokke en gekweekte vrugteboom op plaas..

Wingerdstokke _____, appel _____, appelkoos _____,
 sitrus _____, vye _____, perskes _____, perc _____,
 pruime _____

9. Soort vrugte wat by distilleering gebruik sal word.....

10. Meld of applikant of sy vennoot (of vennote) ingevolge die Aksyns-

of Drankwette gedurende die voorafgaande of lopende kalender-
 jaar, skuldig bevind is.....

Indien wel, waf was die oortreding en watter straf is opgelê?...

Ek verklaar hierby dat die inligting in hierdie aansoek verstrek waar en korrek is.

Handtekening van applikant.

Beëdig voor my te _____ op hede die _____ dag van _____ 19 _____

Dit verklaarder erken dat hy/sy ten volle op hoogte is van die inhoud van hierdie verklaring en dit begryp.

VRYGESTEL VAN SEELREG.

Vrederegter of Kommissaris van Ede.

Moet in duplo ingedien word.

REPUBLIC OF SOUTH AFRICA.

TRANSVAAL AND ORANGE FREE STATE PROVINCES.

APPLICATION FOR STILL LICENCE AND LICENCE TO DISTIL BY THE OWNER OR OCCUPIER OF A FARM DISTILLING SPIRITS FROM GRAPES OR CULTIVATED FRUITS GROWN BY HIM ON SUCH FARM FOR HIS PRIVATE USE UNDER SECTIONS THIRTEEN AND FOURTEEN OF THE EXCISE ACT, 1956 (ACT No. 62 OF 1956).

FOR OFFICIAL USE.	Year _____	Reference No. _____
		Distilling Licence No. _____
		Amount Paid R _____
		Still Licence No. _____
		Amount Paid R _____
		Initials _____
		District _____
		Office _____
		Register No. _____ Folio No. _____
		Entered _____
	Initials _____	
	Indexed at Head Office _____	
	Initials _____	

OFFICE DATE STAMP.

Still: Reg. No. _____

1. Description of licences required:—

PRINT IN CAPITALS.

- (a) Still. _____
 (b) To distil spirits. _____

2. Full name and residence of owner or occupier of farm. _____

Surname _____
 Christian names _____
 Residence _____

3. State whether applicant is a major or a minor. _____

4. Full address of farm. _____
 Magisterial district. _____
 Postal address of farm. _____5. State whether applicant owns or hires farm. _____
 If hiring farm, give name and address of owner. _____6. State whether new licence or renewal. _____
 If renewal, state previous licence Nos. _____

Distilling licence _____ Still licence _____

7. Give following particulars of still/s:—

- (a) Number of stills. _____
 (b) Type. _____
 (c) Place where built in on above-named farm. _____
 (d) Of what is it made? _____
 (e) How long in applicant's possession? _____
 (f) If newly acquired give name and address of seller and date of purchase _____
 (g) Whether properly built in with cement mortar on brick, stone or cement foundation _____
 (h) Capacity of still/s. _____
 (i) Registration number/s of still/s. _____

Pot _____ Helm _____ Coil _____

8. State number of vines and cultivated fruit trees on farm. _____

Vines _____, Apple _____, Apricot _____,
 Citrus _____, Fig _____, Peach _____,
 Pear _____, Plum _____

9. Kind of fruit to be used in distillation. _____

10. State whether applicant or his partner (or partners) has been convicted under the Excise or Liquor Laws during the previous or current calendar year
 If so, what was the offence and what penalty was imposed?....

I hereby declare that the information given in this application is true and correct.

Signature of Applicant. _____

Sworn before me at _____ this _____ day of _____ 19____

The deponent has acknowledged that he/she knows and understands the contents of this affidavit.

EXEMPT FROM STAMP DUTY.

Justice of the Peace or Commissioner of Oaths. _____

To be submitted in duplicate.

REPUBLIEK VAN SUID-AFRIKA.

AKSYNS 4.

AANSOEK OM 'N DISTILLEERKETELLISENSIE DEUR IEMAND ANDERS AS 'N LANDBOU- OF EIEGEBRUIKDISTILLEERDER
INGEVOLGE ARTIKEL VEERTIEN VAN DIE AKSYNSWET, 1956 (WET NO. 62 VAN 1956).

VIR AMPTELIKE GEBRUIK.	Jaar _____	KANTOORDATUMSTEMPEL.	Verwysingsnommer _____
	Distilleerketel-registrasienommers _____		Lisensienommer _____
			Bedrag betaal R. _____
			Voorletters _____
			Distrik _____
			Kantoor _____
			Registrasienommer _____
			Folionommer _____
			Ingeskryf _____
			Voorletters _____
		Aangeteken in Hoofkantoor _____	
		Voorletters _____	

1. Naam waaronder handel gedryf word (druk in hoofletters)..... _____
2. Naam en woonplek van eienaar (voluit)..... _____
 In die geval van—
 (a) 'n Vennootskap, name en woonplekke van die verskillende vennote (voluit) _____
 (b) 'n Maatskappy, die name en woonplekke van die plaaslike sekretaris en bestuurder (voluit) en die adres van die geregistreerde kantoor van die maatskappy in die Republiek _____
 (c) Indien nie 'n maatskappy nie, meld of applikant mondig of onmondig is..... _____
3. Volledige adres waar besigheid gedryf sal word..... _____
 Volle besonderhede ten opsigte van die perseel..... _____
4. Meld of nuwe lisensie of hernuwing..... _____
 Indien hernuwing:—
 (a) Nommer van vorige lisensie..... _____
 (b) Of konstitusie van firma sedert vorige lisensie gewysig is _____
5. Wanneer aansoek gedoen word om nuwe lisensie:—
 Indien 'n maatskappy of vennootskap, meld datum van aanvang van maatskappy of vennootskap..... _____
6. Verstrek volgende besonderhede van distilleerketel/s:—
 (a) Aantal distilleerketels..... _____
 (b) Tipe..... _____
 (c) Ligging op perseel..... _____
 (d) Indien pas verkry, verstrek naam en adres van verkoper..... _____
 (e) Kapasiteit of kapasiteite..... _____
 (f) Vir watter doeleindes dit gebruik sal word..... _____
 (g) Waarvan is dit gemaak?..... _____
7. (a) Nommer en datum van Fabriekswetregistrasie..... _____
 (b) Tydperk waarvoor uitgereik..... _____
8. Meld of applikant, sy vennoot (of vennote) of enige persoon wat beheer of magte van beheer, bestuur of leiding in verband met die besigheid het, aan enige oortreding ingevolge die Aksyns- of Drankwette, skuldig bevind is. Indien wel, moet alle besonderhede van die skuldigbevinding insluitende boete wat opgelê is, verstrek word _____

Ek, _____, die _____ van _____
 en behoorlik gemagtig om hierin op te tree verklaar hierby dat die inligting in hierdie aansoek verstrek waar en korrek is.

Handtekening _____

Beëdig voor my te _____ op hede die _____ dag van _____ 19 _____
 Die verklaarder erken dat hy/sy ten volle op hoogte is van die inhoud van hierdie verklaring en dit begryp.

VRYGESTEL VAN SEËLREG.

Vrederegter of Kommissaris van Ede.

Moet in duplo ingedien word.

EXCISE 4.

REPUBLIC OF SOUTH AFRICA.

APPLICATION FOR A STILL LICENCE OTHER THAN BY AN AGRICULTURAL OR OWN USE DISTILLER UNDER SECTION
FOURTEEN OF THE EXCISE ACT, 1956 (ACT No. 62 OF 1956).

FOR OFFICIAL USE.	Year _____	Reference No. _____
	OFFICE DATE STAMP.	Licence No. _____
	Still: Reg. Nos. _____	Amount paid R _____
	_____	Initials _____
	_____	District _____
	_____	Office _____
	_____	Register No. _____ Folio No. _____
	_____	Entered _____
	Initials _____	
	Indexed at Head Office _____	
	Initials _____	

1. Name under which business is carried on (in block letters).....
2. Full name and residence of proprietor.....
In the case of—
 - (a) A partnership, full names and residences of the several partners
 - (b) A company, the full names and residences of the local secretary and manager and the address of the registered office of the company in the Republic
 - (c) If not a company state whether applicant is a major or minor
3. Full address where business is to be carried on.....
Full particulars of premises:.....
4. State whether new licence or renewal.....
If renewal:—
 - (a) Number of previous licence.....
 - (b) Whether constitution of firm has changed since previous licence
5. When a new licence is applied for:—
If a company or partnership give date when company or partnership commenced
6. Give following particulars of still/s:—
 - (a) Number of stills.....
 - (b) Type.....
 - (c) Situation on premises.....
 - (d) If newly acquired give name and address of seller.....
 - (e) Capacity or capacities.....
 - (f) For what purpose/s to be used.....
 - (g) Of what is it made?.....
7. (a) Number and date of Factory Act registration.....
(b) Period for which issued.....
8. State whether applicant, his partner (or partners) or any person having control or powers of control, management or direction in relation to the business has been convicted of any offence under the Excise or Liquor Laws. If so, full particulars of the conviction including penalty imposed to be stated

I, _____, being the _____ of _____
and duly authorised to act herein do hereby declare that the information given in this application is true and correct.

Signature _____

Sworn before me at _____ this _____ day of _____ 19 _____

The deponent has acknowledged that he/she knows and understands the contents of this affidavit.

EXEMPT FROM STAMP DUTY.

Justice of the Peace or Commissioner of Oaths.

To be submitted in duplicate.

REPUBLIEK VAN SUID-AFRIKA.

AKSYNS 5.

KAAPPROVINSIE EN SUIDWES-AFRIKA.

AANSOEK OM 'N DISTILLEERKETELSENSIE DEUR 'N LANDBOUDISTILLEERDER INGEVOLGE ARTIKEL VEERTIEN VAN DIE AKSYNSWET, 1956 (WET NO. 62 VAN 1956).

VIR AMPTELIKE GEBRUIK.

Jaar _____

KANTOORDATUMSTEMPEL.

Verwysingsnommer _____

Lisensienommer _____

Bedrag betaal R _____

Voorletters _____

Distrik _____

Kantoor _____

Registrasienommer _____

Folionommer _____

Ingeskryf _____

Voorletters _____

Aangeteken in Hoofkantoor _____

Voorletters _____

Registrasienommer van distilleerketel _____

1. Naam en woonplek van eienaar of okkupeerder van plaas (voluit) wat die eienaar van 'n distilleerketel/s is of wat dit in sy besit het (druk in hoofletters)

Familienaam _____

Voorname _____

Woonplek _____

2. Meld of applikant mondig of onmondig is.....

3. Adres van plaas (voluit).....
Landdrostdistrik.....

4. Posadres van plaas.....

5. Meld of applikant eienaar van die plaas is of dit huur.....
Indien die plaas gehuur word, gee naam en adres van eienaar.....

6. Meld of nuwe lisensie of hernuwing.....
Indien hernuwing, meld nommer van vorige lisensie.....

7. Verstrek die volgende besonderhede aangaande distilleerketel/s:—

(a) Aantal distilleerketels.....

(b) Tipe.....

(c) Plek waar dit op die bogenoemde plaas ingemessel is.....

(d) Waarvan is dit gemaak?.....

(e) Hoelank in applikant se besit?.....

(f) Indien pas verkry gee naam en adres van verkoper en datum van aankoop.....

(g) Of dit behoorlik op 'n sement-, baksteen- of klipvoetstuk met sement ingemessel is.....

(h) Kapasiteit van distilleerketel/s.....

(i) Registrasienommer/s van distilleerketel/s.....

Pot _____

Helm _____

Slang _____

8. Meld of applikant of sy vennoot (of vennote) ingevolge die Aksyns- of Drankwette gedurende die voorafgaande of lopende kalenderjaar skuldig bevind is.....
Indien wel, wat was die oortreding en watter straf is opgelê?.....

Ek verklaar hierby dat die inligting in hierdie aansoek verstrek waar en korrek is.

Handtekening van applikant. _____

Beëdig voor my te _____ op hede die _____ dag van _____ 19 _____

Die verklaarder erken dat hy/sy ten volle op hoogte is van die inhoud van hierdie verklaring en dit begryp.

VRYGESTEL VAN SEËLREG.

Vrederegter of Kommissaris van Ede. _____

Moet in duplo ingedien word.

REPUBLIC OF SOUTH AFRICA.

CAPE PROVINCE AND SOUTH-WEST AFRICA.

APPLICATION FOR STILL LICENCE BY AN AGRICULTURAL DISTILLER UNDER SECTION *FOURTEEN* OF THE EXCISE ACT, 1956 (ACT No. 62 OF 1956).

FOR OFFICIAL USE.

Year _____

OFFICE DATE STAMP.

Still: Reg. No. _____

Reference No. _____

Licence No. _____

Amount Paid R _____

Initials _____

District _____

Office _____

Register No. _____ Folio No. _____

Entered _____

Initials _____

Indexed at Head Office _____

Initials _____

1. Full name and residence of owner or occupier of farm who owns or has in his possession a still/s (in block letters)

Surname _____
 Christian Names _____
 Residence _____

2. State whether applicant is a major or a minor.

3. Full address of farm.

Magisterial district.

4. Postal address of farm.

5. State whether applicant owns or hires farm.
 If hiring farm, give name and address of owner.

6. State whether new licence or renewal.
 If renewal, state previous licence No.

7. Give following particulars of still/s:—

- (a) Number of stills.
 (b) Type.
 (c) Place built in on above-named farm.
 (d) Of what is it made?
 (e) How long in applicant's possession?
 (f) If newly acquired, give name and address of seller and date of purchase
 (g) Whether properly built in with cement mortar on brick, stone or cement foundation
 (h) Capacity of still/s.
 (i) Registration number/s of still/s.

Pot _____ Helm _____ Coil _____

8. State whether applicant or his partner (or partners) has been convicted under the Excise or Liquor Laws during the previous or current calendar year
 If so, what was the offence and what penalty was imposed?

I hereby declare that the information given in this application is true and correct.

Signature of Applicant. _____

Sworn before me at _____ this _____ day of _____ 19 _____

The deponent has acknowledged that he/she knows and understands the contents of this affidavit.

EXEMPT FROM STAMP DUTY.

Justice of the Peace or Commissioner of Oaths. _____

To be submitted in duplicate.

REPUBLIEK VAN SUID-AFRIKA.

AANSOEK OM ENIGE AKSYNSLISENSIE BEHALWE VIR BEROEP-, LANDBOU- OF EIEGEBRUIKDISTILLEERDERS-, OF DISTILLEERKETELLISENSIE INGEVOLGE DIE AKSYNSWET, 1956 (WET NO. 62 VAN 1956).

VIR AMPTELIKE GEBRUIK.

Jaar.....

KANTOORDATUMSTEMPEL

Verwysingsnommer.....

Lisensienommer.....

Bedrag betaal R.....

Voorletters.....

Distrik.....

Kantoor.....

Registernommer.....

Folionommer.....

Ingeskryf.....

Voorletters.....

Aangeteken in Hoofkantoor.....

Voorletters.....

1. Beskrywing van lisensie aangevra.....

2. Naam waaronder handel gedryf sal word (druk in hoofletters).....

3. Naam en woonplek van eienaar (voluit).....

In die geval van—

(a) 'n Vennootskap, name en woonplekke van die verskillende vennote (voluit).....

(b) 'n Maatskappy, die name en woonplekke van die plaaslike sekretaris en bestuurder (voluit) en die adres van die geregistreerde kantoor van die maatskappy in die Republiek.....

(c) Indien nie 'n maatskappy nie, meld of applikant mondig of onmondig is.....

Sekretaris.....

Bestuurder.....

4. Volledige adres waar besigheid gedryf sal word.....

Alle besonderhede ten opsigte van die perseel.....

5. Meld of nuwe lisensie of hernuwing.....

Indien hernuwing—

(a) Nommer van vorige lisensie.....

(b) Of konstitusie van firma sedert vorige lisensie gewysig is..

6. Wanneer aansoek gedoen word om 'n nuwe lisensie—

(a) Indien 'n maatskappy of 'n vennootskap, meld datum van aanvang van maatskappy of vennootskap.....

(b) Datum wanneer die voorneme is om besigheid waarvoor lisensie aangevra word, te begin.....

7. Wanneer aansoek gedoen word om 'n gislisensie, meld of alle aandeelhouders, direkteure en persone wat beheer oor die besigheid het, blankes is of nie.....

8. (a) Nommer en datum van Fabriekswetregistrasie.....

(b) Tydperk waarvoor uitgereik.....

9. Meld of applikant, sy vennoot (of vennote) of enige persoon wat beheer of magte van beheer, bestuur of leiding in verband met die besigheid het, aan enige oortreding ingevolge die Aksyns- of Drankwette skuldig bevind is. Indien wel, moet alle besonderhede van die skuldigbevinding insluitende boete wat opgelê is, verstrek word.....

Ek, _____, die _____, van _____ en behoorlik gemagtig om hierin op te tree verklaar hierby dat die inligting in hierdie aansoek verstrek waar en korrek is.

Handtekening.....

Beëdig voor my te _____ op hede die _____ dag van _____ 19_____

Die verklaarder erken dat hy/sy ten volle op hoogte is van die inhoud van hierdie verklaring en dit begryp.

VRYGESTEL VAN SEËLREG.

Vrederegter of Kommissaris van Ede.

Moet in duplo ingedien word.

REPUBLIC OF SOUTH AFRICA.

APPLICATION FOR ANY EXCISE LICENCE OTHER THAN PROFESSED AGRICULTURAL OR OWN-USE DISTILLER'S OR STILL LICENCE UNDER THE EXCISE ACT, 1956 (ACT No. 62 OF 1956).

FOR OFFICIAL USE.	Year.....	Reference No.
		Licence No.
		Amount Paid R
		Initials
		District
		Office
		Register No. Folio No.
		Entered
		Initials
		Indexed at Head Office
	Initials	
OFFICE DATE STAMP.		
1. Description of licence required.....		
2. Name under which business is carried on (in block letters).....		
3. Full name and residence of proprietor.....		
In the case of—		
(a) A partnership, full names and residences of the several partners		
(b) A company, the full names and residences of the local secretary and manager and the address of the registered office of the company in the Republic		
(c) If not a company, state whether applicant is a major or minor		
4. Full address where business is to be carried on.....		
Full particulars of premises		
5. State whether new licence or renewal.....		
If renewal—		
(a) Number of previous licence		
(b) Whether constitution of firm has changed since previous licence		
6. When a new licence is applied for—		
(a) If a company or a partnership, give date when company or partnership commenced		
(b) Date of intention of commencing business for which licence is required		
7. When a yeast licence is applied for, state if all shareholders, directors and persons having control of this business are Europeans or not..		
8. (a) Number and date of Factory Act Registration.....		
(b) Period for which issued.....		
9. State whether applicant, his partner (or partners) or any person having control, management or direction in relation to the business, has been convicted of any offence under the Excise or Liquor Laws. If so, full particulars of the conviction, including penalty imposed, to be stated		

I, _____, being the _____ of _____
and duly authorised to act herein, do hereby declare that the information given in this application is true and correct.

Signature

Sworn before me at _____ this _____ day of _____ 19____
The deponent has acknowledged that he/she knows and understands the contents of this affidavit.

EXEMPT FROM STAMP DUTY.

Justice of the Peace or Commissioner of Oaths.

To be submitted in duplicate.

**AKSYNS-BROUBOEK.
EXCISE BREWING BOOK.**

AKSYNS } 7.
Excise }

Naam van Brouer
Name of Brewer

Adres
Address

Maand
Month

19

Datum en uur van. Date and hour of.		Stowwe gebruik. Materials used.												
Datum van inskrywing. Date of entry. 19____	Mengmout en ongemoute graan, rys, gevlokte mielies en ander soortgelyke preparete. Mashing malt and unmalted corn, rice, flaked maize and other similar preparations.	Oplossuiker. Dissolving sugar.	Ingevoerde mout of graan. Imported malt or corn.			Suid-Afrikaanse mout of graan. South African malt or corn.			Rys, rysgruis, en gevlokte rys.	Mielies, gruis, gevlokte mielies en ander soort- gelyke stowwe.	Suiker. Sugar.	Stroop. Syrup.		Glukose of saggarum. Glucose or saccharum.
									Rice, rice grits, and flaked rice.	Maize, grits, flaked maize and other similar materials.		14 lb. op 'n gelling.	13 lb. 2 onse op 'n gelling.	
			Kwte. Qrs.	S. B.	G. G.	Kwte. Qrs.	S. B.	G. G.	lb.	lb.		lb.	lb.	

Inskrywing deur brouer van worts opgevang. Entry by brewer of worts collected.						Opname soos deur amptenaar gemaak. Accounts as taken by officer.			Bruto belasbare hoeveelheid van stowwe. Gross charge from materials. Gellings. Gallons.	Worts opgevang van soortlike gewig— Worts collected of gravity—				Persentasie van worts oor of onder bruto belasbare hoeveelheid van stowwe. Percentage of worts over or under gross charge from materials. + of — + or —	Paraaf van amptenaar. Officer's initials.	
Brousel No. Gyle No.	Datum en uur wanneer opgevang. Date and hour when collected.	Houers. Vessels.		Droëmaat. Dry dip.	Soortlike gewig. Gravity.	Beskrywing van bier. Description of beer.	Datum en uur van opname. Date and hour of account.	Droëmaat. Dry dip.		Soortlike gewig. Gravity.	1,040 en meer en „ Lager ” van enige soortlike gewig. 1,040 and over and “ Lager ” of any gravity.		Onder 1,040 behalwe „ Lager ”. Under 1,040 except “ Lager ”.			
		No.	Naam. Name.								Massa- gellings. Bulk gallons.	Standaard- gellings. Standard gallons.	Massa- gellings. Bulk gallons.			Standaard- gellings. Standard gallons.

AKSYNS } 8.
EXCISE }

No. _____

MONSTERS VIR GOEDKEURING/KLASSIFIKASIE/SERTIFISERING DEUR DIE REGERINGSBRANDEWYNRAAD.
SAMPLES FOR APPROVAL/CLASSIFICATION/CERTIFICATION BY THE GOVERNMENT BRANDY BOARD.Distilleerder
Distiller _____Aksyns } 15 No. _____
Excise }Adres
Address _____Datum
Date _____Ek verklaar hiermee dat die monster(s) hieronder beskrywe inderdaad verteenwoordigend is van die gehele hoeveelheid:—
I do hereby declare that the sample(s) described below truly represent(s) the whole quantity of:—

- A. WYN soos omskryf in artikel *een* van die Aksynswet (Wet No. 62 van 1956).
WINE as defined in section *one* of the Excise Act (Act No. 62 of 1956).
- B. BRANDEWYN soos voorgeskryf in item 31 van Bylae No. 2 van die Aksynswet, 1956.
BRANDY as prescribed in Item 31 of Schedule No. 2 to the Excise Act, 1956.
- C. SPIRITUS om gesertifiseer te word ingevolge artikel *nege-en-sestig* (1) van die Aksynswet, 1956.
SPIRITS for certification in terms of section *sixty-nine* (1) of the Excise Act, 1956.

Handtekening van getuie.
Signature of Witness.Datum
Date _____*Hoedanigheid van getuie
*Capacity of witness _____Handtekening van Distilleerder.
Signature of Distiller.Datum
Date _____Adres van getuie
Address of witness _____

- * Die distilleerder se handtekening moet geattesteer word deur 'n Vrederegter, Kommissaris van Ede of Staatsamptenaar.
* The distiller's signature must be witnessed by a Justice of the Peace, Commissioner of Oaths or Government Official.

SERTIFIKAAT VAN AKSYNSAMPTENAAR.
EXCISE OFFICER'S CERTIFICATE.Ek sertifiseer dat die monster(s) hieronder beskryf na my beste wete en oortuiging inderdaad verteenwoordigend is van die geheel soos
I certify that the sample(s) described hereunder, to the best of my knowledge and belief, is/are truly representative of the whole as describedbeskryf en onder my toesig getrek is.
and was/were drawn under my supervision.Datum
Date _____Handtekening van amptenaar
Signature of Officer _____Besonderhede van monsters verteenwoordigende—
Particulars of samples representing—

* _____

Houer. Vessel.	Massagellings. Bulk gallons.	Sterkte. Strength.

Sertifikaat van Regeringsbrandewynraad.
Certificate of Government Brandy Board.Die wyn, brandewyn of spiritus soos verteenwoordig deur die monster(s) word hiermee gesertifiseer as—
The wine, brandy or spirits as represented by the sample(s) is hereby certified to be—Sertifikaat van Regeringsbrandewynraad.
Certificate of Government Brandy Board.Die wyn, brandewyn of spiritus soos verteenwoordig deur die monster(s) word hiermee gesertifiseer as—
The wine, brandy or spirits as represented by the sample(s) is hereby certified to be—Sekretaris, Regeringsbrandewynraad.
Secretary, Government Brandy Board.Distilleerder
Distiller
Distrik
DistrictSekretaris.
Secretary.
Regeringsbrandewynraad.
Government Brandy Board.
No. _____

* Voeg in „wyn”, „brandewyn” of „spiritus” soos die geval mag wees.
* Insert „wine”, „brandy” or „spirits” as the case may be.

AKSYNSSERTIFIKAAT.—EXCISE CERTIFICATE.

AKSYNS
EXCISE } 10.

ASYNSUUR.—ACETIC ACID.

Om verwyderings deur vervaardigers te dek.

To cover removals by manufacturers.

Naam en adres van vervaardiger

Name and address of manufacturer

Ons sertifiseer dat op

19 die asynsuur waarop*

We certify that on the

the

en wat hieronder beskryf word, verwyder is na

van

acetic acid described hereunder, was removed to

of

Pakette/Houers. Packages/Containers.		Massa- gellings. Bulk gallons.	Sterkte. Strength.	Gellings absolute asynsuur. Gallons Absolute Acid.	Opmerkings. Remarks.
Aantal. Number.	Beskrywing. Description.				

Handtekening van Vervaardiger.
Signature of Manufacturer.

*(a) Vul in „Reg betaal is ” of „Reg nie betaal is nie”, na gelang van die geval/Insert “Duty-paid” or “Non-duty-paid”, as the case may be.

(b) Hierdie sertifikaat moet in viervoud ingevul word. Die oorspronklike moet die asynsuur vergesel; die duplikaat en triplikaat moet dadelik aan die aksynsamptenaar afgelewer en die teenblad in die boek gelaat word/This certificate must be completed in quadruplicate. The original must accompany the acetic acid; the duplicate and triplicate be immediately delivered to the excise officer, and the counterfoil left in the book.

(c) Vóór verwydering van die asynsuur moet die besonderhede in die voorraadboek opgeteken word/Prior to the removal of the acetic acid the particulars must be entered in the stock book.

STAAT DEUR LANDBOUDISTILLEERDER VAN GEDISTILLEERDE SPIRITUS.
AGRICULTURAL DISTILLER'S RETURN OF SPIRITS DISTILLED.AKSYNS
EXCISE } 11.

Naam van landboudistilleerder (voluit)

Full name of agricultural distiller

Woonplek (volledige adres, naam of nommer van plaas, en poskantoor)

Residence (full address, including name or number of farm and post office)

Distrik

District

Provinsie

Province

Nommer van lisensie waarby distillasie gedurende die jaar 19 gemagtig word.

Number of licence authorising distillation during the year

	Wyn- brandewyn. Klas „A”. Wine Brandy. Class “A”.	Druie- brandewyn. Klas „B”. Grape Brandy. Class “B”.	Dop- brandewyn. Klas „C”. Dop Brandy. Class “C”.	Vir amptelike gebruik. Soos deur amptenaar gevind. For official purposes. As found by officer.
Voorraad spiritus voorhande op 1 Januarie 19.— Balance of spirit on hand on 1st January,				
Eie distillasie/s..... Own distillation/s	Gellings... Gallons			
Brandewyn wat van die K.W.V. van Z.A., Beperkt, vir „eie gebruik” ontvang is Brandy received from K.W.V. van Z.A., Beperkt, for “private use”	Sterkte... Strength			
Spiritue wat van ander koöperatiewe verenigings vir „eie gebruik” ontvang is Spirits received from other co-operative societies for “private use”	Gellings... Gallons			
Hoeveelheid gedistilleer gedurende die tydperk— Quantity distilled during the period—	Sterkte... Strength			
19 tot 19 to	Gellings... Gallons			
(Spiritus wat op 'n vorige staat aangetoon is, moet nie ingesluit word nie.) (Spirits reflected on a previous return must not be included.)	Sterkte... Strength			
Totale voorraad op plaas op datum van hierdie opgaaf:— Total stock on farm at date of this return:—	Gellings... Gallons			
Eie distillasie/s..... Own distillation/s	Sterkte... Strength			
Brandewyn wat van die K.W.V. van Z.A., Beperkt, vir „eie gebruik” ontvang is Brandy received from K.W.V. van Z.A., Beperkt, for “private use”	Gellings... Gallons			
Spiritue wat van ander koöperatiewe verenigings vir „eie gebruik” ontvang is Spirits received from other co-operative societies for “private use”	Sterkte... Strength			
Aantal monsters ingestuur ten opsigte van die lopende jaar se distillasie No. of samples submitted in respect of current year's distillation	Gellings... Gallons			
No. van laaste sertifikaat uitgereik..... No. of last certificate issued	Sterkte... Strength			
Datum van laaste sertifikaat uitgereik..... Date of last certificate issued	Gellings... Gallons			
Spiritus gebruik in herdistillasie..... Spirits used in re-distillation	Sterkte... Strength			

BESONDERHEDE VAN HOEUS WAARIN SPIRITUS OPGEBERG WORD.
PARTICULARS OF VESSELS IN WHICH SPIRITS IS STORED.

Aantal. Number.	Soort houer. Kind of vessel.	Totaal gellings. Total gallons.	Sterkte. Strength.	Klas „A” „B”, of „C”. Class „A” „B”, or „C”.	Plek waar dit op plaas opgeberg word. Place where stored on farm.
	Tenks.....				
	Tanks				
	Stukvate of ryders.....				
	Stuk vats or ryders				
	Okshoofde (halfleers).....				
	Hogsheads				
	Kleiner vate.....				
	Smaller casks				
	Ander houeers.....				
	Other vessels				

Distilleerketels op plaas. Stillis on farm.						Besonderhede van wingerdstokke op plaas. Particulars of vines on farm.	
In gebruik. In use.			Nie in gebruik nie. Not in use.				
Aantal. Number.	Lisensie No. Licence No.	Registrasie No. Registration No.	Aantal. Number.	Lisensie No. Licence No.	Registrasie No. Registration No.	Aantal in drag..... Number in bearing	
						Aantal nie in drag nie.. Number not in bearing	
						TOTAAL/TOTAL.....	

Ek verklaar hierby dat bostaande verklaring 'n ware staat van my aksynstransaksies is en dat geen spiritus wat deur my gedistilleer is
 I hereby declare that the above statement is a true return of my excise transactions, and also that none of the spirits distilled by me
 behalwe die waarvan op behoorlike aksynssertifikaat rekenskap gegee is of wat van die „Ko-operatiewe Wijnbouwers Vereniging van Zuid-Afrika,
 other than that accounted for under proper excise certificates and/or received from the „Ko-operatiewe Wijnbouwers Vereniging van Zuid-
 Beperkt”, of van enige ander koöperatiewe landbouvereniging waarvan ek 'n lid is, verkry is, vir ander doeleindes as vir my eie verbruik gebruik
 Afrika, Beperkt”, or from an agricultural co-operative society, of which I am a member, has been or will be used other than for my private
 is of gebruik sal word op die plaas waarvan ek die eienaar of okkupeerder is nie.
 use on the above-named farm owned or occupied by me.

Handtekening van Landboudistilleerder
 Signature of Agricultural Distiller

Beëdig voor my te _____ op hede die _____ dag van _____ 19____
 Sworn before me at _____ this _____ day of _____

Die verklaarder erken dat hy/sy ten volle op hoogte is van die inhoud van hierdie verklaring en dit begryp.
 The deponent has acknowledged that he/she knows and understands the contents of this affidavit.

Vrygestel van seëlreg.
 Exempt from Stamp Duty

Handtekening van besoekende amptenaar
 Visiting Officer's Signature

Vrederegter of Kommissaris van Ede.
 Justice of the Peace or Commissioner of Oaths.

Datum van besoek
 Date of visit

STAAT DEUR EIEGEBRUIKDISTILLEERDER VAN GEDISTILLEERDE SPIRITUS.
OWN-USE DISTILLER'S RETURN OF SPIRITS DISTILLED.

AKSYNS
EXCISE } 12.

TRANSVAAL EN ORANJE-VRYSTAAT.—TRANSVAAL AND ORANGE FREE STATE.

Naam van eiegebruikdistilleerder (voluit)

Full name of own-use distiller

Woonplek (volledige adres insluitende naam en nommer van plaas en posadres)

Residence (full address including name and number of farm and postal address)

Distrik

Provinsie

District

Province

Nommer van lisensie waarby distillasie gedurende die jaar

gemagtig word.

Number of licence authorising distillation during the year 19

Vraag. Question.	Antwoord. Answer.		Totaal. Total.	Vir amptelike gebruik. For official purposes. Soos deur amptenaar gevind. As found by officer.
	Druive. Grapes.	Ander goedgekeurde gekweekte vrugte. Other approved cultivated fruits.		
Voorraad spiritus voorhande op 1 Januarie 19____	{ Gellings Gallons Sterkte Strength			
Balance of spirits on hand on 1st January, 19____				
Hoeveelheid gedistilleer gedurende die periode—		{ Gellings Gallons Sterkte Strength		
Quantity distilled during the period—				
tot 19 to 19				
(Spiritus wat op 'n vorige staat aangetoon is, moet nie ingesluit word nie.) (Spirits reflected on a previous return must not be included.)				
Totale voorraad op plaas op datum van hierdie staat	{ Gellings Gallons Sterkte Strength			
Total stock on farm at date of this return				

BESONDERHEDE VAN HOUERS WAARIN SPIRITUS OPGEBERG WORD.
PARTICULARS OF VESSELS IN WHICH SPIRITS IS STORED.

Aantal. Number.	Soort houer. Kind of vessel.	Totaal gellings. Total gallons.	Sterkte. Strength.	Klas „A” „B” of „C” Class „A” „B” or „C”	Plek waar dit op plaas opgeberg word. Place where stored on farm.
	Tenks Tanks.....				
	Stukvate of ryders Stuk vats or ryders.....				
	Okshoofde (halfleërs) Hogsheads.....				
	Kleiner vate Smaller casks.....				
	Ander houters Other vessels.....				

Distilleerketels op plaas.
Stills on farm.

In gebruik. In use.			Nie in gebruik nie. Not in use.		
Aantal. Number.	Lisensie No. Licence No.	Registrasie No. Registration No.	Aantal. Number.	Lisensie No. Licence No.	Registrasie No. Registration No.

Besonderhede van wingerdstokke en gekweekte
vrugtebome op plaas.
Particulars of vines and cultivated fruit trees on farm.

Soort bome. Kind of trees.	Aantal op plaas. No. on farm.	Aantal in drag. No. in bearing.
Wingerdstokke Vines.....		
Appel Apple.....		
Appelkoos Apricot.....		
Sitrus Citrus.....		
Vye Fig.....		
Perske Peach.....		
Peer Pear.....		
Pruim Plum.....		

Ek verklaar hierby dat bostaande verklaring 'n ware staat van my aksynstransaksies is en dat geen spiritus wat deur my gedistilleer is vir ander doeleindes as vir my eie gebruik op die bogenemde plaas waarvan ek die eienaar of okkupeerder is, gebruik is of gebruik sal word nie, en be used other than for my private use on the above-named farm, owned or occupied by me, and also that no spirits was distilled by me from ook dat ek geen spiritus gedistilleer het van ander vrugte as die bogenoemde vrugte wat op sodanige plaas verbou is nie.
other than the abovementioned fruits produced on such farm.

Handtekening van Eiegebruikdistilleerder
Signature of Own-Use Distiller

Beëdig voor my te
Sworn before me at

op hede die
this

dag van
day of

19

Die verklaarder erken dat hy/sy ten volle op hoogte is van die inhoud van hierdie verklaring en dit begryp.
The deponent has acknowledged that he/she knows and understands the contents of this affidavit.

VRYGESTEL VAN SEËLREG.
EXEMPT FROM STAMP DUTY.

Handtekening van Besoekende Amptenaar
Visiting Officer's Signature

Vrederegter of Kommissaris van Ede.
Justice of the Peace or Commissioner of Oaths.

Datum van besoek
Date of visit

No. _____

OM VERWYDERINGS DEUR LANDBOUDISTILLEERDERS TE DEK.

Klas van spiritus _____

Distrik _____

Naam van landboudistilleerder _____

Adres _____

Hierby word gesertifiseer dat ek op _____ 19 _____

aan _____ bevattende _____

_____ afgelewer het.

(Handtekening) _____ Landboudistilleerder.

Die oorspronklike moet saam met die spiritus gaan.

Die duplikaat moet aan die bevoegde amptenaar van aksyns van die distrik afgelewer word.

Die triplikaat moet in die boek bly.

No. _____

TO COVER REMOVALS BY AGRICULTURAL DISTILLERS.

Class of spirits _____

District _____

Agricultural distiller's name _____

Address _____

This is to certify that on _____ 19 _____

I delivered to _____

_____ containing _____ gallons of spirits at a strength of _____

(Signature) _____ Agricultural Distiller.

Original to accompany the spirits.

Duplicate to be delivered to the Proper Officer of Excise of the district.

Triplicate to remain in the book.

INSKRYWINGSVORM.
ENTRY PAPER.

(*) Naam van persoon of firma (voluit).
Full name of person or firm.

Ek/Ons
I/We (*) _____

(*) Volledige fabrieksadres.
Full factory address.

van
of (*) _____
(*) _____

(*) Aard van besigheid.
Nature of business.

(*) Kamers, plekke en uitrusting na gelang van
Rooms, places and plant as the case may be.
die geval.

maak hiermee 'n inskrywing van die volgende
do hereby make entry of the following (*) _____

(*) Soos voornoem".
"As aforesaid".

in my/ons perseel geleë te
in my/our premises situate (*) _____

(*) Beskryf hier die kamers, plekke en uitrusting.
Here describe the rooms, places and plant,
die merke of nommers waardeur hulle
the marks or numbers by which they are
onderskei word, en die doel waarvoor hulle
distinguished, and the purposes for which
gebruik sal word:—
they are to be used:—

naamlik
namely (*) _____

(*) Dag en maand in woorde voluit.
Day and month in words at length.

Deur my onderteken op hede die
As witness my hand this (*) _____

dag van
day of _____

19

(*) Geteken of erken deur A—B—, na gelang van
Signed or acknowledged by A—B—, as the
van die geval.
case may be,

Deur my ontvang, en
Received by me, and (*) _____

in my teenwoordigheid op hede die
in my presence this _____

dag van
day of _____

19

Nagesien
Compared

Opsigter.
Supervisor.

Amptenaar.
Officer.

Afdeling.
Division.

(*) Amptenaar moet meld of hy die kamers,
Officer to state if he found the rooms, stills,
distilleerketels, houers, ens., bevind het
vessels, etc., as described or otherwise,
soos beskrywe, of andersins. As die
If the description be insufficient, he should
beskrywing onvoldoende is, moet hy indien
add a brief description, if necessary, on the
nodig op die agterkant van die verklaring
back of the entry.
'n kort beskrywing daarvan gee.

Die kamers, ens., is deur my besigtig op hede die
Visited and examined the rooms, etc., this (*) _____

dag van
day of _____

19

Amptenaar.
Officer.

AKSYNS } 15.
EXCISE }

STAAT VAN SPIRITUS () GEDISTILLEER OF HERGEDISTILLEER GEDURENDE DIE TYDPERK
RETURN OF SPIRITS () DISTILLED OR REDISTILLED DURING THE PERIOD. 19

Naam van distilleerder (voluit)
Full name of distiller

Adres Address	Distrik District
------------------	---------------------

Soort werkzaamheid
Kind of operation

(Vul in "Gewone", "Herdistillatie", of "Gemengde" Distillatie.)
(Insert "Ordinary", "Redistillation", or "Mixed" Distillation.)

Verwyderings (vir distillasie, herdistillasie of gemengde distillasie).
Removals (for distillation, redistillation or mixed distillation).

Uit houer. Ex Vessel.	Spiritus.—Spirits.				Wyn.—Wine.			Opmerkings. Remarks.
	Massa- gellings. Bulk gallons.	Sterkte. Strength.	Proef- gellings. Proof gallons.	Gellings. Gallons.	Sterkte. Strength.	Proef- gellings. Proof gallons.	Uit houer. Ex Vessel.	
								Druive-oes 19.....
								Vintage 19.....
								KC. 26 No.
	TOTAAL TOTAL....				TOTAAL TOTAL....			

Nummer van monster-adviesbrief (Aksyns 8)
Number of sample advice (Excise 8)

Distillaat. Distillate.					Opmerkings. Remarks.
Spiritusopvanger No. Spirit Receiver No.	Massagellings. Bulk gallons.	Sterkte. Strength.	Proefgellings. Proof gallons.	Verlies en persentasie. Loss and percentage.	
TOTAAL/TOTAL....					

Ek verklaar dat bovermelde besonderhede korrek is.
I hereby declare that the above particulars are correct.

Datum
Date _____ 19____

Korrek verklaar.
Certified correct.

Handtekening van Distilleerder/Signature of Distiller.

Datum
Date _____ 19____

Verantwoordelike Aksynsamptenaar.
Excise Officer in Charge.

AKSYNS } 16A.
EXCISE }

Maand
Month

•

ONTVANGSTE IN VOORRAAD WAAROP REG NIE BETAAL IS NIE.
RECEIPTS INTO NON-DUTY-PAID STOCK.

[illegible]

* Class "A" (Rebate, Ordinary, or Blended Stocks), "B" or "C", as the case may be.

AKSYNS } 16B.
Excise }AKSYNS-VOORRAADBOEK EN REKENING (KLAS*).
EXCISE STOCK BOOK AND ACCOUNT (CLASS*).Naam van firma Adres Maand 19
Name of firm Address MonthVERWYDERINGS UIT VOORRAAD WAAROP REG NIE BETAAL IS NIE.
DISPOSALS FROM NON-DUTY-PAID STOCK.

VERWYDERINGS WAAROP REG BETAAL IS.—DUTY-PAID DISPOSALS.

Mengsel No. Blend No. Verhouding Ratio		Mengsel No. Blend No. Verhouding Ratio		Mengsel No. Blend No. Verhouding Ratio		Mengsel No. Blend No. Verhouding Ratio		Mengsel No. Blend No. Verhouding Ratio		Mengsel No. Blend No. Verhouding Ratio	
Sertifikaat No. Certificate No.	Proef- gellings. Proof gallons.	Sertifikaat No. Certificate No.	Proef- gellings. Proof gallons.	Sertifikaat No. Certificate No.	Proef- gellings. Proof gallons.	Sertifikaat No. Certificate No.	Proef- gellings. Proof gallons.	Sertifikaat No. Certificate No.	Proef- gellings. Proof gallons.	Sertifikaat No. Certificate No.	Proef- gellings. Proof gallons.
		A/B..... B/F		A/B..... B/F		A/B..... B/F		A/B..... B/F		A/B..... B/F	
A/D..... C/F		A/D..... C/F		A/D..... C/F		A/D..... C/F		A/D..... C/F		A/D..... C/F	

REG:—
DUTY:—

Teen	op*	Proefgellings.
At	on*	Proof gallons
Teen	op†	Proefgellings
At	on†	Proof gallons

TOTAAL.....
TOTALMin verrekeninge soos volg
Less adjustments as follows

Bedrag verskuldig. Amount payable.	
R	c

Netto bedrag verskuldig.....R
Net amount payableOPSOMMING VAN VERWYDERINGS WAAROP REG
BETAAL IS.
SUMMARY OF DUTY-PAID DISPOSALS.

Mengsel No. Blend No.	Verhouding. Ratio.	Korting. Rebate.	Gewoon. Ordinary.	Totaal. Total.

Totale verwyderings waarop reg betaal is.....
Total Duty-Paid Disposals

*Klas „A” (rabat, gewone of gemengde voorrade), „B” of „C”, na gelang van die geval/Class “A” (rebate, ordinary or blended stocks), “B” or “C”, as the case may be.

AKSYNS } 16C.
EXCISE }

Maand
Month

19

VERWYDERINGS WAAROP REG NIE BETAAL IS NIE.—NON-DUTY-PAID DISPOSALS.

[illegible]

*Class "A" (rebate, ordinary or blended stocks), "B" or "C", as the case may be.

- (b) Kansellasie van, en veranderinge in sertifikate, en verlies, bedorf of vernietiging van sertifikaatvorms moet spesiaal aangemeld word. Bedorwe of gekanselleerde vorms moet hierby aangeheg word.
Cancellation of, and alteration in, certificates issued, and loss, spoiling, or destruction of any certificate forms must be specially notified. Spoiled or cancelled forms must be attached hereto.

AKSYNS } 16D.
EXCISE }

Klas
Class

Spiritus.
Spirits.

**Maand
Month**

Adres
Address

Balans van firma.—Firm's balance.

Besonderhede. Particulars.	Balans van firma.—Firm's balance.						Korting. Rebate.	Gewone. Ordinary.	Totaal. Total.
	Vermeerdering.—Increase.			Vermindering.—Decrease.					
	Korting. Rebate.	Gewone. Ordinary.	Totaal. Total.	Korting. Rebate.	Gewone. Ordinary.	Totaal. Total.			
Foute nie verreken nie Errors unadjusted.....									
Vorige uitreikings Previous issues.....									
BALANS OP HOOFKANTOOR.—HEAD OFFICE BALANCE.									

Klas
Class

**Maand
Month**

Adres
Address

OPSOMMING.—SUMMARY.

Debiet. Debit.	Proof-gellings. Proof gallons.			Alleen vir gebruik op hoofkantoor. For use in head office only.			Krediet. Credit.	Proof-gellings. Proof gallons.			Alleen vir gebruik op hoofkantoor. For use in head office only.		
	Korting. Rebate.	Gewone. Ordinary.	Totaal. Total.	Korting. Rebate.	Gewone. Ordinary.	Totaal. Total.		Korting. Rebate.	Gewone. Ordinary.	Totaal. Total.	Korting. Rebate.	Gewone. Ordinary.	Totaal. Total.
Voorradig aan begin van maand In stock at the beginning of month.....							Verwyderings:— Disposals:—						
Ontvangste:—							Waarop reg betaal is:—						
Receipts:—							Duty-paid:—						
Distillaties							Ambagte en bedrywe						
Distillations.....							Arts and manufactures.....						
Herdistillaties							Waarop reg nie betaal is nie:—						
Redistillations.....							Non-duty-paid:—						
Gemengde distillaties							Uitvoer						
Mixed distillations.....							Exports.....						
Van groothandelaars							Ambagte en bedrywe						
From wholesale dealers.....							Arts and manufactures.....						
Van landboudistilleerders							Plaasfortifikasies						
From agricultural distillers.....							Farm fortifications.....						
Van surplus in voorraad							Fortifikasies						
From surplus in stock.....							Fortifications.....						
Oorplasinge:—							Herdistillaties						
Transfers:—							Redistillations.....						
Van Klas „A”							Gemengde distillaties						
From Class “A”.....							Mixed distillations.....						
Van Klas „B”							Tekorte in voorraad						
From Class “B”.....							Deficiencies in stock.....						
Van Rabatvoorrade-rekening							Oorplasinge:—						
From Rebate Stocks Account.....							Transfers:—						
Van Gewone Voorrade-rekening							Na Klas „B”						
From Ordinary Stocks Account.....							To Class “B”.....						
Van Gemengde Voorrade-rekening							Na Klas „C”						
From Blended Stocks Account.....							To Class “C”.....						
*Balans van foute verreken							Rabatvoorrade-rekening						
Balance or errors adjusted.....							To Rebate Stocks Account....						
(ALLEEN VIR GEBRUIK OP HOOFKANTOOR). (FOR USE IN HEAD OFFICE ONLY).							Na Gewone Voorrade-rekening						
Bewysstukke							To Ordinary Stocks Account...						
Dockets.....							Na Gemengde Voorrade-rekening						
							To Blended Stocks Account...						
							†Balans van foute verreken						
							Balance of errors adjusted.....						
							Voorradig aan end van maand						
							In stock at the end of month.....						
TOTAAL TOTAL.....							TOTAAL TOTAL.....						

Besonderhede van foute verreken. Particulars of errors adjusted.	Wat by voorraad bygevoeg moet word. To add to stock.				Wat van voorraad afgetrek moet word. To deduct from stock.				Magtiging. Authority.	Alleen vir gebruik op hoofkantoor. For use in head office only.					
	Proefgellings. Proof gallons.				Proefgellings. Proof gallons.										
	Korting. Rebate.	Gewone. Ordinary.	Totaal. Total.		Korting. Rebate.	Gewone. Ordinary.	Totaal. Total.								
										Groothandel Wholesale.....					
										Ambagte en bedrywe Arts and manufactures.....					
										Reg-betaal Duty-paid.....					
										Uitvoer Exports.....					
										Fortifikasies Fortifications.....					
										Plaasfortifikasies Farm fortifications.....					
										Metilerings Methylations.....					
	*				†										

OPMERKING.—Gebruik kolom volgens die soort voorraad—al drie kolomme in die geval van Gemengde Voorrade en die „Totaal”-
NOTE.—Use column according to kind of stock—all three columns in respect of Blended Stocks and “Total” column for Class “B”

kolom vir Klas „B” of „C”
or “C”.

Handtekening van Groothandelaar/Distilleerder
Signature of Wholesale Dealer/Distiller

Verantwoordelike Aksynsamptenaar
Excise Officer-in-Charge

Datum
Date _____, 19____

Datum
Date _____, 19____

AKSYNS
EXCISE } 17.

STAAT WAT GROOTHANDELAARS OF DISTILLEERDERS MOET VERSTREK VAN SPIRITUS, GEKOOP, OF OP ENIGE
ANDER WYSE DEUR HULLE VERKRY.

RETURN TO BE RENDERED BY WHOLESALE DEALERS OR DISTILLERS OF SPIRITS PURCHASED, OR IN ANY OTHER
MANNER ACQUIRED BY THEM.

Naam van firma
Name of firm _____

Adres
Address _____

Klas van spiritus
Class of spirits _____

Datum van ontvangs. Date when received.	Sertifikaat van verwydering met besending ontvang. Certificate of removal received with consignment.		Afsender. Consignor.	Adres. Address.	Beskrywing. Description.	Massagellings. Bulk gallons.	Sterkte. Strength.	Proefgellings. Proof gallons.	Opmerkings. Remarks.
	Nommer. Number.	Datum. Date.							

Ek verklaar hierby dat bostaande besonderhede korrek is.
I hereby declare that the above particulars are correct.

Datum
Date _____, 19____

Groothandelaar of distilleerder.
Wholesale dealer or distiller.

Vir korrek gesertifiseer.
Certified correct.

Datum
Date _____, 19____

Handtekening van Amptenaar.
Signature of Officer.

AKSYNS } 18.
EXCISE

AKSYNSSERTIFIKAAT.—EXCISE CERTIFICATE.

SPIRITUS WAAROP AKSYNSREG NIE BETAAL IS NIE VAN KLAS
NON-DUTY-PAID SPIRITS OF CLASSOM VERWYDERINGS DEUR GROOTHANDELAARS EN DISTILLEERDERS TE DEK.
TO COVER REMOVALS BY WHOLESALE DEALERS AND DISTILLERS.

Distrik _____
District _____

Groothandelaar of distilleerder _____
Wholesale dealer or distiller _____

Besigheidsplek _____
Place of business _____

Ons verklaar dat op _____ 19 _____ die pakkette hieronder vermeld en wat spiritus bevat waarop aksynsreg nie
We certify that on the _____ the packages described hereunder, containing non-duty-paid spirits, were
betaal is nie, verwyder is na _____ van _____
removed to _____ of _____

Pakkette. Packages.		Beskrywing van spiritus. Description of spirits.	Massa- gellings. Bulk gallons.	Ware sterkte. True strength.	Proef- gellings. Proof gallons.	Aanwysing van mengsel. Allocation of blend.		Mengsel No. en persen- tasie rabat- brandewyn. Blend No. and percen- tage of rebate brandy.	Uit voorraad of houer. Ex stock or vessel.
Aantal. Number.	Soort. Kind.					Gewone proefgellings. Ordinary proof gallons.	Rabat proefgellings. Rebate proof gallons.		

Handtekening van groothandelaar of distilleerder.
Signature of wholesale dealer or distiller.

- (a) Hierdie sertifikaat moet in viervoud ingevul word. Wanneer spiritus per spoor verwyder word moet die oorspronklike sertifikaat eers aan die spoorweg-otoriteite getoon word en dan deur die afsender direk aan die ontvanger gestuur word; die duplikaat en triplikaat moet dadelik aan die aksynsamptenaar afgelewer word en die teenblad moet in die boek gelaat word.
This certificate must be prepared in quadruplicate. The original certificate must first be produced to the railway authorities and then forwarded direct by the consignor to the consignee when spirits are removed by rail; the duplicate and triplicate to be at once delivered to the excise officer and the counterfoil left in the book.
- (b) Voor verwydering van die spiritus moet die besonderhede in die voorraadboek opgeteken word.
Prior to the removal of the spirits the particulars must be entered in the stock book.

AKSYNS } 19.
EXCISE

AKSYNSSERTIFIKAAT.—EXCISE CERTIFICATE.

AKSYNSREG BETAALBAAR DEUR VERSENDER.—EXCISE DUTY PAYABLE BY CONSIGNOR.

OM VERWYDERINGS DEUR GROOTHANDELAARS EN DISTILLEERDERS TE DEK. KLAS VAN SPIRITUS
TO COVER REMOVALS BY WHOLESALE DEALERS AND DISTILLERS. CLASS OF SPIRITS

Distrik _____
District _____

Groothandelaar of distilleerder _____
Wholesale dealer or distiller _____

Besigheidsplek _____
Place of business _____

Ons sertifiseer dat op _____ 19 _____ die pakkette hieronder vermeld, wat spiritus bevat waarop aksynsreg betaal
We certify that on the _____ the packages described hereunder, containing duty-paid spirits were removed
is, verwyder is na _____ van _____
to _____ of _____

Pakkette. Packages.		Beskrywing van spiritus. Description of spirits.	Massagellings. Bulk gallons.	Ware sterkte. True strength.	Proefgellings. Proof gallons.	Mengsel No. en persentasie rabat- brandewyn. Blend No. and percentage of rebate brandy.	Uit voorraad of houer. Ex stock or vessel.
Aantal. Number.	Soort. Kind.						

Handtekening van groothandelaar of distilleerder.
Signature of wholesale dealer or distiller.

- (a) Hierdie sertifikaat moet in drievoud uitgemaak word. Die oorspronklike moet die spiritus vergesel; die duplikaat moet dadelik aan die aksynsamptenaar afgelewer, en die teenblad in die boek gelaat word.
This certificate must be prepared in triplicate. The original must accompany the spirits; the duplicate be at once delivered to the excise officer; and the counterfoil left in the book.
- (b) Voor verwydering van die spiritus, moet die besonderhede in die voorraadboek opgeteken word.
Prior to the removal of the spirits the particulars must be entered in the stock book.

AKSYNS } 21.
EXCISE }

Adres
Address

Maand
Month

Debit.
Debit.

Krediet.
Crecit.

[illegible]

Reg verskuldig: _____ gellings absolute suur teen _____ per gelling
Duty payable: _____ gallons absolute acid at R _____ per gallon R _____

Ek, _____, die _____ van _____, en behoorlik gemagtig om
I, _____, being the _____ of _____, and duly authorised to act

hierin op te tree, verklaar hierby dat die besonderhede in hierdie staat verstrek allesins waar en korrek is.
herein, do hereby declare that the particulars given in this return are true and correct in every respect.

Beëdig voor my te _____ op hede die _____ dag van
Sworn before me at _____ this _____ day of _____ 19____

Handtekening
Signature

Die verklaarder erken dat hy/sy ten volle op hoogte is van die inhoud van hierdie verklaring en dit begryp.
The deponent has acknowledged that he/she knows and understands the contents of this affidavit.

VRYGESTEL VAN SEËLREG.
EXEMPT FROM STAMP DUTY.

Vrederegte of Kommissaris van Ede.
Justice of the Peace or Commissioner of Oaths.

Vervaardiger.....
Adres.....
Distrik.....
Maand.....19.....

Manufacturer.....
Address.....
District.....
Month.....19.....

AKSYNS } 22.
EXCISE }

Dt./Dt.

TABAK AKSYNSREKENING.—TOBACCO EXCISE ACCOUNT.

Kt./Cr.

Besonderhede. Particulars.	Alleen vir gebruik in Hoof- kantoor. For Head Office use only.	1.	2.	3.	4. 5.		6.	7.	8.	9.	10.	11.	12.	13.	14.	15. 16. 17. 18. 19.					20.	21.	22.	
		Voorradig aan begin van maand. Balance on hand at beginning of month.	Ontvang van ander as vervaardigers en pakhuisse. Received from other than manu- facturers and ware- houses.	Gedurende die maand van ander vervaardigers of pakhuisse ontvang. Received during month from other manu- facturers or ware- houses.	Oordregte. Transfers.		Surplus.	Totaal. Total.	Verwyderings gedurende die maand.—Removals during month.							Oordragte. Transfers.					Alleen vir gebruik in Hoof- kantoor. For Head Office use only.	Voorradig aan end van maand. Balance on Hand at end of month.	Reg verskuldig. Duty payable.	
		lb.*	lb.*	lb.*	lb.*	Ver- vaardig. Manu- factured.	lb.*	lb.*	Reg betaal. Duty paid.	Aan ander vervaardigers en pakhuisse. To other manu- facturers and ware- houses.	Aan ander persone. To other persons.	Uitvoer. Exports.	Vir ander doeleindes. For other purposes.	Verliese. Moet gestaal word deur vorm A. 26. Losses. To be sup- ported by form E. 26.	Vernietig. Moet gestaal word deur sertifikaat van Aksynsbeambtes. Destroyed. To be sup- ported by Excise Officers' certificate.	B.	C.	D.	E.	F.				
A. Blaartabak..... Leaf Tobacco	lb.*	lb.*	lb.*	lb.*	lb.*	lb.*	lb.*	lb.*	lb.*	lb.*	lb.*	lb.*	lb.	lb.	lb.	lb.*	lb.*	lb.*	lb.*	lb.*	lb.*	lb.*	R	c
B. Tabak in proses..... Process Tobacco													★											
C. Tabak in sigarette } Tobacco in cigarettes }	Ongeseël. Unstamped.																							
	Geseël. Stamped.																							
D. Sigaret- tabak in pakkies }	Ongeseël. Unstamped.																							
Cigarette tobacco in packets }	Geseël. Stamped.																							
E. Fyptabak Pipe tobacco	Onderhewig aan korting. Rebatable.																							
	Nie aan korting onderhewig nie. Non- rebatable.																							
F. Sigare Cigars																								
TOTAAL..... TOTAL																								

TOTAAL—TOTAL.....lb.
Hoeveelheid roltabak gedurende die maand vervaardig.....lb.
Amount of roll tobacco manufactured during month.....lb.
Hoeveelheid snuif gedurende die maand vervaardig.....lb.
Amount of snuff manufactured during month.....lb.★

TOTAAL/TOTAL.....lb.

Verrekening—indien enige/Adjustment—if any.....

GROOTTOTAAL.....
GRAND TOTAL

Ek, I, die van en behoorlik gemagtig om hierin op te tree, verklaar hiermee dat die bostaande rekening
complete statement of the transactions of gedurende die maand 19..... is.
during the month of

and duly authorised to act herein, do hereby declare that the above account is a true and

Beëdig voor my te op hede die dag van 19.....
Sworn before me at this day of

Die verklaarder erken dat hy/sy op hoogte is van die inhoud van hierdie verklaring en dit begryp.
The deponent has acknowledged that he/she knows and understands the contents of this affidavit.

VRYGESTEL VAN SEËLREG.—EXEMPT FROM STAMP DUTY.
*Breuke van 'n pond (Avoirdupois) moet weggelaat word.
Fractions of a pound (Avoirdupois) to be disregarded.

Handtekening.
Signature.

Kommissaris van Ede of Vredereger.
Commissioner of Oaths or Justice of the Peace.

Lisensienommer _____

Rekwisisienommer _____

REKWISISIE VIR SIGARET-, OF SIGARETTABAK-AKSYNS-EN-OORBELASTINGPLAKSEËLS.

Aan die Posmeester, _____

19 _____

Geliewe _____ van _____
 met ondergenoemde sigaret-, of sigarettabak-aksyns-en-oorbelaastingplakseëls te voorsien:—

Plakseëls:—

Sigaret:—

R c

_____	teen	_____
_____	teen	_____
_____	teen	_____
_____	teen	_____
_____	teen	_____
_____	teen	_____
_____	teen	_____

TOTAAL..... R _____

Sigarettabak:—

_____	teen	_____
_____	teen	_____
_____	teen	_____

TOTAAL..... R _____

GROOTTOTAAL..... R _____

Handtekening. _____

Bogenoemde hoeveelhede sigaret-, of sigarettabak-aksyns-en-oorbelaastingplakseëls is ontvang.

19 _____

Handtekening. _____

Moet in duplo ingevul word.

Licence No. _____

Requisition No. _____

REQUISITION FOR CIGARETTE OR CIGARETTE TOBACCO EXCISE AND SURTAX STAMP LABELS.

To the Postmaster, _____

19 _____

Kindly supply _____ of _____
 with the undermentioned cigarette or cigarette tobacco excise and surtax stamp labels:—

Stamp labels:—

Cigarette:—

R c

_____	at	_____
_____	at	_____
_____	at	_____
_____	at	_____
_____	at	_____
_____	at	_____
_____	at	_____

TOTAL..... R _____

Cigarette tobacco:—

_____	at	_____
_____	at	_____
_____	at	_____

TOTAL..... R _____

GRAND TOTAL..... R _____

Signature. _____

Received the above-mentioned quantities of cigarette or cigarette tobacco excise and surtax stamp labels.

19 _____

Signature. _____

To be made out in duplicate.

HIERDIE STAAT MOET AANGEHEG WORD TER STAWING VAN AKSYNS 22.

THIS RETURN TO BE ATTACHED IN SUPPORT OF EXCISE 22.

STAAT VAN SIGARET- EN SIGARETTABAK-AKSYNSPLAKSEËLS GEKOOP EN GEDURENDE DIE MAAND _____ 19____ OP HOUERS GEPLAK.

RETURN OF CIGARETTE AND CIGARETTE TOBACCO EXCISE STAMP LABELS PURCHASED AND AFFIXED TO CONTAINERS DURING THE MONTH OF _____ 19____

	Soort. Denomi- nation.	Aantal in voorraad van die vorige maand. Number on hand from previous month.	Aantal gekoop gedurende die maand volgens besonderhede hieronder. Number purchased during month as per details below.	Vermeerdering van voorraad deur enige oorsaak. Increase to stock from any cause.	Totaal. Total.	Vermindering van voorraad en oorsake. Reduction of stock and causes.	Aantal opgeplak. Number affixed.	In voorraad aan die end van die maand. Balance on hand at end of month.	Waarde van plakseëls op houters geplak. Value of stamp labels affixed to containers.	
									R	c
Sigaretaksynsplak- seëls.—										
Cigarette excise stamp labels.—										
TOTAAL/TOTALS.....										
Sigarettabak-aksyns- plakseëls.—										
Cigarette tobacco excise stamp labels.—										
TOTAAL/TOTALS.....										
GROOTTOTAAL/GRAND TOTALS..										

BESONDERHEDE VAN PLAKSEËLS GEKOOP.—DETAILS OF STAMP LABELS PURCHASED.

SOORT.—DENOMINATION.

Rekwisisienommer. Requisition number.	Sigaretaksynsplakseëls.—Cigarette excise stamp labels.							Sigarettabak-aksynsplakseëls. Cigarette tobacco excise stamp labels.		
TOTAAL/TOTAL.....										

TABAK-TEKORT BEWYSSTUK.

AKSYNS 26.

Vervaardiger

Adres

No. en soort van lisensie

BESONDERHEDE VAN TEKORT.

Hoeveelheid.	Hoeveelheid vervaardig gedurende die maand.	Besonderhede van verliese.	Alleen vir amptelike gebruik.
lb.			

VERKLARING VAN TABAKVERVAARDIGER.

Ek, _____, die _____ van _____

en behoorlik gemagtig om hierin op te tree verklaar hierby dat na my beste wete en oortuiging die tekort van _____ lb. wat in my/ons transaksies vir die tydperk _____ ontstaan het, aan bogenoemde oorsake te wyte is en dat geen deel daarvan verkoop, verwyder of andersins vervreem is nie.

Handtekening

Beëdig voor my te _____ op hede die _____ dag van _____ 19____.

Die verklaarder erken dat hy/sy ten volle op hoogte is van die inhoud van hierdie verklaring en dit begryp.

Kommissaris van Ede/Vrederegter.

VRYGESTEL VAN SEËLREG.

Verlies van _____ lb. goedgekeur.

Kommissaris van Doeane en Aksyns.

In rekening gebring, maand _____ 19____.

Datum _____ 19____.

TOBACCO DEFICIENCY DOCKET.

EXCISE 26.

Manufacturer

Address

No. and kind of licence

PARTICULARS OF DEFICIENCY.

Quantity.	Quantity manufactured during month.	Details of losses.	For official use only.
lb.			

TOBACCO MANUFACTURER'S DECLARATION.

I, _____, being the _____ of _____

and duly authorised to act herein do hereby declare that, to the best of my knowledge and belief, the deficiency of _____ lb., resulting in my/our transactions for the period _____ is due to the above-stated causes and that no portion thereof has been sold, removed, or otherwise disposed of.

Signature.

Sworn before me at _____ this _____ day of _____ 19____.

The deponent has acknowledged that he/she knows and understands the contents of this affidavit.

Commissioner of Oaths/Justice of the Peace.

EXEMPT FROM STAMP DUTY.

Deficiency of _____ lb. approved.

Commissioner of Customs and Excise.

Brought to Account, month _____ 19____.

Date _____ 19____.

AKSYNS.—REPUBLIC VAN SUID-AFRIKA.

STAAT VAN SPEELKAARTE VOORRADIG, VERVAARDIG, VERKOOP OF ANDERSINS VERVREEM GEDURENDE DIE
MAAND _____ 19____

Vervaardiger _____

Adres _____

	<i>Aantal pakke.</i>		<i>Aantal pakke.</i>
Voorradig aan begin van maand.....	_____	Verwyderings—	
		Waarop reg betaal is.....	_____
		Uitvoer.....	_____
		Ander.....	_____
Hoeveelheid gedurende maand vervaardig.....	_____	Voorradig aan die end van die maand.....	_____
TOTAAL.....	=====	TOTAAL.....	=====
		Reg verskuldig..... R_____	

Ek, _____, die _____

van _____ en behoorlik gemagtig om hierin op te tree verklaar hierby dat die besonderhede soos in hierdie staat verstrek allesins waar en korrek is.

Handtekening _____

Beëdig voor my te _____ op hede die _____ dag van _____ 19____
Die verklaarder erken dat hy/sy ten volle op hoogte is van die inhoud van hierdie verklaring en dit begryp.

VRYGESTEL VAN SEËLREG.

Vrederegter/Kommissaris van Ede.

EXCISE.—REPUBLIC OF SOUTH AFRICA.

RETURN OF PLAYING CARDS IN STOCK, MANUFACTURED, SOLD, OR OTHERWISE DISPOSED OF DURING THE MONTH
OF _____ 19____

Manufacturer _____

Address _____

	<i>Number of packs.</i>		<i>Number of packs.</i>
In stock at the beginning of the month.....	_____	Disposals—	
		Duty-paid.....	_____
		Exports.....	_____
		Other.....	_____
Quantity manufactured during the month.....	_____	In stock at the end of the month.....	_____
TOTAL.....	=====	TOTAL.....	=====
		Duty payable..... R_____	

I, _____, being the _____
of _____ and duly authorised to act herein, do hereby declare that the particulars as given in this return are true and correct in every respect.

Signature _____

Sworn before me at _____ this day of _____ 19____

The deponent has acknowledged that he/she knows and understands the contents of this affidavit.

EXEMPT FROM STAMP DUTY.

Justice of the Peace/Commissioner of Oaths.

AKSYNS } 29.
EXCISE }

AKSYNS.—EXCISE.

REPUBLIEK VAN SUID-AFRIKA.—REPUBLIC OF SOUTH AFRICA.

STAAT VAN VUURHOUTJIES VOORRADIG, VERVAARDIG, VERKOOP, GEBRUIK OF ANDERSINS VERVREEM GEDURENDE
RETURN OF MATCHES IN STOCK, MANUFACTURED, SOLD, USED OR OTHERWISE DISPOSED OF DURING THE MONTHDIE MAAND
OF

19

Vervaardiger
ManufacturerAdres
Address

	Gros dosies of pakkies met hoogstens 60 vuurhoutjies in elke dosie of pakkie. Gross of boxes or packets containing not more than 60 matches in each box or packet.	Gros dosies of pakkies met meer as 60 maar hoogstens 100 vuurhoutjies in elke dosie of pakkie. Gross of boxes or packets containing more than 60 but not more than 100 matches in each box or packet.	Gros dosies of pakkies met meer as 100 maar hoogstens 200 vuurhoutjies in elke dosie of pakkie. Gross of boxes or packets containing more than 100 but not more than 200 matches in each box or packet.	Ander (spesifiseer). Other (specify).	Hoe verpak en aantal houers. How packed and number of containers.				
					Houers van 12 gros. Con- tainers of 12 gross.	Houers van 16 gros. Con- tainers of 16 gross.	Houers van 25 gros. Con- tainers of 25 gross.	Houers van 50 gros. Con- tainers of 50 gross.	Ander (spesifi- seer). Other (specify).
Voorradig aan begin van maand/In stock at the beginning of month....									
Hoeveelheid gedurende maand vervaardig/Quan- tity manufactured during month.....									
TOTAAL/TOTAL.....									
Verwyderings/Disposals— Waarop reg betaal is Duty-paid.....									
Uitvoer Exports.....									
Ander Other.....									
Tekorte Deficiencies.....									
Reg verskuldig— Duty payable— R.....									
Voorradig aan die end van die maand/In stock at the end of the month..									
TOTAAL/TOTAL.....									

Ek,
I,die
being thevan
ofen behoorlik gemagtig om hierin op te tree, verklaar hierby dat die besonderhede soos in hierdie staat verstrek allesins waar en korrek is.
and duly authorised to act herein do hereby declare that the particulars as given in this return are true and correct in every respect.Handtekening
SignatureBeëdig voor my te
Sworn before me atop hede die
thisdag van
day of

19

Die verklaarder erken dat hy/sy ten volle op hoogte is van die inhoud van hierdie verklaring en dit begryp.
The deponent has acknowledged that he/she knows and understands the contents of this affidavit.VRYGESTEL VAN SEËLREG.
EXEMPT FROM STAMP DUTY.Vrederegter/Kommissaris van Ede.
Justice of the Peace/Commissioner of Oaths.

SERTIFIKAAT VAN DOEANEAMPTENAAR IN AFRIKAANSE STAAT, OF GEBIED, WAARIN BIER, ENS., OORLAND INGEVOER IS.
 CERTIFICATE OF CUSTOMS OFFICER IN AFRICAN STATE, OR TERRITORY, INTO WHICH BEER, ETC. HAS BEEN IMPORTED OVERLAND.

Ek verklaar hierby dat die goedere hierbo omskrywe werklik in _____ ingevoer is.
 I hereby certify that the goods described above were actually imported into _____
 (Staat of gebied.—State or Territory.)

Plek _____
 Place _____
 Datum _____
 Date _____

Handtekening van Doeaneamptenaar.
 Signature of Customs Officer.

Verskeep as „Skeeps/Lugvaartuigvoorrade” onder Doeaneatoesig en geseël op _____ 19____
 Shipped as „Ships/Aircraft Stores” under Customs supervision, and placed under seal on _____
 Seëls ongeskonde by vertrek op _____
 Seals intact on departure on _____ 19____

Datumstempel.
 Date Stamp.

Handtekening en rang van Doeaneamptenaar.
 Signature and rank of Customs Officer.

Verskeep as „Vrag” onder Doeaneatoesig op _____ 19____
 Shipped as „Cargo” under Customs Supervision on _____
 Datum van vertrek van skip/lugvaartuig _____
 Date of departure of vessel/aircraft _____ 19____

Datumstempel.
 Date Stamp.

Handtekening en rang van Doeaneamptenaar.
 Signature and rank of Customs Officer.

Inhoud ongeskonde by aankoms. Geen verbruik by hierdie hawe. Seëls ongeskonde by vertrek op _____ 19____
 Contents intact on arrival. No consumption at this port. Seals intact on departure on _____

Datumstempel.
 Date Stamp.

Handtekening en rang van Doeaneamptenaar.
 Signature and rank of Customs Officer.

OPMERKING.—Indien verbruik plaasgevind het moet besonderhede hieronder gespesifiseer word.
 NOTE.—If consumption has taken place details should be specified hereunder.

DUPLIKAAT/TRIPLIKAAT.
 DUPLICATE/TRIPPLICATE.

AKSYNS 31.

Geregistreerde No. _____

AKSYNSADVIES VAN GOEDKEURING.

VIR VERVOER VAN SYNSBARE GOEDERE ONDER KORTING VAN REG.

KORTINGITEM _____ (REG _____).

Verlof word hierby verleen aan _____ van _____ 'n behoorlik
 goedgekeurde vervaardiger, om onder aksynswaARBORG van _____ gellings _____ teen 'n
 sterkte van _____ vir vervaardigingsdoeleindes onder korting van reg te verwyder.
 Gedateer te _____ die _____ dag van _____ 19____

Aksynsamptenaar.

Ek/Ons erken hierby dat ek/ons bovermelde _____ op die _____ ontvang het
 en dat ek/ons van plan is om met die vervaardiging op die _____ 19____, _____ vm./nm., te begin.
 (Handtekening) _____

NOTA.—Dadelik na ontvangs van die goedere moet die erkenning geteken en hierdie vorm aan die bevoegde amptenaar gestuur word, van wie
 verlof verkry moet word om met die vervaardiging te begin. Die vervaardiger moet terselfdertyd 'n lys verstrek waarop hy volle be-
 sonderhede van elke preparaat wat hy gaan vervaardig sowel as die goedere wat hy gaan gebruik, moet aantoon.

AKSYNS 31.

DUPLIKAAT—TRIPLIKAAT.

Geregistreerde No. _____

AKSYNSADVIES VAN GOEDKEURING.

VIR VERVOER VAN SYNSBARE GOEDERE ONDER KORTING VAN REG.

KORTINGITEM _____ (REG _____).

Verlof word hierby verleen aan _____ van _____ 'n behoorlik
 goedgekeurde vervaardiger, om onder aksynswaARBORG van _____ gellings _____ teen
 'n sterkte van _____ vir vervaardigingsdoeleindes onder korting van reg te verwyder.
 Gedateer te _____ die _____ dag van _____ 19____

Aksynsamptenaar.

EXCISE 31.

Registered No. _____

EXCISE ADVICE OF APPROVAL.

FOR REMOVAL OF EXCISABLE GOODS UNDER REBATE OF DUTY.

REBATE ITEM _____ (DUTY _____).

Permission is hereby granted to _____ of _____
 duly approved manufacturer, to remove in excise bond from _____ gallon
 of _____ at a strength of _____ for manufacturing purposes under rebat
 of duty.

Dated at _____ this _____ day of _____ 19 _____

Excise Officer. _____

I/We hereby acknowledge to have received the above _____ on the _____
 and intend to commence to manufacture on the _____ 19 _____ a.m./p.m.

(Signature) _____

NOTE.—Immediately upon receipt of the goods the acknowledgment should be completed and this form sent to the proper officer, from whom
 permission must be obtained to commence manufacture. The manufacturer shall, at the same time, render a list showing full particular
 of each preparation to be manufactured by him as well as the excisable goods to be used.

EXCISE 31.

DUPLICATE—TRIPLICATE.

Registered No. _____

EXCISE ADVICE OF APPROVAL.

FOR REMOVAL OF EXCISABLE GOODS UNDER REBATE OF DUTY.

REBATE ITEM _____ (DUTY _____).

Permission is hereby granted to _____ of _____
 duly approved manufacturer, to remove in excise bond from _____ gallon
 of _____ at a strength of _____ for manufacturing purposes under rebate of duty.

Dated at _____ this _____ day of _____ 19 _____

Excise Officer. _____

AKSYNS 32.

OORSPRONKLIK—DUPLIKAAT—TRIPLIKAAT.

AKSYNSPERMIT.

VIR VERWYDERING VAN SYNSBARE GOEDERE ONDER KORTING VAN REG.

KORTINGITEM _____ (REG _____).

Vergun _____
 van _____
 om onder aksynswaARBorg van _____ te _____ na _____
 die ondergenoemde pakkette bevattende _____
 te _____ te verwyder.

Om verwyder te word per _____

Aksyns 31.		Klas van spiritus volgens aksyns.	Aantal pakkette.	Massagellings.	Sterkte.	Proefgellings. Absolute gellings.	Opmerkings.
Nommer.	Datum.						

Gedateer te _____ op hede die _____ dag van _____ 19 _____

Aksynsamptenaar. _____

EXCISE 32.

ORIGINAL—DUPLICATE—TRIPLICATE.

EXCISE PERMIT.

FOR REMOVAL OF EXCISABLE GOODS UNDER REBATE OF DUTY.

REBATE ITEM _____ (DUTY _____).

Permit _____
 of _____
 to remove in excise bond from _____ at _____
 the undermentioned packages containing _____ to _____
 at _____

To be conveyed by _____

Excise 31.		Excise class of spirit.	Number of packages.	Bulk gallons.	Strength.	Proof gallons. Absolute gallons.	Remarks.
Number.	Date.						

Dated at _____ this _____ day of _____ 19 _____

Excise Officer. _____

AKSYNS } 33.
Excise }AKSYNSVOORRAADBOEK—SYNSBARE GOEDERE GEBRUIK ONDER KORTING.
EXCISE STOCK BOOK—EXCISABLE GOODS USED UNDER REBATE.Vervaardiger
ManufacturerAdres
Address

Besonderhede van goedere ontvang. Particulars of goods received.							Besonderhede van goedere gebruik en preparate gemaak. Particulars of goods used and of preparations made.									
Datum van ontvangs. Date of receipt.	Nommer van— Number of—		Afsender. Consignor.	Adres. Address.	Massa- gellings. Bulk gallons.	Sterkte. Strength.	Gellings proof/ absoluut. Gallons proof/ absolute.	Geregi- streerde formule- nummer of Lys „A”. Registered formula number or List “A”.	Preparaat. Preparation.	Hoeveelheid goedere gebruik. Quantity of goods used.			Hoeveelheid van preparaat gemaak. Quantity preparation made.			Totale proof/ absolute gellings. Total proof/ absolute gallons.
	Aksyns 31. Excise 31.	Aksyns 32. Excise 32.								Gellings. Gallons.	Pinte. Pints.	Onse. Ozs.	Gellings. Gallons.	Pinte. Pints.	Onse. Ozs.	

AKSYNS } 34.
EXCISE }

Soort goedere.—KIND OF GOODS_____

Klas/Class_____

KORTING VAN AKSYNSREG.—REBATE OF EXCISE DUTY.

Naam van goedgekeurde vervaardiger
Name of approved manufacturer_____Adres
Address_____Ek,
I, _____, die
being the _____van _____ en behoorlik gemagtig om hierin op te tree verklaar hierby dat die ondervermelde
of _____ and duly authorised to act herein do hereby declare that the undermentionedpreparate streng ooreenkomstig die formules en metodes deur die Kommissaris goedgekeur, vervaardig is
preparations were manufactured strictly in accordance with the formulae and methods approved by the Commissioner.

Handtekening/Signature, _____

Beëdig voor my te _____ op hede die _____ dag van _____
Sworn before me at _____ this _____ day of _____ 19____Die verklaarder erken dat hy/sy ten volle op hoogte is van die inhoud van hierdie verklaring en dit begryp.
The deponent has acknowledged that he/she knows and understands the contents of this affidavit.VRYGESTEL VAN SEËLREG.
EXEMPT FROM STAMP DUTY.Kommissaris van Ede of Vrederegter.
Commissioner of Oaths or Justice of the Peace.Aksynsadvies No. _____ Permit No. _____ Totaal massagellings
Excise Advice No. _____ Permit No. _____ Total bulk gallons_____Sterkte _____ Totaal proef/absolute gellings
Strength _____ Total proof/absolute gallons_____

Geregi- streerde formule- nommer of Lys „A”. Registered formula number or List “A”.	Preparaat. Preparation.	Hoeveelheid goedere gebruik. Quantity of goods used.				Preparaat gemaak. Preparation made.			Vermeld hier of 'n monster geneem is en datum van versending. Indicate here whether sample taken and date of despatch.
		Gellings. Gallons.	Pinte. Pints.	Onse. Ounces.	Sterkte. Strength.	Gellings. Gallons.	Pinte. Pints.	Onse. Ounces.	
	TOTAAL/TOTAL.....								

VERKLARING VAN APTEKER WAT TOESIG HOU OOR DIE VERVAARDIGING VAN MEDISINALE PREPARATE.
DECLARATION OF CHEMIST SUPERVISING MANUFACTURE OF MEDICINAL PREPARATIONS.Ek,
I, _____, die
being the _____ van
of _____verklaar hierby dat die medisinale preparate vervaardig is onder my persoonlike toesig, en streng ooreenkomstig die formules deur die
do hereby declare that the medicinal preparations were made under my immediate supervision, and strictly in accordance with the formulaeKommissaris goedgekeur.
approved of by the Commissioner.Geregistreerde Apteker en Drogis.
Registered Chemist and Druggist.Beëdig voor my te _____ op hede die _____ dag van _____
Sworn before me at _____ this _____ day of _____ 19____Die verklaarder erken dat hy/sy ten volle op hoogte is van die inhoud van hierdie verklaring en dit begryp.
The deponent has acknowledged that he/she knows and understands the contents of this affidavit.VRYGESTEL VAN SEËLREG.
EXEMPT FROM STAMP DUTY.Kommissaris van Ede of Vrederegter.
Commissioner of Oaths or Justice of the Peace.

Klas van spiritus
Class of spirits.

AKSYNS } 35.
Excise

STAAT VAN SPIRITUS GEBRUIK BY DIE FORTIFISERING VAN SUIWER WYN, ENS., DIE PRODUK VAN DIE REPUBLIEK.
RETURN OF SPIRITS USED IN FORTIFYING PURE WINE, ETC., THE PRODUCE OF THE REPUBLIC.

Groothandelaar of distilleerder
Wholesale Dealer or Distiller.

Adres
Address.

Datum van fortifikasie
Date of fortification.

Nommers en beskrywings van houers bevattende gefortifiseerde wyn. Numbers and descriptions of vessels containing fortified wine.	Suiwer wyn, Vermouth, gegeurde wyn, industriële druivestroom of industriële moskonfyt vir die maak van wyn. Pure wine, Vermouth, aromatic wines, industrial grape syrup or industrial moskonfyt for wine making purposes.				Spiritus bygevoeg. Spirits added.			Sterkte van wyn na fortifikasie. Strength of wine after fortification.	Getal monsters geneem. Number of samples taken.		Uitslag van ondersoek deur amptenaar. Result of examination by officer.		Opmerkings. Remarks.
	Beskrywing. Description.	Gellings. Gallons.	Sterkte. Strength.	Proefgellings. Proof gallons.	Massagellings. Bulk gallons.	Sterkte. Strength.	Proefgellings. Proof gallons.		(a) Voor fortifikasie. (a) Before fortification.	(b) Na fortifikasie. (b) After fortification.	Sterkte van (a). Strength of (a).	Sterkte van (b). Strength of (b).	

Ek verklaar hierby dat bostaande besonderhede korrek is.
I hereby declare that the above particulars are correct.

Datum
Date 19

Gesertifiseer vir korrek.
Certified correct.

Datum
Date 19

Groothandelaar of Distilleerder.
Wholesale Dealer or Distiller.

Handtekening van amptenaar wat toesig oor die fortifikasie gehou het.
Signature of officer who supervised the fortification.

No. _____

SYNSBARE GOEDERE.—EXCISABLE GOODS.

DOEANESERTIFIKAAT VAN UITVOER.—CUSTOMS CERTIFICATE OF EXPORTATION.

BESONDERHEDE VAN AKSYNSSERTIFIKAAT.—PARTICULARS OF EXCISE CERTIFICATE.

Uitgereik deur _____ van _____
 Issued by _____ of _____
 vir Klas „ _____ ” spiritus of _____
 in respect of Spirits Class “ _____ ” or _____
 (INDIEN NIE SPIRITUS NIE, VUL BESKRYWING IN.—INSERT DESCRIPTION IF OTHER THAN SPIRITS.)

uitgevoer na _____ van _____
 exported to _____ of _____
 as _____
 as _____
 (VUL IN „SKEEPSVOORRADE ” OF „VRAG ”.—INSERT “SHIPS’ STORES”, OR “CARGO”.)

Naam van skip/lugvaartuig _____ Bestemming (*) _____
 Ship’s/Aircraft’s Name _____ Destination (*) _____

Sertifikaat of ander vorm. Certificate or other document.		Aantal vate, kaste, ens., en beskrywing van vate, ens. Number of casks, cases, etc., and description of casks, etc.	Beskrywing van goedere en hoeveelheid. Description and quantity of articles.			
No.	Datum. Date.			Massagellings. Bulk gallons.	Sterkte. Strength.	Proefgellings. Proof gallons.

Handtekening van Uitvoerder.
 Signature of Exporter.

SERTIFIKAAT VAN DOEANEAMPTENAAR BY HAWE VAN VERSKEPING.
 CERTIFICATE OF CUSTOMS OFFICER AT PORT OF SHIPMENT.

Ek verklaar hierby dat bovermelde goedere werklik verskep is—
 I hereby certify that the goods described above have actually been shipped—

(a) as „Vrag ” direk na _____
 as “Cargo ” direct to _____
 (HAWE BUITE DIE GRENSE VAN DIE REPUBLIEK.—PORT OUTSIDE THE LIMITS OF THE REPUBLIC.)

(b) as „Skeepsvoorrade ” vir verbruik buite die grense van die Republiek.
 as “Ships’/Aircraft Stores ” for consumption outside the limits of the Republic.
 [Skrap reël (a) of (b) wanneer nie nodig nie.—Strike out line (a) or (b) not required.]

per _____, die bestemming van die skip is soos hierbo vermeld.
 by the _____, the ship’s destination being as indicated above.

Plek _____
 Place _____

Datum _____
 Date _____

(†) _____
 Handtekening van Doeaneopsigter of ander verantwoordelike Doeane-
 amptenaar.
 Signature of Surveyor of Customs or other responsible Customs Officer.

SERTIFIKAAT VAN DOEANEAMPTENAAR IN AFRIKAANSE STAAT, OF GEBIED WAARIN SPIRITUS, ENS., OORLAND
 INGEVOER IS.
 CERTIFICATE OF CUSTOMS OFFICER IN AFRICAN STATE, OR TERRITORY, INTO WHICH SPIRITS, ETC., HAVE BEEN
 IMPORTED OVERLAND.

Ek verklaar hierby dat die goedere hierbo omskrywe werklik in _____ ingevoer is.
 I hereby certify that the goods described above were actually imported into _____
 (Staat of gebied.—State or Territory.)

Plek _____
 Place _____

Datum _____
 Date _____

(†) _____
 Handtekening van Verantwoordelike Staatsamptenaar.
 Signature of Responsible Government Official.

N.B.— * Indien die besending in ’n hawe in die Republiek geland sal word vir oorskeping, moet hierdie sertifikaat nie uitgemaak word nie.
 In sodanige geval moet die besending behandel word as ’n gewone verwydering onder aksynswaARBorg na sodanige hawe in die Republiek.

† Die handtekening van die amptenaar moet gewaarmerk word deur ’n afdruk van sy amptelike stempel.

NOTE.— * This certificate must not be issued if the ship will land the consignment at a port in the Republic for transhipment. The consignment must, in that case, be treated as an ordinary removal in bond to such port in the Republic.

† The official’s signature should be authenticated by an impression of his official stamp.

(In die geval van Skeepsvoorrade moet hierdie vorm by die laaste aanloophawe in die Republiek of Suidwes-Afrika deur die Doeaneamptenaar ingevul word.)

(In the case of Ships’ Stores, this form must be completed by a Customs Officer at the last port of call in the Republic or South West Africa.)

Verskep as „Voorrade ” onder Doeane-toesig en geseël op _____ 19_____
 Shipped as “Stores ” under Customs supervision and placed under seal on _____

Seëls ongeskonde by vertrek op _____
 Seals intact on departure on _____ 19_____

DATUMSTEMPEL
 DATE STAMP.

Handtekening en rang van Doeaneamptenaar.
 Signature and rank of Customs Officer.

Verskeep as „Vrag onder Doeanetoesig op”
Shipped as “Cargo” under Customs supervision on 19

Datum van vertrek van Skip/Lugvaartuig
Date of departure of Vessel/Aircraft 19

DATUMSTEMPEL.
DATE STAMP.

Handtekening en rang van Doeaneamptenaar.
Signature and rank of Customs Officer.

Inhoud ongeskonde by aankoms. Geen verbruik by hierdie hawe.*
Contents intact on arrival. No consumption at this port.*

Seëls ongeskonde by vertrek op.
Seals intact on departure on 19

DATUMSTEMPEL.
DATE STAMP.

Handtekening en rang van Doeaneamptenaar.
Signature and rank of Customs Officer.

* OPMERKING.—Indien verbruik plaasgevind het, moet besonderhede hieronder gespesifiseer word.
* NOTE.—If consumption has taken place, details should be specified hereunder.

AKSYNS } 37.
EXCISE }

VIR GEBRUIK IN VERBAND MET DIE UITVOER VAN NIE-DRINKBARE ALKOHOLIESE PREPARATE (UITGESONDERD BRANDSPIRITUS) GEMAAK VAN SKOON SPIRITUS TEN OPSIGTE WAARVAN 'N KORTING DEUR DIE MINISTER BEPAAL IS.

FOR USE IN CONNECTION WITH THE EXPORT OF NON-POTABLE SPIRITUOUS PREPARATIONS (OTHER THAN METHYLATED SPIRITS) MADE FROM PLAIN SPIRITS, IN RESPECT OF WHICH A REBATE HAS BEEN DETERMINED BY THE MINISTER

Vervaardiger
Manufacturer

Geadresseerde
Consignee

Adres
Address

Adres
Address

Weggestuur deur
Despatched by

Op
On 19

Naam van skip/lugvaartuig
Ship's/aircraft's name

Bestemming
Destination

Doean-uitvoervorm. Customs export form.		Datum van vervaardiging. Date of manufacture.	Merke, nommers en beskrywing van pakkette. Marks, numbers and description of packages.	Beskrywing van goedere. Description of goods.	Besonderhede van spiritus in goedere bevat Particulars of spirits contained in goods.			
No.	Datum. Date.				Klas spiritus „A” „B” of „C” Class of spirits “A” “B” or “C”.	Massagellings. Bulk gallons.	Sterkte. Strength.	Proefgellings. Proof gallons.

VERKLARING. DECLARATION.

Ek, die van
I, being the of

en behoorlik gemagtig om hierin op te tree, verklaar hierby plegtig en opreg dat die besonderhede van die goedere hierbo beskryf na my beste en delyt geagtig is, en dat sodanige goedere afgestuur is vir verbruik in
and duly authorised to act herein do hereby solemnly and sincerely declare to the best of my knowledge and belief that the particulars of the goods described above are correct, and that such goods have been despatched for consumption in

Verder verklaar ek dat die betrokke goedere uitsluitlik vervaardig is van skoon spiritus ten opsigte waarvan 'n korting van reg deur die Minister bepaal is en dat geen ander spiritus of alkohol by die vervaardiging van die goedere gebruik is nie.
I further certify that the goods in question were manufactured solely from plain spirits in respect of which a rebate of duty has been determined by the Minister and that no other spirit or alcohol was used in the manufacture of the goods.

Handtekening
Signature

Beëdig voor my te op hede die dag van
Sworn before me at this day of 19

Die verklaarder erken dat hy/sy ten volle op hoogte is van die inhoud van hierdie verklaring en dit begryp.
The deponent has acknowledged that he/she knows and understands the contents of this affidavit.

VRYGESTEL VAN SEELREG.
EXEMPT FROM STAMP DUTY.

Kommissaris van Ede of Vrederegter.
Commissioner of Oaths or Justice of the Peace.

**SERTIFIKAAT VAN DOEANEAMPTENAAR BY HAWE VAN VERSKEPING.
CERTIFICATE OF CUSTOMS OFFICER AT PORT OF SHIPMENT.**

Ek verklaar hierby dat bovermelde goedere werklik verskeep is:—
I hereby certify that the goods described above have actually been shipped:—

- (a) As "Vrag" direk na (Hawe buite die grense van die Republiek)
As "Cargo" direct to (Port outside the limits of the Republic)
- (b) As "Skeepsvoorrade" vir verbruik buite die grense van die Republiek.
As "Ships' Stores" for consumption outside the limits of the Republic.

[Skrap reël (a) of (b) wanneer nie nodig nie.—Strike out line (a) or (b) when not required.]

per by the _____ die bestemming van die skip is soos hierbo vermeld.
ship's destination being as indicated above.

Plek _____
Place _____

Handtekening van Doeaneopsigter of ander verantwoordelike
Doeaneamptenaar.
Signature of Surveyor of Customs or other responsible
Customs Officer.

Datum _____
Date _____

**SERTIFIKAAT VAN DOEANEAMPTENAAR IN AFRIKAANSE STAAT OF GEBIED, WAARIN ALKOHOLIESE PREPARATE
CERTIFICATE OF CUSTOMS OFFICER IN AFRICAN STATE, OR TERRITORY, INTO WHICH SPIRITUOUS PREPARATIONS
OORLAND INGEVOER IS.
HAVE BEEN IMPORTED OVERLAND.**

Ek verklaar hierby dat die goedere hierbo beskrywe werklik in (Staat of gebied) ingevoer is.
I hereby certify that the goods described above were actually imported into (State or territory).

Plek _____
Place _____
Datum _____
Date _____

Handtekening van verantwoordelike staatsamptenaar.
Signature of responsible government official.

OPMERKING.—Die handtekening van die amptenaar moet gewaarmerk word deur 'n afdruk van sy amptelike stempel.
NOTE.—The official's signature should be authenticated by an impression of his official stamp.

(In die geval van skeepsvoorrade moet hierdie vorm by die laaste aanloophawe in die Republiek of Suidwes-Afrika deur die Doeane-
(In the case of Ships' Stores, this form must be completed by a Customs Officer at the last port of call in the Republic or South-West

amptenaar ingevul word.)
Africa.)

Verskeep as "Voorrade" onder Doeane-toesig en geseël op
Shipped as "Stores" under Customs supervision and placed under seal on _____ 19____

Seëls ongeskonde by vertrek op _____
Seals intact on departure on _____ 19____

DATUMSTEMPEL.
DATE STAMP.

Handtekening en rang van Doeaneamptenaar.
Signature and Rank of Customs Officer.

Verskeep as "Vrag" onder Doeane-toesig op
Shipped as "Cargo" under Customs supervision on _____ 19____

Datum van vertrek van skip/lugvaartuig
Date of departure of ship/aircraft _____ 19____

DATUMSTEMPEL.
DATE STAMP.

Handtekening en rang van Doeaneamptenaar.
Signature and Rank of Customs Officer.

Inhoud ongeskonde by aankoms. Geen verbruik by hierdie hawe.*
Contents intact on arrival. No consumption at this port.*

Seëls ongeskonde by vertrek op _____
Seals intact on departure on _____ 19____

DATUMSTEMPEL.
DATE STAMP.

Handtekening en rang van Doeaneamptenaar.
Signature and Rank of Customs Officer.

- * Indien verbruik plaasgevind het, moet besonderhede hieronder gespesifiseer word.
- * If consumption has taken place, details should be specified hereunder.

AKSYNS
EXCISE } 38.

TABAK.—TOBACCO.

No. _____

DOEANESERTIFIKAAT VAN UITVOER.—CUSTOMS CERTIFICATE OF EXPORTATION.

Uitgereik deur _____ van _____ vir tabak uitgevoer na _____
 Issued by _____ of _____ in respect of tobacco exported to _____

van _____
 of _____

*Naam van skip/lugvaartuig
 Ship's/Aircraft's Name _____

*Bestemming
 Destination _____

Doeane-uitvoervorm. No. en datum. Customs export form. No. and date.	Aantal pakkette. No. of packages.	Aantal sigarette. Number of cigarettes.	Beskrywing. Description.	Gewig per duisend. Weight per thousand.	Gewig. Weight.
					lb.

Handtekening van Uitvoerder.
 Signature of Exporter.

SERTIFIKAAT VAN DOEANEAMPTENAAR IN VERSKEPINGSRAWE, OF POSKANTOORBEAMPTTE.
 CERTIFICATE OF CUSTOMS OFFICER AT PORT OF SHIPMENT, OR POST OFFICE OFFICIAL.

Ek verklaar hierby dat bogenoemde tabak werklik† verskeep is as „vrag”, „skeepsvorrade” aan _____
 aangeneem is vir versending per pakketpos _____

I hereby certify that the abovementioned tobacco has actually been† shipped as „Cargo”, „Ships' Stores” to _____
 accepted for removal by Parcel Post _____

†Die naam van die skip en sy bestemming is soos bovermeld.—The ship's name and destination being as indicated above.

*Skrap onnodige woorde.—Delete words not required.

DATUMSTEMPEL.
 DATE STAMP.

Handtekening van Poskantoorbeampte, Doeaneopsigter
 of ander Verantwoordelike Doeaneamptenaar.
 Signature of Post Office Official, Surveyor of Customs,
 or other Responsible Customs Officer.

*SERTIFIKAAT VAN DOEANEAMPTENAAR IN AFRIKAANSE STAAT OF GEBIED WAARIN DIE TABAK PER SPOOR OOR-
 LAND INGEVOER IS.

*CERTIFICATE OF CUSTOMS OFFICER IN AFRICAN STATE OR TERRITORY INTO WHICH THE TOBACCO HAS BEEN
 IMPORTED OVERLAND BY RAIL.

Ek verklaar hierby dat bogenoemde tabak werklik ingevoer is in _____

I hereby certify that the abovementioned tobacco was actually imported into _____

Plek _____
 Place _____

Staat of Gebied/State or Territory.

Datum _____
 Date _____

Handtekening van Doeaneamptenaar.
 Signature of Customs Officer.

*Skrap as pakket per pakketpos versend is.—Delete if package is sent by Parcel Post.

(In die geval van „Vorrade” moet hierdie vorm deur 'n Doeaneamptenaar ingevul word by die laaste aanloophawe in die Republiek of
 Suidwes-Afrika.)

(In the case of „Stores” this form must be completed by a Customs Officer at the last port of call in the Republic or South-West Africa.)

Verskeep as „Vorrade” onder Doeane-toesig en geseël op _____

Shipped as „Stores” under Customs supervision and placed under seal on _____ 19 _____

Seëls ongeskonde by vertrek op _____
 Seals intact on departure on _____ 19 _____

Handtekening en rang van Doeaneamptenaar.
 Signature and rank of Customs Officer.

DATUMSTEMPEL.
 DATE STAMP.

Verskeep as „Vrag” onder Doeane-toesig op _____
 Shipped as „Cargo” under Customs supervision on _____ 19 _____

Datum van vertrek van skip/lugvaartuig.
 Date of departure of Vessel/Aircraft.

DATUMSTEMPEL.
 DATE STAMP.

Handtekening en rang van Doeaneamptenaar.
 Signature and rank of Customs Officer.

Inhoud ongeskonde by aankoms. Geen verbruik by hierdie hawe.†
 Contents intact on arrival. No consumption at this port.†

Seëls ongeskonde by vertrek op _____
 Seals intact on departure on _____ 19 _____

DATUMSTEMPEL.
 DATE STAMP.

Handtekening en rang van Doeaneamptenaar.
 Signature and rank of Customs Officer.

†OPMERKING.—Indien verbruik plaasgevind het moet besonderhede hieronder gespesifiseer word.

†NOTE.—If consumption has taken place details should be specified hereunder.

AANSOEK VAN BAKKER OM REGISTRASIE.

MENEER,
Ek/Ons doen hierby aansoek om geregistreer te word om gis te ontvang, onder terugbetaling van reg, om brood vir verkoop te bak.

Vraag.

Antwoord.

1. Ligging van gebou.....
2. Naam waaronder besigheid gedryf sal word.....
3. Beskrywing van enige ander besigheid wat op die betrokke perseel gedryf word.....
4. As die besigheid deur 'n maatskappy gedryf word vermeld dan die name en woonplekke van die plaaslike sekretaris en bestuurder (volut) en die adres van die geregistreerde kantoor van die maatskappy in die Republiek.....
5. As die besigheid deur 'n vennootskap gedryf word vermeld dan die name en woonplekke van die verskillende vennote (volut).....
6. Is die perseel ingevolge die Fabriekswet gelisensieer; indien wel, vermeld die registrasienommer.....
7. Soort gis gebruik.....
8. Verhouding gis tot 200 lb. meel of meelblom:
Wit.....
Bruin.....
9. Verhouding gis van eie vervaardiging tot 200 lb. meel of meelblom.....
10. Het u namens uself of as agent vir iemand anders, sedert 12 Mei 1944, gis aan iemand anders verkoop of andersins van die hand gesit?.....
11. Het u enige belang in 'n ander besigheid wat sedert 12 Mei 1944, gis verkoop of van die hand gesit het?.....

Maksimum. Minimum. Gemiddeld.

Ek, _____, die _____
van _____ en behoorlik gemagtig om hierin op te tree, verklaar hierby dat die gegewens in hierdie aansoek verstrek waar en korrek is.

Handtekening.

Beëdig voor my te _____ op hede die _____ dag van _____ 19____
Die verklaarder erken dat hy/sy ten volle op hoogte is van die inhoud van hierdie verklaring en dit begryp.

VRYGESTEL VAN SEËLREGTE.

Vrederegter/Kommissaris van Ede.

EXCISE 40.

BAKER'S APPLICATION FOR REGISTRATION.

SIR,
I/We hereby apply to be registered to receive yeast under refund of excise duty for baking bread for sale.

Queries.

Replies.

1. Locality of the building.....
2. Name under which business is carried on.....
3. Description of any other business carried on in the premises in question.....
4. If the business is carried on by a company, state the full names and residences of the local secretary and manager and the address of the registered office of the company in the Republic.....
5. If the business is carried on by a partnership, state in full the names and residences of the several partners.....
6. Whether the premises are licensed under the Factories Act; if so, give registration number.....
7. Type of yeast used.....
8. Proportion of yeast to 200 lb. of meal or flour:
White.....
Brown.....
9. Proportion of yeast of own manufacture to 200 lb. of meal or flour.....
10. Have you on your own behalf or as an agent for any other person, sold or otherwise disposed of any yeast to any other person since the 12th May, 1944?.....
11. Have you an interest in any other business which has sold or disposed of yeast since 12th May, 1944?.....

Maximum. Minimum. Average.

I, _____, being the _____
of _____ and duly authorised to act herein do hereby declare that the information given in this application is true and correct.

Signature

Sworn before me at _____ this _____ day of _____ 19____
The deponent has acknowledged that he/she knows and understands the contents of this affidavit.

EXEMPT FROM STAMP DUTY.

Justice of the Peace/Commissioner of Oaths.

DEPARTEMENT VAN DOEANE EN AKSYNS.

AKSYNS 44.

AANSOEK OM TERUGBETALING VAN REG.

Datum van ontvangs deur bevoegde amptenaar van Doeane en Aksyns.	Bylae No.	Vordering registrasienommer.	Rekeningnommer en datum op hoofkantoor.
Datumstempel.			

Datum _____

Aan die Bevoegde Amptenaar van Doeane en Aksyns, te _____

Meneer _____ Kragtens regulasie _____ van Goewermetskennisgewing No. _____
 doen ek* _____ die* _____ van* _____ aksynsreg, wat ek beskou as aan
 en behoorlik gemagtig om hierin op te tree, aansoek om terugbetaling van R _____
 my verskuldig onder die omstandighede soos op die keersy hiervan uiteengesit.
 * In blokletters.

Naam van aksynsbare goedere.	Besonderhede van aksynsbewysstukke ten opsigte van goedere waarop die reg betaal is.		
	Beskrywing.	Nommer.	Datum.

Handtekening van applikant _____

Adres _____

Die Bevoegde Amptenaar van Doeane en Aksyns,

DATUMSTEMPEL. _____ goedgekeur.
 Bedrag (in woorde) _____

Terugbetaling teen R _____

Kommissaris van Doeane en Aksyns.

Aanwysing.

Betaal per tjek.

No. _____

Datum _____

Die volgende dokumente word ingesluit— (Volle besonderhede moet verstrek word.)

Datum _____

Handtekening van Applikant. _____

Aan die _____

Vir rapport.

Datum _____

Bevoegde Amptenaar van Doeane en Aksyns.

RAPPORT VAN AMPTENAAR.

Ek is oortuig dat die omstandighede 'n terugbetaling aan die applikant regverdig.

Datum _____

Bevoegde Amptenaar van Doeane en Aksyns.

Geouditeer en korrek bevind.

Toewysing:

R _____
 R _____
 R _____
 R _____

DATUMSTEMPEL.

TOTAAL.

Ouditeur.

Ontvang van die Kommissaris van Doeane en Aksyns die som van R _____, in volle betaling van die verskuldigde bedrag.

Getuies:

19 _____

DEPARTMENT OF CUSTOMS AND EXCISE.
APPLICATION FOR REFUND OF DUTY.

Date of receipt by Proper Officer of Customs and Excise.	Schedule No.	Claim registration number.	Head office accounting number and date.
Date Stamp.			

To the Proper Officer of Customs and Excise at _____ Date _____

Sir, In terms of regulation _____ of Government Notice No. _____
I*, _____, being the* _____ of* _____, and
duly authorised to act herein, apply for a refund of R _____ excise duty, which I consider to be due to me in the
circumstances detailed overleaf.

* In block letters.

Name of excisable goods.	Particulars of excise documents in respect of goods on which the duty was paid.		
	Description.	Number.	Date.

Signature of applicant _____
Address _____

The Proper Officer of Customs and Excise, _____

DATE STAMP.
Sum (in words) _____

Refund approved at R _____

Commissioner of Customs and Excise.

Allocation. _____

Paid by cheque.

No. _____

Date _____

(Full details to be given.)

The following documents are enclosed—

Date _____

Signature of Applicant.

To the _____

For Report. _____

Date _____

Proper Officer of Customs and Excise.

REPORT OF OFFICER.

I am satisfied that the circumstances of the case justify payment of a refund to the applicant.

Date _____

Proper Officer of Customs and Excise.

Audited and found correct.

Allocation:

	R	
	R	
	R	
	R	
TOTAL.....	R	

DATE STAMP.

Auditor.

Received from the Commissioner of Customs and Excise the sum of R _____, being payment in full of the amount due.

Witnesses: _____

AKSYNS 45.

REPUBLIEK VAN SUID-AFRIKA.

Fabrieksadres _____

AKTE VAN BORGSTELLING.

SY DIT KENLIK AAN ALMAL WAT DIT MAG AANGAAN, dat ons—

- (1) _____, as hoofskuldenaar;
 (2) _____, as borg en mede-hoofskuldenaar;
 (3) _____, as borg en mede-hoofskuldenaar;

en as blywende borge deur die fungerende Minister van Finansies, as verteenwoordiger van die Regering van die Republiek van Suid-Afrika, aanspreeklik gehou word en aanspreeklik is vir 'n bedrag van hoogstens _____ wat aan die Minister van Finansies betaal moet word en vir die behoorlike betaling waarvan ons onself gesamentlik en elkeen afsonderlik hierby vir die volle bedrag verbind, asmede ons erfgename, administrateurs en eksekuteurs.

NADEMAAL die Minister van Finansies toegestem het om hierdie Borgstelling vir sodanige tyd as hy dit goedvind te aanvaar as sekuriteit vir die indiening van die Rekenings en State wat vereis word van bogenoemde hoofskuldenaar (1) _____ wat aan die Minister van Finansies betaal moet word en vir die behoorlike betaling waarvan ons onself gesamentlik en elkeen afsonderlik hierby vir die volle bedrag verbind, asmede ons erfgename, administrateurs en eksekuteurs.

SO IS DIT 'n voorwaarde van hierdie verbintenis, dat indien bogenoemde hoofskuldenaar (1) _____ geproduseer of vervaardig binne die Republiek van Suid-Afrika, waar dit ook al tans of in die toekoms gebêre of bewerk word, en indien die bogenoemde hoofskuldenaar (1) _____ die bepalings van die bogenoemde Wet en die Regulasies kragtens sodanige Wette uitgevaardig, nakom, is bogenoemde verbintenis nietig maar anders bly dit van volle krag en waarde.

Onderteken deur bogenoemde hoofskuldenaar (1) _____ op hede die _____ dag van _____ 19____ te _____

Handtekening van Hoofskuldenaar.

In teenwoordigheid van ondergetekende getuies:—

Getuies: (1) _____

(2) _____

Onderteken deur bogenoemde borg en mede-hoofskuldenaar (2) _____ op hede die _____ dag van _____ 19____ te _____

Handtekening van Borg en Mede-hoofskuldenaar.

In teenwoordigheid van ondergetekende getuies:—

Getuies: (1) _____

(2) _____

Onderteken deur bogenoemde borg en mede-hoofskuldenaar (3) _____ op hede die _____ dag van _____ 19____ te _____

Handtekening van Borg en Mede-hoofskuldenaar.

In teenwoordigheid van ondergetekende getuies:—

Getuies: (1) _____

(2) _____

SERTIFIKAAT VAN LANDDROS OF ANDER BEVOEGDE AMPTENAAR AANGAANDE DIE GEGOEDEHEID VAN BORGE, ENS.

Uit navrae gedoen en/of persoonlike kennis is ek oortuig van die genoegsame gegoedheid van elke borg, en dat die persone wat as hoofskuldenaar en mede-hoofskuldenaar geteken het, wettig bevoeg is om in genoemde hoedanighede te teken.

Plek _____

Handtekening _____

Datum _____

Hoedanigheid _____

REPUBLIC OF SOUTH AFRICA.

Excise 45.

Factory address _____

BOND.

KNOW ALL MEN by these presents that we—

- (1) _____, as Principal;
 (2) _____, as Surety and Co-Principal;
 (3) _____, as Surety and Co-Principal;

and as continuing Guarantors are held and firmly bound unto the Minister of Finance for the time being as representing the Government of the Republic of South Africa in a sum not exceeding _____ to be paid to the said Minister of Finance, for which payment well and truly to be made we bind ourselves and each of us, and the Heirs, Administrators, and Executors of us and each of us, jointly and severally, firmly by these presents.

WHEREAS the Minister of Finance has consented to accept this Bond so long as he shall be satisfied therewith, as a security for the rendering of all Accounts and Returns required by, and the due payment of the Excise Duty imposed under the provisions of the Excise Laws in force at present, or any future date, within the Republic of South Africa, and the Regulations framed under such Laws, by the above bounden (1)

NOW THE CONDITION of the above written Bond or Obligation is such that if all the Excise Duty shall be paid by the above bounden (1) _____ as by law required in respect of _____ produced or manufactured within the Republic of South Africa, wherever stored or dealt with at present or in the future, and if the above bounden (1) _____ do, and shall observe all the provisions of the above Laws and the Regulations framed under such Laws, then the above written Bond or Obligation to be void, or else to be and remain in full force and virtue.

Signed by the above bounden (1) _____ on this the _____ day of _____ 19____ at _____

Signature of Principal.

In the presence of the subscribed Witnesses:—

As Witnesses: (1) _____
 (2) _____

Signed by the above bounden (2) _____ on this the _____ day of _____ 19____ at _____

Signature of Co-Principal.

In the presence of the subscribed Witnesses:—

As Witnesses: (1) _____
 (2) _____

Signed by the above bounden (3) _____ on this the _____ day of _____ 19____ at _____

Signature of Co-Principal.

In the presence of the subscribed Witnesses:—

As Witnesses: (1) _____
 (2) _____

CERTIFICATE OF MAGISTRATE OR OTHER PROPER OFFICER AS TO SUFFICIENCY OF SURETIES, ETC.

From inquiries made and/or personal knowledge I am satisfied that each surety is good and sufficient, and that the persons who have signed as principal and co-principal are legally empowered to sign in the capacities stated.

Place _____

Signature _____

Date _____

Capacity _____

AKSYNS 46.

REPUBLIEK VAN SUID-AFRIKA.

Fabrieksadres

AKTE VAN BORGSTELLING.

SY DIT KENLIK AAN ALMAL WAT DIT MAG AANGAAN dat ons
as hoofskuldenaar (hierna genoem die hoofskuldenaar) en
as borge in *solidum* en mede-hoofskuldenaars, onder afstanddoening van die eksepsies *ordinis seu excussionis et divisionis*, met die betekenis
waarvan ons bekend is, ons hierby verbind om aan die Regering van die Republiek van Suid-Afrika die som van _____
in gangbare munt te betaal; vir die behoorlike betaling waarvan ons onself gesamentlik en elkeen afsonderlik vir die volle bedrag verbind,
asmede ons *erfgename, eksekuteurs, administrateurs en regverkrygendes*.

Gedateer deur die hoofskuldenaar te _____ hede die _____ dag van _____
Eenduisend Negehonderd _____

NADEMAAL bogenoemde hoofskuldenaar _____
deur die Kommissaris van Doeane en Aksyns goedgekeur en geregistreer is om _____
te vervaardig met _____ onder korting van aksynsreg op persele geleë te _____
ingevolge die bepaling van die bestaande Aksynswet of 'n Aksynswet van 'n later datum van die Republiek van Suid-Afrika, en die regulasies
kragtens die bestaande of 'n later Wet uitgevaardig;

So is die voorwaardes van hierdie verbintenis dat indien bogenoemde hoofskuldenaar gedurende die hele tydperk van die duur van sodanige
goedkeuring en registrasie—

- (a) alle artikels streng ooreenkomstig die goedgekeurde formule vervaardig;
- (b) nie self of in samespanning met ander pogings aanwend om die Regering te bedrieg nie uit aksynsreg waarvoor hy aanspreeklik mag
wees of aanspreeklik is op enige _____ deur hom by die vervaardiging op sy goedgekeurde persele of elders
gebruik;
- (c) juiste en volledige opgawes, staté en inventarisse verstrek soos by die Wet of 'n regulasie voorgeskryf;
- (d) in alle ander opsigte voldoen aan al die vereistes van die Wet en die regulasies betreffende die vervaardiging van _____
met _____ onder korting van aksynsreg.

HIERDIE VERBINTENIS NIETIG IS, MAAR ANDERS VAN VOLLE KRAG EN WAARDE IS.

Getuies:—

(1) _____	(1) _____	Hoofskuldenaar.
(2) _____	(2) _____	Borg.
(3) _____	(3) _____	Borg.

Gedateer deur die Borg te _____ hede die _____ dag van _____

Eenduisend Negehonderd _____

SERTIFIKAAT VAN LANDDROS OF ANDER BEVOEGDE AMPTENAAR AANGAANDE GEGOEDEHEID VAN BORGE, ENS

Uit navrae gedoen en/of persoonlike kennis is ek oortuig van die genoegsame gegoedheid van elke borg, en dat die persone wat as hoof-
skuldenaar en mede-hoofskuldenaar geteken het, wetlik gemagtig is om in genoemde hoedanighede te teken.

Plek _____	Handtekening _____
Datum _____	Hoedanigheid _____

EXCISE 46.

REPUBLIC OF SOUTH AFRICA.

Factory Address _____

BOND.

KNOW ALL MEN BY THESE PRESENTS that we
as Principal (hereinafter referred to as the Principal) and
as Sureties in *solidum* and co-principal debtors renouncing and waiving the exceptions *ordinis seu excussionis et divisionis*, with the meaning and
effect of which we are fully acquainted, are held and firmly bound unto the Government of the Republic of South Africa in the sum of _____
of good and lawful money to be paid to the said Government; to which payment well and truly to be made we bind
ourselves jointly and severally each for the whole, our *Heirs, Executors, Administrators and Assigns*.

Dated by the Principal at _____ this _____ day of _____
in the year of Our Lord One Thousand Nine Hundred and _____

WHEREAS the above Principal _____
has been approved and registered by the Commissioner of Customs and Excise to manufacture _____
with _____ under rebate of excise duty, on premises situate in _____
under the provisions of the Excise Law in force at present, or any future date within the Republic of South Africa and the Regulations framed
under such Law;

Now the conditions of this Obligation are such that if the above bounden during the whole period of the continuance of such approval
and registration—

- (a) manufactures all articles strictly in conformity with the approved formulae;
- (b) does not engage in any attempt by himself or in collusion with others to defraud the Government of any excise duty for which he may
be liable or is liable on any _____ used in manufacture by him on his approved premises
or elsewhere;
- (c) shall render truly and completely all the returns, statements and inventories prescribed by the Act or any regulation;
- (d) shall in all other respects comply with all the requirements of the Act and regulations relating to the manufacture of _____
with _____ under rebate of excise duty,

THEN THIS OBLIGATION TO BE VOID, OTHERWISE TO REMAIN IN FULL FORCE AND EFFECT.

Witnesses:—

(1) _____	(1) _____	Principal.
(2) _____	(2) _____	Surety.
(3) _____	(3) _____	Surety.

Dated by the Surety at _____ this _____ day of _____

n the year of Our Lord One Thousand Nine Hundred and _____

CERTIFICATE OF MAGISTRATE OR OTHER PROPER OFFICER AS TO SUFFICIENCY OF SURETIES, ETC.

From inquiries made and/or personal knowledge I am satisfied that each surety is good and sufficient, and that the persons who have
signed as principal and co-principal are legally empowered to sign in the capacities stated.

Place _____	Signature _____
Date _____	Capacity _____

AKSYNS } 48.
ExciseSTAAT DEUR BAKKERS IN VERBAND MET AANSOEK OM TERUGBETALING VAN AKSYNSREG OP GIS.
BAKERS' RETURN IN CONNECTION WITH APPLICATION FOR REFUND OF EXCISE DUTY ON YEAST.Naam van bakker
Name of BakerAdres
AddressMaand
Month

19

Voorradig aan begin van maand. In stock at the beginning of month.	Datum. Date.	Gis.—Yeast.						Voorradig aan die end van dag. In stock at the end of day.
		Ontvangste.—Receipts.				Gebruik.—Used.		
		Naam en adres van leweransier. Name and address of supplier.	Naam en adres van leweransier. Name and address of supplier.	Naam en adres van leweransier. Name and address of supplier.	Naam en adres van leweransier. Name and address of supplier.	Vir brood. For bread.	Vir ander doeleindes. For other purposes.	
lb.		lb.	lb.	lb.	lb.	lb.	lb.	lb.
TOTALE/TOTALS..								

Bestanddele gebruik vir die vervaardiging van brood. Ingredients used for bread making.		Brood vervaardig.—Bread manufactured.						
		Wit.—White.			Bruin.—Brown.			
Meelblom. Flour.	Meel. Meal.	Eerste graad. First grade.	Tweede graad. Second grade.	Ander grade. Other grades.	Eerste graad. First grade.	Tweede graad. Second grade.	Ander grade. Other grades.	
lb.	lb.	lb.	lb.	lb.	lb.	lb.	lb.	lb.

Ek, _____ die _____ van _____
I, _____ being the _____ of _____
en behoorlik gemagtig om hierin op te tree, verklaar hierby dat die besonderhede soos in hierdie staat uiteengesit waar en korrek is, en dat geen
and duly authorised to act herein do hereby declare that the particulars as set forth in this return are true and correct, and that no yeast however
gis hoe ookal verpak en hoe ookal verkry of gekoop, verkoop of andersins vervreem is deur bogenoemde firma nie.
packed and however procured or purchased has been sold or otherwise disposed of by the abovenamed firm.

Handtekening
SignatureBeëdig voor my te
Sworn before me atop hede die
thisdag van
day of

19

Die verklaarder erken dat hy/sy ten volle op hoogte is van die inhoud van hierdie verklaring en dit begryp.
The deponent has acknowledged that he/she knows and understands the contents of this affidavit.

VRYGESTEL VAN SEËLREG.
EXEMPT FROM STAMP DUTY.Vrederegter/Kommissaris van Ede.
Justice of the Peace/Commissioner of Oaths.

Besonderhede moet daaglik opgeteken word.—Particulars to be entered daily.

AKSYNS } 49.
EXCISE }

No. _____

REPUBLIEK VAN SUID-AFRIKA.
REPUBLIC OF SOUTH AFRICA.ADVIES VAN VERWYDERING VAN SYNSBARE GOEDERE ONDER AKSYNSWAARBORG VIR OPBERGING IN PAKHUIS.
ADVICE OF REMOVAL OF EXCISABLE GOODS IN BOND FOR DEPOSIT IN WAREHOUSE.Ek/Ons gee hiermee kennis dat ek/ons voornemens is om van my/ons perseel te
I/We hereby give notice that I/we intend to remove from my/our premises at _____die goedere hieronder beskryf na _____ van
the goods as specified below to _____ of
te verwyder.Vervoermiddel _____ Datum
Conveyance _____ Date _____Afsender.
Consignor.

Merke. Marks.	Nos. Nos.	Beskrywing van goedere. Description of goods.	Hoeveelheid. Quantity.	Volledige besonderhede. Detailed particulars.

Ek verklaar dat bostaande besonderhede korrek is.
I hereby declare that the above particulars are correct.Afsender.
Consignor.Datum _____ 19_____
Date _____Handtekening.
Signature.ERKENNING DEUR ONTVANGER BY BESTEMMING.
ACKNOWLEDGEMENT BY CONSIGNEE AT DESTINATION.Datum.
Date.* Soos hierbo ontvang en in pakhuis alhier opgeberg.
* Received as above and deposited in warehouse here.Ontvanger.
Consignee.Handtekening.
Signature.* Indien anders, vermeld „soos hierop aangeteken”.
* If different, state “as endorsed hereon”.AKSYNS } 57.
EXCISE }Gegewens betreffende Motorbrandstof.
Data relating to Motor Fuel.Naam en Adres van Vervaardiger _____ Maand _____ 19_____
Name and Address of Manufacturer _____ Month _____

Datum. Date.	Ontvangste.—Receipts.							
	Afsender. Consignor.	Adres. Address.	Ingevoerde petrol. Imported petrol. Gallings. Gallons.	Alkohol. Alcohol. Gellings. Gallons.	Ander bestanddele. Other ingredients.			
					Gellings. Gallons.	Gellings. Gallons.	Gellings. Gallons.	Gellings. Gallons.
	Voorradig aan begin van maand/In stock at the beginning of month.							

Besonderhede moet daaglik opgeteken word.—Particulars to be entered daily.

Verskille. Discrepancies.		Totale gellings by 62° F. Total gallons at 62° F.	Gebruik by vervaardiging (gellings). Used in manufacture (gallons).				Oorskot of tekort gedurende ver- vaardigingsproses. Surplus or deficiency in manufacturing process.	Totale motorbrandstof vervaardig by 62° F. Total motor fuel manufactured at 62° F. Gellings.—Gallons.
Gellings. Gallons.			Ingevoerde petrol. Imported petrol.	Alkohol. Alcohol.	Ander bestanddele. Other ingredients.			
+	-							+

Besonderhede moet daaglik opgeteken word.—Particulars to be entered daily.

AKSYNS 60.

AKSYNS.—REPUBLIEK VAN SUID-AFRIKA.

Maandelikse staat van lugwielbande voorradig, vervaardig, verwyder, vernietig of andersins vervreem gedurende die maand _____ 19____

Naam en adres van vervaardiger _____

	Gewig.	Eenhede.		Gewig.	Eenhede.
	lb.			lb.	
Voorraad voorhande aan die begin van die maand.....			Verwyderings—		
Vervaardig gedurende die maand.....			Waarop reg betaal is.....		
			Uitvoer en pakhuise.....		
			(Moet vergesel gaan van 'n uitvoerige skedule).		
			Vernietig.....		
			Voorraad voorhande aan end van maand.....		
TOTAAL.....			TOTAAL.....		

Reg verskuldig..... R_____

Ek, _____, die _____ van _____

en behoorlik gemagtig om hierin op te tree, verklaar hierby dat die besonderhede soos in hierdie staat verstrek allesins waar en korrek is.

Handtekening _____

Beëdig voor my te _____ op hede die _____ dag van _____ 19____

Die verklaarder erken dat hy/sy ten volle op hoogte is van die inhoud van hierdie verklaring en dit begryp.

VRYGESTEL VAN SEËLREG.

Vrederegter/Kommissaris van Ede.

EXCISE 60.

EXCISE.—REPUBLIC OF SOUTH AFRICA.

Monthly return of pneumatic tyres in stock, manufactured, removed, destroyed or otherwise disposed of during the month of _____ 19____

Name and address of manufacturer _____

	Weight.	Units.		Weight.	Units.
	lb.			lb.	
Stock on hand at the beginning of the month.....			Disposals—		
Manufactured during the month.....			Duty-paid.....		
			Exports and warehouses.....		
			(To be supported by a detailed Schedule).		
			Destroyed.....		
			Stock on hand at the end of month....		
TOTAL.....			TOTAL.....		

Duty payable..... R_____

I, _____, being the _____ of _____

and duly authorised to act herein, do hereby declare that the particulars as given in this return are true and correct in every respect.

Signature _____

Sworn before me at _____ this _____ day of _____ 19____

The deponent has acknowledged that he/she knows and understands the contents of this affidavit.

EXEMPT FROM STAMP DUTY.

Justice of the Peace/Commissioner of Oaths.

AKSYNS } 63.
EXCISE }REGISTER VAN DISTILLEERKETELS VERVAARDIG, INGEVOER VIR VERKOOP, OF VIR BELONING HERSTEL.
REGISTER OF STILLS MADE, IMPORTED FOR SALE, OR REPAIRED FOR REWARD.DISTILLEERKETELVERVAARDIGER.
STILLMAKER.Naam
NameAdres
Address

Datum wanneer distilleerketels, ens., vervaardig, ingevoer of vir herstel ontvang is. Date when stills, etc., made, imported or received for repairs.	Aantal— Number of—			Van wie ontvang. From whom received.	Adres. Address.	Datum van verkoop of lewering. Date of sale or delivery.	Aan wie verkoop of gelever. To whom sold or delivered.	Adres. Address.	Aantal— Number of—			Opmerkings. Remarks.
	Potte. Pots.	Helms. Helms.	Slange. Coils.						Potte. Pots.	Helms. Helms.	Slange. Coils.	

AKSYNS } 64.
EXCISE }OORPLASINGSBOEK.
TRANSFER BOOK.Groothandelaar of distilleerder
Wholesale Dealer or DistillerAdres
Address

Datum. Date.	Uit houer No. Ex vessel No.	Na houer No. To vessel No.	Hoeveelheid. Quantity.			Opmerkings deur amptenaar. Remarks by officer.	Datum. Date.	Oorplatings. Transfers.		Hoeveelheid. Quantities.			Opmerkings deur amptenaar. Remarks by officer.
			Massa. Bulk.	Sterkte. Strength.	Proef. Proof.			Uit houer No. Ex vessel No.	Na houer No. To vessel No.	Massa. Bulk.	Sterkte. Strength.	Proef. Proof.	

LET WEL.—Oorplatings van een klas spiritus na 'n ander moet afsonderlik opgeteken word.
NOTE.—Transfers from one class of spirit to another must be entered apart.AKSYNS } 65.
EXCISE }VOORRAADSTAAT VAN ONGEKLEURDE BRANDSPIRITUS WAT DEUR 'N GEMAGTIGDE METILEERDER GEHOU MOET WORD.
STOCK ACCOUNT OF NON-COLOURED METHYLATED SPIRITS TO BE KEPT BY AN AUTHORISED METHYLATOR.Gemagtigde metileerder.
Authorised methylator.

Ongekleurde brandspiritus vervaardig. Non-coloured methylated spirits manufactured.				Ongekleurde brandspiritus uit voorraad verwyder. Non-coloured methylated spirits removed from stock.						
Datum van menging. Date of mixing.	Massa-gellings. Bulk gallons.	Sterkte. Strength.	Proef-gellings. Proof gallons.	Datum van verwydering. Date of removal.	No. van faktuur. No. of invoice.	Naam van persoon aan wie gestuur of afgelewer. Name of person to whom sent or delivered.	Adres. Address.	Massa-gellings. Bulk gallons.	Sterkte. Strength.	Proef-gellings. Proof gallons.

AKSYNS
EXCISE } 66.

VOORRAADSTAAT VAN GEMINERALISEERDE BRANDSPIRITUS WAT DEUR 'N GEMAGTIGDE METILEERDER GEHOU
MOET WORD.
STOCK ACCOUNT OF MINERALISED METHYLATED SPIRITS TO BE KEPT BY AN AUTHORISED METHYLATOR.

Gemagtigde metileerder.
Authorised methylator.

Gemineraliseerde brandspiritus vervaardig. Mineralised methylated spirits manufactured.				Gemineraliseerde brandspiritus uit voorraad verwyder. Mineralised methylated spirits removed from stock.						
Datum van menging. Date of mixing.	Massa- gellings. Bulk gallons.	Sterkte. Strength.	Proef- gellings. Proof gallons.	Datum van verwydering. Date of removal.	No. van faktuur. No. of invoice.	Naam van persoon aan wie gestuur of afgelewer. Name of person to whom sent or delivered.	Adres. Address.	Massa- gellings. Bulk gallons.	Sterkte. Strength.	Proef- gellings. Proof gallons.

No. _____

AKSYNS 68.

REPUBLIEK VAN SUID-AFRIKA.

SERTIFIKAAT DAT AKSYNSREG BETAAL IS.
(Vir skeepsvoorrade of tekorte in pakhuis.)

Hawe _____

Naam van eienaar van pakhuis _____

Naam van skip/lugvaartuig _____

Naam van kaptein/loods _____

Op weg na _____

Naam van okkupeerder _____

Adres _____

Aksyns 69 No.	Beskrywing van goedere.	Hoeveelheid.	Volledige besonderhede:	Aksynsreg betaal.
				R c

Naam van persoon wat aksynsreg betaal _____
namens _____

Inkomstekwitasie No. _____

Datum _____ 19 _____

Vir korrek gesertifiseer.

AMPTELIKE DATUMSTEMPEL.

Bevoegde Amptenaar.

No. _____

EXCISE 68.

REPUBLIC OF SOUTH AFRICA.

EXCISE DUTY-PAID CERTIFICATE.
(For ships' stores or deficiencies in warehouse.)

Port _____

Name of proprietor or warehouse _____

Name of ship/aircraft _____

Name of master/pilot _____

Bound for _____

Name of occupier _____

Address _____

Excise 69 No.	Description of goods.	Quantity.	Detailed particulars.	Duty paid.
				R c

Name of person paying duty _____
on behalf of _____

Revenue receipt No. _____

Date _____ 19 _____

Certified correct.

OFFICIAL DATE STAMP.

Proper Officer.

INKOMSTESKÊL 5C.

REPUBLIEK VAN SUID-AFRIKA.

AKSYNS 69.

AANSOEK OM SYNSBARE VOORRADE TE VERSKEEP.

Hawe van _____
 Plek in die hawe waar voorrade gelaai en verskeep sal word _____

AAN DIE ONTVANGER VAN DOEANE EN AKSYNS.

MENEER,

Ek versoek vergunning om ondervermelde goedere van die pakhuis by hierdie hawe, as voorrade aan boord van _____
 waarvan _____ die kaptein/loods is, op weg na _____, te verskeep, en ek verklaar dat
 ondervermelde goedere werklik vir die gemelde skip/lugvaartuig bestem is, nl.:— _____
 uit _____ pakhuis.

Bewys van uitvoer No.	Beskrywing van goedere. (Volle besonderhede moet verstrek word.)	Hoeveelheid. (Volle besonderhede moet verstrek word.)	Waarde.	
			R	c

Gesertifiseer as synde *bona fide*-skeeps-/lugvaartuigvoorrade vir rekening van eienaar.

Agente van die skip/lugvaartuig.

Ek onderneem dat hierdie voorrade nie op bogenoemde skip in enige hawe in die Republiek/lugvaartuig op enige plek in die Republiek
 wanneer die lugvaartuig nie in die lug is nie, of op sodanige lugvaartuig op 'n vlug tussen plekke in die Republiek verbruik sal word nie, behalwe
 by betaling van die reg op die goedere wat verbruik word, en dat die goedere nie in enige hawe/plek in die Republiek of Suidwes-Afrika afgelaai
 sal word nie, behalwe met die toestemming van die bevoegde Doeaneamptenaar en by betaling van die reg. (Skrap wat nie van toepassing is nie.)

Aantal van bemanning _____

Aantal passasiers van die Republiek na plekke daarbuite _____

U dienswillige dienaar,

Aan boord ontvang.

Kaptein/Loods.

Eerste Offisier.

Vergunning verleen op hede die _____

dag van _____

19 _____

Ontvanger van Doeane en Aksyns.

No. _____

5C REVENUE STAMP.

REPUBLIC OF SOUTH AFRICA.

EXCISE 69.

REQUISITION TO SHIP EXCISABLE STORES.

Port of _____
 Place within the port where the stores are to be laden and shipped _____

TO THE COLLECTOR OF CUSTOMS AND EXCISE.

SIR,

I request permission to ship, as stores, from the warehouse at this port, on board the _____
 whereof _____ is Master/Pilot, bound for _____ the
 undermentioned articles, which I certify are *bona fide* intended for the said ship/aircraft, viz:—
 ex _____ warehouse.

Proof of export No.	Description of goods. (Full particulars must be furnished.)	Quantity. (Full particulars must be furnished.)	Value.	
			R	c

Certified to be *bona fide* ships'/aircraft stores for owner's account.

Agents for the Ship/Aircraft.

I undertake that these stores will not be consumed on the abovementioned ship in any port in the Republic/aircraft at any place in the
 Republic when the aircraft is not airborne, or on such aircraft on a flight between any places in the Republic, except on payment of the duty
 on the goods consumed, and that the goods will not be unloaded in any port/place in the Republic or South-West Africa except with the per-
 mission of the proper officer of Customs and on payment of the duty. (Delete which does not apply.)

No. of crew _____

No. of passengers from the Republic to places outside _____

I am, Sir,
Your obedient servant,

Master/Pilot.

Received on board.

Chief Officer.

Permission granted this _____

day of _____

19 _____

Collector of Customs and Excise.

No. _____

AKSYNS } 70.
EXCISE }

WYNAKSYNSREKENING (KLAS* _____).
WINE EXCISE ACCOUNT (CLASS* _____).

Naam van firma _____ Adres _____ Maand _____
Name of firm _____ Address _____ Month _____ 19____

VERWYDERINGS UIT VOORRAAD WAAROP AKSYNSREG NIE BETAAL IS NIE.
DISPOSALS FROM NON-DUTY-PAID STOCK.

Verwyderings waarop aksynsreg nie betaal is nie.—Non-duty-paid disposals.

Besonderhede. Particulars.		Sertifikaat/ Faktuur No. Certificate/ Invoice No.	Groothandel. Wholesale.	Maak van asyn. Vinegar making.	Eie gebruik. Own use.	Vir gebruik in kerke. Church purposes.	Uitvoer. Exports.	Geur van brandewyn. Flavouring of brandy.	Vir distillasie. For distillation.	Ander. Other.	Oorplasinge. Transfers.	Tekorte in voorraad. Deficiencies in stock.	Opmerkings. Remarks.
Geadresseerde. Consignee.	Adres. Address.		Massa- gellings. Bulk gallons.	Massa- gellings. Bulk gallons.	Massa- gellings. Bulk gallons.	Massa- gellings. Bulk gallons.	Massa- gellings. Bulk gallons.	Massa- gellings. Bulk gallons.	Massa- gellings. Bulk gallons.	Massa- gellings. Bulk gallons.	Massa- gellings. Bulk gallons.	Massa- gellings. Bulk gallons.	
TOTALE TOTALS.....													

* "Gefortifiseerde Wyn", "Skuiwijn", "Ongefortifiseerde Wyn", na gelang van die geval.
* "Fortified Wine", "Sparkling Wine", "Unfortified Wine", as the case may be.

(a) Sertifikate moet in numerieke volgorde ingeskryf word.

Certificates must be entered in numerical order.

(b) Kansellasië van, en veranderinge in sertifikate, en verlies, bederf of vernietiging van sertifikaatvorms moet spesiaal aangemeld word. Bedorwe of gekanselleerde vorms moet hieraan geheg word.

Cancellation of, and alteration in certificates issued, and loss, spoiling, or destruction of any certificate forms must be specially notified. Spoiled or cancelled forms must be attached hereto.

AKSYNS
EXCISE } 72.WYNAKSYNSREKENING (KLAS*
WINE EXCISE ACCOUNT (CLASS*_____}Naam van firma
Name of firm _____Adres
Address _____Maand
Month _____

19__

ONTVANGSTE IN VOORRAAD WAAROP AKSYNSREG NIE BETAAL IS NIE.—RECEIPTS INTO NON-DUTY-PAID STOCK.

Datum. Date.	No. van staat. No. of return.	Eie produksie. Own production. Massa- gellings. Bulk gallons.	Afsender. Consignor.	Adres. Address.	Ontvangste onder sertifikaat dat Aksynsregte nie betaal is nie. Receipts under non-duty-paid certificate.								Surplus by ontvangs of in voorraad. Surplus on receipt or in stock.	Opmerkings. Remarks.
					Datum. Date.	No. van sertifikaat of faktuur. No. of certificate or invoice.	Wyn- bouers. Wine- growers.	Groot- handelaars en wyn- makerye. Wholesale dealers and wineries.	Spiritus bygevoeg. Spirits added.	Moskonfyt bygevoeg. Moskonfyt added.	Ander bronne. Other sources.	Oor- plasings. Transfers.		
							Massa- gellings. Bulk gallons.	Massa- gellings. Bulk gallons.	Massa- gellings. Bulk gallons.	Massa- gellings. Bulk gallons.	Massa- gellings. Bulk gallons.	Massa- gellings. Bulk gallons.	Massa- gellings. Bulk gallons.	
TOTALE TOTALS.....					TOTALE TOTALS.....									

*„Gefortifiseerde Wyn”, „Skuimwyn”, „Ongefortifiseerde Wyn”, na gelang van die geval.—“Fortified Wine”, “Sparkling Wine”, “Unfortified Wine”, as the case may be.

AKSYNS } 84.
EXCISE }

BEWYSSTUK VIR AFSKRYF VAN TEKORTE IN SPIRITUS- EN WYNVOORRADE.
VOUCHER FOR WRITING OFF DEFICIENCIES IN SPIRITS AND WINE STOCKS.

Ek/Ons versoek hierby dat ondervermelde tekorte toegelaat word.
I/We hereby request that the undermentioned deficiencies be allowed.

Handtekening.
Signature.

Date _____										Tektort.		
Sertifikaat of houer- nummer. Certificate or vessel number.	Nos. van okshoofde, afsender of inhoud van houers. Hogshead, numbers, consignor or contents.	Datum waarop— Date when—		Tydperk (maande). Period (months).	Voor Before_____			Na After_____			Deficiency.	
		Opgeberg of ontvang. Stored or received.	Verwyder of opgevang. Removed or re- covered.		Massa. Bulk.	Sterkte. Strength.	Proef. Proof.	Massa. Bulk.	Sterkte. Strength.	Proef. Proof.	Massa. Bulk. Proef. Proof.	%

Ek, _____, die _____ van
 I, _____, being the _____ of _____

en behoorlik gemagtig om hierin op te tree, verklaar hierby dat, na die beste van my wete en oortuiging, bovermelde tekort veroorsaak is and duly authorised to act herein, do hereby declare that, to the best of my knowledge and belief, the abovementioned deficiency was caused

deur
by

en dat geen deel van die tekort verkoop,
and that no portion of the deficiency

verwyder, of andersins vervreem is nie.
was sold, removed or otherwise disposed of.

Handtekening.
Signature.

Beëdig voor my te Sworn before me at _____ op hede die this _____

dag van
day of

Die verklaarder erken dat hy/sy ten volle op hoogte is van die inhoud van hierdie verklaring en dit begryp.
The deponent has acknowledged that he/she knows and understands the contents of this affidavit.

VRYGESTEL VAN SEËLREG.
 EXEMPT FROM STAMP DUTY.

Vrederegter/Kommissaris van Ede.
Justice of the Peace/Commissioner of Oaths.

SERTIFIKAAT TER STAWING VAN BREEKSKADE IN BOTTELVOORRADE.
CERTIFICATE SUPPORTING BREAKAGES IN BOTTLE STOCKS.

Ek verklaar hierby dat bovermelde breekskade werklik gedurende die vermelde tydperk voorgekom het, dat ek die gebreke houers
I hereby certify that the breakages enumerated above actually occurred during the period specified, that I checked and examined the broken
geverfieser en ondersoek en hulle korrek bevind het met proppe en doppies ongeskonde. Verder, dat sodanige houers later vernietig is volgens
containers and found them to be correct with corks and capsules intact. Further that such containers were subsequently destroyed in accordance
amptelike vereistes onder my persoonlike aanwysing en toesig.
with official requirements under my personal direction and supervision.

**Verantwoordelike Aksynsamptenaar.
Excise Officer-in-Charge.**

Tekort van Deficiency of massa/proefgellings toegelaat.
bulk/proof gallons allowed.

Datum
Date _____

Ontvanger van Doeane en Aksyns.
Collector of Customs and Excise.

TABAKAKSYNSREKENING.—TOBACCO EXCISE ACCOUNT.

AKSYNS } 131.
EXCISE

Vervaardiger
Manufacturer

Adres
Address

Maand
Month

19

TABAK.—TOBACCO.

ONTVANGSTE IN VOORRAAD WAAROP REG NIE BETAAL IS NIE.—RECEIPTS INTO NON-DUTY-PAID STOCK.

Datum. Date.	Afsender. Consignor.	Adres. Address.	Inskrywings- nommer. Entry No.	Blaartabak ontvang van— Leaf tobacco received from—				Totaal. Total.	Tabak ontvang van ander vervaardigers. Tobacco received from other manufacturers.				
				Republiek. Republic.	N. Rhodesië. N. Rhodesia.	S. Rhodesië. S. Rhodesia.	Ander ingevoerde. Other imported.		Proses. Process.	Tabak in sigarette. Tobacco in cigarettes.	Sigarettabak, in pakkies. Cigarette tobacco, in packets.	Pyptabak. Pipe tobacco.	Sigare. Cigars.
				lb.	lb.	lb.	lb.	lb. (A.)	lb. (B.)	lb. (C.)	lb. (D.)	lb. (E.)	lb. (F.)

TABAKAKSYNSREKENING.—TOBACCO EXCISE ACCOUNT.

AKSYNS } 132.
EXCISE

Vervaardiger
Manufacturer

Adres
Address

Maand
Month

19

VERWYDERINGS VAN SIGARETTE, SIGARET- EN PYPTABAK, SIGARE, ENS., UIT VOORRAAD WAAROP REG NIE BETAAL IS NIE.
DISPOSALS OF CIGARETTES, CIGARETTE AND PIPE TOBACCO, CIGARS, ETC., FROM NON-DUTY-PAID STOCK

Datum. Date.	Inskrywings- nommer. Entry No.	Geadresseerde. Consignee.	Adres. Address.	Na ander vervaardigers of na pakhuisse. To other manufacturers or to warehouses.						Uitvoer. Exports.			
				Blaar. Leaf.	Proses. Process.	Tabak in sigarette. Tobacco in cigarettes.	Sigarettabak in pakkies. Cigarette tobacco in packets.	Pyptabak. Pipe tobacco.	Sigare. Cigars.	Tabak in sigarette. Tobacco in cigarettes.	Sigarettabak in pakkies. Cigarette tobacco in packets.	Pyptabak. Pipe tobacco.	Sigare. Cigars.
				lb. (A.)	lb. (B.)	lb. (C.)	lb. (D.)	lb. (E.)	lb. (F.)	lb. (C.)	lb. (D.)	lb. (E.)	lb. (F.)

WYNAKSYSNREKENING.
WINE EXCISE ACCOUNT.AKSYNS
EXCISE } 135.Naam van firma
Name of firm
Adres
AddressMaand
Month

19

(Alleen vir gebruik op hoofkantoor.)—(For use in head office only.)

BALANSSTAAT.—RECONCILIATION.

Besonderhede. Particulars.	Balans van firma.—Firm's balance.						Ongeforti- fiseerde. Unfortified.	Geforti- fiseerde. Fortified.	Skuim. Sparkling.
	Vermeerdering.—Increase.			Vermindering.—Decrease.					
	Ongeforti- fiseerde. Unfortified.	Geforti- fiseerde. Fortified.	Skuim. Sparkling.	Ongeforti- fiseerde. Unfortified.	Geforti- fiseerde. Fortified.	Skuim. Sparkling.			
Foute nie verreken nie Errors unadjusted.....									
Vorige uitreikings Previous issues.....									

WYNAKSYSNREKENING.—WINE EXCISE ACCOUNT.

AKSYNS
EXCISE } 135.Naam van firma
Name of firm
Adres
AddressMaand
Month

19

OPSOMMING.—SUMMARY.

Debiet. Debit.	Massagellings.—Bulk gallons.				Krediet. Credit.	Massagellings.—Bulk gallons.			
	Ongefortifiseerde wyn. Unfortified wine.	Gefortifiseerde wyn. Fortified wine.	Skuimwyn. Sparkling wine.	Vir gebruik op hoofkantoor. For use in head office.		Ongefortifiseerde wyn. Unfortified wine.	Gefortifiseerde wyn. Fortified wine.	Skuimwyn. Sparkling wine.	Vir gebruik op hoofkantoor. For use in head office.
Voorradig aan begin van maand In stock at the beginning of month...					Verwyderings:— Disposals:—				
Ontvangste:— Receipts:—					Waarop aksynsreg betaal is Duty-paid.....				
Eie produksie Own production.....					Waarop aksynsreg nie betaal is nie:—				
Wynbouers Winegrowers.....					Non-duty-paid:—				
Groothandelaars en wynmakerye Wholesale dealers and wineries...					Groothandel Wholesale.....				
Ander bronne Other sources.....					Maak van asyn Vinegar making.....				
Spiritus bygevoeg Spirits added.....					Eie gebruik Own use.....				
Moskonfyt bygevoeg Moskonfyt added.....					Vir gebruik in kerke Church purposes.....				
Surplus in voorraad Surplus in stock.....					Uitvoer Exports.....				
Oorplasinge:— Transfers:—					Geur van brandewyn Flavouring of brandy.....				
Van ongefortifiseerde wyn From unfortified wine.....					Vir distillasie For distillation.....				
Van gefortifiseerde wyn From fortified wine.....					Tekorte in voorraad Deficiencies in stock.....				
Balans van foute verreken Balance of errors adjusted.....					Oorplasinge:— Transfers:—				
					Na gefortifiseerde wyn To fortified wine.....				
					Na skuimwyn To sparkling wine.....				
					Balans van foute verreken Balance of errors adjusted.....				
					Voorradig aan end van maand In stock at the end of month.....				
TOTAAL TOTAL.....					TOTAAL TOTAL.....				
GROOTTOTAAL GRAND TOTAL.....					GROOTTOTAAL GRAND TOTAL.....				

Ek,
I,die
being thevan
of

en behoorlik gemagtig om hierin op te tree, verklaar hierby dat die besonderhede soos in hierdie staat verstrek allesins waar en korrek is.
and duly authorised to act herein, do hereby declare that the particulars as given in this return are true and correct in every respect.

Handtekening
SignatureBeëdig voor my te
Sworn before me atop hede die
thisdag van
day of

19

Die verklaarder erken dat hy/sy ten volle op hoogte is van die inhoud van hierdie verklaring en dit begryp.
The deponent has acknowledged that he/she knows and understands the contents of this affidavit.

Verantwoordelike Aksynsamptenaar
Excise Officer-in-ChargeVrederegter/Kommissaris van Ede.
Justice of the Peace/Commissioner of Oaths.VRYGESTEL VAN SEËLREG.
EXEMPT FROM STAMP DUTY.

AKSYNS
EXCISE } 137.

AKSYNSSERTIFIKAAT.—EXCISE CERTIFICATE.

WYN WAAROP REG NIE BETAAL IS NIE.—NON-DUTY-PAID WINE.

(Geleibrief by verwydering van gefortifiseerde wyn/skuimwyn deur groothandelaars, wynmakerye en wynbouers.)
(To cover removals of fortified/sparkling wine by wholesale dealers, wineries and wine growers.)Distrik
DistrictNaam van groothandelaar, wynmakery of wynbouer
Name of wholesale dealer, winery or wine growerBesigheidsplek
Place of business

Ons verklaar dat op _____ 19____ die pakkette wat hieronder beskryf is en wat wyn bevat
 We certify that on the _____ the packages described hereunder, containing non-duty-
 waarop reg nie betaal is nie, verwyder is na _____ van
 paid wine, were removed to _____ of _____

Pakkette.—Packages.		Beskrywing van wyn. Description of wine.	Massagellings. Bulk gallons.	Opmerkings. Remarks.
Aantal. No.	Soort. Kind.			
		TOTAAL—TOTAL.....		

Handtekening van Groothandelaar, Wynmakery of
 Wynbouer.
 Signature of Wholesale Dealer, Winery or Wine Grower.

- (a) Hierdie sertifikaat moet in viervoud ingevul word. Wanneer wyn per spoor verwyder word, moet die oorspronklike sertifikaat eers
 This certificate must be prepared in quadruplicate. The original certificate must first be produced to the railway authorities and
 aan die Spoorwegowerheid getoon word en dan deur die afsender direk aan die ontvanger gestuur word, die duplikaat en triplikaat
 then forwarded direct by the consignor to the consignee when wine is removed by rail; the duplicate and triplicate to be at once
 moet dadelik aan die bevoegde amptenaar van afsender se gebied afgelewer word en die teenblad moet in die boek gelaat word.
 delivered to the proper officer of consignor's area and the counterfoil left in the book.
- (b) Voor verwydering van die wyn moet die besonderhede in die voorraadboek opgeteken word.
 Prior to the removal of the wine, the particulars must be entered in the stock-book.

ERKENNING VAN ONTVANGS DEUR ONTVANGER BY BESTEMMING.
ACKNOWLEDGEMENT BY CONSIGNEE AT DESTINATION.Ontvang soos hierbo beskryf.
Received as described above.Datum
Date

19____

Ontvanger
Consignee

STAAT VAN MOTORKARRE VOORRADIG, VERVAARDIG, VERKOOP, OF ANDERSINS VERVREEM GEDURENDE DIE MAAND
RETURN OF MOTOR CARS IN STOCK, MANUFACTURED, SOLD, OR OTHERWISE DISPOSED OF DURING THE MONTH OF _____

19__

Vervaardiger
ManufacturerAdres
Address

Fabrikaat, model, ens., van motorkar. Make, model, etc., of motor car.	Aanvangs-balans. Opening balance. Eenhede. Units.	Vervaardig. Manu-factured. Eenhede. Units.	Totaal. Total. Eenhede. Units.	Waarop reg betaal is.—Duty-paid.						Waarop reg nie betaal is nie.—Non-duty-paid.				
				@ _____ per lb.			@ _____ per lb.			Item 75. Eenhede. Item 75. Units.	Regerings. Govern-ments. Eenhede. Units.	Uitvoer. Exports. Eenhede. Units.	Vernietig. Destroyed. Eenhede. Units.	Sluitings-balans. Closing Balance. Eenhede. Units.
				Eenhede. Units.	Gewig per eenheid. Weight per Unit.	Totale gewig. Total weight.	Eenhede. Units.	Gewig per eenheid. Weight per Unit.	Totale gewig. Total weight.					

Reg verskuldig
Duty payable _____ lb. @ _____ per lb. = R _____Min: Verwyderings soos per aangehegte bylae
Less: Adjustments as per attached schedule. = R _____
R _____Ek,
I, _____, die
being the _____ van
of _____en behoorlik gemagtig om hierin op te tree, verklaar hierby dat die besonderhede soos in hierdie staat verstrekk allesins waar en korrek is.
and duly authorised to act herein, do hereby declare that the particulars as given in this return are true and correct in every respect.

Handtekening/Signature _____

Beëdig voor my te
Sworn before me at _____ op hede die
this _____ dag van
day of _____ 19__Die verklaarder erken dat hy/sy ten volle op hoogte is van die inhoud van hierdie verklaring en dit begryp.
The deponent has acknowledged that he/she knows and understands the contents of this affidavit.VRYGESTEL VAN SEËLREG.
EXEMPT FROM STAMP DUTY.Vrederegter/Kommissaris van Ede.
Justice of the Peace/Commissioner of Oaths.

INHOUD.

No.	Departement van Doeane en Aksyns. GOEWERMENTSKENNISGEWING.	BLADSY
R. 190.	Regulasies Ingevolge die Aksynswet, 1956.	1

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No.	Department of Customs and Excise. GOVERNMENT NOTICE.	PAGE
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