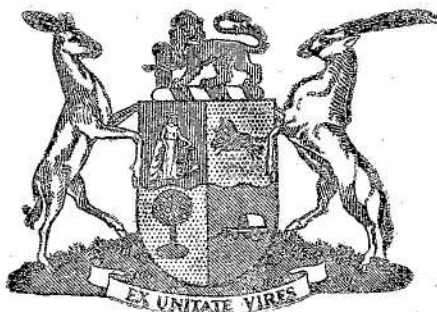


EXTRAORDINARY



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[No. 980]

DEPARTMENT OF CUSTOMS AND EXCISE.

DEPARTEMENT VAN DOEANE EN AKSYNS.

No. R. 2116.]

[18th December, 1964.

No. R. 2116.]

[18 Desember 1964.

CUSTOMS AND EXCISE ACT, 1964.— REGULATIONS.

DOEANE -EN AKSYNSWET, 1964.— REGULASIES.

I, THEOPHILUS EBENHAEZER DÖNGES, Minister of Finance, acting in terms of the powers vested in me by section *one hundred and twenty* of the Customs Act, 1964, hereby make the following regulations which shall come into operation on a date fixed by the State President by proclamation in the *Gazette* in terms of the provisions of section *one hundred and twenty-two* of the said Act.

T. E. DÖNGES,
Minister of Finance.

Ek, THEOPHILUS EBENHAEZER DÖNGES, Minister van Finansies, handelende kragtens die bepalings van artikel *honderd-en-twintig* van die Doeane- en Aksynswet, 1964, vaardig hierby die volgende regulasies uit wat in werking tree op 'n datum wat deur die Staatspresident by proklamasie in die *Staatskoerant* kragtens die bepalings van artikel *honderd-twee-en-twintig* van vermelde Wet bepaal word.

T. E. DÖNGES,
Minister van Finansies.

CHAPTER I.

GENERAL PROVISIONS.

1.01. In these regulations "the Act" means the Customs and Excise Act, 1964, and any definition in that Act shall, unless inconsistent with the context, apply to these regulations.

1.02. Any reference in these regulations to any section, to Schedule No. 1, 2, 3, 4, 5, 6 or 7 and to any tariff heading, tariff item or item shall be deemed to be a reference to such section of, Schedule to, or heading or item in the Customs and Excise Act, 1964.

CHAPTER II.

ADMINISTRATION, GENERAL DUTIES AND POWERS OF SECRETARY AND OFFICERS, AND APPLICATION OF ACT.

2.01. Any officer may at any time be called upon to perform temporarily duties other than those ordinarily appertaining to his class or grade. Officers in the general division may be called upon at any time to perform, in addition to their normal duties, such clerical work as the Secretary may decide.

2.02. No officer shall have the right to refuse to undertake extra attendance but the Collector may exempt an officer from such attendance in general or in any particular case.

2.03. Any customs and excise inspector whose normal duty it is to conduct inspections under the provisions of the Act shall, on arrival at the premises of any importer, manufacturer or any other person on routine inspection duties declare his official capacity and purpose and produce the authority issued to him by the Secretary to conduct such inspection, but the provisions of this regulation shall not apply in circumstances which the Collector or such inspector considers exceptional.

CHAPTER III.

IMPORTATION, EXPORTATION AND TRANSIT AND COASTWISE CARRIAGE OF GOODS.

Calling of ships or landing of aircraft at places not appointed for the purpose.

3.01.01. The master of a foreign-going ship or the pilot of a foreign-going aircraft who is forced by stress of weather, accident or other circumstances beyond his control to call or land at a place in the Republic not appointed as a place of entry or a customs and excise airport (whether or not such ship or aircraft has already called at any place in the Republic) shall forthwith report the arrival of his ship or aircraft in terms of section seven and the circumstances of such arrival to the Collector at that place.

3.01.02. If no Collector is stationed at the place mentioned in regulation 3.01.01 such master or pilot shall forthwith report the circumstances of his arrival to the magistrate or member of the police force at or nearest to that place and such master or pilot shall also as early as possible make a report in terms of section seven to the Collector at the place at which such ship or aircraft was next due to call or land or to the Collector nearest to the place where he has called or landed.

3.01.03. Such master or pilot shall forthwith take steps to prevent the landing, loss, damage, removal or pilferage of any cargo or other goods on such ship or aircraft or, if any cargo or other goods are landed from such ship or

aircraft when in distress, to prevent the loss, damage, removal or pilferage of any cargo or other goods so landed. He shall also report available particulars of all cargo or other goods landed from such ship or aircraft to the Collector, magistrate or member of the police force.

3.01.04. The master or pilot of such ship or aircraft shall also prevent the passengers and crew of such ship or aircraft from leaving the immediate vicinity thereof unless the permission of the Collector, magistrate or a member of the police force has been obtained or the circumstances demand otherwise.

3.01.05. Any magistrate or member of the police force to whom a report is made by a master or pilot of such ship or aircraft, shall report the circumstances to the nearest Collector by the most expeditious means available and shall render all possible assistance to such master or pilot to comply with the requirements of regulations 3.01.03 and 3.01.04.

Report of arrival or departure of ships or aircraft.

3.02.01. The report referred to in paragraph (a) of subsection (1) of section seven shall, in the case of a ship, state the information required in form CE/DA. S.1.01 prescribed in these regulations and, in the case of an aircraft, the information required in form CE/DA. S.1.02, so prescribed.

3.02.02. The master of any foreign-going ship and the pilot of any foreign-going aircraft shall, before its departure from any place in the Republic, deliver to the Collector one certificate of clearance or general declaration (form CE/DA. S.1.03 or S.1.02) in respect of all such destinations together and a separate Transire—For a Destination in the Republic (form CE/DA. S.1.04) in respect of each such destination.

3.02.03. A manifest, in a form approved by the Secretary, of all goods shipped as stores ex customs and excise warehouse and of all excisable goods shipped as stores on such foreign-going ship or aircraft (or alternatively copies of all bills of entry for shipment of such goods) shall be sealed by the Collector to such certificate of clearance.

3.02.04. A manifest, in a form approved by the Secretary, of all goods ex customs and excise warehouse or goods on which a drawback of customs or excise duty is due on export or imported goods on which duty has not been paid or excisable goods, exported or removed in bond on such foreign-going ship or aircraft to a place outside the Republic (or alternatively copies of all bills of entry for shipment of such goods) shall be sealed to such certificate of clearance.

3.02.05. A copy of the report outwards (forms CE/DA. S.1.01 and S.1.02), incorporating copies of the manifests of all goods shipped at that place on such foreign-going ship or aircraft for a destination outside the Republic (including again the goods mentioned in regulation 3.02.04) shall be sealed to such certificate of clearance.

3.02.06. The master or pilot of such foreign-going ship or aircraft shall submit, at the time of reporting inwards of such ship or aircraft, to the Collector at every place in the Republic at which such ship or aircraft calls, the certificate of clearance issued to him at every place in the Republic at which such ship or aircraft has previously called and such certificate may be retained by the Collector until the time of departure of such ship or aircraft.

3.02.07. To the transire submitted in terms of subsection (6) of section seven by the master or pilot of a foreign-going ship or aircraft in respect of each place in the Republic at which it is due to call shall be sealed a manifest, in a form approved by the Secretary, of goods removed in bond or, alternatively copies of all bills of entry for the removal of goods in bond to that place (or if no goods for removal in bond have been shipped for that place, the relative transire must bear a statement to that effect) and such transire shall contain a statement whether or not goods of the nature referred to in regulation 3.02.03 or 3.02.04 have been shipped at any place in the Republic.

HOOFSTUK I.

ALGEMENE BEPALINGS.

1.01. In hierdie regulasies beteken „die Wet” die Doeane- en Aksynswet, 1964, en ’n woordbepaling in daardie Wet is, tensy uit die samehang anders blyk, van toepassing op hierdie regulasies.

1.02. Enige verwysing in hierdie regulasies na enige artikel, na Bylae No. 1, 2, 3, 4, 5, 6 of 7 en na enige tariefpos, tariefitem of item word geag ’n verwysing na sodanige artikel van, Bylae by of pos of item in die Doeane- en Aksynswet, 1964, te wees.

HOOFSTUK II.

ADMINISTRASIE, ALGEMENE PLIGTE EN BEVOEGDHEDE VAN SEKRETARIS EN BEAMPTES, EN TOEPASSING VAN WET.

2.01. ’n Beampte kan te eniger tyd aangesê word om tydelik ander pligte te verrig as dié wat onder gewone omstandighede aan sy klas of graad verbonde is. Beamptes in die algemene afdeling kan te eniger tyd aangesê word om, benewens hulle gewone pligte, die klerklike werk te verrig waarop die Sekretaris besluit.

2.02. Geen beampte het die reg om te weier om ekstra diens te verrig nie, maar die Ontvanger kan ’n beampte in die algemeen of in ’n besondere geval van sodanige diens vrystel.

2.03. ’n Doeane- en aksynsinspekteur wie se normale plig dit is om inspeksies kragtens die bepalings van die Wet te onderneem, moet by aankoms by die persele van enige invoerder, vervaardiger of enige ander persoon op roetine inspeksiepligte, sy amptelike hoedanigheid en doel bekend maak en die magtiging toon wat aan hom deur die Sekretaris uitgereik is om sodanige inspeksies te onderneem, maar die bepalings van hierdie regulasie is nie van toepassing in omstandighede wat die Ontvanger of sodanige inspekteur buitengewoon ag nie.

HOOFSTUK III.

INVOER, UITVOER EN DEURVOER EN KUSVERVOER VAN GOEDERE.

Aandoen van skepe of land van vliegtuie by plekke nie vir daardie doel aangewys nie.

3.01.01. Die gesagvoerder van ’n skip op ’n buitelandse vaart of die loods van ’n vliegtuig op ’n buitelandse vlug wat deur ongunstige weer, ongeluk of ander omstandighede buite sy beheer gedwing word om by ’n plek in die Republiek aan te doen of te land wat nie as ’n klaringsplek of ’n doeane- en aksynslughawe aangewys is nie (hetsy sodanige skip of vliegtuig reeds by ’n plek in die Republiek aangedoen het al dan nie), moet onverwyld aan die Ontvanger by daardie plek kragtens artikel sewe die aankoms van sy skip of vliegtuig en die omstandighede van sodanige aankoms, rapporteer.

3.01.02. Indien daar geen Ontvanger by die in regulasie 3.01.01 vermelde plek gestasioneer is nie, moet sodanige gesagvoerder of loods onverwyld die omstandighede van sy aankoms aan die landdros of ’n lid van die polisiemag by of naaste aan daardie plek, rapporteer en sodanige gesagvoerder of loods moet ook so gou moontlik ’n rapport kragtens artikel sewe aan die Ontvanger by die plek waar sodanige skip of vliegtuig daarna sou aandoen of land of aan die Ontvanger naaste aan die plek waar hy aangedoen of geland het, indien.

3.01.03. Sodanige gesagvoerder of loods moet onverwyld die nodige stappe doen om die landing, verlies, skade, verwydering of diefstal van enige vrag of ander goedere op sodanige skip of vliegtuig te verhoed of, indien enige vrag of ander goedere geland is uit sodanige skip of vliegtuig wat in nood verkeer, om die verlies, skade, verwydering of diefstal van enige vrag of ander goedere aldus geland, te verhoed. Hy moet ook die beskikbare besonderhede van al die vrag of ander goedere uit sodanige skip of vliegtuig geland, aan die Ontvanger, landdros of lid van die polisiemag rapporteer.

3.01.04. Die gesagvoerder of loods van sodanige skip of vliegtuig moet ook verhoed dat die passasiers en bemanning van sodanige skip of vliegtuig die onmiddellike omgewing daarvan verlaat, tensy die toestemming van die landdros of ’n lid van die polisiemag verkry is of die omstandighede anders vereis.

3.01.05. ’n Landdros of lid van die polisiemag aan wie ’n rapport deur ’n gesagvoerder of loods van sodanige skip of vliegtuig gedoen is, moet die omstandighede aan die naaste Ontvanger by wyse van die spoedigste metode beskikbaar rapporteer, en moet alle moontlike bystand aan sodanige gesagvoerder of loods verleen om aan die vereistes van regulasies 3.01.03 en 3.01.04 te voldoen.

Rapporteer van aankoms of vertrek van skepe of vliegtuie.

3.02.01. Die in paragraaf (a) van sub-artikel (1) van artikel sewe bedoelde rapport moet, in die geval van ’n skip, die inligting vermeld wat in die vorm CE/DA. S.1.01 in hierdie regulasies voorgeskryf, vereis word en, in die geval van ’n vliegtuig, die inligting wat in vorm CE/DA. S.1.02, aldus voorgeskryf, vereis word.

3.02.02. Die gesagvoerder van ’n skip op buitelandse vaart en die loods van ’n vliegtuig op buitelandse vlug, moet, voor vertrek daarvan vanaf enige plek in die Republiek, aan die Ontvanger een uitklaringssertifikaat of algemene verklaring (vorm CE/DA. S.1.03 of S.1.02) ten opsigte van al sodanige bestemmings tesame en ’n afsonderlike Geleibijet—Vir ’n Bestemming in die Republiek (vorm CE/DA. S.1.04) ten opsigte van elke sodanige bestemming, oorhandig.

3.02.03. ’n Manifest, in ’n vorm deur die Sekretaris goedgekeur, van al die goedere wat as voorrade uit ’n doeane- en aksynspakhuis verskep is en van alle synsbare goedere wat as voorraad op sodanige skip of vliegtuig op buitelandse vaart of vlug verskep is (of so nie, afskrifte van alle klaringsbriewe vir die verskeping van sodanige goedere), moet deur die Ontvanger aan sodanige uitklaringssertifikaat verseël word.

3.02.04. ’n Manifest, in ’n vorm deur die Sekretaris goedgekeur, van alle goedere uit ’n doeane- en aksynspakhuis of goedere waarop ’n teruggawe van doeane- en aksynsreg by uitvoer betaalbaar is of ingevoerde goedere waarop geen reg betaal is nie of synsbare goedere, uitgevoer of onder waarborg op sodanige skip of vliegtuig op buitelandse vaart of vlug na ’n plek buite die Republiek vervoer (of so nie, afskrifte van alle klaringsbriewe vir die verskeping van sodanige goedere), moet aan sodanige uitklaringssertifikaat verseël word.

3.02.05. ’n Afskrif van die rapport uitwaarts (vorms CE/DA. S.1.01 en S.1.02), waarby afskrifte van die manifeste van alle goedere by daardie plek op sodanige skip of vliegtuig op buitelandse vaart of vlug vir ’n bestemming buite die Republiek verskep, ingesluit is (weer met inbegrip van die regulasie 3.02.04 vermelde goedere), moet aan sodanige uitklaringssertifikaat verseël word.

3.02.06. Die gesagvoerder of loods van sodanige skip of vliegtuig op buitelandse vaart of vlug moet, ten tyde van rapportering van aankoms van sodanige skip of vliegtuig, aan die Ontvanger by elke plek in die Republiek waar sodanige skip of vliegtuig aandoen, die uitklaringssertifikaat wat aan hom uitgereik is by elke plek in die Republiek waar sodanige skip of vliegtuig voorheen aangedoen het, voorlê, en sodanige sertifikaat kan deur die Ontvanger tot die tyd van vertrek van sodanige skip of vliegtuig, gehou word.

3.02.07. Aan die geleibijet wat ingevolge sub-artikel (6) van artikel sewe deur die gesagvoerder of loods van ’n skip of vliegtuig op ’n buitelandse vaart of vlug ten opsigte van elke plek in die Republiek waar dit die voorneme is om aan te doen, voorgelê word, moet ’n manifest, in ’n vorm deur die Sekretaris goedgekeur, van goedere onder waarborg vervoer of, so nie, afskrifte van alle klaringsbriewe vir die vervoer van goedere onder waarborg, na daardie plek, deur die Ontvanger verseël word (of indien geen goedere vir vervoer onder waarborg na daardie plek verskep is nie, moet die betrokke geleibijet ’n verklaring met daardie strekking bevat) en sodanige geleibijet moet ’n verklaring bevat of goedere van die in regulasie 3.02.03 of 3.02.04 bedoelde aard vanaf enige plek in die Republiek verskep is al dan nie.

Such transire shall also contain a manifest of goods carried coastwise and shall be handed to the Collector at the time of reporting inwards of such ship or aircraft at the place of destination and shall be retained by the Collector at that place.

3.02.08. The master of a ship which is not a foreign-going ship shall comply with the provisions of regulations 3.02.02 and 3.02.07 in so far as they relate to transires, subject to the provisions of sub-section (10) of section seven.

3.02.09. The Collector may refuse clearance for the departure of any ship or aircraft from any place unless evidence to his satisfaction has been produced that the master or pilot of such ship or aircraft has complied with the provisions of all laws of the Republic with which it was his duty to comply.

3.02.10. The master or pilot of any ship or aircraft arriving at or departing from any place in the Republic shall submit to the Collector the number of copies of such documents as are referred to in regulations 3.02.01 to 3.02.09 as the Collector requires.

General or special transires for fishing, sealing or whaling ships and ships engaged in the collection or transporting of guano.

3.03.01. No ship (except a ship which is required to be licensed in terms of section *sixty-eight* of the Merchant Shipping Act, 1951 (Act No. 57 of 1951)) registered in the Republic and engaged in fishing, sealing, whaling or the collection and unloading of guano or the recovery of rough diamonds on or off the coast of the Republic, the home port of which is either permanently or temporarily a place in the Republic, shall leave such place without a valid transire in terms of regulation 3.02.08 unless the master of such ship is in possession of a special transire issued by the Collector at that place or by the nearest Collector.

3.03.02. The special transire shall be granted for such periods (not longer than three months) and for such voyages as the said Collector may decide and shall contain the name and tonnage of the ship, the name of its home port and the name of the master. There shall be sealed to such transire a list giving full particulars of the fuel shipped under rebate of duty for the use of the ship and any additions made to such fuel from time to time shall be added to the list. The transire shall specifically stipulate that the ship shall not visit any port or place outside the Republic.

3.03.03. The master shall, unless exempted by the Secretary, keep a logbook in which he shall record the following—

- (a) the movements or position of his ship from day to day,
- (b) the name of any bay, inlet, port or other place touched at in the Republic or of any island visited within or without the territorial waters of the Republic, whether any landing was effected or not, and the particulars of any goods landed or shipped, and
- (c) particulars relating to any ship which was passed, spoken to, or boarded at sea, or any ship seen in any port (other than a port appointed as a place of entry), bay, or inlet, or which arrived in any such port, bay or inlet during his stay there.

3.03.04. When such ship visits any place (except its home port) where there is a Collector or other person acting as such, the master shall as soon as possible after the arrival of the ship submit the special transire and his logbook to the said Collector, who shall sign the logbook immediately below the last entry therein and return it to the master. The said Collector shall, however, retain the special transire until the master is ready to proceed to sea, when it must then be handed to him on application, endorsed with the time and date of arrival of the ship and of its intended departure and with particulars of any goods

that were landed or shipped. The master shall not proceed to sea with such ship unless he is in possession of the said transire so endorsed.

Boarding and searching of ships and aircraft.

3.04.01. All sealable goods which have not been declared by the master or pilot or any member of the crew of a ship or aircraft at any place in the Republic in terms of section *nine* and any other goods (not being the personal baggage or possessions of the master, pilot, crew or passengers) which the master is unable to prove to the satisfaction of the Collector to be manifested for discharge at any other place shall be treated as illicit goods and shall be liable to forfeiture.

3.04.02. The Collector may prohibit any person who has no official business relating to any ship or aircraft on such ship or aircraft from boarding such ship or aircraft until such formalities on arrival of a ship or aircraft relating to customs and excise requirements as he may decide have been completed.

Ships' or aircraft stores.

3.05.01. The declaration required in terms of sub-section (1) of section *nine* shall be made on form CE/DA. S.1.05 and shall be handed to the Collector on demand immediately upon arrival of any ship or aircraft at any place in the Republic and if not demanded before the time of reporting of such ship or aircraft, the said form shall be submitted to the Collector at the time of reporting of such ship or aircraft.

3.05.02. The declarations required to be made in terms of sub-section (1) of section *nine* shall be made individually on the same form by the master or pilot and every member of the crew of any ship or aircraft.

3.05.03. The master or pilot and every member of the crew shall each be allowed to retain for his own consumption such goods and such quantities as are enumerated in paragraph 100.01 of the First Schedule hereto. This regulation shall not entitle the master or pilot or any member of the crew to land such goods without the payment of duty except with the permission of the Collector. If required to do so by the Collector, the master or pilot or any member of the crew shall produce all sealable goods in his possession.

3.05.04. The Collector shall place under seal all quantities in excess of those enumerated in paragraph 100.01 of the First Schedule hereto, as well as any other goods mentioned in section *nine* (and the master or pilot shall provide every facility for such sealing) but the Collector may permit the pilot of an aircraft or any member of the crew of an aircraft to leave any sealable stores in his possession on arrival of such aircraft in the Republic in the custody of the Collector until re-exported under official supervision by such pilot or member of the crew.

3.05.05. In cases where the master or pilot and crew remain on board for more than four days at any place, the Collector may, at the request of the master, pilot or any member of the crew, issue from under seal further quantities as enumerated in paragraph 100.02 of the First Schedule hereto.

Landing of goods from ships or aircraft; deposit of goods on wharves or in transit sheds.

3.06.01. Except as provided in this regulation, goods shall be landed from a ship or aircraft only between the hours of 7.30 a.m. and 4.30 p.m. from Monday to Friday and between 7.30 a.m. and 11.30 a.m. on Saturday. The landing of goods shall not be effected at any other time or on Sundays or public holidays, except with the special permission in writing of and under the conditions imposed by the Collector.

3.06.02. In the case of goods landed at Jan Smuts Airport, such goods may be landed at any time without permission or the payment of special or extra attendance charges.

Sodanige geleibiljet moet ook 'n manifes van goedere wat langs die kus vervoer is, bevat, en moet aan die Ontvanger ten tyde van rapportering van aankoms van sodanige skip of vliegtuig by die plek van bestemming, oorhandig word en deur die Ontvanger by daardie plek gehou word.

3.02.08. Die gesagvoerder van 'n skip wat nie 'n skip op buitelandse vaart is nie moet, behoudens die bepalings van sub-artikel (10) van artikel sewe, aan die bepalings van regulasies 3.02.02 en 3.02.07 vir sover dit na geleibiljette verwys, voldoen.

3.02.09. Die Ontvanger kan uitklaring vir die vertrek van enige skip of vliegtuig vanaf enige plek weier, tensy bewys tot sy bevrediging voorgelê is dat die gesagvoerder of loods van sodanige skip of vliegtuig voldoen het aan die bepalings van alle wetsbepalings van die Republiek, waaraan dit sy plig was om te voldoen.

3.02.10. Die gesagvoerder of loods van enige skip of vliegtuig wat by of vanaf enige plek in die Republiek aankom of vertrek, moet aan die Ontvanger die getal afskrifte van die in regulasies 3.02.01 tot 3.02.09 vermelde dokumente wat die Ontvanger vereis, voorlê.

Algemene of spesiale geleibiljette vir skepe vir die vang van vis, robbe of walvisse en skepe wat gebruik word vir die afhaal of vervoer van ghwano.

3.03.01. Geen skip (behalwe 'n skip wat kragtens artikel *agt-en-sestig* van die Handelskeepvaartwet, 1951 (Wet No. 57 van 1951) vereis word geregistreer te wees), wat in die Republiek geregistreer is en wat vir die vang van vis, robbe of walvisse of vir die afhaal en aflaai van ghwano of die herwinning van ongeslypte diamante langs of op die hoogte van die kus van die Republiek gebruik word en waarvan die tuishawe permanent of tydelik 'n plek in die Republiek is, mag sodanige plek sonder 'n geldige geleibiljet ooreenkomstig regulasie 3.02.08 verlaat nie, tensy die gesagvoerder van sodanige skip in besit is van 'n spesiale geleibiljet wat deur die Ontvanger by daardie plek of deur die naaste Ontvanger, uitgereik is.

3.03.02. Die spesiale geleibiljet word toegestaan vir die tydperke (hoogstens drie maande) en die reise waarop die bedoelde Ontvanger besluit, en die naam en tonnemaat van die skip, die naam van sy tuishawe en die naam van die gesagvoerder moet op so 'n geleibiljet vermeld word. Aan die geleibiljet moet 'n lys verseël word wat volledige besonderhede bevat van die brandstof wat met korting op reg vir die gebruik van die skip verskep is, en enige aanvullings van sodanige brandstof wat van tyd tot tyd gedoen word, moet by die lys gevoeg word. Die geleibiljet moet uitdruklik bepaal dat die skip geen hawe of plek buite die Republiek mag aandoen nie.

3.03.03. Die gesagvoerder moet, tensy hy van die Sekretaris vrystelling verkry het, 'n logboek hou waarin hy die volgende moet aanteken—

- (a) die bewegings of posisie van sy skip van dag tot dag,
- (b) die naam van enige baai, inham, hawe of ander plek in die Republiek waarby aangedoen is of van enige eiland wat binne die gebiedswaters van die Republiek besoek is, ongeag of 'n landing daar gedoen is of nie, en die besonderhede van goedere wat geland of verskep is, en
- (c) besonderhede met betrekking tot enige skip ter see verbygegaan, waarmee in verbinding getree of aan boord gegaan is, of enige skip in 'n hawe (behalwe 'n hawe wat as 'n klaringsplek aangewys is), baai of inham gesien is, of wat gedurende sy verblyf aldaar in enige sodanige hawe, baai of inham aangekom het.

3.03.04. Wanneer sodanige skip enige plek (behalwe sy tuishawe) besoek waar daar 'n Ontvanger is, of 'n ander persoon wat as sodanig optree, moet die gesagvoerder so gou moontlik na aankoms van die skip die spesiale geleibiljet en sy logboek aan die bedoelde Ontvanger voorlê wat die logboek onmiddellik onder die laaste inskrywing daarin moet onderteken en aan die gesagvoerder moet teruggee. Die bedoelde Ontvanger moet egter die spesiale geleibiljet hou totdat die gesagvoerder gereed is om ter see uit te vaar, wanneer dit dan op aansoek aan hom oorhandig moet word met die tyd en datum van aankoms en vertrek van die skip en met besonderhede van enige goedere

wat daar geland of verskep is daarop aangeteken. Die gesagvoerder mag nie met sodanige skip ter see uitvaar nie tensy hy in besit is van die bedoelde geleibiljet, aldus aangeteken.

Aan boord gaan en deursoek van skepe en vliegtuie.

3.04.01. Alle verseëlbare goedere wat nie deur die gesagvoerder of loods of enige lid van die bemanning van 'n skip of vliegtuig by enige plek in die Republiek kragtens artikel *nege* verklaar is nie, en enige ander goedere (nie die persoonlike bagasie of besittings van die gesagvoerder, loods, bemanning of passasiers nie), wat die gesagvoerder nie in staat is om tot die bevrediging van die Ontvanger te bewys op 'n manifes te verskyn vir aflaai by enige ander plek nie, moet as onwettige goedere behandel word en is aan verbeuring onderhewig.

3.04.02. Die Ontvanger kan enige persoon wat geen amptelike besigheid in verband met enige skip of vliegtuig op sodanige skip of vliegtuig het nie, belet om aan boord van sodanige skip of vliegtuig te gaan totdat die formaliteite by aankoms van 'n skip of vliegtuig met betrekking tot doeane- en aksynsvereistes waarop hy besluit, afgehandel is.

Voorrade van skepe of vliegtuie.

3.05.01. Die verklaring kragtens sub-artikel (1) van artikel *nege* vereis, moet op vorm CE/DA. S. 1.05 afgelê word en moet op versoek onmiddellik by aankoms van enige skip of vliegtuig by 'n plek in die Republiek aan die Ontvanger oorhandig word, en indien dit nie voor die tyd van rapportering van sodanige skip gevra word nie, moet die bedoelde vorm aan die Ontvanger ten tyde van rapportering van sodanige skip of vliegtuig voorgelê word.

3.05.02. Die ingevolge sub-artikel (1) van artikel *nege* vereiste verklarings moet afsonderlik op dieselfde vorm deur die gesagvoerder of loods en elke lid van die bemanning van enige skip of vliegtuig afgelê word.

3.05.03. Die gesagvoerder of loods en elke lid van die bemanning word elkeen toegelaat om vir sy eie gebruik die goedere en die hoeveelhede te hou wat in paragraaf 100.01 van die Eerste Bylae hierby aangegee word. Hierdie regulasie verleen nie aan die gesagvoerder of loods of 'n lid van die bemanning die reg om sodanige goedere sonder die toestemming van die Ontvanger en die betaling van reg te land nie. Indien dit deur die Ontvanger verlang word, moet die gesagvoerder of loods of 'n lid van die bemanning alle verseëlbare goedere in sy besit, toon.

3.05.04. Die Ontvanger moet al die hoeveelhede verseël wat die hoeveelhede in paragraaf 100.01 van die Eerste Bylae aangegee, oorskry sowel as enige ander goedere in artikel *nege* vermeld (en die gesagvoerder of loods moet alle fasiliteite vir sodanige verseëling verskaf) maar die Ontvanger kan die loods van 'n vliegtuig of enige lid van die bemanning van 'n vliegtuig toelaat om enige verseëlbare voorrade in sy besit by aankoms van sodanige vliegtuig in die Republiek in die bewaring van die Ontvanger te laat totdat dit onder amptelike toesig deur sodanige loods of lid van die bemanning heruitgevoer word.

3.05.05. In die gevalle waar die gesagvoerder of loods en bemanning meer as vier dae by enige plek aan boord bly, kan die Ontvanger op versoek van die gesagvoerder, loods of enige lid van die bemanning verdere hoeveelhede van die verseëelde artikels, soos in paragraaf 100.02 van die Eerste Bylae hiervan aangegee, uitreik.

Landing van goedere uit skepe of vliegtuie; plasing van goedere op kaaie of in deursoerloodse.

3.06.01. Behalwe soos in hierdie regulasie bepaal, moet goedere uit 'n skip of vliegtuig slegs tussen 7.30 vm. en 4.30 nm. van Maandag tot Vrydag en tussen 7.30 vm. en 11.30 vm. op Saterdag geland word. Die landing van goedere moet nie op enige ander tyd of op Sondae of openbare vakansiedae geskied nie, behalwe met die spesiale skriftelike toestemming van, en op die voorwaardes deur die Ontvanger opgelê.

3.06.02. In die geval van goedere by Jan Smuts-lughawe geland, kan sodanige goedere te eniger tyd sonder toestemming of die betaling van gelde vir spesiale of ekstra diens geland word.

3.06.03. Masters, pilots or their agents requesting permission to land goods from a ship or aircraft at times other than those specified in regulation 3.06.01 or on Sundays or public holidays, shall pay to the Collector the prescribed charges for the attendance of such officers as the Collector may deem necessary.

3.06.04. The master, pilot, agent or the representative of such master, pilot or agent, or any other person (including the South African Railways) landing goods before due entry thereof, shall remove such goods only into a duly appointed transit shed (or other place previously approved by the Collector) and shall stack such goods in such manner as will readily enable a complete check of all packages to be made. Goods shall not be removed from one transit shed to another without the specific permission of the Collector.

3.06.05. Goods in transit, or goods marked for another place, shall, on being landed, be kept entirely separate from other goods, and packages which are damaged or from which the whole or part of the contents is missing, shall not be placed on board any ship or vehicle for removal to another place until they have been examined in the presence of the Collector and their contents ascertained. The packages shall then be repaired to the satisfaction of the Collector and be sealed by him.

3.06.06. Goods shall, on being landed, not be stacked in the open except with the special permission of the Collector.

3.06.07. In all cases where landed goods are deposited in the open, the conditions relating to stacking, as stipulated in regulations 3.06.04 and 3.06.05, shall apply.

3.06.08. Goods which have been duly entered before landing may be landed direct from a ship into vehicles for immediate conveyance to their destination on condition that the goods are stowed in the vehicles in such a manner that they can readily be checked, but goods may be so landed direct from an aircraft into vehicles only with the permission of the Collector.

3.06.09. The Secretary may permit goods of any class or kind which have not been entered before landing to be landed direct from a ship or aircraft into vehicles on such conditions as he may impose in each case.

3.06.10. If any landed package is leaking or if the whole or part of its contents is missing or if the package is in an otherwise damaged condition, the contents of such package ascertained by examination as stated below, shall be accepted as being all the goods imported in that package provided—

- (a) such package is repaired immediately on landing and then weighed and removed to a place of security approved by the Collector,
- (b) such package is examined not later than the end of the second working day following the day on which such package was landed (or within such further time as the Collector considers reasonable according to the circumstances of any particular case) by representatives of the master and the importer and an exact and detailed inventory of its contents is made by them,
- (c) a report on form CE/DA. S.3.12 signed by such representatives is submitted to the Collector with any bill of entry in respect of the contents of such package as ascertained on examination or any application for refund of duty in respect of the goods missing from such package, and
- (d) there is no evidence that the missing goods (or any portion thereof) entered into consumption in the Republic.

3.06.11. Examination, weighing, repairing or removal of any package in terms of regulation 3.06.10 shall, in the discretion of the Collector, be subject to supervision by him and he may at any time demand re-examination of the package concerned.

Delivery of goods from wharves, transit sheds or airports.

3.07.01. No person shall deliver goods landed from a ship or aircraft from any transit shed, wharf or other approved place until he has submitted to the authority in control of such shed, wharf or other place, in the case of goods landed from a ship, a copy of a landing, delivery and forwarding order (in a form approved by the Secretary) relating to such goods and authorizing delivery to the importer of such goods and, in the case of goods landed from an aircraft, a copy of the relative customs and excise delivery order prescribed in these regulations.

3.07.02. If any goods have been delivered before a valid landing, delivery and forwarding order or customs and excise delivery order, as the case may be, has been granted by the Collector in respect of such goods for the delivery or forwarding thereof to the importer, they shall, if the Collector so requires, be returned at the expense of the master or pilot, to the place from which they were so delivered, or be brought to such other place as the Collector may decide.

3.07.03. The Secretary may enter into such other arrangements with the South African Railways or airline operators as he may deem necessary in respect of the handling of goods in terms of this Chapter.

3.07.04. The delivery of goods from any dock area or airport transit shed before discharge of the ship or aircraft has been completed, will be permitted, provided the landing, delivery and forwarding order or customs and excise delivery order, as the case may be, proving that the goods have been duly entered has been received by the authority in control of such dock area or airport transit shed and the goods are not required to be detained for the purposes of the Department.

3.07.05. No landing, delivery and forwarding order or customs and excise delivery order shall be valid and shall be acted upon unless such form is signed and date-stamped by the Collector and bears the number and date of the bill of entry on which the goods to which such order relates were entered in terms of the Act.

3.07.06. The Collector may by endorsement on any landing, delivery and forwarding order or customs and excise delivery order, or in any other manner, order the detention or the delivery to a place indicated by him for the purposes of the Department of the whole or any part of the goods to which such order relates and such goods shall not be delivered or removed except as ordered by the Collector.

3.07.07. Every agent, railway official or other person landing and delivering goods at any place shall, within a period of fourteen days from the date on which such landing commences, or within such further period as the Collector may allow, furnish to the Collector a statement with particulars of the packages reported for landing at that place in terms of section seven but not landed at that place, and of the packages landed at that place but not so reported, and shall before the expiration of the said period of fourteen days or such further period as has been allowed by the Collector, deliver all goods landed but not reported (unless the said statement reflects particulars of due entry and delivery of such goods), as well as all goods in respect of which due entry has not been made, to the State warehouse or such other place as may be approved by the Collector.

Exportation of goods.

3.08.01. Any person entering goods for exportation shall, if required to do so by the Collector, produce all documents relating to the goods together with the shipping and collecting order (in a form approved by the Secretary), air waybill or consignment note.

3.08.02. Subject to the provisions of regulation 3.08.05, no person shall cause any goods for export to be loaded into a ship or aircraft or any other vehicle unless such

3.06.03. Gesagvoerders, loodse of hulle agente, wat toestemming vra om goedere uit 'n skip of vliegtuig te land op ander tye as dié in regulasie 3.06.01 vermeld of op Sondae of openbare vakansiedae, moet aan die Ontvanger gelde teen die voorgeskrewe skaal betaal vir die diens van die beamptes wat die Ontvanger nodig ag.

3.06.04. Die gesagvoerder, loods, agent, of die verteenwoordiger van sodanige gesagvoerder, loods, agent, of enige persoon (met inbegrip van die Suid-Afrikaanse Spoorweë) wat goedere land voor behoorlike klaring daarvan, moet sodanige goedere slegs na 'n behoorlike aangewese deurvoerloods (of 'n ander plek wat vooraf deur die Ontvanger goedgekeur is) verwyder, en moet sodanige goedere op so 'n wyse opstapel dat al die pakke geredelik en volledig nagegaan kan word. Goedere moet nie sonder die uitdruklike toestemming van die Ontvanger van een deurvoerloods na 'n ander verwyder word nie.

3.06.05. Goedere in transito, of goedere vir 'n ander plek gemerk, moet by landing geheel en al afsonderlik van ander goedere gehou word, en pakke wat beskuldig is of waaruit die hele of 'n gedeelte van die inhoud vermis word, moet nie op enige skip of voertuig gelaai word om na 'n ander plek vervoer te word voordat dit nie ondersoek en inhoud daarvan vasgestel is nie. Die pakke moet dan tot bevrediging van die Ontvanger herstel en deur hom verseël word.

3.06.06. Goedere moet by landing nie buite opgestapel word nie, behalwe met die spesiale toestemming van die Ontvanger.

3.06.07. In alle gevalle waar gelande goedere buite geplaas word, is die voorwaardes met betrekking tot opstapel, soos in regulasies 3.06.04 en 3.06.05 bepaal, van toepassing.

3.06.08. Goedere wat voor landing behoorlik geklaar is, kan regstreeks uit 'n skip of vliegtuig op voertuie gelaai word om onmiddellik na die bestemming daarvan vervoer te word, op voorwaarde dat die goedere op so 'n wyse op die voertuig geplaas word dat dit maklik nagegaan kan word, maar goedere mag slegs met die toestemming van die Ontvanger aldus regstreeks uit 'n vliegtuig op voertuie gelaai word.

3.06.09. Die Sekretaris kan toestemming verleen dat goedere van enige klas of soort wat nie voor landing geklaar is nie regstreeks uit 'n skip of vliegtuig op voertuie gelaai word op die voorwaardes wat hy in elke geval ople.

3.06.10. Indien 'n gelande pak lek of indien die hele of 'n gedeelte van die inhoud daarvan vermis word of indien die pak in 'n andersins beskadigde toestand is, sal die inhoud van sodanige pak, vasgestel by ondersoek soos hieronder vermeld, aanvaar word al die goedere te wees wat in daardie pak ingevoer is, mits—

- (a) sodanige pak onmiddellik by landing herstel en toe na 'n veilige plek wat die Ontvanger goedgekeur het, verwyder is,
- (b) sodanige pak nie later as die einde van die tweede werksdag wat volg op die dag waarop sodanige pak geland is (of binne die verdere tydperk wat die Ontvanger volgens die omstandighede van enige besondere geval redelik ag) deur verteenwoordigers van die gesagvoerder en die invoerder ondersoek word en 'n juiste en gedetailleerde opname van die inhoud daarvan deur hulle gedoen word,
- (c) 'n verslag op vorm CE/DA. S.3.12 deur sodanige verteenwoordigers onderteken aan die Ontvanger voorgelê word saam met enige klaringsbrief ten opsigte van die inhoud van sodanige pak soos by ondersoek vasgestel of enige aansoek om terugbetaling van reg ten opsigte van die goedere wat uit sodanige pak vermis word, en
- (d) daar geen getuienis is dat die vermiste goedere (of enige gedeelte daarvan) nie in die Republiek in verbruik gegaan het nie.

3.06.11. Die ondersoek, weeg, herstel of vervoer van 'n pak ingevolge regulasie 3.06.10 is, na goeëddunke van die Ontvanger, onderworpe aan toesig deur hom en hy kan te eniger tyd vereis dat die betrokke pak herondersoek word.

Aflewering van goedere van kaaie, deurvoerloodse of lughawens af.

3.07.01. Niemand mag goedere uit 'n skip of vliegtuig geland van 'n deurvoerloods, kaaie of ander goedgekeurde plek af aflewer voordat hy, in die geval van goedere uit 'n skip geland, 'n afskrif van 'n landings-, aflewering- en afsendingsorder (in 'n deur die Sekretaris goedgekeurde vorm) met betrekking tot sodanige goedere en wat aflewering van sodanige goedere aan die invoerder magtig, en in die geval van goedere uit 'n vliegtuig geland, 'n afskrif van die betrokke doeane- en aksynsafleweringsorder in hierdie regulasies voorgeskryf, aan die owerheid in beheer van sodanige loods, kaaie of ander plek, voorgelê het nie.

3.07.02. Indien enige goedere afgelewer is voordat 'n geldige landings-, aflewering- en afsendingsorder of doeane- en aksynsafleweringsorder, na gelang van die geval, deur die Ontvanger ten opsigte van sodanige goedere vir die aflewering of afsending daarvan aan die invoerder verleen is, moet dit, indien die Ontvanger dit verlang, op koste van die gesagvoerder of loods na die plek waarvandaan dit aldus afgelewer is, teruggestuur word, of na so 'n ander plek wat die Ontvanger besluit, gebring word.

3.07.03. Die Sekretaris kan met die Suid-Afrikaanse Spoorweë of lugvaartondernemers sodanige ander ooreenkomste aangaan wat hy ten opsigte van die hantering van goedere ooreenkomstig hierdie Hoofstuk nodig ag.

3.07.04. Die aflewering van goedere van 'n dokgebied of lughawedeurvoerloods af voordat die aflaai uit 'n skip of vliegtuig afgehandel is, word toegelaat mits die landings-, aflewering- en afsendingsorder of doeane- en aksynsafleweringsorder, na gelang van die geval, wat bewys dat die goedere behoorlik geklaar is, deur die owerheid in beheer van sodanige dokgebied of lughawedeurvoerloods ontvang is en die goedere nie vir die doeleindes van die Departement vereis word om aangehou te word nie.

3.07.05. Geen landings-, aflewering- en afsendingsorder of doeane- en aksynsafleweringsorder is geldig en daar mag nie daarkragtens gehandel word, tensy sodanige vorm deur die Ontvanger onderteken en met 'n stempel gedateer is en die nommer en datum van die klaringsbrief bevat waarin die goedere waarop sodanige order betrekking het, ooreenkomstig hierdie Wet geklaar is nie.

3.07.06. Die Ontvanger kan by endossement op enige landings-, aflewering- en afsendingsorder of doeane- en aksynsafleweringsorder, of op enige ander wyse, die aanhouding van of die aflewering by 'n deur hom bepaalde plek vir die doeleindes van die Departement van die geheel of enige gedeelte van die goedere waarop sodanige order betrekking het, gelas en sodanige goedere mag nie afgelewer of verwyder word behalwe soos deur die Ontvanger gelas nie.

3.07.07. Elke agent, spoorwegbeampte of ander persoon wat goedere by enige plek land of aflewer, moet binne 'n tydperk van veertien dae vanaf die datum waarop sodanige landing begin, of binne die verdere tydperk wat die Ontvanger toestaan, 'n verklaring aan die Ontvanger verstrekk met besonderhede van die pakke wat vir landing by daardie plek en ooreenkomstig artikel sewe gerapporteer maar nie by daardie plek geland is nie en van die pakke wat by daardie plek geland maar nie aldus gerapporteer is nie, en moet, voor die verstryking van die bedoelde tydperk van veertien dae of verdere tydperk deur die Ontvanger toegestaan, alle goedere wat geland maar nie gerapporteer is nie (tensy die bedoelde verklaring die besonderhede van behoorlike klaring en aflewering van sodanige goedere aangee) asook alle goedere ten opsigte waarvan behoorlike klaring nie gedoen is nie, by die Staatspakhuis of 'n ander plek deur die Ontvanger goedgekeur, aflewer.

Uitvoer van goedere.

3.08.01. Iemand wat goedere vir uitvoer klaar, moet indien dit deur die Ontvanger verlang word, alle dokumente wat betrekking het op die goedere tesame met die verskepings- en afhaalorder (in 'n deur die Sekretaris goedgekeurde vorm), lugvragbrief of besendingsbrief voorlê.

3.08.02. Behoudens die bepaling van regulasie 3.08.05 laat niemand enige goedere vir uitvoer op 'n skip, vliegtuig of enige ander voertuig laai tensy sodanige persoon 'n

person has received a copy of the shipping and collecting order, air waybill or consignment note relating to such goods, signed and date-stamped by the Collector, authorizing the export of such goods in that ship, aircraft or other vehicle.

3.08.03. Regulations 3.06.01 to 3.06.03 shall *mutatis mutandis* apply to the exportation of goods by ship or aircraft and regulation 3.11.01 shall apply in respect of the exportation by post of goods to the countries specified in such regulation.

3.08.04. The master or pilot of any ship or aircraft into which any goods referred to in regulation 3.02.03 or 3.02.04 have been loaded for export shall, before departure from the last place of call in the Republic, on demand by the Collector indicate to him all such goods for the purpose of checking or account to him for such goods. No such goods shall be landed at any place in the Republic without the express permission of the Collector and if landed, such goods shall be treated as imported goods landed without reporting in terms of section seven.

3.08.05. In the case of goods being exported from a place in the Republic where there is no customs and excise office, the Secretary may, in respect of such goods as he considers necessary and under such conditions as he may impose, permit the exporter to present a bill of entry for export of goods not ex warehouse, together with the relative documents, to the railway or air transport official at that place. Such official shall ensure that the requirements of the Act are complied with before authorizing the exportation of the goods in question and shall forward the original of the bill of entry concerned to the Secretary.

Importation or exportation of goods from and to African territories.

3.09.01. The importation of any goods from or the exportation of any goods to any African territory with the government of which any agreement has been concluded under any provision of the Act shall be subject to the provisions of such agreement.

Importation or exportation of goods from, to or through Mozambique.

3.10.01. Goods imported from or through the Province of Mozambique may be duly entered for South African customs purposes at Lourenco Marques. The forms prescribed by these regulations for due entry of goods in South Africa shall be used, and, in all cases where due entry has been made before the Collector of South African Customs and Excise at Lourenco Marques, the carrier, if a person other than the South African Railways, shall not deliver the goods concerned to the consignee in South Africa unless the said carrier has received a numbered and date-stamped copy of the relative bill of entry from that Collector in respect of such goods and where such goods are imported by road, such copy shall be produced to the Collector at Komatipoort or other approved place of entry into the Republic.

3.10.02. In all cases where due entry for South African customs purposes has not been made before the Collector of South African Customs and Excise at Lourenco Marques, goods imported from or through the Province of Mozambique may be forwarded only to the places appointed as places of entry, and the South African Railways or other carrier shall, if so required, deliver any goods which have not been duly entered for South African customs purposes at Lourenco Marques, but which have been accepted for conveyance to a place other than a place appointed as a place of entry, to the Collector under whose jurisdiction such other place falls.

3.10.03. If due entry of goods brought from or through the Province of Mozambique into South Africa has not been made before the Collector of South African Customs and Excise at Lourenco Marques, the consignee shall within seven days of the arrival of the goods, or within such further period as the Collector at the place of destination may allow, enter such goods on the prescribed forms. Alternatively, the South African Railways or other carrier shall deliver the goods to the State warehouse or other place approved by the Collector at the place of destination.

3.10.04. When goods of a class or kind referred to in regulation 3.12.02 are loaded at any place in the Republic for removal via Lourenco Marques to another place in the Republic, the person who causes such goods to be so loaded shall comply with such procedure and conditions as the Secretary may decide in each case and if such procedure and conditions are not complied with, the goods shall on their re-entry into the Republic be regarded as being imported goods liable to duty.

Importation or exportation of goods by post.

3.11.01. In respect of goods exported by post to Rhodesia, Zambia or Malawi the exporter shall, in addition to compliance with the provisions of regulations 3.08.01 to 3.08.05, complete a form CE/DA. S.3.13 which shall be handed to the postmaster in question.

Coastwise traffic and coasting ships.

3.12.01. In the case of goods loaded for carriage coastwise the shipper shall deliver to the Collector, before the goods are so loaded, a bill of entry for coastwise removal or removal through contiguous territories of released goods in the prescribed form, and the master of the ship concerned shall deliver to the Collector before the departure of the ship from the place where the goods were so loaded, a manifest in a form approved by the Secretary and containing particulars of such goods. The shipper shall forward a copy of such bill of entry (numbered and date-stamped by the Collector) to the consignee of the goods to which it relates.

3.12.02. A bill of entry for coastwise removal may only be presented to the department and shall only be valid in respect of imported or excisable goods on which the duty due has been paid on entry for consumption, or in respect of goods grown, produced or manufactured in the Republic and not liable to excise duty or such other goods as the Secretary may decide from time to time, for transport by ship from any place in the Republic to any other place in the Republic or to any place outside the Republic which has been appointed a place of entry in terms of section six or in such other circumstances as the Secretary deems fit. A separate bill of entry for such removal shall be presented to the Collector in respect of each separate carrying vessel and each separate consignee.

3.12.03. No goods shall be loaded on any ship for carriage coastwise until a shipping and collecting order in respect of such goods has been signed and date-stamped by the Collector authorizing the loading of such goods in that ship.

3.12.04. The consignee of goods carried coastwise shall submit to the Collector at the place where such goods are landed a copy of the bill of entry for coastwise removal or removal through contiguous territories of released goods in respect of such goods, numbered and date-stamped by the Collector at the place where such goods were loaded, together with a copy of the bill of lading for those goods and any other evidence the Collector may require that no duty is payable on such goods or that no obligation under the Act is to be complied with in respect of such goods. No such goods shall be removed or delivered by the landing authority until the Collector has authorized delivery on a landing, delivery and forwarding order and a copy of such order, signed and date-stamped by the Collector, is in the possession of the landing authority.

3.12.05. Regulation 3.07.02 shall apply to goods carried coastwise.

3.12.06. Goods carried coastwise shall be kept entirely separate from other goods after landing at the place of destination.

3.12.07. The provisions of regulation 3.02.08 shall apply in respect of coasting ships but the Secretary may authorize the issue of general or special transires to coasting ships in such circumstances as he considers necessary. Any general or special transire issued in terms of this regulation shall be subject to the provisions of regulations 3.03.01 to 3.03.04.

afskrif van die verskepings- en afhaalorder, lugvragbrief of besendingsbrief met betrekking tot sodanige goedere, deur die Ontvanger onderteken en met 'n stempel gedateer, wat die uitvoer van sodanige goedere in daardie skip, vliegtuig of enige ander voertuig magtig, ontvang het nie.

3.08.03. Regulasies 3.06.01 tot 3.06.02 is *mutatis mutandis* van toepassing op die uitvoer van goedere per skip of vliegtuig en regulasie 3.11.01 is van toepassing ten opsigte van die uitvoer van goedere deur die pos na die in sodanige regulasie vermelde lande.

3.08.04. Die gesagvoerder of loods van enige skip of vliegtuig waarin enige in regulasie 3.02.03 of 3.02.04 vermelde goedere vir uitvoer gelaai is, moet, voor vertrek vanaf die laaste plek in die Republiek aangedoen, sodanige goedere op versoek van die Ontvanger vir doeleindes van nasien aan hom uitwys of aan hom rekenskap gee van sodanige goedere. Geen sodanige goedere mag sonder die uitdruklike toestemming van die Ontvanger by enige plek in die Republiek geland word nie, en indien geland, word sodanige goedere behandel soos ingevoerde goedere wat sonder rapportering ooreenkomstig artikel sewe geland is.

3.08.05. In die geval van goedere wat vanaf 'n plek in die Republiek uitgevoer word waar daar geen doeane- en aksynskantoor is nie, kan die Sekretaris ten opsigte van sodanige goedere wat hy nodig ag en op die voorwaardes wat hy oplê, aan die uitvoerder toestemming verleen om die klaringsbrief vir uitvoer van goedere nie uit pakhuys nie tesame met die betrokke dokumente aan die spoorweg- of lugvervoerbeampte by daardie plek voor te lê. Sodanige beampte moet seker maak dat aan die vereistes van die Wet voldoen word voordat die uitvoer van die onderhawige goedere gemagtig word, en moet die oorspronklike van die betrokke klaringsbrief aan die Sekretaris stuur.

Invoer of uitvoer van goedere van en na Afrika-gebiede.

3.09.01. Die invoer van enige goedere van of die uitvoer van enige goedere na enige Afrika-gebied met die regering waarvan 'n ooreenkoms kragtens enige bepaling van die Wet aangegaan is, is aan die bepalings van sodanige ooreenkoms onderworpe.

Invoer of uitvoer van goedere van, na of deur Mosambiek.

3.10.01. Goedere van of deur die Provinsie Mosambiek ingevoer, kan vir Suid-Afrikaanse doeanedoeleindes by Lourenco Marques geklaar word. Die vorms by hierdie regulasies vir behoorlike klaring van goedere in Suid-Afrika voorgeskryf, moet gebruik word, en in alle gevalle waar behoorlike klaring voor die Ontvanger van Suid-Afrikaanse Doeane en Aksyns te Lourenco Marques gedoen is, mag die karweier, indien hy iemand anders as die Suid-Afrikaanse Spoorweë is, die betrokke goedere nie aan die geadresseerde in Suid-Afrika aflewer nie, tensy bedoelde karweier 'n afskrif van die betrokke klaringsbrief, genommer en met 'n stempel gedateer, van daardie Ontvanger ten opsigte van sodanige goedere ontvang het en waar sodanige goedere per pad ingevoer word, moet sodanige afskrif aan die Ontvanger te Komatipoort of ander aangewese plek van toegang tot die Republiek voorgelê word.

3.10.02. In alle gevalle waar behoorlike klaring vir Suid-Afrikaanse doeanedoeleindes nie voor die Ontvanger van Suid-Afrikaanse Doeane en Aksyns te Lourenco Marques gedoen is nie, kan goedere wat van of deur die Provinsie Mosambiek ingevoer word slegs na plekke wat as klaringsplekke aangewys is, gestuur word, en die Suid-Afrikaanse Spoorweë of ander karweier moet, indien dit vereis word, enige goedere wat nie behoorlik vir Suid-Afrikaanse doeanedoeleindes te Lourenco Marques geklaar is nie, maar wat vir vervoer aangeneem is na 'n ander plek as 'n plek wat as 'n klaringsplek aangewys is, aan die Ontvanger onder wie se jurisdiksie sodanige ander plek ressorteer, aflewer.

3.10.03. Indien behoorlike klaring van goedere wat van of deur die Provinsie Mosambiek Suid-Afrika binnegebring word nie by die Ontvanger van die Suid-Afrikaanse Doeane en Aksyns te Lourenco Marques gedoen is nie, moet die geadresseerde sodanige goedere binne sewe dae na aankoms daarvan, of binne die verdere tydperk wat die Ontvanger by die plek van bestemming toelaat, vir doeanedoeleindes op die voorgeskrewe vorms klaar. So nie moet die Suid-Afrikaanse Spoorweë of ander karweier die goedere by die Staatspakhuis of enige ander deur die Ontvanger goedgekeurde plek aflewer.

3.10.04. Wanneer goedere van 'n in regulasie 3.12.02 vermelde klas of soort by enige plek in die Republiek vir verwydering oor Lourenco Marques na 'n ander plek in die Republiek gelaai word, moet die persoon wat sodanige goedere aldus laat laai aan die prosedure en voorwaardes voldoen waarop die Sekretaris in elke geval besluit, en as daar nie aan sodanige prosedure en voorwaardes voldoen word nie, word die goedere by herinvoer daarvan in die Republiek as ingevoerde goedere onderhewig aan reg beskou.

Invoer of uitvoer van goedere per pos.

3.11.01. Ten opsigte van goedere per pos van Rhodesië Zambia of Malawi uitgevoer, moet die uitvoerder, benewens voldoening aan die bepalings van regulasies 3.08.01 tot 3.08.05, 'n vorm CE/DA. S3.13 invul wat aan die betrokke posmeester oorhandig moet word.

Kusvervoer en kusvaarders.

3.12.01. In die geval van goedere wat vir kusvervoer gelaai is, moet die verskeper aan die Ontvanger, voordat die goedere aldus gelaai word, 'n klaringsbrief vir kusvervoer of vervoer deur aangrensende gebiede van vrygestelde goedere, in die voorgeskrewe vorm, oorhandig en die gesagvoerder van die betrokke skip moet aan die Ontvanger voor vertrek van die skip vanaf die plek waar die goedere aldus gelaai is, 'n manifes in 'n deur die Sekretaris goedgekeurde vorm wat die besonderhede van sodanige goedere bevat, oorhandig. Die verskeper moet 'n afskrif van sodanige klaringsbrief (deur die Ontvanger genommer en met 'n stempel gedateer) aan die geadresseerde van die goedere waarop dit betrekking het, stuur.

3.12.02. 'n Klaringsbrief vir kusvervoer van goedere kan slegs aan die departement voorgelê word, en is slegs geldig ten opsigte van ingevoerde of synsbare goedere waarop die verskuldigde reg by klaring vir verbruik betaal is, of ten opsigte van goedere wat in die Republiek verbou, geproduseer of vervaardig en nie aan aksynsreg onderhewig is nie of sodanige ander goedere waarop die Sekretaris van tyd tot tyd besluit, vir vervoer per skip vanaf enige plek in die Republiek na enige ander plek in die Republiek of na enige plek buite die Republiek wat ooreenkomstig artikel ses as 'n klaringsplek aangewys is of in enige ander omstandighede wat die Sekretaris goedgevind. 'n Afsonderlike klaringsbrief moet aan die Ontvanger ten opsigte van elke afsonderlike vervoerwaartuig en elke afsonderlike geadresseerde voorgelê word.

3.12.03. Geen goedere mag op enige skip vir kusvervoer gelaai word voordat 'n verskepings- en afhaalorder ten opsigte van sodanige goedere deur die Ontvanger onderteken en met 'n stempel gedateer is, wat die laai van sodanige goedere in daardie skip magtig nie.

3.12.04. Die geadresseerde van goedere wat langs die kus vervoer is, moet aan die Ontvanger waar sodanige goedere geland word 'n afskrif van die klaringsbrief vir kusvervoer of vervoer deur aangrensende gebiede van vrygestelde goedere, deur die Ontvanger by die plek waar sodanige goedere gelaai is, genommer en met 'n stempel gedateer ten opsigte van sodanige goedere voorlê, tesame met 'n afskrif van die ladingsbrief vir daardie goedere en enige ander getuienis wat die Ontvanger verlang dat geen reg op sodanige goedere betaalbaar is nie of dat aan geen verpligting ten opsigte van sodanige goedere kragtens die Wet voldoen moet word nie. Geen sodanige goedere mag verwyder of afgelewer word deur die landingsowerheid voordat die Ontvanger die aflewering op 'n ladings-, aflewering- en afsendingsorder gemagtig het nie en 'n afskrif van sodanige order deur die Ontvanger onderteken en met 'n stempel gedateer in besit van die landingsowerheid is.

3.12.05. Regulasie 3.07.02 is van toepassing op goedere wat langs die kus vervoer word.

3.12.06. Goedere wat langs die kus vervoer word, moet na landing by die plek van bestemming geheel en al afsonderlik van ander goedere gehou word.

3.12.07. Die bepalings van regulasie 3.02.08 is ten opsigte van kusvaarders van toepassing maar die Sekretaris kan die uitreiking van algemene of spesiale geleibiljette aan kusvaarders in sodanige omstandighede wat hy nodig ag, magtig. Elke algemene of spesiale geleibiljet ooreenkomstig hierdie regulasie uitgereik, is aan die bepalings van regulasies 3.03.01 tot 3.03.04 onderworpe.

Persons entering or leaving the Republic and their baggage.

3.13.01. A person entering the Republic shall not remove his baggage, nor any other goods accompanying him, from customs and excise control, or cause such baggage or goods to be so removed until they have been released by the Collector, and no person (not even the master or pilot, his agents or officials of the South African Railways), shall deliver any such baggage or goods left with or handed to him for delivery until such release has been granted.

3.13.02. Every person entering or leaving the Republic shall declare unreservedly to the Collector what goods he has in his possession, taking particular care to mention articles to which attention is invited on the form of declaration approved by the Secretary and, in the case of entry, articles such as the following:

Tobacco, cigars, cigarettes, spirits (including perfumed or toilet spirits, commonly called perfumery), firearms, dangerous weapons, jewellery, fur clothing, live animals, vegetable matter, habit-forming drugs and presents for or parcels carried on behalf of other persons.

Every person entering or leaving the Republic shall also produce and deliver to the Collector any goods the importation of which is prohibited or restricted.

3.13.03. The required declaration shall be made to the Collector in a form approved by the Secretary and may be handed to the master or any agent clearing the baggage through customs and excise, including any official of the South African Railways acting as a clearing agent. The Collector may in his discretion accept a verbal declaration made to him in lieu of a written declaration, but he may subsequently demand a written declaration.

3.13.04. Any goods brought into the Republic and intended for sale shall be specially declared as cargo and shall be entered as such for customs and excise purposes on the prescribed forms.

3.13.05. Any goods not being cargo reported in terms of section *seven* which have been imported or exported or removed from customs and excise control or in respect of which an attempt at importing, exporting or removal has been made without a valid declaration shall be treated as goods imported, exported or removed without due entry thereof.

Removal of goods in bond.

3.14.01. All goods removed in bond under the provisions of sub-section (1) of section *eighteen* shall be entered for removal on a bill of entry for removal in bond (form CE/DA S. 2.05 or S. 2.06), but the Secretary may, in respect of such class or kind of goods as he may decide, accept such other form of entry as he may approve on such conditions as he may impose.

3.14.02. Subject to the provisions of regulations 3.14.06 and 3.14.07 no goods shall be removed in bond until the remover has been authorized by the Collector on a landing, delivery and forwarding order or other document to remove such goods.

3.14.03. Goods may be removed in bond within the Republic only to a place appointed as a place of entry or, in the case of excisable goods, to a licensed customs and excise warehouse if such goods are intended for warehousing in such customs and excise warehouse.

3.14.04. Except where otherwise provided in these regulations, the consignee of goods removed in bond to a place in the Republic shall not take delivery of such goods or cause them to be warehoused or exported at the place of destination until he has duly entered the goods at the customs and excise office at that place, for consumption, warehousing or export, and has obtained the written authority of the Collector for such delivery, warehousing or export. The said consignee shall also submit to the Collector all such invoices and documents relating to the goods as he may require as well as a numbered and date-stamped

copy of the relative bill of entry for removal in bond. If entry of the goods at the place of destination is not made within seven days of the arrival of the goods at that place, or within such further period as the Collector may allow, the remover or the South African Railways or other person having custody of the goods shall forthwith deliver them to the State warehouse or other place approved by the Collector.

3.14.05. Any person removing goods in bond to a place in the Republic shall consign the goods to the care of the Collector of Customs and Excise at that place and shall conspicuously mark the consignment note with the words "in bond". The South African Railways or other carrier shall advise its officials or agents at the place of destination that the goods are in bond and shall not deliver the goods to the actual consignee without the written authority of the Collector.

3.14.06. Subject to the provisions of regulation 3.14.07, the Secretary may, in the case of goods in transit through the Republic from any other territory in Africa by air or rail to any destination outside the Republic, allow the goods in question to be entered for removal, in the case of goods removed by air, at the place where the goods are first landed in the Republic, or in the case of goods removed by rail, at the place where the goods are exported from the Republic provided the duty on any deficiency is paid forthwith. No person shall allow such goods to be carried forward or exported from such airport or place until such goods have been duly entered for removal in bond and the Collector at the place in question has granted written authority for such carriage or export.

3.14.07. Goods in transit overland through the Republic from any other territory in Africa other than by air or rail shall be entered for removal in bond at the place where they enter the Republic, but if such goods are removed from Lourenco Marques such entry shall be made at the office of the Collector of South African Customs and Excise, Lourenco Marques, or if removed by road, such entry may be made at the office of the Collector at Komatiport.

3.14.08. Except with the permission of the Secretary, goods in transit through the Republic to a destination outside the Republic shall be exported immediately and if export cannot take place immediately such goods shall be warehoused in a licensed customs and excise warehouse after entry for warehousing.

3.14.09. Beef or other meat and such other goods as the Secretary may decide, in transit by rail through the Republic to a destination outside the Republic shall be carried in sealed trucks direct from the sending station to the place of export in the Republic and such seals shall not be broken except with the permission of the Collector at that place. Such goods carried by any other means shall be subject to such conditions as the Secretary may impose.

3.14.10. When goods are removed in bond from a place in the Republic to another place in the Republic via Lourenco Marques the remover shall enter such goods on a bill of entry for removal in bond and shall, in the case of goods re-entering the Republic at a coastal port, produce a copy of such bill of entry to the Collector at that port. In the case of goods re-entering the Republic overland via Lourenco Marques, the copy of such bill of entry shall be forwarded to the Collector of South African Customs and Excise at Lourenco Marques.

3.14.11. Goods removed in bond to a customs and excise warehouse for manufacturing purposes or for storage in such warehouse shall be entered on a bill of entry for warehousing or re-warehousing (form CE/DA. S. 2.03 or S. 2.04) but goods removed in bond to a place of entry for any other purpose may be duly entered for such purpose even if removed to such place from a customs and excise warehouse in terms of paragraph (c) of sub-section (4) of section *twenty*.

Persone wat die Republiek binnekom of verlaat en hulle bagasie.

3.13.01. Iemand wat die Republiek binnekom mag nie sy bagasie, of enige ander goedere wat hom vergesel, van doeane- en aksynsbeheer verwyder, of sodanige bagasie of goedere aldus laat verwyder, totdat dit deur die Ontvanger vrygestel is nie, en niemand (self nie die gesagvoerder, sy agent of beamptes van die Suid-Afrikaanse Spoorweë nie) mag enige sodanige bagasie of goedere wat vir aflewering by hom gelaat of aan hom oorhandig is, aflewer nie, totdat sodanige vrystelling verleen is nie.

3.13.02. Elke persoon wat die Republiek binnekom of verlaat, moet sonder voorbehoud aan die Ontvanger die goedere wat hy in sy besit het aangee en moet in besonder sorg dra om die artikels te noem waarby sy aandag bepaal word in die vorm van verklaring deur die Sekretaris goedgekeur, en in die geval van binnekoms, artikels soos die volgende:

Tabak, sigare, sigarette, spiritus (met inbegrip van geparfumeerde of toiletspirit, gewoonlik bekend as parfumerie), vuurwapens, gevaarlike wapens, juweliersware, pelsklerasie, lewendige diere, plantaardige stowwe, gewoontevormende drogerie en geskenke vir of pakkies ten behoeve van ander persone saamgebring. Elke persoon wat die Republiek binnekom of verlaat moet ook aan die Ontvanger enige goedere waarvan die invoer verbode of beperk is, voorlê en oorhandig.

3.13.03. Die vereiste verklaring moet aan die Ontvanger in 'n deur die Sekretaris goedgekeurde vorm afgelê word en kan aan die gesagvoerder of enige agent wat die bagasie deur doeane en aksyns klaar, met inbegrip van enige beampte van die Suid-Afrikaanse Spoorweë wat as 'n klaringsagent optree, oorhandig word. Die Ontvanger kan na goeddunke 'n mondelinge verklaring wat aan hom afgelê is in die plek van 'n skriftelike verklaring aanvaar, maar hy kan daarna 'n skriftelike verklaring eis.

3.13.04. Enige goedere wat die Republiek binnegebring word en vir verkoop bestem is, moet spesiaal as vraag aangegee word en moet as sodanig vir doeane- en aksynsdoeleindes op die voorgeskrewe vorms geklaar word.

3.13.05. Enige goedere behalwe vraag wat ooreenkomstig artikel sewe gerapporteer is, wat sonder 'n geldige verklaring ingevoer of uitgevoer of uit doeane- en aksynsbeheer verwyder is of ten opsigte waarvan 'n poging tot invoer, uitvoer of verwydering aangewend is, moet behandel word as goedere wat sonder behoorlike klaring ingevoer, uitgevoer of verwyder is.

Vervoer van goedere onder waarborg.

3.14.01. Alle goedere kragtens die bepalinge van sub-artikel (1) van artikel agtien onder waarborg vervoer, moet op 'n klaringsbrief vir vervoer onder waarborg (vorm CE/DA. S.2.05 of S.2.06) geklaar word, maar die Sekretaris kan, ten opsigte van enige klas of soort goedere waarop hy besluit, sodanige ander vorm van klaring aanvaar wat hy goedkeur op die voorwaardes wat hy oplê.

3.14.02. Behoudens die bepalinge van regulasies 3.14.06 en 3.14.07 mag geen goedere onder waarborg vervoer word nie, totdat die vervoerder deur die Ontvanger op 'n landings-, aflewerings- en afsendingsorder of ander dokument gemagtig is om sodanige goedere te vervoer.

3.14.03. Goedere mag binne die Republiek onder waarborg vervoer word slegs na 'n plek wat as 'n klaringsplek aangewys is of, in die geval van synsbare goedere, na 'n gelisensieerde doeane- en aksynspakhuis indien sodanige goedere vir opslag in daardie doeane- en aksynspakhuis bestem is.

3.14.04. Behalwe waar in hierdie regulasies anders bepaal is, mag die geadresseerde van goedere wat onder waarborg na 'n plek in die Republiek verwyder is nie sodanige goedere by die bestemmingsplek in ontvangs neem of dit laat opslaan of uitvoer nie totdat hy die goedere by 'n doeane- en aksynskantoor by daardie plek, vir verbruik, opslag of uitvoer behoorlik geklaar het en die skriftelike magtiging van die Ontvanger vir sodanige aflewering, opslag of uitvoer verkry het nie. Die bedoelde geadresseerde moet ook aan die Ontvanger alle sodanige fakture en dokumente met betrekking tot die goedere voorlê wat hy verlang asook 'n afskrif van die betrokke klaringsbrief vir vervoer

onder waarborg genommer en met 'n stempel gedateer. Indien die goedere nie binne sewe dae na aankoms daarvan by die plek van bestemming, of binne die verdere tydperk wat die Ontvanger toelaat, by daardie plek geklaar is nie, moet die verwyderaar of die Suid-Afrikaanse Spoorweë of ander persoon wat die goedere in bewaring het, dit onverwyld by die Staatspakhuis of 'n ander plek deur die Ontvanger goedgekeur, aflewer.

3.14.05. Enigeen wat goedere onder waarborg na 'n plek in die Republiek vervoer, moet die goedere per adres van die Ontvanger van Doeane en Aksyns by daardie plek versend en moet op die vraagbrief op opvallende wyse, die woorde „onder waarborg” aanbring. Die Suid-Afrikaanse Spoorweë of ander karweier moet sy beamptes of agente by die plek van bestemming in kennis stel dat die goedere onder waarborg is, en mag nie die goedere sonder die skriftelike magtiging van die Ontvanger aan die werklike geadresseerde aflewer nie.

3.14.06. Behoudens die bepalinge van regulasie 3.14.07, kan die Sekretaris, in die geval van goedere in transito deur die Republiek vanaf enige ander gebied in Afrika per lug of per spoor na enige bestemming buite die Republiek, toelaat dat die onderhawige goedere vir verwydering geklaar word, in die geval van goedere per lug vervoer, by die plek waar die goedere eerste in die Republiek geland word of, in die geval van goedere per spoor vervoer, by die plek waar die goedere uit die Republiek uitgevoer word, mits die reg op enige tekort onverwyld betaal word. Niemand mag toelaat dat sodanige goedere vanaf sodanige lughawe of plek verder vervoer of uitgevoer word nie totdat sodanige goedere behoorlik vir vervoer onder waarborg geklaar is en die Ontvanger by die betrokke plek skriftelike magtiging vir sodanige vervoer of uitvoer verleen het.

3.14.07. Goedere in transito oor land deur die Republiek van enige ander gebied in Afrika af behalwe per lug of spoor moet vir vervoer onder waarborg by die plek waar dit die Republiek binnekom, geklaar word, maar indien sodanige goedere van Lourenco Marques af verwyder word, moet sodanige klaring by die kantoor van die Ontvanger van Suid-Afrikaanse Doeane en Aksyns te Lourenco Marques gedoen word, of indien per pad vervoer, kan sodanige klaring by die kantoor van die Ontvanger by Komatipoort gedoen word.

3.14.08. Behalwe met die toestemming van die Sekretaris moet goedere in transito deur die Republiek na 'n bestemming buite die Republiek onmiddellik uitgevoer word en indien uitvoer nie onmiddellik kan geskied nie, moet sodanige goedere in 'n gelisensieerde doeane- en aksynspakhuis opgeslaan word nadat dit vir opslag geklaar is.

3.14.09. Beesvleis of ander vleis en sodanige ander goedere waarop die Sekretaris besluit, in transito per spoor deur die Republiek na 'n bestemming buite die Republiek, moet in verseelde trokke regstreeks van die afsendingstasie na die plek van uitvoer in die Republiek vervoer word, en sodanige seëls mag nie gebreek word nie behalwe met die toestemming van die Ontvanger by daardie plek. Sodanige goedere wat op enige ander wyse vervoer word, is onderworpe aan sodanige voorwaardes wat die Sekretaris oplê.

3.14.10. Wanneer goedere onder waarborg vanaf 'n plek in die Republiek na 'n ander plek in die Republiek oor Lourenco Marques vervoer word, moet die vervoerder sodanige goedere op 'n klaringsbrief, vir vervoer onder waarborg, klaar en moet hy, in die geval van goedere wat die Republiek weer by 'n kushawe binnekom, 'n afskrif van sodanige klaringsbrief aan die Ontvanger by daardie hawe voorlê. In die geval van goedere wat oorland oor Lourenco Marques weer die Republiek binnekom, moet 'n afskrif van sodanige klaringsbrief aan die Ontvanger van Suid-Afrikaanse Doeane en Aksyns te Lourenco Marques gestuur word.

3.14.11. Goedere wat na 'n doeane- en aksynspakhuis vir vervaardigingsdoeleindes onder waarborg vervoer is, of vir opslag in sodanige pakhuis, moet vir heropslag op 'n klaringsbrief vir opslag of heropslag (vorm CE/DA. S.2.03 of 2.04) geklaar word, maar goedere wat onder waarborg na 'n klaringsplek vir enige ander doeleindes vervoer is, kan behoorlik vir sodanige doeleindes geklaar word al is dit na sodanige plek vanaf 'n doeane- en aksynspakhuis ooreenkomstig paragraaf (c) van sub-artikel (4) van artikel twintig vervoer.

3.14.12. The following particulars shall be reflected on a bill of entry for direct removal in bond (form CE/DA. S.2.05)—

- (a) in the case of goods removed in bond to a place outside the Republic, full particulars as required in accordance with the bill of entry form,
- (b) in the case of goods which have been landed from a ship, aircraft or other vehicle at a place to which they were not consigned and are removed in bond by the master, pilot or other carrier to the place to which they were consigned in the first place, full particulars as required in accordance with manifest requirements in form CE/DA. S.1.01 or S.102 referred to in regulation 3.02.01 and such additional particulars as are available to such master, pilot or other carrier in respect of such goods, and
- (c) in other cases, full particulars as required in accordance with the bill of entry form, but the particulars relating to tariff heading and domestic value need not be furnished unless required to be furnished by the Secretary.

3.14.13. Suppliers' invoices in respect of goods entered for removal in bond in the circumstances stated in paragraph (a) of regulation 3.14.12 shall be produced to the Collector at the time of entry for removal, and suppliers' invoices, documents of title and such other documents as may be required by the Collector shall be produced to the Collector at the time of due entry at the place of destination in respect of goods removed in the circumstances referred to in paragraphs (b) or (c) of regulation 3.14.12.

3.14.14. If goods which have been entered for warehousing at the place of importation are required for immediate removal in bond from that place before they have been deposited in the warehouse, they may be treated and entered for removal as if they had been so deposited.

3.14.15. If the final destination of any goods is a place other than the place of entry to which such goods have been removed in bond, no person shall remove such goods or cause such goods to be removed from such place of entry until such goods have been duly entered and the Collector has granted written authority for delivery thereof and if forwarded to the final destination without such written authority, such goods shall, if the Collector so requires, be returned at the expense of the carrier or other person who brought the goods into the Republic or who removed the goods without such written authority, to such place of entry or to such other place as the Collector may decide.

CHAPTER IV

CUSTOMS AND EXCISE WAREHOUSES; STORAGE AND MANUFACTURE OF GOODS IN CUSTOMS AND EXCISE WAREHOUSES.

Approval of customs and excise warehouses.

4.01.01. Customs and excise warehouses shall be licensed only at places appointed by the Secretary in terms of section six and on application on a form approved by him.

4.01.02. The application form shall be completed in all details and shall be accompanied by such plans, description of the warehouse or other particulars as the Secretary may require and any incorrect statement or omission shall render invalid any licence issued consequent upon such incorrect or incomplete application form.

4.01.03. A licence for a customs and excise warehouse may be issued in respect of any premises, store, fixed vessel, fixed tank, yard or other place which complies with such conditions as the Secretary may impose in each case in regard to construction, situation, access, security or any other condition he considers necessary.

4.01.04. Different premises, stores, vessels, tanks, yard or other places on a single site may be licensed as a single customs and excise storage warehouse or a single customs and excise manufacturing warehouse in the name of one licensee.

4.01.05. Separate customs and excise warehouses on the same site may be licensed in the names of different persons subject to the conditions referred to in regulation 4.01.03.

4.01.06. The Secretary may licence a customs and excise warehouse for the storage or manufacture of any particular commodity or article or any class or kind of commodity or article and such warehouse shall not be used for any other purpose, except with the written permission of the Secretary.

4.01.07. If the security for the duty is at any time in the opinion of the Collector not sufficient in regard to any customs and excise warehouse in which goods are deposited, he may at the risk and expense of the licensee of such warehouse and the owner of such goods cause them to be immediately removed and deposited in another customs and excise warehouse or other place approved by him. Alternatively, the said licensee or owner may forthwith pay the duty on the goods.

4.01.08. The licensee of a customs and excise warehouse shall keep at the warehouse, in a place accessible to the Collector, a record in a form approved by the Secretary of all receipts into and deliveries or removals from the warehouse of goods not exempted from entry in terms of sub-section (3) of section twenty, with such particulars as will make it possible for all such receipts and deliveries or removals to be readily identified with the goods warehoused, and with clear references to the relative bills of entry passed in connection therewith.

4.01.09. The licensee of a customs and excise warehouse shall display in a prominent position in the warehouse an extract of the relative regulations in Chapter IV hereof.

4.01.10. No goods entered for storage or manufacture in a customs and excise warehouse (except spirits or wine in the process of maturation or maceration in a customs and excise manufacturing warehouse) shall be retained in customs and excise warehouses for a total period of more than five years but the Secretary may, in exceptional circumstances and on such conditions as he may impose in each case, allow such goods intended for trade purposes to be so retained for a further period not exceeding one year and such other goods as he may decide to be retained for such further period as he may specify.

4.01.11. Any fixed vessel, tank, receiver, vat or other container licensed as a customs and excise warehouse or used in a customs and excise warehouse for the storage or manufacture of any goods in terms of Chapter IV of the Act shall be gauged in a manner approved by the Secretary and any fitting, meter, gauge or indicator necessary for ascertaining the quantity of any goods contained in such vessel, tank, receiver, vat or other container shall be supplied and fitted by the licensee at his expense.

Goods deposited or to be deposited in a customs and excise warehouse.

4.02.01. Subject to the provisions of regulation 4.02.02, goods which have been entered for warehousing in a customs and excise warehouse shall be conveyed to the warehouse immediately after such entry and there deposited. All goods entered for warehousing shall be conveyed to the warehouse only by the South African Railways or by a person who has given such security as the Secretary may require in terms of section ninety-nine.

4.02.02. Imported packages which have been entered for warehousing in a customs and excise warehouse but which are leaking, or of which the whole or part of the contents is missing, or which are in an otherwise damaged condition, shall not be removed to the warehouse unless examined in terms of regulation 3.06.10 and if deposited in the warehouse without such examination the full invoiced contents of such package shall be deemed to have been imported and shall be accounted for under the provisions of the Act.

3.14.12. Die volgende besonderhede moet op die klaringsbrief vir regstreekse vervoer onder waarborg (vorm CE/DA. 3.2.05) verstrek word—

- (a) in die geval van goedere onder waarborg na 'n plek buite die Republiek vervoer, volle besonderhede soos in ooreenstemming met die klaringsbriefvorm vereis word,
- (b) in die geval van goedere wat uit 'n skip, vliegtuig of ander voertuig geland is by 'n plek waarheen dit nie versend is nie en wat deur die gesagvoerder, loads of ander karweier onder waarborg vervoer word na die plek waarheen dit in die eerste plek versend is, volle besonderhede soos in ooreenstemming met manifeste vereistes in vorm CE/DA. S.1.01 of S.1.02, in regulasie 3.02.01 vermeld, vereis word en sodanige bykomende besonderhede wat aan die gesagvoerder, loads of ander karweier ten opsigte van sodanige goedere beskikbaar is, en
- (c) in ander gevalle, volle besonderhede soos in ooreenstemming met die klaringsbriefvorm vereis word, maar die besonderhede met betrekking tot tariefpos en binnelandse waarde hoef nie verstrek te word nie tensy verstrekking daarvan deur die Sekretaris vereis word.

3.14.13. Fature van die leweransier ten opsigte van goedere wat in die omstandighede in paragraaf (a) van regulasie 3.14.12 onder waarborg vervoer geklaar word, moet aan die Ontvanger ten tyde van klaring vir vervoer voorgelê word en fature van die leweransier, bewysstukke van eiendomsreg en sodanige ander dokumente wat die Ontvanger vereis, moet aan die Ontvanger voorgelê word ten tyde van behoorlike klaring by die plek van bestemming ten opsigte van goedere wat in die omstandighede in paragrafe (b) of (c) van regulasie 3.14.12 vermeld, vervoer word.

3.14.14 Indien goedere wat by die plek van invoer vir opslag geklaar is, vir onmiddellike vervoer onder waarborg van daardie plek af nodig is voordat dit in die pakhuis geplaas is, kan dit handel en vir vervoer geklaar word asof dit aldus daarin geplaas was.

3.14.15. Indien die finale bestemming van enige goedere 'n ander plek is as 'n klaringsplek waarheen sodanige goedere onder waarborg vervoer is, mag geen persoon sodanige goedere verwyder of sodanige goedere vanaf sodanige klaringsplek laat verwyder nie totdat sodanige goedere behoorlik geklaar is en die Ontvanger 'n skriftelike magtiging vir aflewering daarvan verleen het en indien na die finale bestemming sonder sodanige skriftelike magtiging gestuur, moet sodanige goedere, indien die Ontvanger dit verlang, op koste van die karweier of ander persoon wat die goedere die Republiek binnegebring het of wat die goedere sonder sodanige skriftelike magtiging verwyder het, terugstuur na sodanige klaringsplek of na sodanige ander plek waarop die Ontvanger besluit.

HOOFSTUK IV

DOEANE- EN AKSYNSPAKHUISE; OPSLAG EN VERVAARDIGING VAN GOEDERE IN DOEANE- EN AKSYNSPAKHUISE.

Goedkeuring van doeane- en aksynspakhuisse.

4.01.01. Doeane- en aksynspakhuisse word gelisensieer slegs op plekke wat kragtens artikel ses deur die Sekretaris aangewys is en op aansoek op 'n vorm deur hom goedgekeur.

4.01.02. Die aansoekvorm moet in alle besonderhede ingevul word en moet vergesel wees van die planne, beskrywing van die pakhuis of ander besonderhede wat die Sekretaris vereis en enige onjuiste verklaring of weglating sal enige lisensie wat ingevolge sodanige onjuiste of onvolledige aansoekvorm uitgereik is, ongeldig maak.

4.01.03. 'n Lisensie vir 'n doeane- en aksynspakhuis kan uitgereik word ten opsigte van enige persele, pakkamer, vaste bevatter, vaste tenk, werf of ander plek wat aan die vereistes wat die Sekretaris in elke geval op lê in verband met konstruksie, ligging, toegang, veiligheid of enige ander voorwaarde wat hy nodig ag, voldoen.

4.01.04 Verskillende persele, pakkamers, bevatters, tenks, werwe of ander plekke op 'n enkele standplaas kan as 'n enkele doeane- en aksynsopslagpakhuis of 'n enkele doeane- en aksynsvervaardigingspakhuis in die naam van een lisensiehouer gelisensieer word.

4.01.05. Behoudens die voorwaardes wat in regulasie 4.01.03 vermeld word, kan afsonderlike doeane- en aksynspakhuisse op dieselfde standplaas in die name van verskillende persone gelisensieer word.

4.01.06. Die Sekretaris kan 'n doeane- en aksynspakhuis vir die opslag of vervaardiging van enige besondere kommoditeit of artikel of enige klas of soort kommoditeit of artikel lisensieer en sodanige pakhuis mag nie vir enige ander doel gebruik word nie, behalwe met die skriftelike toestemming van die Sekretaris.

4.01.07. Indien die sekerheid vir die regte te enige tyd na die mening van die Ontvanger met betrekking tot 'n doeane- en aksynspakhuis waarin goedere opgeslaan is, nie voldoende is nie, kan hy op risiko en koste van die lisensiehouer van sodanige pakhuis en die eienaar van sodanige goedere, daardie goedere onmiddellik verwyder en in 'n ander doeane- en aksynspakhuis of ander plek deur hom goedgekeur, laat plaas. Anders kan die bedoelde lisensiehouer of eienaar dadelik die reg op die goedere betaal.

4.01.08. Die lisensiehouer van 'n doeane- en aksynspakhuis moet by die pakhuis, op 'n plek wat vir die Ontvanger toeganklik is, 'n rekord hou in 'n vorm wat deur die Sekretaris goedgekeur is van al die ontvangste in en aflewings of verwyderings uit die pakhuis van goedere wat nie kragtens sub-artikel (3) van artikel twintig van klaring vrygestel is nie, met sodanige besonderhede wat dit moontlik sal maak om al die ontvangste en aflewings of verwyderings met die opgeslaande goedere te identifiseer en met duidelike verwysings na die betrokke klaringsbriewe wat in verband daarmee aangeneem is.

4.01.09. Die lisensiehouer van 'n doeane- en aksynspakhuis moet op 'n opvallende plek in die pakhuis 'n uittreksel van die betrokke regulasies in Hoofstuk IV hiervan vertoon.

4.01.10. Geen goedere geklaar vir opslag of vervaardiging in 'n doeane- en aksynspakhuis (behalwe spiritus of wyn in die proses van veroudering of weking in 'n doeane- en aksynsvervaardigingspakhuis) mag in doeane- en aksynspakhuisse vir 'n totale tydperk van meer as vyf jaar gehou word nie, maar die Sekretaris kan, in buitengewone omstandighede en op die voorwaardes wat hy in elke geval op lê, toelaat dat sodanige goedere vir handelsdoeleindes bestem vir 'n verdere tydperk wat nie een jaar oorskry nie, aldus gehou word en dat sodanige ander goedere waarop hy besluit vir sodanige verdere tydperk wat hy neer lê, aldus gehou word.

4.01.11. Enige vaste bevatter, tenk, opvanghouer, vat of ander houer wat as 'n doeane- en aksynspakhuis gelisensieer is of in 'n doeane- en aksynspakhuis vir die opslag of vervaardiging van enige goedere ingevolge Hoofstuk IV van die Wet gebruik word, moet gemeet word op 'n wyse wat deur die Sekretaris goedgekeur is, en enige toebehoorsel, meter, ykmaat of inhoudswyser wat nodig is om die hoeveelheid van enige goedere wat in sodanige bevatter, tenk, opvanghouer, vat of ander houer aanwesig is, vas te stel, moet deur die lisensiehouer op sy koste voorsien en aangebring word.

Goedere opgeslaan of vir opslag in 'n doeane- en aksynspakhuis.

4.02.01. Behoudens die bepalings van regulasie 4.02.02, moet goedere wat vir opslag in 'n doeane- en aksynspakhuis geklaar is onmiddellik na klaring na die pakhuis vervoer en daarin opgeslaan word. Alle goedere wat vir opslag geklaar is moet slegs deur die Suid-Afrikaanse Spoorweë of 'n persoon wat sodanige sekerheid gestel het wat die Sekretaris kragtens artikel nege-en-negentig kan vereis, na die pakhuis vervoer word.

4.02.02. Ingevoerde pakke wat vir opslag in 'n doeane- en aksynspakhuis geklaar is maar wat lek of waarvan die geheel of 'n gedeelte van die inhoud vermis word of wat in 'n andersins beskadigde toestand is moet nie na die pakhuis verwyder word tensy ingevolge regulasie 3.06.10 ondersoek nie indien sonder sodanige ondersoek in die pakhuis geplaas, word die volle inhoud volgens die faktuur van sodanige pakkie geag ingevoer te gewees het en moet daarvoor kragtens die bepalings van die Wet rekenskap gegee word.

4.02.03. The licensee of any customs and excise warehouse shall notify the owner of any imported goods entered for warehousing in such warehouse of the non-receipt of any such goods, or any part thereof, and the owner of such goods shall take immediate steps to account to the Collector for such goods or to pay the duty due thereon.

4.02.04. The licensee of any customs and excise warehouse into which goods are received shall ensure that such goods have been duly entered for warehousing in such warehouse and, unless proof that such goods have been so entered is in his possession at the time of receipt of such goods, he shall keep such goods separated from other goods in such warehouse and make a report to the Collector forthwith.

4.02.05. The licensee of a customs and excise warehouse shall not allow any goods of a dangerous or inconvenient nature to be stored in such warehouse unless it has been approved for the storage of such goods, and the licensee of a customs and excise warehouse which has been approved for a particular class of goods shall not allow any other goods to be deposited therein.

4.02.06. All goods in a customs and excise warehouse shall be so arranged and marked that they will be easily identifiable and accessible for inspection and that each consignment and the particulars thereof can readily be ascertained and checked.

4.02.07. Goods deposited in a customs and excise warehouse may at any time be examined by the Collector and the licensee of such warehouse, or his representative, shall be present during such examination.

4.02.08. Goods deposited in a customs and excise warehouse in closed trade containers shall not be examined, nor the packages opened or altered in any way, except with the permission of the Collector and in the presence of an officer if he so requires, unless immediate action for the safety of the goods is necessary, in which case the licensee shall immediately notify the nearest available officer and the Collector.

4.02.09. No unpacked goods in liquid form shall be stored in ungauged vessels in a customs and excise warehouse without the written permission of the Collector.

General regulations regarding manufacture of goods in customs and excise warehouses.

4.03.01. The Secretary may, on such conditions as he may impose in each case, allow the manufacture by a licensee in a customs and excise manufacturing warehouse of goods which shall not be subject to the provisions of Chapter IV of the Act.

4.03.02. Subject to the provisions of regulation 4.01.02, any application for the licensing of a customs and excise manufacturing warehouse shall state the nature of materials and the processes to be used in the manufacture of every excisable or other product, the expected annual quantities of such materials to be so used and the expected annual production of every excisable product.

4.03.03. The plans referred to in sub-section (5) of section *twenty-seven* shall be submitted to the Collector in duplicate for retention by him. Distinguishing marks shall be legibly applied to a conspicuous part of every room, fixed vessel, still, utensil or other plant and such mark shall be indicated on schedules submitted with such plans.

4.03.04. Vessels, stills and other plant in a customs and excise manufacturing warehouse shall be placed, fixed and connected to the satisfaction of the Collector, and the licensee shall not alter the shape, position or capacity of any plant or install any additional or new plant or remove any plant without the permission of the Collector after submission to him of an application for alteration of such plant.

4.03.05. No manufacturing shall commence in a customs and excise manufacturing warehouse without the permission of the Collector.

4.03.06. All rooms, places, distilling apparatus, spirits receivers and other fixed vessels or containers and such other plant as the Secretary may specify, in a customs and excise manufacturing warehouse shall be locked or otherwise secured in accordance with the instructions and in the discretion of the Collector and the licensee shall at his own expense and to the satisfaction of the Collector, provide, apply, repair and renew whatever is required to enable an officer to affix locks to such rooms, places, distilling apparatus, spirits receivers and other fixed vessels or containers and other plant specified by the Secretary, or to secure them in any other manner.

4.03.07. Every pipe in a customs and excise manufacturing warehouse shall, except with the permission of the Secretary or 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. Pipes for the conveyance of different materials or products shall if required by the Secretary, be painted in such colour for every material or product as he may require. The licensee shall paint such pipes at his own expense and shall repaint such pipes whenever required by the Collector. Every cock and valve used in such warehouse shall be of a type approved by the Secretary. The licensee shall keep such cocks or valves in proper repair at all times.

4.03.08. No person other than a licensee of a customs and excise manufacturing warehouse licensed for the manufacture of excisable goods shall own, use or control a machine for cutting tobacco or a machine, appliance or apparatus which is in the opinion of the Secretary of a type specially designed for any process in the manufacture of an excisable product except with the permission of the Secretary and no person to whom permission to own, use or control such machine, appliance or apparatus has been so granted, shall sell or dispose of such machine, appliance or apparatus or allow any other person to use it without the permission of the Secretary. The Secretary may require that any class or kind of such machine, appliance or apparatus shall be registered with him and shall bear such registration numbers in such manner as he may decide.

4.03.09. When a manufacturing operation has been completed in a customs and excise manufacturing warehouse, the licensee shall give the Collector all the necessary assistance in ascertaining the quantity and strength or other particulars of the goods manufactured and record such particulars and render such returns as the Secretary may require. A licensee shall stop any operation or the working of any still when required to do so by the Collector for the purpose of testing the output.

4.03.10. Every licensee who is required to do so by the Secretary shall furnish a diagram to scale of any still in his customs and excise manufacturing warehouse together with explanatory notes relating to the working of such still.

4.03.11. Except with the permission of the Collector no excisable goods manufactured in a customs and excise manufacturing warehouse shall be removed from a receiver, vessel or other container in which they were collected until account thereof has been taken by the Collector.

4.03.12. The Secretary may allow the quantity of any excisable goods in a customs and excise manufacturing warehouse to be ascertained by means of any scale, meter, gauge or other instrument or appliance of a type approved by him. The licensee shall supply and fit such scale, meter, gauge or other instrument or appliance to the satisfaction of the Secretary and keep it in proper repair at his expense and shall have it assized regularly and, in addition, at any time required by the Collector.

4.03.13. Every licensee of a customs and excise manufacturing warehouse shall, except with the permission of the Secretary keep a stock record, in a form approved by him, in which such licensee shall record daily such particulars of receipts of materials, nature and quantities of excisable goods manufactured, nature and quantities of by-products

4.02.03. Die lisensiehouer van enige doeane- en aksynspakhuis moet die eienaar van enige ingevoerde goedere wat vir opslag in sodanige pakhuis geklaar is, in kennis stel van die nie-ontvangs van enige sodanige goedere of enige gedeelte daarvan en die eienaar van sodanige goedere moet onmiddellik stappe doen om aan die Ontvanger van sodanige goedere rekenskap te gee of die verskuldigde reg daarop te betaal.

4.02.04. Die lisensiehouer van enige doeane- en aksynspakhuis waarin goedere ontvang word moet seker maak dat sodanige goedere behoorlik vir opslag in sodanige pakhuis geklaar is en, tensy bewys dat sodanige goedere aldus geklaar is ten tyde van ontvangs van daardie goedere in sy besit is, moet hy sodanige goedere apart hou van ander goedere in sodanige pakhuis en dadelik aan die Ontvanger verslag doen.

4.02.05. Die lisensiehouer van 'n doeane- en aksynspakhuis mag nie toelaat dat enige goedere van 'n gevaarlike of ongerieflike aard in sodanige pakhuis opgeslaan word nie tensy dit vir die opslag van sodanige goedere goedgekeur is en die lisensiehouer van 'n doeane- en aksynspakhuis wat vir 'n besondere klas goedere goedgekeur is, mag nie toelaat dat enige ander goedere daarin opgeslaan word nie.

4.02.06. Alle goedere in 'n doeane- en aksynspakhuis moet so gerangskik en gemerk word dat dit maklik uitkenbaar en toeganklik is vir inspeksie en dat elke besending en die besonderhede daarvan gereedelik vasgestel en nagesien kan word.

4.02.07. Goedere opgeslaan in 'n doeane- en aksynspakhuis kan te eniger tyd deur die Ontvanger ondersoek word en die lisensiehouer van sodanige pakhuis, of sy verteenwoordiger, moet gedurende sodanige ondersoek teenwoordig wees.

4.02.08. Goedere opgeslaan in 'n doeane- en aksynspakhuis in toe handelsverpakkings mag nie, behalwe met die toestemming van die Ontvanger en in die teenwoordigheid van 'n beampte as hy so verlang, ondersoek, of die pakke oopgemaak of op enige wyse verander word nie tensy onmiddellike optrede vir die veiligheid van die goedere nodig is, in welke geval die lisensiehouer onmiddellik die naaste beskikbare beampte en die Ontvanger in kennis moet stel.

4.02.09. Geen onverpakte goedere in vloeistofvorm mag sonder die skriftelike toestemming van die Ontvanger in ongemete houe in 'n doeane- en aksynspakhuis opgeslaan word nie.

Algemene regulasies betreffende vervaardiging van goedere in doeane- en aksynspakhuisse.

4.03.01. Die Sekretaris kan, op die voorwaardes wat hy in elke geval kan opleë, die vervaardiging deur 'n lisensiehouer in 'n doeane- en aksynspakhuis toelaat van goedere wat nie aan die bepalings van Hoofstuk IV van die Wet onderworpe sal wees nie.

4.03.02. Behoudens die bepalings van regulasie 4.01.02, moet 'n applikasie vir die lisensiering van 'n doeane- en aksynsvervaardigingspakhuis die aard van die stowwe en die prosesse gebruik te word by die vervaardiging van elke sinsbare of ander produk, die verwagte jaarlikse hoeveelhede van sodanige stowwe aldus gebruik te word en die verwagte jaarlikse produksie van elke sinsbare produk vermeld.

4.03.03. Die in sub-artikel (5) van artikel sewe-en-twintig vermelde planne moet in duplo aan die Ontvanger voorgelê word om deur hom gehou te word. Onderskeidende merke moet leesbaar op 'n opvallende deel van elke kamer, vaste bevatter, distilleerketel, werktuig of ander installasie aangebring word en sodanige merk moet aangedui word op bylaes wat saam met sodanige planne voorgelê word.

4.03.04. Bevatters, distilleerketels en ander installasies in 'n doeane- en aksynsvervaardigingspakhuis moet tot bevrediging van die Ontvanger geplaas, gemonteer en verbind word en die lisensiehouer mag nie die vorm, posisie of kapasiteit van enige installasie verander of enige bykomende of nuwe installasie installeer of enige installasie verwyder sonder die toestemming van die Ontvanger na voorlegging aan hom van 'n aansoek om sodanige installasie te verander nie.

4.03.05. Geen vervaardiging neem in 'n doeane- en aksynsvervaardigingspakhuis 'n aanvang sonder die toestemming van die Ontvanger nie.

4.03.06. Alle kamers, plekke, distilleerapparaat, spiritusopvanghouers en ander vaste bevatters of houe en sodanige ander installasies as die Sekretaris kan aandui, in 'n doeane- en aksynsvervaardigingspakhuis, moet gesluit of andersins beveilig word in ooreenstemming met die opdragte en na die goeddunke van die Ontvanger en die lisensiehouer moet op sy eie koste en tot bevrediging van die Ontvanger voorsien, aanbring, herstel en hernieu wat ook al vereis word om 'n beampte in staat te stel om slotte te sit aan sodanige kamers, plekke, distilleerapparaat, spiritusopvanghouers en ander vaste bevatters of houe en ander installasies deur die Sekretaris aangedui of om dit op enige ander wyse te beveilig.

4.03.07. Elke pyp in 'n doeane- en aksynsvervaardigingspakhuis moet, behalwe met die toestemming van die Sekretaris of tensy dit uitsluitlik vir die afvoer van water en ketelafloop gebruik word, so gemonteer en geplaas word dat dit oor die hele lengte daarvan ondersoek kan word. Pype vir die vervoer van verskillende materiale of produkte moet, indien deur die Sekretaris verlang, in die kleur vir elke materiaal of produk geverf word wat hy vereis. Die lisensiehouer moet sodanige pype op sy eie koste verf en moet sodanige pype weer verf wanneer die Ontvanger dit ookal vereis. Elke kraan en klep wat in sodanige pakhuis gebruik word moet van 'n tipe wees wat die Sekretaris goedgekeur het. Die lisensiehouer moet sodanige krane of kleppe ten alle tye in 'n behoorlike toestand hou.

4.03.08. Niemand behalwe 'n lisensiehouer van 'n doeane- en aksynsvervaardigingspakhuis wat vir die vervaardiging van sinsbare goedere gelisensieer is, mag 'n tabakkerfmasjien of 'n masjien, toestel of apparaat wat na die mening van die Sekretaris van 'n tipe is wat spesiaal ontwerp is vir enige proses by die vervaardiging van 'n sinsbare produk besit, gebruik of beheer nie behalwe met die toestemming van die Sekretaris en niemand aan wie toestemming aldus verleen is om sodanige masjien, toestel of apparaat te besit, gebruik of beheer mag sodanige masjien, toestel of apparaat verkoop of vervreem of enige ander persoon toelaat om dit te gebruik sonder die toestemming van die Sekretaris nie. Die Sekretaris kan vereis dat enige klas of soort van sodanige masjien, toestel of apparaat by hom geregistreer word en sodanige registrasienuommers op so 'n wyse as hy kan besluit, moet ophê.

4.03.09. Wanneer 'n vervaardigingsoperasie in 'n doeane- en aksynsvervaardigingspakhuis afgehandel is, moet die lisensiehouer die Ontvanger al die nodige bystand verleen om die hoeveelheid en sterkte of ander besonderhede van die vervaardigde goedere vas te stel en moet hy sodanige besonderhede opteken en sodanige opgawes verstrek wat die Sekretaris vereis. 'n Lisensiehouer moet enige operasie of die werking van enige distilleerketel stopsit wanneer die Ontvanger dit vir die doel om die produksie te toets, vereis.

4.03.10. Elke lisensiehouer wat deur die Sekretaris vereis word om dit te doen moet 'n diagram volgens skaal van enige distilleerketel in sy doeane- en aksynsvervaardigingspakhuis tesame met verklarende opmerkings met betrekking tot die werking van sodanige distilleerketel verskaf.

4.03.11. Behalwe met die toestemming van die Ontvanger word geen sinsbare goedere in 'n doeane- en aksynsvervaardigingspakhuis vervaardig uit 'n opvanghouer, bevatter of ander houer waarin dit opgevang is, verwyder voordat opname daarvan deur die Ontvanger geneem is nie.

4.03.12. Die Sekretaris kan toelaat dat die hoeveelheid van enige sinsbare goedere in 'n doeane- en aksynsvervaardigingspakhuis deur middel van 'n skaal, meter, ykmaat of ander instrument of toestel van 'n tipe wat deur hom goedgekeur is, vasgestel word. Die lisensiehouer moet sodanige skaal, meter, ykmaat of ander instrument of toestel tot bevrediging van die Sekretaris voorsien en aanbring en op sy koste in 'n behoorlike toestand hou en hy moet dit gereeld laat yk en daarbenewens ook te eniger tyd wanneer die Ontvanger dit vereis.

4.03.13. Elke lisensiehouer van 'n doeane- en aksynsvervaardigingspakhuis moet, behalwe met die toestemming van die Sekretaris, 'n voorraadrekord in 'n deur die Sekretaris goedgekeurde vorm hou waarin sodanige lisensiehouer daagliks moet aanteken die besonderhede van ontvangste van materiale, aard en hoeveelheid van sinsbare goedere vervaardig, aard en hoeveelhede van neweprodukte of

or other goods manufactured and disposal of goods manufactured and such other particulars as the Secretary may require in each case.

4.03.14. Every licensee of a customs and excise manufacturing warehouse shall furnish to the Collector such returns showing such particulars and at such times and under such conditions as the Secretary may decide.

General provisions regarding clearance and removal of goods from customs and excise warehouses and payment of duty.

4.04.01. The licensee of a customs and excise warehouse shall not cause or permit any goods to be delivered or removed from such warehouse until he is in possession of a relative ex warehouse bill of entry, in the prescribed form, numbered and date-stamped by the Collector, and any person entering any goods for delivery or removal from a customs and excise warehouse shall do so on the forms prescribed herein.

4.04.02. Notwithstanding the provisions of regulation 4.04.01 and subject to the provisions of the Sixth Schedule hereto the Secretary may permit the licensee of any customs and excise warehouse to remove from such warehouse goods which are liable to excise duty only or such other goods as the Secretary may specify from time to time, provided a certificate for removal of excisable/specified goods ex warehouse (form CE/DA. S. 2.23), duly completed by the licensee of such warehouse, is deposited by such licensee in the entry box referred to in regulation 4.04.03 and he complies with the provisions of regulations 4.04.04, 4.04.05, 4.04.07 and 4.04.09.

4.04.03. Except with the permission of the Secretary subject to such conditions as he may impose, every licensee of a customs and excise warehouse who has been granted permission in terms of regulation 4.04.02 shall provide and fix to any convenient and permanent structure in an accessible place in such warehouse a box (to be known as an entry box) of a construction and design approved by the Secretary, for safe depositing of documents. The box in question shall be provided with fittings and shall be designed to enable the Collector to lock it with a State lock so that documents deposited therein cannot be withdrawn and also so that at any time considered necessary by the Secretary documents can be neither deposited nor withdrawn.

4.04.04. In the case of excisable goods to be removed from any customs and excise warehouse for home consumption under Schedule No. 6 or for home consumption as State stores, the licensee of such warehouse shall, notwithstanding the provisions of regulation 4.04.02, not remove or permit such goods to be removed from such warehouse unless a declaration regarding restricted removal of excisable/specified goods ex warehouse (form CE/DA. S. 2.24) has been completed and signed by the manufacturer under Schedule No. 6 or an official of the State body in question, as the case may be, and a copy of such declaration has been attached to each copy of the certificate for removal of excisable/specified goods ex warehouse. In the case of goods to be so removed for consumption under Schedule No. 6 the Secretary may require that the said declaration shall be approved by the Collector in the area where the manufacturer's premises are situated before such goods are removed.

4.04.05. Bills of entry as referred to in regulation 4.04.01 shall be presented to the Collector by the licensee of each customs and excise warehouse in respect of all excisable goods removed from such warehouse during the previous calendar month for the purposes mentioned in sub-section (4) of section *twenty* not later than the 21st day of the month and copies of all certificates deposited in the entry box for each such purpose or for each class or kind of bill of entry prescribed in these regulations as the Secretary may require shall be attached to the original of the respective bills of entry or shall be specified on a schedule attached to such bill of entry, such certificates being submitted to the

Collector separately in accordance with conditions which the Secretary may impose. Any duty due in respect of goods to which such bills of entry relate shall be paid by such licensee.

4.04.06. Notwithstanding the provisions of regulation 4.04.01 the Secretary may also permit the licensee of a customs and excise warehouse, subject to compliance with the requirements of regulation 4.04.03, to remove from such warehouse imported oil classified under tariff headings 27.07.50, 60, 70 or 80 and 27.10.20, 30, 40 or 50 and such other imported goods as the Secretary may permit from time to time, for consumption in terms of item 401.00 under the provisions of regulations 4.04.02 to 4.04.05 and in that event the provisions of the said regulations 4.04.02 to 4.04.05 shall *mutatis mutandis* apply and for the purpose of such application any reference in such regulations to excisable goods and excise duty shall be deemed to be a reference to the abovementioned goods and to customs duty or customs duty as well as excise duty respectively.

4.04.07. Certificates may be deposited in the entry box in his customs and excise warehouse by a licensee at any time during the hours when goods are permitted to be delivered or removed from such warehouse, but the Secretary may require in writing that certificates relating to deliveries or removals from such warehouse for any date or any period stated by the Secretary shall be deposited in the entry box before a time indicated by him on that date or on each day during that period. The licensee shall number certificates consecutively in the space provided in respect of removals from each customs and excise warehouse.

4.04.08. When the Collector has authorised the delivery or removal of any goods from a customs and excise warehouse or the licensee has deposited a certificate in terms of regulation 4.04.02 in the entry box for delivery or removal of any such goods, the licensee of the warehouse shall cause such goods to be so delivered or removed immediately, unless the special permission of the Collector has been obtained for their retention, but for any retention exceeding a period of seven days the permission of the Secretary shall be obtained. The Secretary may grant general permission for retention in respect of such classes or kinds of goods and for such periods as he considers necessary.

4.04.09. The duty on any goods removed from a customs and excise warehouse shall be payable before such goods are so removed, but in respect of goods removed under the provisions of regulation 4.04.02, the Secretary may, subject to such security as he may require and to such conditions as he may impose in each case, permit the removal of such goods without prior payment of any duty due, under cover of a certificate for removal of excisable/specified goods from a customs and excise warehouse and permit the payment of duty due in respect of such removals to be effected by such licensee monthly at the office of the Collector provided such monthly payment is effected not later than the 21st day of the calendar month following the calendar month during which the goods in question were so removed. The Secretary may also, in respect of imported or excisable petroleum products, subject to such security as he may require and to such conditions as he may impose, permit the removal of such products with payment of duty due thereon at such intervals as he may decide provided not less than twenty-six payments are made per annum.

Clearance and removal of goods from customs and excise warehouses for home consumption.

4.05.01. Excisable goods shall not be removed from any customs and excise warehouse for payment of duty in terms of regulation 4.04.01 or 4.04.02 except in such minimum quantities as the Secretary may determine in respect of each excisable product or spirituous beverage.

4.05.02. Subject to the provisions of regulation 4.04.06 goods liable to customs duty or to customs duty as well as excise duty shall not be removed from a customs and excise warehouse for home consumption until such goods have been entered in terms of sub-section (4) of section

ander goedere vervaardig en die van die hand sit van vervaardigde goedere en sodanige ander besonderhede wat die Sekretaris in elke geval kan vereis.

4.03.14. Elke lisensiehouer van 'n doeane- en aksyns-vervaardigingspakhuis moet aan die Ontvanger sodanige opgawes wat sodanige besonderhede aantoon en op sodanige tye en op sodanige voorwaardes wat die Sekretaris kan besluit, voorlê.

Algemene bepalinge betreffende klaring en verwydering van goedere uit doeane- en aksynspakhuisse en betaling van reg.

4.04.01. Die lisensiehouer van 'n doeane- en aksynspakhuis mag nie enige goedere uit sodanige pakhuis laat aflewer of verwyder of toelaat dat dit daaruit afgelewer of verwyder word nie voordat hy in besit is van 'n toepaslike klaringsbrief uit pakhuis, in die voorgeskrewe vorm, deur die Ontvanger genommer en met 'n stempel gedateer, en iemand wat enige goedere vir aflewering of verwydering uit 'n doeane- en aksynspakhuis klaar, moet dit doen op die vorms hierin voorgeskryf.

4.04.02. Ondanks die bepalinge van regulasie 4.04.01 en behoudens die bepalinge van die Sesde Bylae hierby kan die Sekretaris die lisensiehouer van enige doeane- en aksynspakhuis toelaat om goedere wat slegs aan aksynsreg onderhewig is of sodanige ander goedere wat die Sekretaris van tyd tot tyd kan spesifiseer uit sodanige pakhuis te verwyder mits 'n sertifikaat vir verwydering van sinsbare/gespesifiseerde goedere uit pakhuis (vorm CE/DA. S.2.23), behoorlik deur die lisensiehouer van sodanige pakhuis ingevul, deur die lisensiehouer in die klaringsbus waarna in regulasie 4.04.03 verwys word, geplaas word en hy aan die bepalinge van regulasies 4.04.04, 4.04.05, 4.04.07 en 4.04.09 voldoen.

4.04.03. Behalwe met die toestemming van die Sekretaris op die voorwaardes wat hy kan oplê, moet elke lisensiehouer van 'n doeane- en aksynspakhuis aan wie toestemming kragtens regulasie 4.04.02 verleen is, 'n bus (bekend te staan as 'n klaringsbus) van 'n konstruksie en ontwerp wat deur die Sekretaris goedgekeur is, vir veilige bewaring van dokumente, voorsien en vasheg aan enige gerieflike en permanente bouwerk op 'n toeganklike plek in sodanige pakhuis. Die betrokke bus moet van toebehoorsels voorsien wees en moet so ontwerp wees om die Ontvanger in staat te stel om dit met 'n Staatslot te sluit sodat dokumente wat daarin geplaas is nie kan uitgehaal word nie en ook sodat te eniger tyd wat die Sekretaris nodig ag, dokumente nie kan ingegooi of uitgehaal word nie.

4.04.04. In die geval van sinsbare goedere wat uit enige doeane- en aksynspakhuis verwyder staan te word vir binnelandse verbruik kragtens Bylae No. 6 of vir binnelandse verbruik as Staatsvoorrade, mag die lisensiehouer van sodanige pakhuis, ondanks die bepalinge van regulasie 4.04.02, nie sodanige goedere uit sodanige pakhuis verwyder of toelaat dat sodanige goedere daaruit verwyder word nie tensy 'n verklaring betreffende beperkte verwydering van sinsbare/gespesifiseerde goedere uit pakhuis (vorm CE/DA. S.2.24) deur die vervaardiger kragtens Bylae No. 6 of 'n beamppte van die betrokke Staatsliggaam, na gelang van die geval, ingevul en onderteken is en 'n afskrif van sodanige verklaring aan elke afskrif van die sertifikaat vir verwydering van sinsbare/gespesifiseerde goedere uit pakhuis vasgeheg is nie. In die geval van goedere wat vir gebruik kragtens Bylae No. 6 aldus verwyder staan te word, kan die Sekretaris vereis dat die bedoelde verklaring deur die Ontvanger in die gebied waar die vervaardiger se persele geleë is, goedgekeur moet word voordat sodanige goedere verwyder word.

4.04.05. Klaringsbriewe waarna in regulasie 4.04.01 verwys word moet deur die lisensiehouer van elke doeane- en aksynspakhuis aan die Ontvanger voorgelê word ten opsigte van alle sinsbare goedere wat gedurende die vorige kalendermaand uit sodanige pakhuis verwyder is vir die doeleindes vermeld in sub-artikel (4) van artikel *twintig* nie later as die 21ste dag van die maand nie en afskrifte van alle sertifikate wat in die klaringsbus geplaas is vir elke sodanige doel of vir elke klas of soort klaringsbrief in hierdie regulasies voorgeskryf, soos die Sekretaris vereis, moet aan die oorspronklike van die onderskeidelike klaringsbriewe vasgeheg word of moet op 'n bylae uiteengesit word wat aan sodanige klaringsbrief vasgeheg word, die sertifikate afsonderlik aan die Ontvanger voorgelê te word in ooreen-

stemming met voorwaardes wat die Sekretaris oplê. Enige reg betaalbaar ten opsigte van goedere waarop sodanige klaringsbriewe betrekking het, moet deur die lisensiehouer betaal word.

4.04.06. Ondanks die bepalinge van regulasie 4.04.01, kan die Sekretaris ook die lisensiehouer van 'n doeane- en aksynspakhuis toelaat, onderworpe aan voldoening aan die vereistes van regulasie 4.04.03, om ingevoerde olie wat in tariefposte 27.07.50, 60, 70 of 80 en 27.10.20, 30, 40 of 50 en sodanige ander ingevoerde goedere wat die Sekretaris van tyd tot tyd toelaat, vir verbruik ingevolge item 401.00 kragtens die bepalinge van regulasies 4.04.02 tot 4.04.05 uit sodanige pakhuis te verwyder in welke geval die bepalinge van bedoelde regulasies 4.04.02 tot 4.04.05 *mutatis mutandis* van toepassing is en vir die doel van sodanige toepassing word enige verwysing in sodanige regulasies na sinsbare goedere en aksynsreg geag 'n verwysing te wees na, onderskeidelik, die bovermelde goedere en na doeane-reg of doeane-reg sowel as aksyns-reg.

4.04.07. Sertifikate mag deur 'n lisensiehouer in die klaringsbus in sy doeane- en aksynspakhuis te eniger tyd gedurende die ure wanneer goedere toegelaat is om afgelewer of verwyder te word uit sodanige pakhuis, gegooi word, maar die Sekretaris kan skriftelik vereis dat sertifikate wat betrekking het op afleweringe of verwyderings uit sodanige pakhuis op enige datum of vir enige tydperk deur die Sekretaris vermeld voor 'n tyd deur hom aangedui op daardie datum of op elke dag gedurende daardie tydperk in die klaringsbus gegooi moet word. Die lisensiehouer moet ten opsigte van verwyderings uit elke doeane- en aksynspakhuis die sertifikate agtereenvolgens nommer in die ruimte daarvoor.

4.04.08. Wanneer die Ontvanger aflewering of verwydering van enige goedere uit 'n doeane- en aksynspakhuis gemaagtig het of die lisensiehouer 'n sertifikaat ingevolge regulasie 4.04.02 vir aflewering of verwydering van enige sodanige goedere in die klaringsbus gegooi het, moet die lisensiehouer van die pakhuis sodanige goedere dadelik laat aflewer of verwyder tensy die spesiale toestemming van die Ontvanger verkry is om dit terug te hou, maar vir enige terughouding wat 'n tydperk van sewe dae oorskry moet die toestemming van die Sekretaris verkry word. Die Sekretaris kan algemene toestemming vir terughouding ten opsigte van die klas of soort goedere en vir die tydperke wat hy nodig ag, toestaan.

4.04.09. Die reg op enige goedere uit 'n doeane- en aksynspakhuis verwyder is betaalbaar voor sodanige goedere aldus verwyder word, maar ten opsigte van goedere kragtens die bepalinge van regulasie 4.04.02 verwyder, kan die Sekretaris, onderworpe aan die sekerheid wat hy vereis en die voorwaardes wat hy in elke geval oplê, die verwydering van sodanige goedere sonder voorafgaande betaling van enige betaalbare reg toelaat onder dekking van 'n sertifikaat vir verwydering van sinsbare/gespesifiseerde goedere uit 'n doeane- en aksynspakhuis en toestemming verleen dat die betaling van verskuldigde reg deur sodanige lisensiehouer maandeliks gedoen word by die kantoor van die Ontvanger mits sodanige maandelikse betaling nie later as die 21ste dag van die kalendermaand wat op die kalendermaand volg waarin die betrokke goedere aldus verwyder is, geskied nie. Die Sekretaris kan ook, ten opsigte van ingevoerde of sinsbare petroleumprodukte, onderworpe aan die sekerheid wat hy vereis en op die voorwaardes wat hy oplê, die verwydering van sodanige produkte toelaat met betaling van verskuldigde reg daarop met die tussenposes waarop hy besluit mits nie minder as ses-en-twintig betalings per jaar gedoen word nie.

Klaring en verwydering van goedere uit doeane- en aksynspakhuisse vir binnelandse verbruik.

4.05.01. Sinsbare goedere mag nie uit enige doeane- en aksynspakhuis ingevolge regulasie 4.04.01 of 4.04.02 vir betaling van reg verwyder word nie behalwe in die minimumhoeveelhede wat die Sekretaris ten opsigte van elke sinsbare produk of spiritusdrank bepaal.

4.05.02. Behoudens die bepalinge van regulasie 4.04.06 kan goedere wat aan doeane-reg of aan doeane-reg sowel as aksyns-reg onderhewig is nie uit 'n doeane- en aksynspakhuis vir binnelandse verbruik verwyder word nie voordat sodanige goedere ooreenkomstig sub-artikel (4) van artikel

twenty with payment of any duty due and the licensee of such warehouse is in possession of a copy of such entry numbered and date-stamped by the Collector.

Clearance and removal of goods from customs and excise warehouses for export (including supply as stores to foreign-going ships or aircraft).

4.06.01. The clearance and removal of goods from any customs and excise warehouse for export or supply as stores to any foreign-going ship or aircraft shall be subject to the provisions of regulations 4.04.01 to 4.04.09.

4.06.02. The Collector may require any goods entered for export or supply as stores from any customs and excise warehouse to be delivered to any examination shed or other place indicated by him or may require such goods to be retained in such warehouse for the purpose of examination prior to such export or supply and such goods shall not be removed, exported or supplied without the permission of the Collector.

4.06.03. The goods in question shall be kept separate from any other goods conveyed on the same vehicle and shall be accompanied by a copy of the relative bill of entry or certificate mentioned in regulation 4.04.02. Unless the stores are conveyed by the actual remover or owner or licensee of the customs and excise warehouse in question or his employee, they shall, except with the permission of the Secretary be carried only by the South African Railways or a person who has given security in terms of section *ninety-nine* of the Act. Such goods for export or supply as stores shall be conveyed immediately by the shortest route to the ship, aircraft or rail by means of which they will be exported. No carrier or other person shall divert such goods to any other destination or substitute any other goods for such goods intended for export or supply as stores or tamper with such goods in any manner.

4.06.04. The licensee of a customs and excise warehouse from which goods for supply to a foreign-going ship or aircraft as stores are removed, shall obtain on a copy of the bill of entry or certificate relating to such goods a receipt signed by an officer of the ship or aircraft to the effect that the stores have been received on board, and such receipted copy shall be handed to the Collector before the departure of the ship or aircraft.

4.06.05. The licensee shall produce proof to the satisfaction of the Secretary that goods entered for export or supply as stores to a foreign-going ship or aircraft have been exported and such proof shall be submitted within such period as the Secretary may require.

4.06.06. If any goods removed from a customs and excise warehouse for export or supply as ship's or aircraft stores, or any portion of such goods, are not shipped or despatched, the licensee of the said warehouse shall immediately report the facts to the Collector, and he shall forthwith pay the duty on such goods or cause them to be removed to the State warehouse or take such other action as the Collector may decide.

4.06.07. The master of a ship or the pilot of an aircraft, shall produce any stores on board his ship or aircraft (irrespective of where such stores were taken on board) whenever and wherever he is required to do so by a Collector, and shall provide facilities for such stores to be placed under seal. He shall also forthwith pay the duty on any stores which were shipped outside the Republic or which were shipped at any place in the Republic ex a customs and excise warehouse and which have been consumed, sold or disposed of 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 such stores which have been so consumed for the operation of the ship or aircraft itself or which have been so consumed by the master or pilot or any member of the crew or any passenger as part of the service included in the service contract of such master, pilot or crew member or fare of such passenger without extra payment therefor).

4.06.08. For the purposes of regulation 4.06.01 goods which may be supplied to a ship or aircraft as stores shall include all consumable goods normally used on such ship or aircraft for propulsion, catering or maintenance but shall not include normal durable equipment or replacements of normal durable equipment of such ship or aircraft.

4.06.09. Normal durable equipment or replacements thereof shipped at a place in the Republic on any ship or any foreign-going aircraft shall, except if elsewhere provided for, be treated as an export of such goods and shall be subject to the provisions of the Act and these regulations in so far as they relate to the exportation of goods.

4.06.10. Goods may be removed from a customs and excise warehouse as stores for any foreign-going ship under the provisions of paragraph (d) of sub-section (4) of section *twenty* only if—

(a) such ship is not a coasting ship (permanently or temporarily) in terms of the provisions of section *fourteen*, or

(b) such ship, in respect of which the provisions of section *fourteen* do not apply, is not registered in the Republic and does not operate for gain for or on behalf of or under any charter or other contract to any person in the Republic.

4.06.11. The master of a ship entering the coasting trade of the Republic and becoming a coasting ship, temporarily or permanently, shall pay all duties leviable on any unconsumed stores on board the ship at the time it so enters the coasting trade or shall warehouse such stores in a customs and excise warehouse. A clearance for the ship shall not be issued to such master until he has paid such duties or warehoused such stores.

Clearance of goods from customs and excise warehouses for removal in bond.

4.07.01. The provisions of regulations 3.14.01 to 3.14.15 shall *mutatis mutandis* apply to goods removed in bond from any customs and excise warehouse.

4.07.02. The removal in bond of goods from a customs and excise warehouse shall also be subject to the provisions of regulations 4.04.01 to 4.04.09.

4.07.03. In the case of goods liable to excise duty only and removed in bond from one customs and excise warehouse to another any copy of a certificate for the removal of excisable/specified goods relating to the removal of such goods shall on being deposited in the entry box in such warehouse to which such goods were so removed be deemed to be a bill of entry for rewarehousing in respect of such goods in that warehouse.

4.07.04. The consignee of any goods removed in bond shall notify the remover immediately of the non-receipt of such goods, or any part thereof, and such remover shall take immediate steps to account to the Collector for such missing goods or to pay the duty due thereon.

Ascertaining quantity of spirits by weighing.

4.08.01. The quantity of spirits in any container shall, if calculated by weighing, be ascertained in the manner specified by the Secretary and in accordance with the tables prescribed in paragraph 100.03 (a), (b) or (c) of the First Schedule hereto.

Control of the use of spirits for certain purposes.

4.09.01. Samples for reference to the Government Brandy Board in terms of sub-section (1) of section *thirty* of the Act, or for approval in terms of section *eight* of the Wine and Spirits Control Act (Act No. 38 of 1956), shall, wherever possible, be taken by, or under the supervision of the Collector, and shall be despatched in a manner determined by the Secretary. The licensee concerned shall furnish such declaration and in such form as the Secretary may require. The Government Brandy Board shall set forth in a certificate its decision concerning the certification or approval of any sample submitted.

twintig met betaling van enige verskuldigde reg geklaar is nie en die lisensiehouer van sodanige pakhuis in besit is van 'n afskrif van sodanige klaringsbrief deur die Ontvanger genommer en met 'n stempel gedateer.

Klaring en verwydering van goedere uit doeane- en aksynspakhuis vir uitvoer (met inbegrip van voorrade wat aan skepe of vliegtuie op buitelandse vaart of vlug verskaf word).

4.06.01. Die klaring en verwydering van goedere uit enige doeane- en aksynspakhuis vir uitvoer of verskaffing as voorrade aan enige skip of vliegtuig op buitelandse vaart of vlug is onderworpe aan die bepalings van regulasies 4.04.01 tot 4.04.09.

4.06.02. Die Ontvanger kan gelas dat enige goedere wat vir uitvoer of verskaffing as voorrade uit 'n doeane- en aksynspakhuis geklaar is, by enige ondersoekloods of ander plek deur hom aangedui afgelewer moet word of kan gelas dat sodanige goedere in sodanige pakhuis vir ondersoek voor sodanige uitvoer of verskaffing, gehou moet word en sodanige goedere mag nie sonder die toestemming van die Ontvanger verwyder, uitvoer of verskaf word nie.

4.06.03. Die onderhawige goedere moet afsonderlik van enige ander goedere wat op dieselfde voertuig vervoer word, gehou word en moet deur 'n afskrif van die betrokke klaringsbrief of sertifikaat in regulasie 4.04.02 vermeld vergesel wees. Tensy die voorrade deur die werklike verwyderaar of eienaar of lisensiehouer van die betrokke doeane- en aksynspakhuis of sy werknemer vervoer word, moet hulle, behalwe met die toestemming van die Sekretaris, slegs deur die Suid-Afrikaanse Spoorweë, of 'n persoon wat sekerheid kragtens artikel *nege-en-negentig* van die Wet gestel het, vervoer word. Sodanige goedere vir uitvoer of verskaffing as voorrade moet onmiddellik langs die kortste weg na die skip, vliegtuig of spoorweg deur middel waarvan dit uitgevoer word, vervoer word. Geen karwei of ander persoon mag sodanige goedere na enige ander bestemming afwend of sodanige goedere wat vir uitvoer of as voorrade verskaf is deur enige ander goedere vervang nie of met sodanige goedere op enige wyse peuter nie.

4.06.04. Die lisensiehouer van 'n doeane- en aksynspakhuis, waaruit goedere vir die verskaffing as voorrade aan 'n skip of vliegtuig op buitelandse vaart of vlug verwyder is, moet op 'n afskrif van die klaringsbrief of sertifikaat met betrekking tot sodanige goedere 'n ontvangsbewys verkry, deur 'n offisier van die skip of vliegtuig onderteken en met die strekking dat die voorrade aan boord ontvang is, en sodanige afskrif met ontvangsbewys moet aan die Ontvanger voor die vertrek van die skip of vliegtuig oorhandig word.

4.06.05. Die lisensiehouer moet tot bevrediging van die Sekretaris bewys lewer dat goedere wat geklaar is vir uitvoer of verskaffing as voorrade aan 'n skip of vliegtuig op buitelandse vaart of vlug, uitgevoer is en sodanige bewys moet binne die tydperk wat die Sekretaris vereis, voorgelê word.

4.06.06. Indien enige goedere uit 'n doeane- en aksynspakhuis vir uitvoer of verskaffing as skeeps- of vliegtuigvoorrade verwyder is, of enige gedeelte van sodanige voorrade, nie verskeep of versend word nie, moet die lisensiehouer van die bedoelde pakhuis onmiddellik die feit aan die Ontvanger rapporteer, en hy moet onverwyld die reg op sodanige goedere betaal of dit na die Staatspakhuis laat verwyder of die ander stappe doen wat die Ontvanger besluit.

4.06.07. Die gesagvoerder van 'n skip of die loods van 'n vliegtuig, moet enige voorrade aan boord van sy skip of vliegtuig (ongegag waar sodanige voorrade aan boord geneem is) wanneer en waar hy ook al deur die Ontvanger gelas word om dit te doen, toon, en moet die fasiliteite verskaf om sodanige voorrade onder seël te laat plaas. Hy moet ook onverwyld die reg betaal op enige voorrade wat buite die Republiek verskeep is of wat by enige plek in die Republiek uit 'n doeane- en aksynspakhuis verskeep is en wat verbruik, verkoop of van die hand gesit is op sodanige skip in enige hawe in die Republiek of op sodanige vliegtuig op enige plek in die Republiek wanneer die vliegtuig nie in die lug is nie of op sodanige vliegtuig op 'n vlug tussen enige plekke in die Republiek (behalwe sodanige voorrade wat aldus verbruik is in die werking van die skip of vliegtuig self of wat aldus verbruik is deur die gesagvoerder of loods of enige lid van die bemanning of enige passasier as deel van die diens inbegrepe by die dienskontrak van sodanige gesagvoerder, loods of bemanningslid of reisgeld van sodanige passasier sonder ekstra betaling daarvoor).

4.06.08. By die toepassing van regulasie 4.06.01 sluit goedere wat as voorrade aan 'n skip of vliegtuig verskaf kan word alle verbruikbare goedere in wat gewoonlik op sodanige skip of vliegtuig vir aandrywing, proviandering of instandhouding gebruik word, maar sluit nie normale duursame toerusting of vervangstukke van normale duursame toerusting van sodanige skip of vliegtuig in nie.

4.06.09. Normale duursame toerusting of vervangstukke daarvan wat op enige plek in die Republiek op enige skip of enige vliegtuig op vreemde vlug verskeep is, moet, behalwe waar elders voorsiening daarvoor gemaak word, as uitvoer van sodanige goedere behandel word en is onderworpe aan die bepalings van die Wet en hierdie regulasies vir sover dit op die uitvoer van goedere betrekking het.

4.06.10. Goedere kan kragtens die bepalings van paragraaf (d) van sub-artikel (4) van artikel *twintig* as voorrade vir enige skip op vreemde vaart uit 'n doeane- en aksynspakhuis verwyder word slegs indien—

- (a) sodanige skip nie 'n kusvaarder (permanent of tydelik) kragtens die bepalings van artikel *veertien* is nie, of
- (b) sodanige skip, ten opsigte waarvan die bepalings van artikel *veertien* nie van toepassing is nie, nie in die Republiek geregistreer is en nie vir wins vir of ten behoeve van of ingevolge enige huur- of ander kontrak met enige persoon in die Republiek optree nie.

4.06.11. Die gesagvoerder van 'n skip wat tot die kusvaart van die Republiek toetree en 'n kusvaarder word, tydelik of permanent, moet al die regte hefbaar op enige onverbruikte voorrade aan boord van die skip ten tyde wat hy aldus tot die kusvaart toetree, betaal of sodanige voorrade in 'n doeane- en aksynspakhuis opslaan. 'n Klaring vir die skip sal nie aan sodanige gesagvoerder uitgereik word nie totdat hy sodanige regte betaal of sodanige voorrade opgeslaan het nie.

Klaring van goedere uit doeane- en aksynspakhuis vir vervoer onder waarborg.

4.07.01. Die bepalings van regulasies 3.14.01 tot 3.14.15 is *mutatis mutandis* van toepassing op goedere wat uit enige doeane- en aksynspakhuis onder waarborg vervoer word.

4.07.02. Vervoer onder waarborg van goedere uit 'n doeane- en aksynspakhuis is ook aan die bepalings van regulasies 4.04.01 tot 4.04.09 onderworpe.

4.07.03. In die geval van goedere wat slegs aan aksyns-reg onderhewig is en van een doeane- en aksynspakhuis na 'n ander een verwyder word, word 'n afskrif van 'n sertifikaat vir die verwydering van sinsbare/gespesifiseerde goedere met betrekking tot die vervoer van sodanige goedere by ingooi in die klaringsbus in sodanige pakhuis waarheen sodanige goedere aldus vervoer is, geag 'n klaringsbrief vir heropslag ten opsigte van sodanige goedere in daardie pakhuis te wees.

4.07.04. Die geadresseerde van enige goedere onder waarborg vervoer moet die vervoerder onmiddellik van die nie-ontvangs van sodanige goedere, of enige gedeelte daarvan, in kennis stel en sodanige vervoerder moet onmiddellik stappe doen om aan die Ontvanger van sodanige vermiste goedere rekenskap te gee of om die verskuldigde reg daarop te betaal.

Vasstelling van die hoeveelheid spiritus deur dit te weeg.

4.08.01. Die hoeveelheid spiritus in enige houer moet, indien dit bereken word deur dit te weeg, op die wyse deur die Sekretaris bepaal en ooreenkomstig die voorgekrewe tabelle in paragraaf 100.03 (a), (b) of (c) van die Eerste Bylae hierby, vasgestel word.

Beheer van die gebruik van spiritus vir sekere doeleindes.

4.09.01. Monsters vir voorlegging aan die Regerings-brandewynraad ooreenkomstig sub-artikel (1) van artikel *dertig* van die Wet, of vir goedkeuring ooreenkomstig artikel *agt* van die Wet op Beheer oor Wyn en Spiritualieë (Wet No. 38 van 1956), moet, waar moontlik, deur of onder toesig van die Ontvanger geneem en op 'n deur die Sekretaris bepaalde manier weggestuur word. Die betrokke lisensiehouer moet die verklaring en in die vorm wat die Sekretaris vereis, voorlê. Die Regeringsbrandewynraad moet sy beslissing aangaande die sertifisering of goedkeuring van enige monster in 'n sertifikaat vermeld.

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

4.09.03. A licensee who intends using for blending brandy in terms of sub-section (2) of section *thirty* any spirits in respect of which a rebate of duty for maturation is provided for, shall notify the Collector in good time so as to enable him to arrange for an officer to be present at such blending operation, and no rebate of the duty shall be granted on such matured spirits unless such blending has taken place under the supervision of an officer.

Requirements in respect of stills.

4.10.01. Subject to the provisions of regulation 4.10.02 no person, other than an agricultural 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.

4.10.02. The provisions of regulation 4.10.01 shall not apply to any still lawfully in use at the time of the commencement of the Customs and Excise Act, 1964, or to any still which the Secretary may, in his discretion, authorise to be used for the distilling or manufacture of essences or such other preparations as he may determine, or for experimental purposes.

4.10.03. No agricultural 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 is lawfully in the possession of an agricultural distiller immediately prior to the commencement of the Customs and Excise Act, 1964.

4.10.04. No person shall use a still for distilling spirits, and no licence to distil spirits therein shall be issued, unless such still is made wholly of copper or tin or has been repaired with copper or tin (not being metal coated with tin) or any other metal or substance approved by the Secretary, and is of a type approved by the Secretary.

4.10.05. When an agricultural distiller ceases to operate as an agricultural distiller or ceases to be an agricultural distiller in terms of the provisions of the Act, he shall, in addition to any notification under any provision of the regulations regarding any spirits manufactured by him, forthwith notify the Collector of the disposal or intended disposal of any still in his possession.

Additional provisions regarding spirits manufactured by agricultural distillers.

4.11.01. No agricultural distiller in the Province of the Transvaal or the Orange Free State shall distil spirits from any fruit other than fresh grapes, peaches, citrus, apricots, apples, figs, pears or plums.

4.11.02. An agricultural distiller shall not use a still which is not erected on a foundation of brick, stone or cement and is not securely built in to the satisfaction of the Collector and in a situation approved by him on the farm in question.

4.11.03. Every agricultural distiller shall submit on forms approved by the Secretary—

- (a) to the Collector 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 Collector 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 by him to be correct, of the strength and quantity of spirits in his possession on the date of such demand.

4.11.04. The return required in terms of regulation 4.11.03 (a) shall also be rendered by a person who has ceased to be an agricultural distiller, but who was an agricultural distiller during the preceding calendar year.

4.11.05. When an agricultural distiller ceases to operate as an agricultural distiller or ceases to be an agricultural distiller in terms of the provisions of the Act he shall notify the Collector forthwith and furnish at the same time a return of the nature referred to in regulation 4.11.03 (c) on the date on which he ceases to operate as or to be an agricultural distiller. He shall also pay the duty forthwith on any spirits stated in such return to be in his possession on such date unless such spirits are consumed on such farm in accordance with the provisions of the Act and shall surrender to the Collector the counterfoils of any certificates issued in respect of any spirits and any unused certificates in his possession.

4.11.06. The provisions of regulations 4.03.01 to 4.03.13, 4.04.01 to 4.04.09 and 4.12.01 to 4.12.03 shall *mutatis mutandis* apply to any agricultural distiller and to any spirits manufactured by him, and for the purpose of such application any reference to a customs and excise manufacturing warehouse shall be deemed to be a reference to the farm owned or occupied by such agricultural distiller or on which such spirits are manufactured, but the Secretary may exempt any class of agricultural distillers from the application of the provisions of all such regulations or any such regulation on such conditions as he may impose in each case.

Additional regulations regarding the manufacture of spirits in customs and excise manufacturing warehouses.

4.12.01. All wash shall be fermented in the entered fermenting vessels and all wash and wine 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 or other pipes of a kind approved by the Secretary direct to the still.

4.12.02. No person shall feed any wine, spirits or spirits mixed with wine or wash into any still from a charger unless the Collector has taken account of the quantity and strength thereof. Thereupon the Collector shall lock or seal the charger which shall be kept so locked or sealed throughout the distilling operation, but the Secretary may, in respect of such class or kind of charge and on such conditions as he may decide, dispense with the requirement of locking or sealing any charger or of taking account of any charge.

4.12.03. Every licensee shall keep, to the satisfaction of the Secretary, proper warehouse registers of all spirits in his customs and excise manufacturing warehouse, and he shall keep a true record in a transfer book in such form as the Secretary may require of all transfers of such spirits from one vessel or container to another. Such transfers shall not be effected without the permission of the Collector and shall be recorded in the transfer book immediately on completion of each such transfer.

4.12.04. In every case where any person is required to show in any entry, certificate, return, invoice, declaration or other document the strength of spirits manufactured in the Republic he shall state the true alcoholic strength, i.e. the strength as would be indicated by Sikes' hydrometer after the removal of any obscuration in such spirits.

4.12.05. All casks containing spirits for maturation shall be plainly marked to the satisfaction of the Collector, on both outside ends, with a distinguishing number, the year of removal to a customs and excise manufacturing warehouse for maturation and such other information as the Secretary may require from time to time.

4.12.06. The stacking of casks containing spirits for maturation in a customs and excise manufacturing warehouse shall be in a manner approved by the Collector. No spirits shall be removed from any cask during the period of maturation, except under the supervision of the Collector.

4.12.07. The stacking of packages or vessels containing spirits in a customs and excise manufacturing warehouse shall be in a manner approved by the Collector.

4.12.08. Such particulars as the Secretary may require shall be marked to the satisfaction of the Collector on

4.09.02. Niemand mag sonder magtiging van die Ontvanger met 'n monster of 'n etiket daaraan, peuter, dit vervang of verander nadat sodanige monster vir sertifisering of goedkeuring geneem is nie.

4.09.03. 'n Lisensiehouer wat van voorneme is om vir die vermenging van brandewyn ooreenkomstig sub-artikel (2) van artikel dertig enige spiritus te gebruik ten opsigte waarvan 'n korting op reg vir veroudering voorsiening voor gemaak is, moet die Ontvanger betyds in kennis stel om hom in staat te stel om te reël dat 'n beampte by sodanige vermengingsproses teenwoordig is en geen korting op die reg word toegestaan op sodanige verouderde spiritus tensy sodanige vermenging onder toesig van 'n beampte plaasgevind het nie.

Vereistes ten opsigte van distilleerketels.

4.10.01. Behoudens die bepalinge van regulasie 4.10.02 mag niemand, behalwe 'n landboudistilleerder, 'n potketel met 'n inhoudsmaat van minder as 150 gellings of 'n kontinu-distilleerketel wat nie minstens 200 gellings wyn of beslag per uur kan distilleer, gebruik nie.

4.10.02. Die bepalinge van regulasie 4.10.01 is nie op enige distilleerketel van toepassing wat ten tyde van die inwerkingtreding van die Doeane- en Aksynswet, 1964, wettiglik in gebruik gewees het nie of op 'n distilleerketel wat die Sekretaris, na goeëdunke, vir gebruik by die distillering of vervaardiging van essense of sodanige ander preparate wat hy kan bepaal, of vir eksperimentele doeleindes, kan magtig.

4.10.03. Geen landboudistilleerder mag 'n distilleerketel met 'n inhoudsmaat van minder as 20 gellings vir die distillering van spiritus gebruik nie: Met dien verstande dat hierdie vereiste nie ten opsigte van 'n distilleerketel wat onmiddellik voor die inwerkingtreding van die Doeane- en Aksynswet, 1964, wettiglik in die besit van 'n landboudistilleerder gewees het, van toepassing is nie.

4.10.04. Niemand mag 'n distilleerketel vir die distillering van spiritus gebruik nie, en geen lisensie vir die distillering van spiritus daarin word uitgereik nie, tensy sodanige distilleerketel geheel en al van koper of tin gemaak is of met koper of tin herstel is (nie metaal met tin bestryk nie), of enige ander metaal of stof wat deur die Sekretaris goedgekeur is, en van 'n tipe is wat die Sekretaris goedgekeur het.

4.10.05. Wanneer 'n landboudistilleerder sy werksaamhede as 'n landboudistilleerder beëindig of ophou om as 'n landboudistilleerder ooreenkomstig die bepalinge van die Wet te wees, moet hy, bo en behalwe enige kennisgewing kragtens enige bepalinge van die regulasies met betrekking tot enige spiritus deur hom vervaardig, die Ontvanger onverwyld van die van die hand sit of voorgenome van die hand sit van enige distilleerketel in sy besit, in kennis stel.

Bykomende bepalinge betreffende spiritus vervaardig deur landboudistilleerders.

4.11.01. Geen landboudistilleerder in die Provinsie van Transvaal of die Oranje-Vrystaat mag spiritus van enige vrug behalwe vars druiwe, perskes, sitrus, appelkose, appels, vye, pere of pruime distilleer nie.

4.11.02. 'n Landboudistilleerder mag nie 'n distilleerketel gebruik wat nie op 'n fondament van baksteen, klip of sement opgerig is tot bevrediging van die Ontvanger op 'n deur hom goedgekeurde posisie op die betrokke plaas behoorlik ingebou is nie.

4.11.03. Elke landboudistilleerder moet op vorms deur die Sekretaris goedgekeur—

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

4.11.04. Die opgawe ooreenkomstig regulasie 4.11.03 (a) vereis, moet ook deur iemand wat opgehou het om 'n landboudistilleerder te wees, maar wat gedurende die voorafgaande kalenderjaar 'n landboudistilleerder was, verstrekk word.

4.11.05. Wanneer 'n landboudistilleerder sy werksaamhede as 'n landboudistilleerder staak of ophou om 'n landboudistilleerder ooreenkomstig die bepaling van die Wet te wees, moet hy onverwyld die Ontvanger in kennis stel en terselfdertyd 'n opgawe van die aard in regulasie 4.11.03 (c) vermeld op die datum waarop hy sy werksaamhede staak of ophou om 'n landboudistilleerder te wees, verstrekk. Hy moet ook die reg onverwyld betaal op enige spiritus in sodanige opgawe vermeld wat hy op sodanige datum in sy besit het, tensy sodanige spiritus op sodanige plaas ooreenkomstig die bepalinge van die Wet verbruik word en hy moet die teenblaai van enige sertifikate wat hy ten opsigte van enige spiritus uitgereik het en enige ongebruikte sertifikate aan die Ontvanger afgee.

4.11.06. Die bepalinge van regulasies 4.03.01 tot 4.03.13, 4.04.01 tot 4.04.09 en 4.12.01 tot 4.12.03 is *mutatis mutandis* op enige landboudistilleerder en op enige spiritus deur hom vervaardig, van toepassing en vir die doel van sodanige toepassing word enige verwysing na 'n doeane- en aksynsvervaardigingspakhuis geag 'n verwysing na die plaas deur die landboudistilleerder besit of bewoon of waarop sodanige spiritus vervaardig word, te wees, maar die Sekretaris kan enige klas van landboudistilleerders van die toepassing van die bepalinge van alle sodanige regulasies of enige sodanige regulasie op die voorwaardes wat hy in elke geval opla, vrystel.

Bykomende regulasies aangaande die vervaardiging van spiritus in doeane- en aksynsvervaardigingspakhuisse.

4.12.01. Alle beslag moet in die ingeskrewe giskuip gegis word en alle beslag en wyn moet, voordat dit vir distillering na 'n distilleerketel gelei word, in die ingeskrewe toevoertanke geplaas en daarvandaan deur middel van geslote metaalpype of ander pype van 'n soort deur die Sekretaris goedgekeur deur die pomp en keteltoevoervat regstreeks na die distilleerketel gelei word.

4.12.02. Niemand mag enige wyn, spiritus of spiritus met wyn of beslag gemeng uit 'n toevoertank in enige distilleerketel voer nie, tensy die Ontvanger 'n opname van die hoeveelheid en sterkte daarvan gemaak het. Daarna moet die Ontvanger die toevoertank sluit of verseël en dit moet dwarsdeur die distilleeroperasie aldus gesluit of verseël gehou word, maar die Sekretaris kan, ten opsigte van die klas of soort toevoermateriaal en op die voorwaardes waarop hy besluit, die vereiste dat enige toevoertank gesluit of verseël moet word of dat enige toevoermateriaal opgeneem moet word, ophef.

4.12.03. Elke lisensiehouer moet tot bevrediging van die Sekretaris behoorlike pakhuisregisters van alle spiritus in sy doeane- en aksynsvervaardigingspakhuis hou, en hy moet juiste aantekening in 'n oorplatingsboek in die vorm wat die Sekretaris verlang van alle oorplasinge van sodanige spiritus uit een vat of houer na 'n ander hou. Behalwe met die toestemming van die Ontvanger mag sodanige oorplasinge nie bewerkstellig word nie en sodanige oorplasinge moet onmiddellik na afhandeling van elke sodanige oorplasing in die oorplatingsboek geboekstaaf word.

4.12.04. In elke geval waar daar van iemand vereis word om in enige klaring, sertifikaat, opgawe, faktuur, verklaring of ander dokument die sterkte van spiritus in die Republiek vervaardig aan te dui, moet hy die juiste alkoholiese sterkte vermeld, d.w.s. die sterkte soos dit deur Sikes se hidrometer na die verwydering van enige vreemde stowwe in sodanige spiritus aangedui sou word.

4.12.05. Alle vate wat spiritus vir veroudering bevat, moet tot bevrediging van die Ontvanger duidelik op albei buite-ente daarvan met 'n onderskeidingsnommer, die jaar van verwydering na 'n doeane- en aksynsvervaardigingspakhuis vir veroudering, en die ander inligting wat die Sekretaris van tyd tot tyd vereis, gemerk word.

4.12.06. Die opstapeling van vate wat spiritus vir veroudering in 'n doeane- en aksynsvervaardigingspakhuis bevat, moet op 'n wyse geskied wat deur die Ontvanger goedgekeur is. Geen spiritus mag gedurende die verouderingstydperk uit 'n vat verwyder word nie, behalwe onder die toesig van die Ontvanger.

4.12.07. Die opstapeling van pakke of bevatters wat spiritus bevat in 'n doeane- en aksynsvervaardigingspakhuis moet op 'n wyse deur die Ontvanger goedgekeur, geskied.

4.12.08. Die besonderhede wat die Sekretaris verlang moet tot bevrediging van die Ontvanger op albei buite-ente

both outside ends of all packages or vessels (except fixed vessels) containing spirits in a customs and excise manufacturing warehouse. All such particulars shall be legibly painted and kept so painted thereon in letters or figures of such size as the Collector requires.

Additional regulations regarding manufacture of spirituous beverages in any customs and excise storage warehouse and clearance of such beverages.

4.13.01. Any bill of entry for removal in bond or rewarehousing or a certificate for removal of excisable/specified goods ex warehouse, for transfer of any spirits from any customs and excise manufacturing warehouse to any customs and excise storage warehouse shall be for the actual quantity so removed and shall be reduced by the licensee of the said customs and excise storage warehouse by the percentage relating to spirits specified in sub-section (18) of section *seventy-five* and such reduced quantity shall be deemed to have been received in such storage warehouse.

4.13.02. When any spirits so rewarehoused in a customs and excise storage warehouse are required for the blending of brandy or the manufacture of any other spirituous beverage, such spirits shall first be entered on a provisional bill of entry for payment of duty ex warehouse or a relative certificate for removal of excisable/specified goods ex warehouse but payment of duty in respect of such spirits shall be subject to the provisions of regulation 4.13.05.

4.13.03. Any spirits or any spirits contained in spirituous beverages removed from any customs and excise storage warehouse for removal in bond, rewarehousing or supply under the provisions of Schedule No. 6 shall be subject to the provisions of regulations 4.04.01 to 4.04.09 and the actual quantity so removed shall in each case be entered on the relative bill of entry or certificate.

4.13.04. Stock shall be taken on the last working day of every month or at such other times as the Secretary may decide, by the Collector and the licensee of every customs and excise storage warehouse, of all spirits and spirits contained in spirituous beverages in such warehouse.

4.13.05. The amount of duty payable in respect of any spirits removed from any customs and excise storage warehouse shall, in addition to any duty payable under the provisions of regulation 4.13.03, be calculated at the appropriate rates of duty on the difference between the total quantities deemed to have been received into such warehouse in terms of the provisions of regulation 4.13.01 during the month in question and the total quantities of spirits and spirits contained in spirituous beverages removed under the provisions of regulation 4.13.03 during that month plus the total quantities of spirits and spirits contained in spirituous beverages found to be in stock in accordance with the provisions of regulation 4.13.04 and payment of such duty shall be subject to the provisions of regulations 4.04.05 and 4.04.09. Any quantity mentioned in this regulation shall be such quantity at the strength of proof.

4.13.06. If spirits matured under the provisions of item 609.04.30 are used in the blending of brandy or the manufacture of any spirituous beverage under the provisions of sub-section (2) of section *thirty* such blended brandy or beverage shall contain not less than one per cent or any multiple of one per cent (calculated at proof strength) of any class of matured spirits specified in paragraph (1), (2) or (3) of the said item, taken separately, and such blended brandy or beverage shall not be used in any other blend under the provisions of the said sub-section without the permission of the Collector. The blending formula in respect of any brand of blended brandy or beverage shall not be altered unless the Collector has been advised in advance of particulars of the new formula.

4.13.07. If any excisable goods other than spirits or any imported goods are used in the blending of brandy or the manufacture of any spirituous beverage under the provisions of section *thirty*, the Secretary may require that the blending or other formula shall be registered with him and such formula shall not be altered without the knowledge and permission of the Secretary.

4.13.08. The Secretary may, in respect of any blended brandy or other spirituous beverage manufactured under the provisions of section *thirty* require that any code mark approved by him in respect of any formula mentioned in regulation 4.13.07 and registered with him be indicated on any retail or wholesale container or any fixed vessel, tank or other container in a customs and excise storage warehouse containing any such brandy or beverage.

4.13.09. Any bill of entry or certificate for rewarehousing or removal in bond of any spirituous beverage in a customs and excise storage warehouse shall contain sufficient particulars so that the duty payable in respect of the goods so entered can be readily calculated.

Additional regulations regarding the manufacture of wine.

4.14.01. Regulations 4.01.01 to 4.01.11 shall *mutatis mutandis* apply to the approval and conduct of any special customs and excise warehouse for the manufacture of wine.

4.14.02. Regulations 4.03.01 to 4.03.13 and 4.04.01 to 4.04.09 shall *mutatis mutandis* apply to the manufacture of wine in any special customs and excise warehouse, but the Secretary may exempt any class of manufacturer of wine from the application of the provisions of such regulations or any such regulation on such conditions as he may impose in each case.

4.14.03. Except with the permission of the Secretary subject to such conditions as he may impose, invoices in such form and reflecting such particulars as the Secretary may require shall, prior to removal of any wine, be completed in respect of all wine removed from a special customs and excise warehouse or a customs and excise manufacturing warehouse, subject to such conditions or exemptions as the Secretary may impose or grant. The duplicates of such invoices shall at all times be available to the Collector for inspection. Rail notes, shipping documents and any other documents relating to such wine shall also be made available to the Collector on demand.

4.14.04. In the case of any removal of wine ex warehouse for payment of duty, the relative invoice referred to in regulation 4.14.03 shall be deemed to be a certificate for removal of excisable/specified goods but copies of such invoices shall not be deposited in the entry box unless required in writing by the Secretary on the date or for the period mentioned in regulation 4.04.07. The quantities of wine removed for payment of duty under the provisions of this regulation may, at the time of declaration on a bill of entry in terms of the provisions of regulation 4.04.05, be reduced by the percentage specified in sub-section (18) of section *seventy-five* in respect of wine and duty shall be calculated on such reduced quantities.

4.14.05. In the case of any removal of wine ex warehouse for a purpose other than payment of duty, the relative invoice referred to in regulation 4.14.03 shall not be accepted as a certificate for removal of excisable/specified goods and such removal shall be subject in all respects to the provisions of regulations 4.04.01 to 4.04.09.

4.14.06. When a wine-grower discontinues his operations as a wine-grower, he shall surrender to the Collector all the counterfoils of certificates which have been issued in respect of any wine and also all unused certificate forms in his possession.

Additional provisions regarding the manufacture of beer.

4.15.01. At least 24 hours before any brew is begun, the manufacturer shall record in a brewing book, in a form approved by the Secretary, 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. The manufacturer shall also record in the same book the quantity of worts collected and the specific gravity of the worts

van alle pakke of bevaters (behalwe vaste bevaters) wat spiritus in 'n doeane- en aksynsvervaardigingspakhuis bevat, gemerk word. Alle sodanige besonderhede moet in duidelike leesbare letters of syfers van die grootte wat die Ontvanger verlang geveerf word en geveerf gehou word.

Bykomende regulasies betreffende vervaardiging van spiritusdranke in 'n doeane- en aksynsopslagpakhuis en klaring van sodanige drank.

4.13.01. Enige klaringsbrief of sertifikaat vir die verwydering van sinsbare/gespesifiseerde goedere vir vervoer onder waarborg of heropslag vir oordrag van enige spiritus van 'n doeane- en aksynsvervaardigingspakhuis na 'n doeane- en aksynsopslagpakhuis moet vir die werklike hoeveelheid aldus verwyder wees en moet deur die lisensiehouer van die bedoelde doeane- en aksynsopslagpakhuis met die persentasie vermeld in sub-artikel (18) van artikel vyf-en-sewentig met betrekking tot spiritus verminder word en sodanige verminderde hoeveelheid sal geag word in sodanige opslagpakhuis ontvang te gewees het.

4.13.02. Wanneer enige spiritus aldus in 'n doeane- en aksynsopslagpakhuis heropslaen benodig word vir die vermenging van brandewyn of die vervaardiging van enige ander spiritusdrank, moet sodanige spiritus eers op 'n voorlopige klaringsbrief vir betaling van reg uit pakhuis of 'n ooreenstemmende sertifikaat vir verwydering van sinsbare/gespesifiseerde goedere uit pakhuis geklaar word maar betaling van reg ten opsigte van sodanige spiritus is aan die bepalings van regulasie 4.13.05 onderworpe.

4.13.03. Enige spiritus of enige spiritus bevat in spiritusdranke wat uit enige doeane- en aksynsopslagpakhuis vir vervoer onder waarborg, heropslag of verskaffing kragtens die bepalings van Bylae No. 6 verwyder word, is aan die bepalings van regulasies 4.04.01 tot 4.04.09 onderworpe en die werklike hoeveelheid aldus verwyder moet in elke geval op die betrokke klaringsbrief of sertifikaat geklaar word.

4.13.04. Voorraad word opgeneem op die laaste werksdag van elke maand of op die ander tye waarop die Sekretaris besluit, deur die Ontvanger en die lisensiehouer van elke doeane- en aksynsopslagpakhuis van al die spiritus en die spiritus in spiritusdranke bevat in sodanige pakhuis.

4.13.05. Die bedrag aan reg betaalbaar ten opsigte van enige spiritus uit enige doeane- en aksynsopslagpakhuis verwyder moet, benewens enige reg kragtens die bepalings van regulasie 4.13.03 betaalbaar, bereken word teen die toepaslike skale van reg op die verskil tussen die totale hoeveelheid wat ooreenkomstig die bepalings van regulasie 4.13.01 geag word gedurende die betrokke maand in sodanige pakhuis ontvang te gewees het en die totale hoeveelheid spiritus en spiritus in spiritusdranke bevat wat gedurende daardie maand kragtens die bepalings van regulasie 4.13.03 verwyder is plus die totale hoeveelheid spiritus en spiritus in spiritusdranke bevat wat in ooreenstemming met die bepalings van regulasie 4.13.04 in voorraad gevind is en die betaling van sodanige reg is aan die bepalings van regulasies 4.04.05 en 4.04.09 onderworpe. Enige hoeveelheid in hierdie regulasie vermeld, is sodanige hoeveelheid teen die sterkte van proef.

4.13.06. Indien spiritus wat kragtens die bepalings van item 609.04.30 verouder is, by die vermenging van brandewyn of die vervaardiging van enige spiritusdrank kragtens die bepalings van sub-artikel (2) van artikel dertig gebruik word, moet sodanige brandewyn of drank nie minder as een persent of enige veelvoud van een persent (teen die sterkte van proef bereken) van enige klas verouderde spiritus in paragraaf (1), (2) of (3) van die bedoelde item vermeld, afsonderlik geneem, bevat nie en sodanige gemengde brandewyn of drank mag nie sonder die toestemming van die Ontvanger in enige ander vermenging kragtens die bepalings van die bedoelde sub-artikel gebruik word nie. Die vermengingsformule ten opsigte van enige merk gemengde brandewyn of drank mag nie verander word tensy die Ontvanger vooraf van besonderhede van die nuwe formule in kennis gestel is nie.

4.13.07. Indien enige ander sinsbare goedere as spiritus of enige ingevoerde goedere by die vermenging van brandewyn of die vervaardiging van enige spiritusdrank kragtens die bepalings van artikel dertig gebruik word, kan die Sekretaris vereis dat die vermengings- of ander formule by hom geregistreer moet word en sodanige formule mag nie sonder

die wete en toestemming van die Sekretaris verander word nie.

4.13.08. Die Sekretaris kan, ten opsigte van enige gemengde brandewyn of ander spiritusdrank kragtens die bepalings van artikel dertig vervaardig, vereis dat enige kodemerk deur hom goedgekeur ten opsigte van enige formule in regulasie 4.13.07 vermeld en by hom geregistreer op enige kleinhandel- of groothandelhouer of enige vaste bevat, tenk of ander houder in 'n doeane- en aksynsopslagpakhuis wat enige sodanige brandewyn of drank bevat, aangedui word.

4.13.09. 'n Klaringsbrief of sertifikaat vir heropslag of vervoer onder waarborg van enige spiritusdrank in 'n doeane- en aksynsopslagpakhuis moet genoegsame besonderhede bevat sodat die reg betaalbaar ten opsigte van die goedere aldus geklaar, geredelik bereken kan word.

Bykomende regulasies betreffende die vervaardiging van wyn.

4.14.01. Regulasies 4.01.01 tot 4.01.11 is *mutatis mutandis* op die goedkeuring en bestuur van enige spesiale doeane- en aksynspakhuis vir die vervaardiging van wyn van toepassing.

4.14.02. Regulasies 4.03.01 tot 4.03.13 en 4.04.01 tot 4.04.09 is *mutatis mutandis* by die vervaardiging van wyn in enige spesiale doeane- en aksynspakhuis van toepassing, maar die Sekretaris kan enige klas vervaardiger van wyn by die toepassing van die bepalings van sodanige regulasies of enige sodanige regulasie op die voorwaardes wat hy in elke geval oplaë vrygestel.

4.14.03. Behalwe met die toestemming van die Sekretaris op die voorwaardes wat hy oplaë, moet fakture in die vorm en wat die besonderhede aangee wat die Sekretaris vereis, voor die verwydering van enige wyn, ten opsigte van alle wyn uit 'n spesiale doeane- en aksynspakhuis of 'n doeane- en aksynsvervaardigingspakhuis verwyder, voltooi word, onderworpe aan die voorwaardes of vrystellings wat die Sekretaris oplaë of verleen. Die duplikate van sodanige fakture moet te alle tye aan die Ontvanger vir ondersoek beskikbaar wees. Vragbriewe, verskepingsdokumente en enige ander dokumente met betrekking tot sodanige wyn moet ook op versoek aan die Ontvanger beskikbaar gemaak word.

4.14.04. In die geval van enige verwydering van wyn uit pakhuis vir betaling van reg, word die betrokke faktuur in regulasie 4.14.03 vermeld geag 'n sertifikaat vir verwydering van sinsbare/gespesifiseerde goedere te wees, maar afskrifte van sodanige fakture moet nie in die klaringsbus gegooi word nie tensy die Sekretaris dit skriftelik vereis op die datum of vir die tydperk in regulasie 4.04.07 vermeld. Die hoeveelheid wyn kragtens die bepalings van hierdie regulasie vir betaling van reg verwyder, kan ten tyde van verklaring op 'n klaringsbrief ooreenkomstig die bepalings van regulasie 4.04.05 met die persentasie in sub-artikel (18) van artikel vyf-en-sewentig ten opsigte van wyn vermeld, verminder word en reg moet op sodanige verminderde hoeveelheid bereken word.

4.14.05. In die geval van enige verwydering van wyn uit pakhuis vir 'n ander doel as betaling van reg, word die betrokke faktuur in regulasie 4.14.03 vermeld nie as 'n sertifikaat vir verwydering van sinsbare/gespesifiseerde goedere aanvaar nie en sodanige verwydering is in alle opsigte van die bepalings van regulasies 4.04.01 tot 4.04.09 onderworpe.

4.14.06. Wanneer 'n wynbouer sy werksaamhede as 'n wynbouer staak, moet hy al die teenblaai van sertifikate wat ten opsigte van enige wyn uitgereik is en ook alle ongebruikte sertifikatevorms in sy besit aan die Ontvanger oorhandig.

Bykomende bepalings betreffende die vervaardiging van bier.

4.15.01. Die vervaardiger moet minstens 24 uur voordat daar met 'n brou begin word in 'n brouboek, in 'n vorm deur die Sekretaris goedgekeur, die dag en uur van brou, tesame met die datum waarop die inskrywing gemaak word, opteken, en minstens twee uur voordat daar met die meng begin word, moet hy die hoeveelheid en soort materiale wat gebruik gaan word, boekstaaf. Die vervaardiger moet ook in dieselfde boek die hoeveelheid worts opgevang en die soortlike gewig van die worts voor gisting, die nommers en beskrywing van die bevaters waarin die worts

before fermentation, the numbers 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.

4.15.02. If worts of different brews are mixed at any stage of manufacture, the manufacturer shall record in the brewing-book, (within one hour of such mixing), the relative quantities, specific gravity before fermentation and such other particulars as the Secretary may require in respect of the different quantities so mixed and also the quantity and specific gravity before fermentation of the mixed worts.

4.15.03. The manufacturer shall keep the said brewing book in his customs and excise manufacturing warehouse where it shall at all times be accessible to the Collector and ready for his inspection. The manufacturer shall not, except with the permission of the Collector, obliterate or alter any entry in such book.

4.15.04. Sugar solutions shall not exceed 1,150 degrees specific gravity. Pure caramel used for colouring purposes and sugar solutions shall be prepared, recorded and used in a manner approved by the Secretary.

4.15.05. In the manufacture or preparation of beer for sale, a manufacturer shall not use or add any saccharin, sucramine or sugarol, or any of the compounds of saccharin, sucramine or sugarol respectively, or any other substance (except sugar) that shows a positive reaction to the chemical tests for saccharin.

4.15.06. If at any time after fermentation has commenced in any worts so that the original specific gravity cannot be ascertained by the prescribed saccharometer, the original specific gravity thereof is required to be ascertained, such specific gravity shall be ascertained in the following manner—

- (a) from a sample taken from any part of such worts, a definite quantity at sixty degrees Fahrenheit shall be distilled,
- (b) the distillate and residue shall each be made up with distilled water to the total quantity before distillation and the specific gravity of each shall be ascertained,
- (c) the number of degrees by which the specific gravity of the distillate is less than the specific gravity of distilled water shall be deemed the spirit indication of the distillate,
- (d) the degrees of original specific gravity standing opposite to such indication in the table in paragraph 100.04 of the First Schedule to these regulations added to the specific gravity of the residue shall be deemed to be the original specific gravity of such worts.

4.15.07. Invoices in a form approved by the Secretary and reflecting such particulars as he may require, shall be completed by every manufacturer to cover all beer removed from any customs and excise manufacturing warehouse, and copies of such invoices shall at all times be accessible for inspection by the Collector. Rail notes, shipping documents and such other documents and returns as the Collector may require, shall also be made available to him on demand.

4.15.08. In the case of any removal of beer ex warehouse for payment of duty, the relative invoice referred to in regulation 4.15.07 shall, for the purpose of regulation 4.04.02, be deemed to be a certificate for removal of excisable/specified goods, but copies of such invoices shall not be deposited in the entry box unless required in writing by the Secretary on the date or for the period mentioned in regulation 4.04.07. The quantities of beer so removed shall, however, be declared on a bill of entry monthly in terms of the provisions of regulation 4.04.05.

4.15.09. In the case of any removal of beer ex warehouse for any purpose other than payment of duty, the relative invoice referred to in regulation 4.15.07 shall not be accepted as a certificate for removal of excisable/specified

goods any such removal shall be subject in all respects to the provisions of regulations 4.04.01 to 4.04.09.

Additional regulations regarding the manufacture of vinegar substitutes and acetic acid (including pyroligneous acid).

4.16.01. The provisions of regulations 4.15.07 to 4.15.09 shall *mutatis mutandis* apply in respect of any removal of vinegar substitutes or acetic acid ex warehouse and for that purpose any reference to beer shall be deemed to be a reference to vinegar substitutes or acetic acid.

Additional regulations regarding the manufacture of tobacco.

4.17.01. The net weight per 1,000 cigarettes of each class of each brand of cigarettes manufactured in a customs and excise manufacturing warehouse shall be ascertained in such manner and at such times as the Secretary may require.

4.17.02. The Secretary may permit an average weight, ascertained from time to time in the manner determined by him, of each class of each brand of cigarettes or cigars manufactured in any customs and excise manufacturing warehouse to be used in that warehouse for purposes of calculating the duty on such class of cigarettes or cigars for such time as he may permit.

4.17.03. The provisions of regulations 4.15.07 to 4.15.09 shall *mutatis mutandis* apply in respect of any removal of manufactured tobacco ex warehouse and for that purpose any reference to beer shall be deemed to be a reference to manufactured tobacco.

Additional regulations regarding the manufacture of mineral oils.

4.18.01. The provisions of regulations 4.15.07 to 4.15.09 shall *mutatis mutandis* apply in respect of any removal of mineral oils ex warehouse and for that purpose any reference to beer shall be deemed to be a reference to mineral oils.

Additional regulations regarding the manufacture of matches.

4.19.01. The provisions of regulations 4.15.07 to 4.15.09 shall *mutatis mutandis* apply in respect of any removal of matches ex warehouse and for that purpose any reference to beer shall be deemed to be a reference to matches.

Additional regulations regarding the manufacture of rubber pneumatic tyres and inner tubes.

4.20.01. The Secretary may permit an average weight, ascertained from time to time in the manner determined by him, of each ply rating of each size of each type of each brand of tyre or inner tube manufactured in any customs and excise manufacturing warehouse to be used in that warehouse for purposes of calculating the duty on such tyre or inner tube for such time as he may permit.

4.20.02. The provisions of regulations 4.15.07 to 4.15.09 shall *mutatis mutandis* apply in respect of any removal of any tyre or inner tube ex warehouse and for that purpose any reference to beer shall be deemed to be a reference to any tyre or inner tube.

Additional regulations regarding the manufacture of motor cars.

4.21.01. Every manufacturer shall, before he commences manufacturing, notify the Collector of the types and models of motor cars that he intends manufacturing, and shall thereafter notify the Collector in advance of any additions or alterations to the types and models of motor cars manufactured by him.

4.21.02. Except with the permission of the Collector, no manufacturer shall remove from his customs and excise manufacturing warehouse any motor car of a new type or model manufactured by him until such time as the Collector has weighed a sufficient number of such type or model of motor car in terms of regulations 4.21.03 and 4.21.04.

4.21.03. The Secretary may accept the average weight of such number as he may decide of any separate type or

opgevang is, sowel as die tyd wanneer die inskrywing gemaak word, boekstaaf. Sodanige inskrywing moet nie later as een uur nadat die opvangs afgehandel is, gemaak word nie.

4.15.02. Indien worts van verskillende broue op enige stadium van vervaardiging gemeng word, moet die vervaardiger in sy brouboek opteken (binne een uur na sodanige vermenging), die betrokke hoeveelhede, soortlike gewig voor gisting en die ander besonderhede wat die Sekretaris ten opsigte van die verskillende hoeveelhede aldus vermeng, verlang en ook die hoeveelheid en soortlike gewig voor gisting van die gemengde worts.

4.15.03. Die vervaardiger moet die bedoelde brouboek in sy doeane- en aksynsvervaardigingspakhuis hou waar dit te alle tye vir die Ontvanger toeganklik en gereed vir sy ondersoek moet wees. Die vervaardiger mag nie, behalwe met die toestemming van die Ontvanger, enige inskrywing in sodanige boek uitwis of wysig nie.

4.15.04. Suikeroplossing mag nie 1,150 grade soortlike gewig oorskry nie. Suiwer karamel wat vir kleurdoeleindes gebruik word en suikeroplossings, moet op 'n wyse deur die Sekretaris goedgekeur, berei, geboekstaaf en gebruik word.

4.15.05. By die vervaardiging of bereiding van bier vir verkoop, mag 'n vervaardiger nie saggarien, sukrarien of sugarol, of samestellings onderskeidelik van saggarien, sukrarien of sugarol, of enige ander stof (uitgesonderd suiker) wat 'n positiewe reaksie op die chemiese toetse vir saggarien toon, gebruik of byvoeg nie.

4.15.06. Indien te eniger tyd na gisting in enige worts begin het, sodat die soortlike gewig nie met die voorgeskrewe saggarmeter vasgestel kan word nie, die oorspronklike soortlike gewig daarvan vasgestel moet word, moet sodanige soortlike gewig op die volgende wyse vasgestel word—

- (a) 'n bepaalde hoeveelheid teen sestig grade Fahrenheit van 'n monster wat uit enige deel van sodanige worts uitgehaal is, word gedistilleer,
- (b) die distillaat en oorblyfsels word albei met gedistilleerde water tot die totale hoeveelheid voor distillasie aangevul en die soortlike gewig van elkeen word vasgestel,
- (c) die getal grade waarby die soortlike gewig van die distillaat minder is as die soortlike gewig van gedistilleerde water word geag die spiritusaanduiding van die distillaat te wees,
- (d) die grade oorspronklike soortlike gewig wat teenoor bedoelde aanduiding in die tabel in paragraaf 100.04 van die Eerste Bylae hiervan staan, plus die soortlike gewig van die oorblyfsel word geag die oorspronklike soortlike gewig van sodanige worts te wees.

4.15.07. Fature in 'n vorm deur die Sekretaris goedgekeur en wat die besonderhede aangee wat hy verlang, moet deur elke vervaardiger voltooi word om alle bier wat uit enige doeane- en aksynsvervaardigingspakhuis verwyder word, te dek, en afskrifte van sodanige fature moet te alle tye vir ondersoek deur die Ontvanger toeganklik wees. Vragbriewe, verskepingsdokumente en enige ander dokumente en opgawes wat die Ontvanger verlang, moet op versoek ook aan hom beskikbaar gestel word.

4.15.08. In die geval van enige verwydering van bier uit pakhuis vir betaling van reg, word die betrokke faktuur in regulasie 4.15.07 vermeld, by die toepassing van regulasie 4.04.02, geag 'n sertifikaat vir verwydering van synsbare/gespesifiseerde goedere te wees, maar afskrifte van sodanige fature moet nie in die klaringsbus gegooi word nie tensy die Sekretaris dit skriftelik verlang op die datum of vir die tydperk in regulasie 4.04.07 vermeld. Die hoeveelhede bier aldus verwyder, moet egter maandeliks ooreenkomstig die bepalinge van regulasie 4.04.05 op 'n klaringsbrief verklaar word.

4.15.09. In die geval van enige verwydering van bier uit pakhuis vir 'n ander doel as betaling van reg, word die betrokke faktuur in regulasie 4.15.07 vermeld nie as 'n sertifikaat vir verwydering van synsbare/gespesifiseerde goedere aanvaar nie en sodanige verwydering is in alle

opsigte aan die bepalinge van regulasies 4.04.01 tot 4.04.09 onderworpe.

Bykomende regulasies betreffende die vervaardiging van asynsurrogate en asynsuur (met inbegrip van houtasyn).

4.16.01. Die bepalinge van regulasies 4.15.07 tot 4.15.09 is *mutatis mutandis* van toepassing ten opsigte van enige verwydering uit pakhuis van asynsurrogate of asynsuur en vir daardie doel word 'n verwysing na bier geag 'n verwysing na asynsurrogate of asynsuur te wees.

Bykomende regulasies betreffende die vervaardiging van tabak.

4.17.01. Die netto gewig per 1,000 sigarette van elke soort of merk sigarette wat in 'n doeane- en aksynsvervaardigingspakhuis vervaardig word, moet op die wyse en op die tye wat die Sekretaris vereis vasgestel word.

4.17.02. Die Sekretaris kan toestemming verleen dat 'n gemiddelde gewig wat van tyd tot tyd op 'n deur hom bepaalde wyse vasgestel word, van elke klas van elke merk sigarette of sigare wat in enige doeane- en aksynsvervaardigingspakhuis vervaardig word, in daardie pakhuis vir doeleindes van berekening van die reg op sodanige klas sigarette of sigare vir die tyd wat hy toelaat, gebruik word.

4.17.03. Die bepalinge van regulasies 4.15.07 tot 4.15.09 is *mutatis mutandis* van toepassing ten opsigte van enige verwydering uit pakhuis van bewerkte tabak en vir daardie doel word 'n verwysing na bier geag 'n verwysing na bewerkte tabak te wees.

Bykomende regulasies betreffende die vervaardiging van mineraalolies.

4.18.01. Die bepalinge van regulasies 4.15.07 tot 4.15.09 is *mutatis mutandis* van toepassing ten opsigte van enige verwydering uit pakhuis van mineraalolies en vir daardie doel word 'n verwysing na bier geag 'n verwysing na mineraalolies te wees.

Bykomende regulasies betreffende die vervaardiging van vuurhoutjies.

4.19.01. Die bepalinge van regulasies 4.15.07 tot 4.15.09 is *mutatis mutandis* van toepassing ten opsigte van enige verwydering uit pakhuis van vuurhoutjies en vir daardie doel word 'n verwysing na bier geag 'n verwysing na vuurhoutjies te wees.

Bykomende regulasies betreffende die vervaardiging van rubberlughuubande en -binnebande.

4.20.01. Die Sekretaris kan toestemming verleen dat 'n gemiddelde gewig wat van tyd tot tyd op 'n deur hom bepaalde wyse vasgestel word van elke laagindeks van elke grootte van elke tipe van elke merk van buite- of binneband wat in enige doeane- en aksynsvervaardigingspakhuis vervaardig word in daardie pakhuis vir doeleindes van berekening van die reg op sodanige buite- of binneband vir die tyd wat hy toelaat, gebruik word.

4.20.02. Die bepalinge van regulasies 4.15.07 tot 4.15.09 is *mutatis mutandis* van toepassing ten opsigte van enige verwydering uit pakhuis van 'n buite- of binneband en vir daardie doel word 'n verwysing na bier geag 'n verwysing na 'n buite- of binneband te wees.

Bykomende regulasies betreffende die vervaardiging van motorkarre.

4.21.01. Elke vervaardiger moet, voordat hy met vervaardiging begin, die Ontvanger van die tipes en modelle motorkarre wat hy voornemens is om te vervaardig, in kennis stel, en moet daarna die Ontvanger vooraf van enige byvoegings by, of veranderings van die tipes en modelle van motorkarre wat hy vervaardig, in kennis stel.

4.21.02. Geen vervaardiger mag, behalwe met die toestemming van die Ontvanger, enige motorkar van 'n nuwe tipe of model wat deur hom vervaardig is uit sy doeane- en aksynsvervaardigingspakhuis verwyder nie voordat die Ontvanger 'n voldoende getal van so 'n tipe of model motorkar ooreenkomstig regulasies 4.21.03 en 4.21.04 geweeg het.

4.21.03. Die Sekretaris kan die gemiddelde gewig van die getal van enige afsonderlike tipe of model motorkar wat hy bepaal as die gewig vir belastingdoeleindes van elke

model of motor car as the weight for duty purposes of each motor car of that type or model manufactured in the customs and excise manufacturing warehouse in question.

4.21.04. For the purposes of ascertaining the weight for duty purposes of any type or model of motor car, the weight of any pneumatic tyres and inner tubes fitted to and the weight of the water in the cooling system and of the petrol, diesel oil or other propulsion fuel in the fuel tank of the motor car of the type or model actually weighed shall be excluded from the weight of such motor car, but the weight of any lubricating or other oil or other liquid required in such car when ready for the road and the weight of tools and accessories supplied as standard equipment shall be included. The weight of such tyres and tubes, fuel, lubricating or other oil or liquid shall be calculated in a manner determined by the Secretary if the weight thereof cannot readily be ascertained.

4.21.05. The provisions of regulations 4.15.07 to 4.15.09 shall *mutatis mutandis* apply in respect of any removal of any motor car ex warehouse and for that purpose any reference to beer shall be deemed to be a reference to any motor car.

Additional regulations regarding the manufacture of gramophone recordings (disc type).

4.22.01. The provisions of regulations 4.15.07 to 4.15.09 shall *mutatis mutandis* apply in respect of any removal of any gramophone recording ex warehouse and for that purpose any reference to beer shall be deemed to be a reference to any gramophone recording.

CHAPTER V

CLEARANCE AND ORIGIN OF GOODS; LIABILITY FOR AND PAYMENT OF DUTIES.

Entry of goods and time of entry.

5.01.01. Only the forms prescribed in these regulations shall be used for the entry of goods in terms of the provisions of the Act.

5.01.02. Except as otherwise provided, full particulars as indicated on such prescribed forms shall be furnished by the person entering such goods and he shall produce to the Collector such evidence as the Collector may require in each case to substantiate any particulars shown on such entry.

5.01.03. All bills of entry and duplicates thereof shall be completed in a clearly legible manner, and the Collector may refuse to accept any bill of entry if he considers that any part of it is illegible or that it has not been properly completed.

5.01.04. Any person entering any goods for any purpose in terms of the provisions of the Act shall also furnish, in addition to such particulars as are necessary for the calculation of the duty on such goods, such particulars of such goods as the Secretary may require from time to time for the compilation of trade returns in terms of section *one hundred and seventeen*. Such particulars shall be entered only in the column relating to statistical quantity on the bill of entry in question (even if such particulars also relate to the calculation of duty) and no particulars not specified by the Secretary to be required for the compilation of trade returns shall be entered in the said column.

5.01.05. In the case of goods not ex warehouse exported from the Republic, such statistical code number relating to such goods as the Secretary may from time to time notify in the *Gazette*, shall be furnished in the column relating to statistical code on the relative entry in addition to any particulars required in terms of the provisions of regulation 5.01.04.

5.01.06. Any duty payable or not rebated in terms of any tariff heading, tariff item or item of any Schedule to the Act shall be entered in the appropriate duty column on the

same line on the relative bill of entry as the said heading or item to which it relates and the nature of any other payment in respect of any goods declared on any bill of entry shall be stated in the column relating to tariff heading or item on the same line as the amount of such payment.

5.01.07. Any person who has entered any goods under the provisions of the Act or any subsequent owner of such goods or any licensee of any customs and excise warehouse in which such goods are warehoused or any person acquiring such goods under the provisions of Schedule No 3, 4, 5 or 6 of the Act or any other person dealing with or in or consuming such goods shall, if he becomes aware at any time that such goods were incorrectly entered, advise the Collector forthwith and produce to the Collector any documents or any other evidence in his possession.

5.01.08. If any goods are entered before such goods have actually been loaded on a ship or vehicle for despatch to the Republic, such entry shall, notwithstanding any proof of such loading submitted to or accepted by the Collector in terms of the provisions of paragraph (b) of sub-section (1) of section *thirty-eight*, not be treated as due entry of such goods for the purposes of the Act.

Requirements regarding invoices.

5.02.01. Any person entering any goods imported or to be imported shall produce to the Collector at the time of presenting the bill of entry in question an invoice in the prescribed form (form CE/DA. S.3.01) from the supplier of such goods, completed in all respects as indicated in the said form and in accordance with the requirements indicated therein.

5.02.02. Invoices issued in respect of the sale, disposal, supply or transfer of excisable goods shall be in such form for each class or kind of such goods as the Secretary may require from time to time.

5.02.03. Any person entering any goods for exportation shall, on demand by the Collector, produce to the Collector at the time of presentation of the bill of entry in question, an invoice in such form as the Secretary may require.

5.02.04. The provisions of regulations 5.02.01 and 5.02.03 shall *mutatis mutandis* apply in respect of goods imported or exported by post but the Secretary may, in respect of any class or kind of goods or any class or kind of postal package which he may specify and provided entry at a customs and excise office is not a requirement under the provisions of section *thirteen*, dispense with production of a prescribed invoice on such conditions as he may impose in each case.

5.02.05. A prescribed invoice required in terms of the provisions of regulation 5.02.01 shall not be accepted as satisfying the requirements of that regulation if the description of the goods in such invoice does not, in addition to any proprietary or trade name of such goods, contain a full description of the nature and characteristics of such goods together with such particulars thereof as are required to assess the duty due on such goods and as are required by the Secretary to compile trade statistics.

5.02.06. In addition to the information required in terms of regulation 5.02.05, prescribed invoices in respect of any imported goods of any class or kind enumerated in paragraph 100.05 of the First Schedule hereto shall contain the particulars specified in such paragraph in respect of such goods.

5.02.07. Any prescribed invoice in respect of any imported goods of any class or kind enumerated in paragraph 100.06 of the First Schedule hereto shall contain a statement by the supplier thereof specifying, in addition to the domestic value of such goods at the date of purchase, the ordinary market price or prices (calculated on the same basis as the domestic value) at which such or similar goods have been sold in the territory of export (including any territory deemed to be the territory of export in terms of the proviso to sub-section (1) of section *sixty-six*) during the six months preceding the date of exportation of such goods to the Republic.

motorkar van daardie tipe of model wat in die onderhawige doeane- en aksynsvervaardigingspakhuis vervaardig word, aanvaar.

4.21.04. Vir doeleindes van vasstelling van die gewig vir belastingdoeleindes van enige tipe of model motorkar moet die gewig van enige lugbuite- en -binnebande wat aangesit is aan en die gewig van die water in die verkoelingstelsel en van die petrol, dieselolie of ander aandryfbrandstof in die brandstoftenk van die motorkar van die tipe of model wat werklik geweg word uit die gewig van sodanige motorkar uitgesluit word, maar die gewig van enige smeer- of ander olie of ander vloeistof in sodanige kar nodig wanneer vir die pad gereed en die gewig van gereedskap en bybehoorsels wat as standaardtoerusting verskaf word, moet ingesluit word. Die gewig van sodanige buitebande en binnebande, brandstof, smeer- of ander olie of vloeistof moet op die deur die Sekretaris bepaalde wyse bereken word indien die gewig daarvan nie geredelik vasgestel kan word nie.

4.21.05. Die bepalings van regulasies 4.15.07 tot 4.15.09 is *mutatis mutandis* van toepassing ten opsigte van enige verwydering uit pakhuis van 'n motorkar en vir daardie doel word 'n verwysing na bier geag 'n verwysing na 'n motorkar te wees.

Bykomende regulasies betreffende die vervaardiging van grammofoonopnames (plaattype).

4.22.01. Die bepalings van regulasies 4.15.07 tot 4.15.09 is *mutatis mutandis* van toepassing ten opsigte van enige verwydering uit pakhuis van 'n grammofoonopname en vir daardie doel word 'n verwysing na bier geag 'n verwysing na 'n grammofoonopname te wees.

HOOFSTUK V

KLARING EN HERKOMS VAN GOEDERE; AANSPREKLIKHEID VIR EN BETALING VAN REGTE.

Klaring van goedere en tyd van klaring.

5.01.01. Slegs die vorms wat in hierdie regulasies voorgeskryf is, moet vir die klaring van goedere ooreenkomstig die bepalings van die Wet gebruik word.

5.01.02. Behalwe soos andersins bepaal, moet volledige besonderhede soos op die voorgeskrewe vorms aangedui, deur die persoon wat sodanige goedere klaar, verstrek word en hy moet aan die Ontvanger die getuienis voorlê wat die Ontvanger in elke geval verlang om enige besonderhede wat op sodanige klaring verskyn, te bevestig.

5.01.03. Alle klaringsbriewe en duplikate daarvan, moet op 'n duidelik leesbare wyse ingevul word, en die Ontvanger kan weier om 'n klaringsbrief aan te neem, indien 'n gedeelte daarvan na sy mening onleesbaar is of nie behoorlik ingevul is nie.

5.01.04. Enigiemand wat enige goedere ooreenkomstig die bepalings van die Wet klaar, moet ook, bo en behalwe die besonderhede wat by die berekening van reg op sodanige goedere benodig word, die besonderhede van sodanige goedere wat die Sekretaris van tyd tot tyd mag vereis vir die samestelling van handelsopgawes ooreenkomstig artikel honderd-en-sewentien verstrek. Sodanige besonderhede moet slegs in die kolom wat betrekking het op statistieke hoeveelheid op die betrokke klaringsbrief ingeskryf word (self al het sodanige besonderhede ook op die berekening van reg betrekking) en geen besonderhede nie deur die Sekretaris gespesifiseer om vir die samestelling van handelsopgawes te wees, moet in bedoelde kolom ingeskryf word nie.

5.01.05. In die geval van goedere nie uit pakhuis nie wat vanaf die Republiek uitgevoer word, moet ook, bo en behalwe die besonderhede wat ooreenkomstig die bepalings van regulasie 5.01.04 vereis word, die statistieke kode-nommer met betrekking tot sodanige goedere wat die Sekretaris van tyd tot tyd in die *Staatskoerant* aankondig in sodanige klaring in die kolom wat op statistieke kode betrekking het, verstrek word.

5.01.06. Enige reg wat betaalbaar is of nie gekort word ingevolge enige tariefpos, tariefitem of item van enige Bylae by die Wet moet in die toepaslike kolom vir reg op dieselfde lyn in die betrokke klaringsbrief as die bedoelde pos of item waarop dit betrekking het, ingeskryf word en die aard van enige ander betaling ten opsigte van enige

goedere in 'n klaringsbrief verklaar, moet in die kolom wat op tariefpos of -item betrekking het op dieselfde lyn as die bedrag van sodanige betaling aangetoon word.

5.01.07. Enigiemand wat enige goedere kragtens die bepalings van die Wet geklaar het of enige daaropvolgende eienaar van sodanige goedere of enige lisensiehouer van enige doeane- en aksynspakhuis waarin sodanige goedere opgeslaan word of enige persoon wat sodanige goedere kragtens die bepalings van Bylae No. 3, 4, 5 of 6 van die Wet verkry het of enige ander persoon wat handel met of in sodanige goedere of dit verbruik, moet, indien hy te eniger tyd bewus word daarvan dat sodanige goedere onjuis geklaar is die Ontvanger onverwyld daarvan in kennis stel en enige dokumente of enige ander bewyse in sy besit aan die Ontvanger oorhandig.

5.01.08. Indien enige goedere geklaar word voordat sodanige goedere werklik op 'n skip of voertuig vir versending na die Republiek gelaai is, word sodanige klaring, ondanks enige bewys van sodanige lading wat ooreenkomstig die bepalings van paragraaf (b) van sub-artikel (1) van artikel agt-en-dertig aan die Ontvanger voorgelê of deur hom aanvaar is, by die toepassing van die Wet nie as behoorlike klaring van sodanige goedere behandel nie.

Vereistes betreffende fakture.

5.02.01. Enigiemand wat enige ingevoerde goedere of goedere wat ingevoer staan te word klaar, moet ten tyde van die voorlegging van die betrokke klaringsbrief 'n faktuur, in die voorgeskrewe vorm (vorm CE/DA. S. 3.01), van die leweransier van sodanige goedere aan die Ontvanger voorlê, wat in alle opsigte soos in die bedoelde vorm aangedui en ooreenkomstig die vereistes daarin aangedui, ingevul is.

5.02.02. Fakture wat ten opsigte van die verkoop, van die hand sit, verskaffing of oorplasing van synsbare goedere uitgereik word, moet in die vorm vir elke klas of soort van sodanige goedere wees wat die Sekretaris van tyd tot tyd vereis.

5.02.03. Enigiemand wat enige goedere vir uitvoer klaar, moet, op versoek van die Ontvanger ten tyde van voorlegging van die betrokke klaringsbrief 'n faktuur in die vorm wat die Sekretaris vereis aan die Ontvanger voorlê.

5.02.04. Die bepalings van regulasies 5.02.01 en 5.02.03 is *mutatis mutandis* van toepassing ten opsigte van goedere wat per pos in- of uitgevoer word, maar die Sekretaris kan, ten opsigte van enige klas of soort goedere of van enige klas of soort van pospakket wat hy bepaal en mits klaring by 'n doeane- en aksynskantoor nie 'n vereiste kragtens artikel dertien is nie, van die voorlegging van 'n voorgeskrewe faktuur op die voorwaardes wat hy in elke geval op lê, afsien.

5.02.05. 'n Voorgeskrewe faktuur wat ooreenkomstig die bepalings van regulasie 5.02.01 vereis word, word nie aanvaar as aan die vereistes van sodanige regulasie te voldoen nie, indien die beskrywing van die goedere in sodanige faktuur nie, benewens enige eiendoms- of handelsnaam van sodanige goedere, 'n volledige beskrywing van die aard en eienskappe van sodanige goedere bevat nie, tesame met die besonderhede daarvan wat by die berekening van die reg verskuldig op sodanige goedere vereis word en wat deur die Sekretaris vereis word om handelstatistieke saam te stel.

5.02.06. Benewens die inligting wat ooreenkomstig regulasie 5.02.05 vereis word, moet voorgeskrewe fakture ten opsigte van enige ingevoerde goedere van enige klas of soort wat in paragraaf 100.05 van die Eerste Bylae hierby vermeld word, die besonderhede vermeld in sodanige paragraaf ten opsigte van sodanige goedere bevat.

5.02.07. 'n Voorgeskrewe faktuur ten opsigte van enige ingevoerde goedere van enige klas of soort wat in paragraaf 100.06 van die Eerste Bylae hierby vermeld word, moet 'n verklaring deur die leweransier daarvan bevat wat, benewens die binnelandse waarde van sodanige goedere op die datum van aankoop, die gewone markprys of -pryse (wat op dieselfde basis as die binnelandse waarde bereken word), spesifiseer waarteen sodanige of dergelike goedere in die gebied van uitvoer (met inbegrip van enige gebied wat ooreenkomstig die voorbehoudsbepalings van sub-artikel (1) van artikel ses-en-sestig geag word die gebied van uitvoer te wees) gedurende die ses maande wat die datum van uitvoer van sodanige goedere na die Republiek voorafgaan, verkoop is.

5.02.08. Any person who imports into the Republic from any particular territory, any goods mentioned in paragraph 100.07 of the First Schedule hereto, and claims that the spinning, weaving and printing processes were performed in that territory and that the preferential or most favoured nation rate of duty applies to such goods, shall furnish, in addition to the certificate of origin contained in the prescribed invoice form, a further certificate stating that the said spinning, weaving and printing processes were performed in that territory. Such certificate shall be given by a recognised Chamber of Commerce, or a similar body approved by the Secretary, in that territory.

Liability for duty on goods not landed in the Republic.

5.03.01. Where any master of a ship, pilot of an aircraft or other carrier has reimbursed any importer in respect of any goods in terms of the provisions of sub-section (7) of section *forty-four*, such master, pilot or other carrier shall obtain from the importer of such goods at the time of such reimbursement a copy of the bill of entry and of the prescribed suppliers' invoice relating to such goods together with an acknowledgment in writing of such reimbursement in respect of such goods which shall be specified.

5.03.02. A refund of any duty which has been reimbursed to any importer by any master, pilot or other carrier in respect of any goods in the circumstances mentioned in regulation 5.03.01 shall not be paid to such master, pilot or other carrier if it is subsequently proved to the satisfaction of the Secretary that such goods were not landed at any place in the Republic unless the application in question for such refund of duty complies with the requirements of regulation 10.08.02.

Origin of goods.

5.04.01. In the calculation, for the purposes of section *forty-six*, of the cost of materials produced and labour performed in respect of the manufacture of any goods in any territory, only the following items may be included—

- (a) the cost to the manufacturer of materials wholly produced or manufactured in the territory in question and used directly in the manufacture of such goods, and
- (b) the cost of labour directly employed in the manufacture of such goods.

5.04.02. In the calculation, for the purposes of section *forty-six*, of the production cost of any goods in any territory, only the following items expended in the manufacture of such goods may be included—

- (a) the cost to the manufacturer of all materials,
- (b) manufacturing wages and salaries,
- (c) direct manufacturing expenses,
- (d) overhead factory expenses,
- (e) cost of inside containers,
- (f) other expenses incidental to the manufacturing operations.

5.04.03. The following charges, which are charges incurred subsequent to the completion of the manufactured goods, may not be included in the production cost—

- (a) outside packages (including zinc linings, tarred paper, etc., in which the goods are ordinarily exported from the territory) and expenses in connection with the packing of goods therein,
- (b) manufacturer's or exporter's profit, or the profit or remuneration of any trader, broker or other person dealing with the article in its finished condition,
- (c) royalties,
- (d) carriage, insurance, etc., from the place of production or manufacture in the territory to the port of shipment, and
- (e) any other charges incurred subsequent to the completion of the manufacture of the goods.

Application of agreements with other African territories.

5.05.01. In terms of the agreement referred to in sub-section (3) of section *fifty-one* the undermentioned procedures regarding the importation from or exportation to any territory mentioned in the said sub-section of any goods referred to in paragraph (a) of sub-section (1) of the said section (except goods excluded from such agreement) shall apply, notwithstanding any provision to the contrary in the Act or these regulations—

- (a) there shall be no documentation or customs and excise restrictions in respect of such goods from any territory to any other territory except in respect of such goods the importation into the Republic of which is restricted or prohibited which shall be subject to such conditions as the Secretary may impose,
- (b) warehousing places in Basutoland, Bechuanaland protectorate or Swaziland shall, for the purposes of the Act, be deemed to be warehousing places in the Republic and imported or excisable goods may be removed to customs and excise warehouses at such places from the Republic or *vice versa*,
- (c) any reference to the export of any goods in Schedule No. 3, 4, 5 or 6 to the Act shall be deemed not to include a reference to the export of such goods to Basutoland, Bechuanaland protectorate or Swaziland except where such reference relates to goods excluded from such agreement, namely spirituous beverages, wines and beer.

5.05.02. In the case of goods not referred to in paragraph (a) of sub-section (1) of section *fifty-one*, namely goods consigned to the territory of any party to the agreement referred to in sub-section (3) of the said section and landed in the Republic or goods consigned to the Republic and landed in the territory of any such party may be duly entered and any duty due thereon paid in the territory where such goods are landed and for that purpose the customs and excise laws of the territory to which such goods are consigned shall apply and the customs and excise officers of the territory where the said goods are landed shall be deemed to be customs and excise officers of the territory to which such goods are consigned.

5.05.03. Any duty collected in the territory of any party to the said agreement in terms of the provisions of regulation 5.05.02 shall accrue to the Consolidated Revenue Fund and shall be subject to the provisions of paragraph (c) of sub-section (1) of section *fifty-one* and of sub-section (2) of the said section.

Regulations regarding stamp duties.

5.06.01. Application for stamp labels that are to be affixed to containers of cigarettes and cigarette tobacco shall be made to the Postmaster-General on a form approved by the Secretary. Manufacturers of goods liable to excise stamp duty shall keep proper account in a form approved by the Secretary of all stamp labels purchased and used by them, and shall submit to the Collector a monthly return in such form and at such time as the Secretary may require.

5.06.02. Stamp labels shall be affixed to containers in such a manner as will ensure the destruction of the label when the container is opened.

5.06.03. The name and address of the licensee of the customs and excise manufacturing warehouse in which any goods liable to excise stamp duty are manufactured or any identification mark or number, in lieu of such name and address, approved by the Secretary shall be permanently applied to any container of such goods in a manner approved by the Secretary.

5.06.04. Stamp labels that are unavoidably damaged in a stamping machine in the licensed customs and excise warehouse of a manufacturer of cigarettes may be exchanged for new stamp labels provided such damaged stamp labels are submitted to the Collector for examination and destruction and are accompanied by a declaration, signed by the manufacturer or his duly authorised agent, to the effect that the stamp labels in question were damaged while they were

5.02.08. Enigiemand wat enige goedere in paragraaf 100.07 van die Eerste Bylae hierby vermeld in die Republiek uit enige besondere gebied invoer, en daarop aanspraak maak dat die spin-, weef- en drukprosesse in daardie gebied verrig is en dat die voorkeur- of die meesbegunstigde-nasieskaal van reg op sodanige goedere van toepassing is, moet, benewens die sertifikaat van herkoms in die voorgeskrewe faktuurvorm vervat, 'n verdere sertifikaat voorlê waarin verklaar word dat bedoelde spin-, weef- en drukprosesse in daardie gebied verrig is. Sodanige sertifikaat moet, deur 'n erkende Kamer van Koophandel in daardie gebied of dergelyke liggaam deur die Sekretaris goedgekeur, voorgelê word.

Aanspreeklikheid vir reg op goedere nie in die Republiek geland nie.

5.03.01. Waar enige gesagvoerder van 'n skip, loods van 'n vliegtuig of ander karweier enige invoerder ten opsigte van enige goedere ooreenkomstig die bepalings van sub-artikel (7) van artikel vier-en-veertig vergoed het, moet sodanige gesagvoerder, loods of ander karweier van die invoerder van sodanige goedere ten tyde van sodanige vergoeding 'n afskrif van die klaringsbrief en van die voorgeskrewe leweransier se faktuur wat op sodanige goedere betrekking het tesame met 'n skriftelike erkenning van sodanige vergoeding ten opsigte van sodanige goedere wat gespesifiseer moet word, verkry.

5.03.02. 'n Terugbetaling van enige reg wat aan 'n invoerder deur 'n gesagvoerder, loods of ander karweier ten opsigte van enige goedere in die in regulasie 5.03.01 vermelde omstandighede vergoed is, mag nie aan sodanige gesagvoerder, loods of ander karweier betaal word nie, indien dit later tot bevrediging van die Sekretaris bewys word dat sodanige goedere nie by enige plek in die Republiek geland is nie, tensy die betrokke aansoek om sodanige terugbetaling van reg aan die vereistes van regulasie 10.08.02 voldoen nie.

Herkoms van goedere.

5.04.01. By die berekening vir die doeleindes van artikel ses-en-veertig, van die koste van materiale geproduseer en arbeid verrig ten opsigte van die vervaardiging van enige goedere in enige gebied mag slegs die volgende items ingesluit word—

- (a) die koste vir die vervaardiger van materiale wat geheel en al in die betrokke gebied geproduseer of vervaardig is en regstreeks by die vervaardiging van sodanige goedere gebruik word, en
- (b) die arbeidskoste wat regstreeks by die vervaardiging van sodanige goedere aangewend word.

5.04.02. By die berekening, vir die doeleindes van artikel ses-en-veertig, van die produksiekoste van enige goedere in enige gebied, mag slegs die volgende items by die vervaardiging van sodanige goedere bestee, ingesluit word—

- (a) die koste vir die vervaardiger van alle materiale,
- (b) vervaardigingslone en -salarisse,
- (c) regstreekse vervaardigingskoste,
- (d) indirekte fabriekskoste,
- (e) koste van binnehouders,
- (f) ander koste wat op die vervaardigingswerkzaamhede betrekking het.

5.04.03. Die volgende koste, naamlik koste wat na die voltooiing van die vervaardigde goedere aangegaan is, mag nie by die produksiekoste ingesluit word nie—

- (a) buiteverpakkings (met inbegrip van sinkvoerings, teerpapier, ens., waarin die goedere gewoonlik uit die gebied uitgevoer word) en koste in verband met die verpakking van goedere daarin,
- (b) vervaardigers- of uitvoerder se wins, of die wins of vergoeding van enige handelaar, makelaar of ander persoon wat met die artikel in sy afgewerkte toestand te doen het,
- (c) tantièmes,
- (d) vervoerkoste, assuransië, ens., vanaf die plek van produksie of vervaardiging in die gebied na die hawe van verskeping, en
- (e) enige ander koste wat na die voltooiing van die vervaardigde goedere aangegaan is.

Toepassing van ooreenkomste met ander Afrika-gebiede.

5.05.01. Kragtens die in sub-artikel (3) van artikel een-en-veertig vermelde ooreenkoms is die ondervermelde prosedure met betrekking tot die invoer van of uitvoer na enige gebied in die bedoelde sub-artikel vermeld van enige goedere in paragraaf (a) van sub-artikel (1) van die bedoelde artikel (behalwe goedere wat by sodanige ooreenkoms uitgesluit is) vermeld, van toepassing ondanks enige strydige bepaling in die Wet of hierdie regulasies—

- (a) daar is geen dokumentasie of doeane- en aksynsbeperkings ten opsigte van sodanige goedere vanaf enige gebied na enige ander gebied nie, behalwe ten opsigte van sodanige goedere waarvan die invoer in die Republiek beperk of verbode is en wat aan die voorwaardes wat die Sekretaris oplê, onderworpe is,
- (b) pakhuisplekke in Basoetoland, Betsjoeanaland-Protokoraat of Swaziland, word, by die toepassing van die Wet, geag om pakhuisplekke in die Republiek te wees en ingevoerde of sinsbare goedere kan vanaf die Republiek na doeane- en aksynspakhuis op sodanige plekke of *vice versa* verwyder word,
- (c) 'n verwysing na die uitvoer van enige goedere in Bylae No. 3, 4, 5 of 6 van die Wet word geag nie 'n verwysing na die uitvoer van sodanige goedere na Basoetoland, Betsjoeanaland-Protokoraat of Swaziland in te sluit nie behalwe waar sodanige verwysing betrekking het op goedere wat by die ooreenkoms uitgesluit is, naamlik spiritusdranke, wyn en bier.

5.05.02. In die geval van goedere wat nie in paragraaf (a) van sub-artikel (1) van artikel een-en-veertig vermeld word nie, naamlik goedere wat vir die gebied van enige kontrakterende party by die in sub-artikel (3) van die bedoelde artikel vermelde ooreenkoms bestem is en in die Republiek geland word of goedere wat vir die Republiek bestem is en in die gebied van enige sodanige party geland word, kan behoorlik geklaar en enige reg daarop verskuldig betaal word in die gebied waar sodanige goedere geland word, en vir daardie doel is die doeane- en aksynswetsbepalings van die gebied waarheen sodanige goedere versend word van toepassing en die doeane- en aksynsbeamptes van die gebied waar die bedoelde goedere geland word, word geag doeane- en aksynsbeamptes van die gebied waarheen sodanige goedere versend word, te wees.

5.05.03. Enige reg wat in die gebied van 'n kontrakterende party by die bedoelde ooreenkoms ingevolge die bepalings van regulasie 5.05.02 ingevorder word, val die Gekonsolideerde Inkomstefonds toe en is aan die bepalings van paragraaf (c) van sub-artikel (1) van artikel een-en-veertig en van sub-artikel (2) van die bedoelde artikel onderworpe.

Regulasies betreffende seëlregte.

5.06.01. Aansoek om plakseëls wat op houers van sigarette en sigarettabak geplak moet word, moet by die Posmeester-generaal op 'n vorm wat deur die Sekretaris goedgekeur is, gedoen word. Vervaardigers van goedere wat aan aksynsseëlreg onderhewig is, moet behoorlike aantekeninge hou in 'n deur die Sekretaris goedgekeurde vorm van alle plakseëls wat deur hulle aangekoop en gebruik word, en moet 'n maandelikse opgawe in die vorm en op die tyd wat die Sekretaris verlang, aan die Ontvanger voorlê.

5.06.02. Plakseëls moet op so 'n wyse op die houers geplak word dat daar verseker sal word dat die plakseël vernietig word wanneer die houer oopgemaak word.

5.06.03. Die naam en adres van die lisensiehouer van die doeane- en aksynsvervaardigingspakhuis waarin enige goedere aan seëlreg onderhewig vervaardig word of enige identifikasiemerk of -nommer, in die plek van sodanige naam en adres, wat deur die Sekretaris goedgekeur is, moet permanent op enige houer van sodanige goedere op 'n wyse wat deur die Sekretaris goedgekeur is, aangebring word.

5.06.04. Plakseëls wat op onvermydelike wyse in die gelisensieerde doeane- en aksynspakhuis van 'n sigaret-vervaardiger in 'n plakmasjien beskadig word, kan vir nuwe plakseëls omgeruil word mits sodanige beskadigde plakseëls vir ondersoek en vernietiging aan die Ontvanger gestuur word en vergesel gaan van 'n verklaring, deur die vervaardiger of sy behoorlik gemagtigde agent onderteken, met die strekking dat die betrokke seëls by die

being affixed to tobacco containers in the licensed customs and excise warehouse of the manufacturer concerned.

5.06.05. Subject to the proviso to sub-section (1) of section *fifty-four*, no manufacturer shall remove any tobacco liable to stamp duty or permit such tobacco to be removed from his licensed customs and excise manufacturing warehouse for consumption in the Republic and no importer shall import or remove any such tobacco or permit any such tobacco to be removed from the control of the department for consumption in the Republic and no person shall sell or offer or expose for sale or have in his possession any such tobacco (whether or not manufactured in the Republic) unless—

- (a) in the case of cigarettes they are securely enclosed in an unbroken and unopened container bearing an unbroken stamp label and holding ten, twenty, thirty, forty or fifty cigarettes,
- (b) in the case of cigarette tobacco it is securely enclosed in an unbroken and unopened container bearing an unbroken stamp label and containing two ounces or multiples of two ounces up to a maximum of eight ounces net weight,
- (c) in the case of cigarettes or cigarette tobacco the container has been stamped in the prescribed manner with a stamp label of a value equivalent to the excise or customs stamp duty payable by means of such a label on the contents of the container, and
- (d) every container is marked in the manner prescribed.

5.06.06. The Secretary may exempt from such provisions of regulation 5.06.05 as he may decide any tobacco liable to stamp duty but intended for export or for supply as stores to foreign-going ships or aircraft or for supply under rebate of such stamp duty under the provisions of Schedule No. 4 or 6, subject to such conditions as he may impose in each case.

5.06.07. Notwithstanding the provisions of regulation 5.06.05 tobacco in bulk liable to excise stamp duty may be removed in bond from one customs and excise manufacturing warehouse to another such warehouse, subject to the provisions of these regulations and such conditions as the Secretary may impose.

5.06.08. No postal or railway official shall deliver to the consignee any tobacco liable to stamp duty and no person shall accept delivery of any such tobacco from any such official unless such tobacco has been stamped in accordance with these regulations or unless the Collector has expressly authorized delivery of such tobacco without stamps.

CHAPTER VI

ANTI-DUMPING DUTIES.

6.01. No paragraph.

CHAPTER VII

AMENDMENT OF DUTIES.

7.01.01. For the purposes of sub-section (2) of section *fifty-eight* the reference to importer in the said sub-section shall not include a retail dealer who imports goods for sale or disposal solely in retail quantities through his retail business.

7.01.02. For the purposes of sub-section (3) of section *fifty-eight* goods which are in transit to an importer, manufacturer or dealer but which have not been entered for home consumption at the time of the taxation proposal referred to in the said sub-section shall not be regarded as forming part of the stocks of such importer, manufacturer or dealer.

7.01.03. Any importer, manufacturer or dealer referred to in sub-section (4) of section *fifty-eight* shall, after he has rendered a sworn statement in terms of the provisions of paragraph (b) of the said sub-section, immediately advise the Collector of particulars of any inaccuracy in or omission from such statement of which he becomes aware.

CHAPTER VIII

LICENSING.

Issuing and renewal of licences.

8.01.01. No licence prescribed in Schedule No. 7 shall be issued or renewed except on application to the Collector on a form approved by the Secretary with as many copies as the Collector may require.

8.01.02. The application form shall be completed in all respects and if false or incomplete information is furnished on such form the Secretary may treat any licence issued in terms of such form containing false or incomplete information as invalid.

8.01.03. Any licence issued under the provisions of the Act shall expire on the 31st day of December of every year unless it is renewed on or before the said date.

Licensing of special customs and excise warehouses.

8.02.01. A licence for a special customs and excise warehouse shall be issued either for the storage of dutiable goods or for the manufacture of dutiable goods and such warehouse shall be subject to the provisions of the Act and regulations relating to customs and excise storage warehouses and customs and excise manufacturing warehouses respectively in all other respects except in such respects as the Secretary considers reasonable in exceptional circumstances.

Allocation of numbers to customs and excise warehouses.

8.03.01. No licence issued to any customs and excise warehouse under the provisions of the Act shall be valid unless the number allocated to such warehouse is reflected on such licence.

8.03.02. The number allocated to any customs and excise warehouse shall comprise—

- (a) the name of the warehousing place appointed under the provisions of section *six*,
- (b) the letters VM for any such manufacturing warehouse, OS for any such storage warehouse, the letters SVM for any such special warehouse licensed as a manufacturing warehouse and SOS for any such special warehouse licensed as a storage warehouse, and
- (c) a number allocated consecutively in respect of each of the four types of warehouses mentioned in (b) above at each appointed warehousing place, and such number shall be reflected on all bills of entry or certificates which require entry of that number.

Issuing and renewal of licences to agricultural distillers.

8.04.01. Application by an agricultural distiller for a licence to keep a still or to distill, shall be made to the Collector on forms approved by the Secretary.

Special provisions regarding stills and still makers.

8.05.01. Every still maker shall immediately on importation or manufacture by him of any still obtain from the Secretary 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.

8.05.02. The Secretary 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.

8.05.03. No person (not even a still maker) may sell, remove or otherwise dispose of a still unless the approval of the Collector has been obtained.

opplak daarvan op tabakhouers in die gelisensieerde doeane- en aksynspakhuis van die betrokke vervaardiger beskuldig is.

5.06.05. Behoudens die voorbehoudsbepaling van sub-artikel (1) van artikel vier-en-veertig, mag geen vervaardiger enige tabak aan seëlreg onderhewig, verwyder of toelaat dat sodanige tabak uit sy gelisensieerde doeane- en aksynsvervaardigingspakhuis vir verbruik in die Republiek verwyder word nie en geen invoerder mag enige sodanige tabak invoer of verwyder of toelaat dat enige tabak uit die beheer van die departement vir verbruik in die Republiek verwyder word nie en niemand mag enige sodanige tabak (hetsy in die Republiek vervaardig al dan nie) verkoop, aanbied of te koop vertoon of in sy besit hê nie tensy—

- (a) dit, in die geval van sigarette, behoorlik in 'n ongebroke en ongeopende houer verpak is waarop 'n ongebroke plakseël geplak is en wat tien, twintig, dertig, veertig of vyftig sigarette bevat,
- (b) dit, in die geval van sigarettabak behoorlik in 'n ongebroke en ongeopende houer verpak is waarop 'n ongebroke plakseël geplak is en wat twee onse of veelvoude van twee onse tot 'n maksimum netto gewig van agt onse bevat,
- (c) daar op die houer, in die geval van sigarette of sigarettabak, op die voorgeskrewe wyse 'n plakseël met 'n waarde gelykstaande met die aksyns- of doeane-seëlreg betaalbaar deur middel van so 'n seël op die inhoud van die houer geplak is, en
- (d) elke houer op die voorgeskrewe wyse gemerk is.

5.06.06. Die Sekretaris kan enige tabak aan seëlreg onderhewig maar vir uitvoer of vir verskaffing as voorrade aan skepe of vliegtuie op vreemde vaart of vlug of vir verskaffing met korting op sodanige seëlreg kragtens die bepalings van Bylae No. 4 of 6 van die bepalings van regulasie 5.06.05 waarop hy besluit, behoudens die voorwaardes wat hy in elke geval opleë, vrystel.

5.06.07. Ondanks die bepalings van regulasie 5.06.05 mag tabak in massa, wat aan aksynsseëlreg onderhewig is, uit een doeane- en aksynsvervaardigingspakhuis na 'n ander pakhuis onder waarborg vervoer word, behoudens die bepalings van hierdie regulasies en die voorwaardes wat die Sekretaris opleë, verwyder word.

5.06.08. Geen pos- of spoorwegbeampte mag enige tabak wat aan seëlreg onderhewig is, aan die geadresseerde oorhandig nie en geen persoon mag oorhandiging van sodanige tabak van enige sodanige beampte aanvaar nie, tensy sodanige tabak ooreenkomstig hierdie regulasies verseël is of tensy die Ontvanger die oorhandiging van sodanige tabak sonder seëls uitdruklik gemagtig het.

HOOFSTUK VI

ANTI-DUMPINGREGTE.

6.01 Geen paragraaf.

HOOFSTUK VII

WYSIGING VAN REGTE.

7.01.01. By die toepassing van sub-artikel (2) van artikel agt-en-veertig sluit die verwysing na invoerder in die bedoelde sub-artikel nie 'n kleinhandelaar in wat goedere invoer vir verkoop of van die hand sit uitsluitlik in kleinhandelhoeveelhede deur sy kleinhandelsaak nie.

7.01.02. By die toepassing van sub-artikel (3) van artikel agt-en-veertig word goedere wat ten tyde van die in die bedoelde sub-artikel vermeldde belastingvoorstel in transito is na 'n invoerder, vervaardiger of handelaar maar wat nie vir binnelandse verbruik geklaar is nie, geag nie deel van die voorraad van sodanige invoerder, vervaardiger of handelaar uit te maak nie.

7.01.03. Die in sub-artikel (4) van artikel agt-en-veertig vermeldde invoerder, vervaardiger of handelaar moet, nadat hy 'n beëdigde verklaring ooreenkomstig die bepalings van paragraaf (b) van die bedoelde sub-artikel voorgelê het, die Ontvanger onmiddellik van besonderhede van enige onjuistheid in of weglatings uit sodanige verklaring waarvan hy bewus geword het, in kennis stel.

HOOFSTUK VIII

LISENSIEËRING.

Uitreiking en hernuwing van lisensies.

8.01.01. Geen in Bylae No. 7 voorgeskrewe lisensie word uitgereik of hernieu behalwe op aansoek aan die Ontvanger op 'n vorm wat deur die Sekretaris goedgekeur is en met soveel afskrifte as wat die Ontvanger verlang.

8.01.02. Die aansoekvorm moet in alle opsigte ingevul word en indien valse of onvolledige inligting op sodanige vorm verstrek word, kan die Sekretaris enige lisensie wat ooreenkomstig sodanige vorm, wat valse of onvolledige inligting bevat, uitgereik is, as ongeldig behandel.

8.01.03. 'n Lisensie uitgereik kragtens die bepalings van die Wet verval op die 31ste dag van Desember van elke jaar tensy dit op of voor die bedoelde datum hernieu word.

Lisensieëring van spesiale doeane- en aksynspakhuisse.

8.02.01. 'n Lisensie vir 'n spesiale doeane- en aksynspakhuis kan of vir die opslag van belasbare goedere of vir die vervaardiging van belasbare goedere uitgereik word en sodanige pakhuis is onderworpe aan die bepalings van die Wet en regulasies met betrekking tot doeane- en aksyns-opslagpakhuisse en doeane- en aksynsvervaardigingspakhuisse, onderskeidelik, in alle ander opsigte behalwe in die opsigte wat die Sekretaris in buitengewone omstandighede redelik ag.

Toewysing van nommers aan doeane- en aksynspakhuisse.

8.03.01. Geen lisensie kragtens die bepalings van die Wet aan enige doeane- en aksynspakhuis uitgereik is geldig tensy die nommer aan sodanige pakhuis toegewys op sodanige lisensie verskyn nie.

8.03.02. Die nommer aan enige doeane- en aksynspakhuis toegewys, bestaan uit—

- (a) die naam van die kragtens die bepalings van artikel ses aangewese pakhuisplek,
- (b) die letters VM vir enige sodanige vervaardigingspakhuis, OS vir enige sodanige opslagpakhuis, die letters SVM vir enige sodanige spesiale pakhuis wat as 'n vervaardigingspakhuis gelisensieer is en SOS vir enige sodanige spesiale pakhuis wat as 'n opslagpakhuis gelisensieer is, en
- (c) 'n nommer wat agtereenvolgens ten opsigte van elkeen van die vier tipes pakhuisse in (b) hierbo vermeld op elke aangewese pakhuisplek toegeken word,

en sodanige nommer moet op alle klaringsbriewe of sertifikate verskyn wat die inskrywing van daardie nommer vereis.

Uitreiking en hernuwing van lisensies aan landboudistilleers.

8.04.01. Aansoek om 'n lisensie deur 'n landboudistilleerder om 'n distilleerketel aan te hou of om te distilleer, moet aan die Ontvanger op vorms wat deur die Sekretaris goedgekeur is, voorgelê word.

Spesiale bepalings betreffende distilleerketels en distilleerketelvervaardigers.

8.05.01. Elke distilleerketelvervaardiger moet, onmiddellik nadat 'n distilleerketel deur hom ingevoer of vervaardig is, van die Sekretaris 'n registrasienommer verkry wat hy, tesame met sy naam en adres en die inhoudsmaat van die distilleerketel, op die kolom of kolomme van elke sodanige distilleerketel, indien dit 'n patente kontinu-distilleerketel is, en op sowel die skouer as die helm in die geval van 'n potketel, leesbaar moet instempel of bosseleer.

8.05.02. Die Sekretaris kan, behoudens die voorwaardes en voorsorgmaatreëls wat hy nodig ag, die hou van 'n distilleerketel sonder 'n lisensie magtig, indien daar tot sy bevrediging bewys word dat so 'n distilleerketel uitsluitlik vir die distillering van water of vir enige ander doel waarvoor, volgens sy mening, 'n lisensie nie nodig is nie, gebruik sal word.

8.05.03. Niemand (self nie 'n distilleerketelvervaardiger nie) mag 'n distilleerketel verkoop, verwyder of andersins vervreem tensy die goedkeuring van die Ontvanger daartoe verkry is nie.

8.05.04. Whenever any still which has not been marked in accordance with regulation 8.05.01 is received by a still maker for the purpose of repair or otherwise, he shall immediately advise the Collector.

8.05.05. No person shall obliterate or alter the prescribed markings on any still without the authority of the Collector or have in his possession or under his control any still without such markings.

8.05.06. The provisions of regulations 4.03.12 and 4.03.13 shall *mutatis mutandis* apply to stills manufactured by a still maker and for that purpose any reference to a licensee of a customs and excise manufacturing warehouse and to excisable goods shall be deemed to be a reference to a still maker and stills respectively.

CHAPTER IX

VALUE.

Rate of exchange.

9.01.01. The domestic value and the free on board price of any imported goods shall be converted into the currency of the Republic at the rate of exchange for telegraphic transfers current at the date of shipment of such goods provided the goods are not liable to any anti-dumping duty, but if in the opinion of the Secretary there has been a significant change in the said rate between the date of purchase and the date of shipment, he may direct that the said value and price shall be converted at the relative rate ruling at the date of purchase. In the case of goods liable to any anti-dumping duty, the relative rate of exchange ruling at the date of purchase shall in each case be employed. The buying rate of exchange shall be so used for the conversion of the domestic value and the selling rate of exchange for the conversion of the free on board price.

9.01.02. If no rate of exchange for telegraphic transfers is quoted, the Secretary may, in consultation with the Reserve Bank, determine buying and selling rates of exchange which shall be deemed to be buying and selling rates of exchange for telegraphic transfers for the purposes of regulation 9.01.01.

Value to be declared on bills of entry.

9.02.01. The domestic value of any imported goods need not be declared on the bill of entry in respect of such goods if they are not liable to any *ad valorem* duty or to any *ad valorem* duty in addition to or as an alternative to any other duty or if such goods are not liable to any anti-dumping duty unless such goods are classifiable under any heading or item of any Schedule to the Act according to the value for duty purposes or unless such goods are entered for warehousing.

CHAPTER X

REBATES, REFUNDS AND DRAWBACKS OF DUTY.

General provisions.

10.01.01. Any person desirous of obtaining any goods under the provisions of any item of Schedule No. 3 to the Act or of such items of Schedule No. 4 or 6 to the Act as may be indicated in the regulations in the Fourth or Sixth Schedule hereto, shall apply to the Secretary through the Collector, on a form approved by the Secretary, for registration to obtain such goods and for registration of the premises where such goods will be used or stored.

10.01.02. The Secretary may refuse to register any person in terms of the provisions of regulation 10.01.01 if, in his opinion, such person should not be permitted to use materials obtained under the provisions of section *seventy-five* or the premises on which such materials are to be used

are so situated or such materials are to be used in such circumstances that such arrangements as the Secretary considers necessary to provide for official supervision or for adequate control are not practicable or if the number of operatives employed or the number of machines used or the quantity of such materials used or the quantity of goods produced from such materials by such person is less than such minimum number or quantity of operatives, machines, materials or goods as the Secretary may, subject to the provisions of paragraph (c) of sub-section (2) of section *seventy-five* of the Act, in each case decide.

10.01.03. An applicant shall only be registered to obtain goods specified in such stated items of Schedule No. 3, 4 or 6 as the Secretary may approve and upon registration the registrant in question shall be permitted to obtain and use such goods, subject to the provisions of the Act and these regulations, for the purposes specified in the said items of Schedule No. 3, 4 or 6 in which such goods are specified.

10.01.04. Any registrant shall on entry of any goods referred to in regulation 10.01.01 declare on the relative bill of entry that he is registered to obtain such goods under the items stated in such entry and that such goods will be used by him solely in accordance with the provisions of such items. If such goods are not the property of such registrant the owner shall declare on the relative bill of entry that the said goods are for transfer to the said registrant who shall also furnish the declaration referred to in this regulation. Any goods declared on a bill of entry in respect of which any registrant is required to declare that such goods will be used by him under rebate of duty shall, for the purposes of the Act and these regulations, be deemed to have been entered by such registrant.

10.01.05. Goods which have been entered under any item referred to in regulation 10.01.01 or which have been transferred in terms of the provisions of regulation 10.06.01 shall, except with the permission of the Secretary in circumstances which he considers exceptional and on such conditions as he may impose in each case, be conveyed directly to the appropriate approved store, vessel, tank, yard or other place for the storage of such goods on the registered premises of the registrant in question and shall be stored only in such store, vessel, tank, yard or other place which shall be kept locked or secured in a manner approved by the Collector at all times when not actually in use for depositing or removing any goods.

10.01.06. The books, documents, stocks and premises of every registrant shall at all reasonable times be open for inspection by a duly authorised officer.

10.01.07. Any registrant shall, when required to do so by the Collector, carry out under the supervision of an officer, at such times as the Collector may deem necessary, any manufacturing operation in which materials specified in and entered under any item referred to in regulation 10.01.01 are being used, and charges at the prescribed rates for the special or extra attendance of such officer shall be paid by such registrant.

10.01.08. A registrant shall notify the Collector immediately, or in advance, of any change, or contemplated change, no matter of what nature, in his legal identity, the name under which he trades, the address of his registered premises, the nature of the materials obtained by him under the provisions of Schedule No. 3, 4 or 6, the nature of the goods manufactured from such materials and the position, size or other particulars of his rebate store mentioned in regulation 10.03.01.

10.01.09. An extract of all relative regulations shall be prominently displayed in the approved rebate store on the registered premises of every registrant.

10.01.10. In addition to the provisions of this Chapter (excluding regulations 10.08.01 and 10.08.02) the regulations in the Third, Fourth and Sixth Schedules hereto, relating to goods specified in Schedules Nos. 3, 4 and 6, respectively, shall be applicable to such goods.

8.05.04. Wanneer 'n distilleerketel wat nie ooreenkomstig regulasie 8.05.01 gemerk is nie, vir herstel of vir 'n ander doel deur 'n distilleerketelvervaardiger ontvang word, moet hy die Ontvanger onmiddellik in kennis stel.

8.05.05. Niemand mag sonder magtiging van die Ontvanger die voorgeskrewe merke op 'n distilleerketel uitwis of verander nie of in sy besit of onder sy beheer enige distilleerketel sonder sodanige merke hê nie.

8.05.06. Die bepalings van regulasies 4.03.12 en 4.03.13 is *mutatis mutandis* op distilleerketels wat deur 'n distilleerketelvervaardiger vervaardig word, van toepassing en vir daardie doel word enige verwysing na 'n lisensiehouer van 'n doeane- en aksynsvervaardigingspakhuis en na synsbare goedere, geag 'n verwysing na 'n distilleerketelvervaardiger en distilleerketels onderskeidelik te wees.

HOOFSTUK IX

WAARDE.

Wisselkoers.

9.01.01. Die binnelandse waarde en die prys vry aan boord van enige ingevoerde goedere moet in die betaal-middel van die Republiek omreken word teen die wisselkoers wat op die dag van verskeping van sodanige goedere vir telegrafiese oordragte heers mits die goedere nie aan enige anti-dumpingregte onderhewig is nie, maar indien daar na die mening van die Sekretaris 'n aanmerklike verandering in die bedoelde koers tussen die datum en die datum van verskeping plaasgevind het, kan hy gelas dat die bedoelde waarde en prys omreken moet word teen die betrokke koers wat op die datum van aankoop heers. In die geval van goedere wat aan anti-dumpingregte onderhewig is, moet die betrokke wisselkoers wat op die datum van aankoop heers in elke geval gebruik word. Die aankoop-wisselkoers word aldus vir die omrekening van die binnelandse waarde gebruik en die verkoopswisselkoers vir die omrekening van die prys vry aan boord.

9.01.02. Indien geen wisselkoers vir telegrafiese oordragte genoteer word nie, kan die Sekretaris, in oorlegpleging met die Reserwebank, die aankoop- en verkoopswisselkoerse bepaal wat geag sal word die aankoop- en verkoopswisselkoerse vir telegrafiese oordragte vir die doeleindes van regulasie 9.01.01 te wees.

Waarde op klaringsbriewe verklaar te word.

9.02.01. Die binnelandse waarde van enige ingevoerde goedere hoef nie op die klaringsbrief ten opsigte van sodanige goedere verklaar te word, indien dit nie aan enige *ad valorem*-reg onderhewig is nie of aan enige *ad valorem*-reg benewens of as 'n alternatief vir enige ander reg of indien sodanige goedere nie aan enige anti-dumpingregte onderhewig is tensy sodanige goedere in enige pos of item in enige Bylae van die Wet volgens die waarde vir belastingdoeleindes ingedeel word of tensy sodanige goedere vir opslag geklaar word.

HOOFSTUK X

KORTINGS OP EN TERUGBETALINGS EN TERUGGAWES VAN REG.

Algemene bepalings.

10.01.01. Niemand wat enige goedere wil verkry kragtens die bepalings van enige item in Bylae No. 3 by die Wet of van die items in Bylae No. 4 of 6 by die Wet wat in die regulasies in die Vierde of Sesde Bylae hiervan aangedui word, moet deur die Ontvanger by die Sekretaris op 'n vorm wat deur die Sekretaris goedgekeur is, aansoek doen om registrasie om sodanige goedere te verkry en om registrasie van die persele waar sodanige goedere gebruik of opgeberg sal word.

10.01.02. Die Sekretaris kan weier om enige persoon ooreenkomstig die bepalings van regulasie 10.01.01 te registreer indien so 'n persoon na sy mening nie toegelaat behoort te word om enige materiale te gebruik wat kragtens die bepalings van artikel vyf-en-sewentig verkry is of die persele waarop sodanige materiale gebruik sal word so

geleë of sodanige materiale in sodanige omstandighede gebruik moet word dat die reëlins wat die Sekretaris nodig ag om vir amptelike toesighouding of vir voldoende beheer voorsiening te maak nie prakties is nie of indien die getal werksmense in diens of die getal masjiene wat gebruik word of die hoeveelheid van sodanige materiale deur sodanige persoon gebruik of die hoeveelheid goedere vervaardig van sodanige materiale minder is as sodanige minimum getal of hoeveelheid werksmense, masjiene, materiale of goedere wat die Sekretaris, onderworpe aan die bepalings van paragraaf (c) van sub-artikel (2) van artikel vyf-en-sewentig van die Wet, in elke geval bepaal.

10.01.03. 'n Aansoeker mag slegs geregistreer word om goedere vermeld in sodanige bepaalde items by Bylae No. 3, 4 of 6 te verkry wat die Sekretaris goedkeur, en by registrasie word die betrokke geregistreerde toegelaat om sodanige goedere onderworpe aan die bepalings van die Wet en hierdie regulasies, te verkry en te gebruik vir die doeleindes vermeld in die bedoelde items van Bylae No. 3, 4 of 6 waarin sodanige goedere vermeld word.

10.01.04. 'n Geregistreerde moet by klaring van enige in regulasie 10.01.01 vermeldde goedere in die betrokke klaringsbrief verklaar dat hy geregistreer is om sodanige goedere ingevolge die in sodanige klaringsbrief verklaarde items te verkry en dat sodanige goedere uitsluitlik in ooreenstemming met die bepalings van sodanige items deur hom gebruik sal word. Indien sodanige goedere nie die eiendom van sodanige geregistreerde is nie moet die eienaar in die betrokke klaringsbrief verklaar dat die bedoelde goedere vir oordrag is aan die bedoelde geregistreerde wat ook die verklaring in hierdie regulasie vermeld moet verstrek. Enige goedere wat op 'n klaringsbrief geklaar is ten opsigte waarvan van enige geregistreerde vereis word om te verklaar dat sodanige goedere deur hom met korting op reg gebruik sal word, word by die toepassing van die Wet en hierdie regulasies geag deur sodanige geregistreerde geklaar te gewees het.

10.01.05. Goedere wat kragtens enige item in regulasie 10.01.01 vermeld, geklaar is of wat ooreenkomstig die bepalings van regulasie 10.06.01 oorgedra is, moet, behalwe met die toestemming van die Sekretaris in omstandighede wat hy buitengewoon ag en op die voorwaardes wat hy in elke geval opleë, regstreeks na die toepaslike goedgekeurde pakkamer, bevatter, tenk, werf of ander plek vir die opberging van sodanige goedere op die geregistreerde persele van die betrokke geregistreerde vervoer word en mag slegs in sodanige pakkamer, bevatter, tenk, werf of ander plek opgeberg word, wat gesluit gehou moet word of op 'n wyse deur die Ontvanger goedgekeur, beveilig moet word te alle tye wanneer nie werklik in gebruik om goedere daarin te plaas of daaruit te verwyder nie.

10.01.06. Die boeke, dokumente, voorrade en persele van elke geregistreerde moet te alle redelike tye vir inspeksie deur 'n behoorlik gemagtigde beampte oop wees.

10.01.07. 'n Geregistreerde moet, indien die Ontvanger dit verlang, enige vervaardigingswerkzaamheid waarby materiale vermeld in en ingevolge enige in regulasie 10.01.01 vermeldde item geklaar is, gebruik word, onder toesig van 'n beampte, op die tye wat die Ontvanger nodig ag verrig, en gelde teen die voorgeskrewe tariewe vir die spesiale of ekstra diens van sodanige beampte moet deur die geregistreerde betaal word.

10.01.08. 'n Geregistreerde moet die Ontvanger onmiddellik, of vooruit, in kennis stel van enige verandering of voorgenome verandering, van welke aard ook al, in sy regspersoonlikheid, die naam waaronder hy besigheid drywe, die adres van sy geregistreerde persele, die aard van materiale wat deur hom kragtens die bepalings van Bylae No. 3, 4 of 6 verkry word, die aard van die goedere wat van sodanige materiale vervaardig word en die posisie, grootte of ander besonderhede van sy kortingpakkamer in regulasie 10.03.01 vermeld.

10.01.09. 'n Uittreksel van al die betrokke regulasies moet opvallend in die goedgekeurde kortingpakhuis op die geregistreerde perseel van die geregistreerde vertoon word.

10.01.10. Benewens die bepalings van hierdie Hoofstuk (uitgesonderd regulasies 10.08.01 en 10.08.02) is die regulasies in die Derde, Vierde en Sesde Bylaes hierby, met betrekking tot goedere vermeld in Bylaes Nos. 3, 4 en 6, onderskeidelik, op sodanige goedere van toepassing.

Registered premises.

10.02.01. The Secretary may, in his discretion, refuse to register any premises or may cancel the registration of any premises if—

- (a) any business other than manufacturing is or will be conducted on such premises,
- (b) more than one of the industries referred to in Schedule No. 3, 4 or 6 to the Act are or will be conducted on such premises,
- (c) the premises are occupied by more than one person or business,
- (d) registration of the premises has been made subject to compliance with special conditions and such special conditions have not been complied with, or any premises which he considers unsuitable on any other grounds for the manufacture of goods with material obtained under rebate of duty or for the storage of such material.

10.02.02. No registrant shall, without the written permission of the Collector and subject to such conditions as the Secretary may impose in each case, perform or permit or arrange to be performed any process or operation or any portion of the manufacture of any goods in which goods referred to in regulation 10.01.03 are used on any premises other than his registered premises.

10.02.03. The Secretary may require any registrant to provide separate stores, vessels, tanks, yards or other places for storage in respect of goods provided for in different items of Schedule No. 3, 4 or 6 or to perform the manufacturing operations in which such goods are used in separate sections of his registered premises and he may impose such conditions and requirements in regard to such separation of stores or sections as he considers necessary.

Rebate stores.

10.03.01. Every applicant for registration shall provide, on the premises to be registered in terms of the provisions of these regulations, a store, vessel, tank, yard or other place (to be known as a rebate store) which, in the opinion of the Secretary, is secure and adequate and complies with such requirements as the Secretary may impose in each case, for the storage of materials obtained under the provisions of section *seventy-five* and such applicant shall provide at his own expense such separate fastenings as will permit of such rebate store being locked by an officer, but the Secretary may exempt any applicant from the requirements of this regulation on such conditions as he may impose in each case.

10.03.02. All goods in a rebate store shall be so arranged and marked that they will be easily identifiable and accessible for inspection and that each consignment and the particulars thereof can readily be ascertained and checked.

10.03.03. Except with the permission of the Collector, only goods which have been entered under rebate of duty under the provisions of Schedule No. 3, 4 or 6 may be stored in a rebate store.

Security.

10.04.01. An applicant, before being registered, shall furnish a bond in a form approved by the Secretary and in an amount required by the Secretary. The surety to such bond shall be a recognised banking institution or insurance company and the Secretary may at any time require that the form, nature or amount of such bond shall be altered or renewed in such manner as he may determine.

Liability for duty.

10.05.01. In addition to any liability for duty incurred by an importer or manufacturer in terms of the provisions of section *forty-four*, any registrant who has entered any goods or has completed a declaration in terms of the provisions of regulation 10.01.04 on any bill of entry in respect of any goods referred to in regulation 10.01.01 under rebate of duty shall be liable for the duty on such goods, subject to the provisions of paragraph (a) of sub-section (5) of section *seventy-five* of the Act, and such

liability shall continue until the registrant in question has proved to the satisfaction of the Secretary that all such goods have been used in accordance with the provisions of the said section *seventy-five* and of the item under which they were so entered, but the Secretary may regard normal manufacturing losses and waste to be goods used in accordance with the said provisions.

Transfer of goods.

10.06.01. A registrant may transfer any goods entered under any item referred to in regulation 10.01.01 to any other registrant who is registered under the same item or to the same or any other registrant who is registered under any other item in which the same goods are specified if the extent of the rebate under such items at the time of such transfer is the same, provided such goods are owned by the first-mentioned registrant at the time of such transfer and an application on form CE/DA. S. 3.03 for such transfer is submitted to and approved by the Collector prior to such transfer. If the extent of the rebate under such items is not the same, the Secretary may require the application on form CE/DA. S.3.03 to be accompanied by a statement of the circumstances in which the transferor desires to transfer the goods in question. If such application is granted any difference in duty payable as a result of such transfer shall be paid to the Collector by the transferor before such transfer but no person shall be entitled to a refund of duty arising out of any such transfer.

10.06.02. Notwithstanding the provisions of regulation 10.06.01, the Secretary may, in circumstances which he considers to be exceptional (for example, insolvency of manufacturer, ceasing of operations), permit a registrant to transfer goods which are not owned by him under the provisions of the said regulation.

10.06.03. The transferor of any goods transferred in terms of the provisions of regulation 10.06.01 shall remain liable for the duty on such goods until they have been delivered to the transferee whereupon the provisions of regulation 10.05.01 shall *mutatis mutandis* apply to such transferee as if he had entered such goods.

Stock records and working cards.

10.07.01. Every registrant shall keep a stock record which shall be in a form approved by the Secretary and which shall show full particulars of all goods entered by him or in respect of which he has completed a declaration in terms of the provisions of regulation 10.01.04 of which he received from another registrant in terms of the provisions of regulation 10.06.01 as well as of the use or disposal of such goods. The stock record shall be kept in such a manner that the said goods can readily be accounted for to the satisfaction of the Collector. The said stock record (which shall be known as a rebate stock record) shall contain at least the following particulars which shall be entered daily in such record:

RECEIPTS:

- Registrant's shipment or reference number.
- Number and date of bill of entry or transfer form.
- Name of ship or name and address of transferor/manufacturer.
- Date received.
- Tariff heading and rebate item.
- Description and quantity of goods.

ISSUES:

- Date issued to factory.
- Quantity issued.
- Nature and quantity of goods produced.
- Reference.
- Balance of stock on hand.

10.07.02. Any registrant shall, if required to do so by the Secretary, also keep a "working" book or "working" cards and shall show therein or thereon all receipts at factory ex rebate store, as well as the nature and quantities

Geregistreerde persele.

10.02.01. Die Sekretaris kan, na sy goedgekeurde, weier om enige perseel te registreer of kan die registrasie van enige perseel intrek, indien—

- (a) enige ander besigheid as vervaardiging op sodanige perseel gedryf word of sal word,
- (b) meer as een van die in Bylae No. 3, 4 of 6 vermelde bedrywe op sodanige perseel gedryf word of sal word,
- (c) die perseel deur meer as een persoon of besigheid geokkupeer word,
- (d) registrasie van die perseel aan nakoming van spesiale voorwaardes onderworpe gemaak is en sodanige spesiale voorwaardes nie nagekom is nie, of enige perseel wat hy op enige ander gronde ongeskik ag vir die vervaardiging van goedere met materiaal wat met korting op reg verkry is of vir die opberging van sodanige materiaal.

10.02.02. Geen geregistreerde mag, sonder die skriftelike toestemming van die Ontvanger en behoudens die voorwaardes wat die Sekretaris in elke geval opleë, enige proses of werksaamheid of enige gedeelte van die vervaardiging van enige goedere waarin in regulasie 10.01.03 vermelde goedere gebruik word op enige ander perseel as sy geregistreerde perseel verrig of toelaat of reël om verrig te word nie.

10.02.03. Die Sekretaris kan vereis dat 'n geregistreerde afsonderlike pakkamers, bevatters, tenke, werwe of ander opbergingsplekke voorsien ten opsigte van goedere waarvoor in verskillende items van Bylae No. 3, 4 of 6 voorsiening gemaak word of dat die vervaardigings-werksaamhede waarin sodanige goedere gebruik word in afsonderlike afdelings van sy geregistreerde perseel verrig word en hy kan die voorwaardes en vereistes met betrekking tot sodanige skeiding van pakkamers of afdelings wat hy nodig ag, opleë.

Kortingpakkamers

10.03.01. Elke aansoeker om registrasie moet, op die persele wat ooreenkomstig die bepalinge van hierdie regulasies registreer staan te word, 'n pakkamer, bevatter, tenk, werf of ander plek (as 'n kortingpakkamer bekend te staan) voorsien wat na die mening van die Sekretaris veilig en voldoende is en aan die vereistes voldoen wat die Sekretaris in elke geval opleë, vir die opberging van materiale kragtens die bepalinge van artikel vyf-en-sewentig verkry en sodanige aansoeker moet op eie koste die afsonderlike toebehoorsels voorsien wat 'n beampte in staat sal stel om sodanige kortingpakkamer te sluit, maar die Sekretaris kan 'n aansoeker vrystel van die vereistes van hierdie regulasie op die voorwaardes wat hy in elke geval opleë.

10.03.02. Alle goedere in 'n kortingpakhuis moet so gerangskik en gemerk word dat dit maklik uitkenbaar en toeganklik vir ondersoek sal wees en dat elke besending en die besonderhede daarvan gereedelik vasgestel en nagegaan kan word.

10.03.03. Behalwe met die toestemming van die Ontvanger mag slegs goedere wat met korting op reg kragtens die bepalinge van Bylae No. 3, 4 of 6 geklaar is, in 'n kortingpakkamer opgeberg word.

Sekerheid.

10.04.01. 'n Aansoeker moet, voordat hy registreer word, 'n borgakte verskaf in 'n vorm deur die Sekretaris goedgekeur en vir 'n bedrag deur die Sekretaris vereis. Die borg vir sodanige borgakte moet 'n erkende bankinrigting of assuransiemaatskappy wees en die Sekretaris kan te eniger tyd vereis dat die vorm, aard of bedrag van sodanige borgakte op die wyse wat hy bepaal verander of hernieu moet word.

Aanspreeklikheid vir reg.

10.05.01. Benewens enige aanspreeklikheid vir reg wat 'n invoerder of vervaardiger ooreenkomstig die bepalinge van artikel vier-en-veertig opgeloo het, is die geregistreerde wat enige goedere in regulasie 10.01.01 vermeld met korting op reg geklaar of 'n verklaring ooreenkomstig die bepalinge van regulasie 10.01.04 in enige klaringsbrief ten opsigte van enige goedere ingevul het, aanspreeklik vir die reg op sodanige goedere, onderworpe aan die bepalinge van paragraaf (a) van sub-artikel (5) van artikel vyf-en-sewentig van die Wet en sodanige aanspreeklikheid sal

voortduur totdat die betrokke geregistreerde bewys tot die bevrediging van die Sekretaris gelewer het dat al sodanige goedere ooreenkomstig die bepalinge van die bedoelde artikel vyf-en-sewentig en van die item waaronder hulle aldus geklaar is, gebruik is, maar die Sekretaris kan normale vervaardigingsverliese en afval beskou as goedere wat ooreenkomstig die bedoelde bepalinge gebruik is.

Oordrag van goedere.

10.06.01. 'n Geregistreerde kan enige goedere oordra wat ingevolge enige in regulasie 10.01.01 vermelde item geklaar is na enige ander geregistreerde wat onder dieselfde item registreer is of na dieselfde of 'n ander geregistreerde wat onder enige ander item registreer is waarin dieselfde goedere vermeld word, indien die mate van die korting onder sodanige items ten tyde van sodanige oordrag dieselfde is, mits sodanige goedere deur die eersgenoemde geregistreerde ten tyde van sodanige oordrag besit word en 'n aansoekvorm CE/DA. S.3.03 vir sodanige oordrag aan die Ontvanger voorgelê en deur hom goedgekeur word voor sodanige oordrag. Indien die mate van die korting ingevolge sodanige items nie dieselfde is nie, kan die Sekretaris vereis dat die aansoek op vorm CE/DA. S.3.03 vergesel moet gaan van 'n verklaring van die omstandighede waarin die oordraggewer die betrokke goedere wil oordra. Indien sodanige aansoek toegestaan word, moet enige verskil in reg wat ten gevolge van sodanige oordrag betaalbaar is deur die oordraggewer voor sodanige oordrag aan die Ontvanger betaal word, maar niemand is geregtig op 'n terugbetaling van reg wat uit enige sodanige oordrag ontstaan nie.

10.06.02. Ondanks die bepalinge van regulasie 10.06.01, kan die Sekretaris in omstandighede wat hy as buitengewoon beskou (byvoorbeeld, insolvensie van vervaardiger, staak van werksaamhede), aan 'n geregistreerde toestemming verleen om goedere wat nie sy eiendom is nie kragtens die bepalinge van bedoelde regulasie oor te dra.

10.06.03. Die oordraggewer van enige goedere wat ooreenkomstig die bepalinge van regulasie 10.06.01 oorgedra word, bly aanspreeklik vir die reg op sodanige goedere totdat dit aan die oordragnemer afgelewer is waarna die bepalinge van regulasie 10.05.01 *mutatis mutandis* op sodanige oordragnemer van toepassing is asof hy sodanige goedere geklaar het.

Voorraadrekords en werkkaarte.

10.07.01. Elke geregistreerde moet voorraadrekords in 'n deur die Sekretaris goedgekeurde vorm hou, waarin volledige besonderhede aangegee moet word van alle goedere deur hom geklaar of ten opsigte waarvan hy 'n verklaring ooreenkomstig die bepalinge van regulasie 10.01.04, voltooi het of wat hy van 'n ander geregistreerde ooreenkomstig die bepalinge van regulasie 10.06.01 ontvang het sowel as die gebruik of van die handsit van sodanige goedere. Die voorraadrekords moet op so 'n wyse gehou word dat gereedlike rekenskap van bedoelde goedere tot bevrediging van die Ontvanger gegee kan word. Die bedoelde voorraadrekords (wat as kortingsvoorraadrekords bekend sal wees) moet minstens die volgende besonderhede bevat wat daagliks in sodanige rekords ingeskryf moet word:

ONTVANGSTE:

- Geregistreerde se verskeppings- of verwysingsnommer.
- Nommer en datum van klaringsbrief of oordragvorm.
- Naam van skip of naam en adres van oordraggewer/vervaardiger.
- Datum van ontvangs.
- Tariefpos en kortingitem.
- Beskrywing en hoeveelheid van goedere.

UITREIKINGS:

- Datum aan fabriek uitgereik.
- Hoeveelheid uitgereik.
- Aard en hoeveelheid van goedere vervaardig.
- Verwysing.
- Balans van voorraad op hande.

10.07.02. 'n Geregistreerde moet, indien die Ontvanger dit verlang, ook 'n „werkboek” of „werkkaarte” hou, waarin of waarop hy alle ontvangste by die fabriek uit kortingpakkamer moet aantoon, asook die aard en hoeveel-

of the materials used and of the finished articles manufactured therefrom, in such a manner as the Secretary may decide. A registrant shall also keep such samples of materials obtained under rebate of duty as the Secretary may require and in such manner as he may decide.

10.07.03. The Secretary may, in respect of any goods referred to in regulation 10.01.01 or in respect of any industry or any class of registrant using such goods, require that a special stock record or special working cards, in a form approved by him and reflecting such particulars as he may decide, be kept in respect of such goods or for such industry or by such registrant in addition to or in lieu of the stock record or working cards referred to regulation 10.07.01 or 10.07.02.

10.07.04. A registrant shall retain in his records a copy of any bill of entry or transfer form in respect of goods obtained by him under rebate of duty, together with any clearance documents in his possession in respect of such goods, until all stocks of the goods to which such bill of entry, transfer form or clearance documents relate have been exhausted and such bill of entry, transfer form or clearance documents shall be made available to the Collector on demand.

General refunds in respect of imported or excisable goods.

10.08.01. Any application for a refund or payment from any applicant who contends that he has paid any duty or other charge for which he was not liable or that he is entitled to any payment under the Act, shall be submitted to the Collector in the prescribed form (form CE/DA. S. 3.07) together with all the documents relating to such application and there shall be no obligation on the Secretary to consider any application which has not been completed in all the relative details indicated in the form.

10.08.02. Any master of a ship, pilot of an aircraft or other carrier who contends that he is entitled to any refund of duty in the circumstances stated in regulation 5.03.02, shall detail the particulars of the goods in respect of which such refunds are claimed on a separate schedule, in a form approved by the Secretary, for each ship, aircraft or other vehicle and enclose such schedule, together with the bill of entry, invoice and acknowledgment mentioned in regulation 5.03.01 and the relative form CE/DA. S. 3.12 in respect of every item on such schedule, in a separate application for each ship, aircraft or other vehicle.

CHAPTER XI

PENAL PROVISIONS.

11.01. No paragraph.

CHAPTER XII

GENERAL.

Removal of excisable goods between the Republic and South-West Africa.

12.01.01. Excisable goods manufactured in the Republic shall not be removed to South-West Africa, and excisable goods manufactured in South-West Africa shall not be removed to the Republic, unless the excise duty has been paid thereon. Any person who removes excisable goods between the said territories, shall endorse the relative invoices and bill of entry or certificates with the words "South-West Africa" in the case of goods removed to South-West Africa and with the words "Republic of South Africa" in the case of goods removed to the Republic. Such person shall further supply the Collector with a monthly statement reflecting all removals made by him during the month in respect of each class or kind of goods as well as the rate of duty applicable to such goods. In addition, in the case of liquor removed to South-West

Africa, the invoice, bill of entry or certificate and the consignment note or other equivalent document shall be endorsed with the number and date of the permit allowing importation into that territory.

Examination of goods.

12.02.01. Every importer, exporter, manufacturer or owner of any goods shall, whenever required to do so by the Collector, convey without delay any package selected for examination to any place approved or indicated by the Collector for such examination and shall ensure that such package is opened and unpacked at any time indicated by the Collector. The provisions of sub-section (2) of section forty-two shall *mutatis mutandis* apply in respect of any goods examined under the provisions of this regulation.

Wreck.

12.03.01. In the case of ships or aircraft which are wrecked, stranded or in distress at any place in the Republic or within the territorial waters or fishing zone of the Republic, the Secretary may station such officers as he considers necessary at the wreck in question.

12.03.02. If no portion of the ship or aircraft or of its cargo is landed, removed, sold or disposed within a period of seven days, the State shall bear all costs and expenses (including subsistence allowances) in connection with the stationing of such officers at such wreck.

12.03.03. On expiration of the period mentioned in regulation 12.03.02 or if the conditions mentioned in the said regulation do not apply, the master, pilot, underwriter, purchaser or other owner for the time being of such wreck shall be liable for all costs and expenses (including subsistence allowances) in connection with the stationing of such officers at such wreck while he is the owner or in possession or control of such wreck.

12.03.04. The number of officers and the period during which they are stationed at any wreck shall be in the discretion of the Secretary.

Goods unshipped, landed or brought or washed ashore from wrecked or distressed ships or aircraft.

12.04.01. The person in control of goods recovered from wrecked or distressed ships or aircraft shall compile a list, in duplicate, of such goods. The list shall contain such particulars thereof as the Collector may require, and the said person shall declare in writing that the contents of such list are true and correct. If the goods are not immediately cleared by entry and payment of the duties after examination, the said person shall remove them to a warehouse, shed or other place approved by the Collector. The said person shall also furnish a bond in a form approved by the Secretary, and for a sum to the satisfaction of the Secretary or such other security as he may require, to cover the duty on such goods and to ensure compliance with the customs and excise requirements in respects of the goods. If the importation of any such goods is prohibited, they shall be liable to forfeiture unless they are immediately warehoused for exportation or have been dealt with in some other manner as directed by the Secretary.

12.04.02. The lists compiled in terms of regulation 12.04.01 shall be handed by the person who compiles them to the nearest officer who shall retain one copy and transmit the other to the Collector together with a statement regarding the manner of disposal of the goods concerned and such other particulars as the Secretary may decide.

Hours of general attendance.

12.05.01 The hours of officers shall, except on Sundays and public holidays, or where otherwise stated, be as enumerated in paragraph 100.08 of the First Schedule hereto.

Charges for extra and special attendance.

12.06.01. Where the attendance of an officer is required on Sundays or public holidays, or at any time not covered

hede van die materiale wat gebruik is en van die afgewerkte artikels wat daaruit vervaardig is, op die wyse waarop die Sekretaris besluit. 'n Geregistreeerde moet ook die monsters van materiale wat met korting op reg verkry is wat die Sekretaris vereis en op die wyse waarop hy besluit, hou.

10.07.03. Die Sekretaris kan, ten opsigte van enige in regulasie 10.01.01 vermelde goedere of ten opsigte van enige nywerheid of enige klas geregistreeerde wat sodanige goedere gebruik, vereis dat 'n spesiale voorraadrekord of spesiale werkkaarte in 'n vorm deur hom goedgekeur en wat die besonderhede aangee waarop hy besluit, ten opsigte van sodanige goedere of vir sodanige nywerheid of deur sodanige geregistreeerde, benewens of in plaas van die in regulasie 10.07.01 of 10.07.02 vermelde voorraadrekord of werkkaarte, gehou word.

10.07.04. 'n Geregistreeerde moet by sy stukke 'n afskrif van enige klaringsbrief of oordragvorm ten opsigte van goedere wat deur hom met korting op reg verkry is, hou tesame met enige klaringsdokumente in sy besit ten opsigte van sodanige goedere totdat alle voorrade van die goedere waarop sodanige klaringsbrief, oordragvorm of klaringsdokumente betrekking het, uitgeput is en sodanige klaringsbrief, oordragvorm of klaringsdokumente moet op aanvraag aan die Ontvanger beskikbaar gestel word.

Algemene terugbetalings ten opsigte van ingevoerde of synsbare goedere.

10.08.01. Enige aansoek om 'n terugbetaling of betaling van enige aansoeker wat aanvoer dat hy enige reg of ander vordering waarvoor hy nie aanspreeklik was nie, betaal het of dat hy op enige betaling ingevolge hierdie Wet geregtig is, moet aan die Ontvanger in die voorgeskrewe vorm (vorm CE/DA. S.3.07) voorgelê word tesame met al die dokumente met betrekking tot sodanige aansoek en daar is geen verpligting op die Sekretaris om enige aansoek te oorweeg wat nie in alle betrokke detail soos in die vorm aangedui, ingevul is nie.

10.08.02. 'n Gesagvoerder van 'n skip, loods van 'n vliegtuig of ander karweier wat aanvoer dat hy op 'n terugbetaling van reg in die omstandighede vermeld in regulasie 5.03.02 geregtig is, moet die besonderhede van die goedere ten opsigte waarvan sodanige terugbetalings geëis word op 'n afsonderlike bylae uiteensit, in 'n vorm deur die Sekretaris goedgekeur, vir elke skip, vliegtuig of ander voertuig en sodanige bylae, tesame met die klaringsbrief, faktuur, erkenning vermeld in regulasie 5.03.01 en die betrokke vorm CE/DA. S.3.12, ten opsigte van enige item op sodanige bylae, in 'n afsonderlike aansoek vir elke skip, vliegtuig of ander voertuig insluit.

HOOFSTUK XI

STRAFBEPALINGS.

11.01. Geen paragraaf.

HOOFSTUK XII

ALGEMEEN.

Vervoer van synsbare goedere tussen die Republiek en Suidwes-Afrika.

12.01.01. Synsbare goedere wat in die Republiek vervaardig is mag nie na Suidwes-Afrika vervoer word nie, en synsbare goedere wat in Suidwes-Afrika vervaardig is mag nie na die Republiek vervoer word nie, tensy die aksynsreg daarop betaal is. Enige persoon wat synsbare goedere tussen bedoelde gebiede vervoer, moet die betrokke fakture en klaringsbrief of sertifikate met die woorde „Suidwes-Afrika” in die geval van goedere wat na Suidwes-Afrika vervoer word en met die woorde „Republiek van Suid-Afrika” in die geval van goedere wat na die Republiek vervoer word, endosseer. Verder moet sodanige persoon die Ontvanger van 'n maandelikse opgawe voorsien waarin alle vervoere wat gedurende die maand deur hom ten opsigte van elke klas of soort goedere gemaak is asook die skaal van reg wat op sodanige goedere van toepassing is, aangegee word. Daarbenewens, in die geval van drank na Suidwes-

Afrika vervoer, moet die faktuur, klaringsbrief of sertifikaat en die vragbrief of ander ooreenstemmende dokument met die nommer en datum en die permit wat invoer in daardie gebied toelaat, geëndosseer word.

Onderzoek van goedere.

12.02.01. Elke invoerder, uitvoerder, vervaardiger of eienaar van enige goedere moet, wanneer die Ontvanger dit ook al verlang, enige pak wat vir ondersoek uitgesoek is sonder versuim na enige plek wat deur die Ontvanger vir sodanige ondersoek goedgekeur of aangedui is, vervoer en moet sorg dat sodanige pak oopgemaak en uitgepak is teen 'n tyd wat deur die Ontvanger aangedui is. Die bepalings van sub-artikel (2) van artikel twee-en-veertig is *mutatis mutandis* van toepassing ten opsigte van enige goedere wat kragtens die bepalings van hierdie regulasie ondersoek word.

Wrak.

12.03.01. Die Sekretaris kan, in die geval van skepe of vliegtuie wat by enige plek in die Republiek of binne die gebiedswaters of visserysone van die Republiek skipbreuk gely het, gestrand het of in nood verkeer, die beamptes wat hy nodig ag, by die betrokke wrak stasioneer.

12.03.02. Indien geen deel van die skip of vliegtuig of van sy vrag binne 'n tydperk van sewe dae geland, verwyder, verkoop of van die hand gesit word nie, moet die Staat alle koste en uitgawes (met inbegrip van verblyftoelae) in verband met die stasionering van sodanige beamptes by sodanige wrak dra.

12.03.03. Na verloop van die in regulasie 12.03.02 vermelde tydperk of indien die in die bedoelde regulasie vermelde voorwaardes nie van toepassing is nie, is die gesagvoerder, loods, versekeraar, koper of ander eienaar van sodanige wrak gedurende enige tyd aanspreeklik vir alle koste en uitgawes (met inbegrip van verblyftoelae) in verband met die stasionering van sodanige beamptes by sodanige wrak terwyl hy die eienaar of in besit of in beheer van sodanige wrak is.

12.03.04. Die aantal beamptes en die tydperk waartydens hulle by enige wrak gestasioneer word, is na die goedgekeurde van die Sekretaris.

Goedere wat uit skepe of vliegtuie wat verongeluk het of in nood verkeer, ontskeep, geland, of aan wal gebring is, of uitgespoel het.

12.04.01. Die persoon in beheer van goedere wat herwin is uit skepe of vliegtuie wat verongeluk het of in nood verkeer, moet 'n lys van sodanige goedere in duplikaat opstel. Die lys moet die besonderhede daarvan bevat wat die Ontvanger verlang en bedoelde persoon moet skriftelik verklaar dat die inhoud van sodanige lys juis en waar is. Indien die goedere na ondersoek nie onmiddellik deur klaring en betaling van regte geklaar word nie, moet bedoelde persoon dit na 'n pakhuis, loods of ander plek neem wat deur die Ontvanger goedgekeur is. Die bedoelde persoon moet ook 'n borgakte in 'n vorm deur die Sekretaris goedgekeur en tot 'n bedrag tot bevrediging van die Sekretaris verskaf of sodanige ander sekerheid wat hy verlang, om die regte op sodanige goedere te dek en om te verseker dat die doeane- en aksynsvereistes ten opsigte van die goedere nagekom word. Indien die invoer van enige sodanige goedere verbode is, is dit aan verbeuring onderhewig tensy dit onmiddellik vir uitvoer opgeslaan of op 'n ander manier deur die Sekretaris voorgeskryf, mee gehandel word.

12.04.02. Die lyste wat kragtens regulasie 12.04.01 opgestel word, moet deur die persoon wat dit opstel aan die naaste beampte oorhandig word wat een afskrif moet hou en die ander aan die Ontvanger moet stuur tesame met 'n verklaring betreffende die wyse waarop daar oor die goedere beskik is en die ander besonderhede waarop die Sekretaris besluit.

Algemene diensure.

12.05.01. Behalwe op Sondae en openbare vakansiedae, of waar anders vermeld, is die diensure van beamptes soos in paragraaf 100.08 van die Eerste Bylae hierby uiteengesit.

Gelde vir ekstra of spesiale diens.

12.06.01. Waar die diens van 'n beampte op Sondae of openbare vakansiedae of op enige tyd wat nie deur die ure

by the hours mentioned in regulation 12.05.01. or for any special purpose within those hours, the person requiring such attendance shall apply to the Collector on form CE/DA. S 3.14 and he shall guarantee the payment of the charges approved in the regulations hereunder and shall pay the said charges immediately on demand. The Collector may, in his discretion, prior to allowing such attendance, demand payment of an amount sufficient to cover the charges that will be incurred.

12.06.02. Any person requiring any extra or special attendance shall provide the necessary transport for the officer rendering such attendance or such person may be required to pay to the Collector such travelling and other expenses incurred by such officer in connection with such attendance as the Collector considers reasonable.

12.06.03. For extra attendance in connection with the examination of passengers and their baggage, post office parcels, the sealing of ships' or aircraft stores and the rummaging of ships and aircraft, no attendance charge will be made.

12.06.04. No charge in connection with the fortification of wine with spirits entered under rebate of duty shall be payable by the manufacturer of such wine or the supplier of such spirits and such manufacturer or supplier shall not be liable for any transport or other expenses.

12.06.05. Where the special attendance of an officer is required for the purpose of making a copy of a document or making and certifying a copy of a document or certifying only a copy of a document, the fee for such attendance shall be twenty-five cents per copy.

12.06.06 The charges for special or extra attendance, except when such attendance is given in respect of any service mentioned in regulation 12.06.05, shall be one rand per officer per hour or part thereof and shall be payable by means of revenue stamps.

Business in customs and excise offices.

12.07.01. The representative of any importer, exporter, manufacturer or other principal who attends at any customs and excise office in connection with the clearance of goods

or any other official business shall be conversant with the requirements of the department in respect of such business and shall be able to reply to such questions or to furnish such information as the Collector may put to him or require of him, but the Collector may demand the personal attendance of any person or any principal in connection with any official matter.

12.07.02. The conduct of any business in any customs and excise office shall be in accordance with such instructions as the Secretary or the Collector may issue and any person attending at such customs and excise office shall be subject to such instructions.

Surety bonds.

12.08.01. No surety bond shall be accepted by the Secretary for any purpose unless such bond is given by a banking or insurance institution acceptable to the Secretary.

12.08.02. No person who has given a surety bond which has been accepted by the Secretary may withdraw from any obligation under such bond unless he has notified the Secretary or the Collector in writing of his intention to withdraw from such bond and such bond shall not be cancelled within one month of the date of the notice in question unless the Collector is satisfied that all obligations under such bond have been fulfilled.

Licence to search for wreck.

12.09.01. Any licence to search or to search for wreck shall be granted by the Secretary subject to such security as he may require and such conditions as he may impose.

12.09.02. Any licence so issued shall not be transferable and shall be valid for a period of twelve months from the date of issue thereof.

Repeal of regulations and certain notices.

12.10.01. Government Notices Nos. R190 of the 7th day of July, 1961 and R1001 and R1002 of the 17th day of November, 1961 are hereby repealed, together with any Government Notices which amended the said Notices.

genoem in regulasie 12.05.01 gedek is nie of vir enige spesiale doel binne daardie ure verlang word, moet die persoon wat sodanige diens verlang by die Ontvanger op vorm CE/DA. S.3.14 aansoek doen en moet hy betaling waarborg van die gelde in die hieropvolgende regulasies voorgeskryf en moet hy bedoelde gelde onmiddellik op aanvraag betaal. Die Ontvanger kan, na goeddunke, voordat hy so 'n diens toelaat betaling van 'n bedrag gelas om die koste wat aangegaan sal word, te dek.

12.06.02. 'n Persoon wat ekstra of spesiale diens verlang, moet die nodige vervoer vir die beampte wat sodanige diens verrig, verskaf of van sodanige persoon mag verlang word om aan die Ontvanger die vervoer- en ander onkoste wat deur sodanige beampte in verband met sodanige diens aangegaan is en wat die Ontvanger redelik beskou, te betaal.

12.06.03. Vir ekstra diens in verband met die ondersoek van passasiers en hulle bagasie, poskantoorpakkette, die verseëling van skeeps- of vliegtuigvoorrade en die deursoek van skepe en vliegtuie word geen diensgeld gehef nie.

12.06.04. Geen gelde in verband met die fortifikasie van wyn met spiritus geklaar met korting op reg is deur die vervaardiger van sodanige wyn of die leweransier van sodanige spiritus betaalbaar nie en sodanige vervaardiger of leweransier is nie aanspreeklik vir enige vervoer- of ander koste nie.

12.06.05. Waar die spesiale diens van 'n beampte verlang word ten einde 'n afskrif van 'n dokument te maak of 'n afskrif van 'n dokument te maak en te sertifiseer of slegs 'n afskrif van 'n dokument te sertifiseer, is die gelde vir sodanige diens vyf-en-twintig sent per afskrif.

12.06.06. Die gelde vir spesiale of ekstra diens behalwe wanneer sodanige diens ten opsigte van 'n in regulasie 12.06.05 vermelde diens gelewer word, is een rand per beampte per uur of gedeelte daarvan en moet deur middel van inkomsteseëls betaal word.

Sake in doeane- en aksynskantore.

12.07.01. Die verteenwoordiger van enige invoerder, uitvoerder, vervaardiger of ander prinsipaal wat enige doeane- en aksynskantoor in verband met die klaring van goedere of enige ander amptelike sake besoek moet ver-

troud wees met die vereistes van die departement ten opsigte van sodanige sake en moet in staat wees om die vrae te beantwoord of die inligting te verstrek wat die Ontvanger aan hom stel of van hom verlang, maar die Ontvanger kan die persoonlike aanwesigheid van enige persoon of enige prinsipaal in verband met enige amptelike saak vereis.

12.07.02. Die afhandeling van enige besigheid in enige doeane- en aksynskantoor moet in ooreenstemming met die voorskrifte wat die Sekretaris of Ontvanger uitreik, geskied en enige persoon wat sodanige doeane- en aksynskantoor besoek, is aan sodanige voorskrifte onderhewig.

Borgaktes.

12.08.01. Geen borgakte word vir enige doel deur die Sekretaris aanvaar tensy sodanige borgakte deur 'n bank of versekeringsinrigting wat vir die Sekretaris aanneembaar is, gegee word nie.

12.08.02. Geen persoon wat 'n borgakte gegee het wat deur die Sekretaris aanvaar is, mag hom van enige verpligting ingevolge sodanige waarborg onttrek tensy hy die Sekretaris of Ontvanger skriftelik in kennis gestel het van sy voorneme om hom van sodanige borgakte te onttrek, en sodanige borgakte word nie binne een maand na die datum van die onderhawige kennisgewing gekanseleer nie tensy die Ontvanger oortuig is dat al die verpligtinge ingevolge sodanige waarborg nagekom is.

Lisensie om wrak te deursoek of na wrak te soek.

12.09.01. Enige lisensie om wrak te deursoek of na wrak te soek, word deur die Sekretaris toegestaan onderworpe aan die sekerheid wat hy vereis en die voorwaardes wat hy ople.

12.09.02. 'n Lisensie aldus uitgereik is nie oordraagbaar nie en is geldig vir 'n tydperk van twaalf maande vanaf die datum van uitreiking daarvan.

Herroeping van regulasies en sekere kennisgewings.

12.10.01. Goewermentskennisgewings Nos. R190 van die 7de dag van Julie 1961 en R1001 en R1002 van die 17de dag van November 1961 word hierby herroep saam met enige Goewermentskennisgewings wat bedoelde kennisgewings gewysig het.

First Schedule.

REGULATION 3.05.03.

Paragraph 100.01 Articles and quantities thereof which may be retained by the master or pilot and each member of the crew:

(1) The master or pilot (for a period of four days):

Tobacco in any form	..	..	..	..	..	8 ounces
Potable spirits in any form	..	..	..	..	..	26.7 fl. oz.
Wine	..	..	..	..	..	106.6 fl. oz.
Beer or stout	..	..	..	..	..	106.6 fl. oz.

(2) Officers, including pursers, surgeons, chief stewards, wireless operators and serangs (for a period of four days):

Tobacco in any form	..	..	..	..	..	6 ounces
Potable spirits in any form	..	..	..	..	..	26.7 fl. oz.
Wine	..	..	..	..	..	106.6 fl. oz.
Beer or stout	..	..	..	..	..	106.6 fl. oz.

(3) Other members of the crew (for a period of four days):

Tobacco in any form	..	..	..	..	..	4 ounces
Potable spirits in any form	..	..	..	..	..	Nil
Wine	..	..	..	..	..	106.6 fl. oz.*
Beer or stout	..	..	..	..	..	Nil

*Only in the case of ships or aircraft belonging to countries where provision is made for wine in the statutory list of provisions or rations.

REGULATION 3.05.05.

Paragraph 100.02 Articles and quantities thereof which may be issued to the master or pilot and each member of the crew after a period of four days:

(1) The master or pilot (per day):

Tobacco in any form	..	..	..	..	..	1 ounce
Potable spirits in any form	..	..	..	..	..	3.3 fl. oz.
Wine	..	..	..	..	..	26.7 fl. oz.
Beer or stout	..	..	..	..	..	26.7 fl. oz.

(2) Officers, including pursers, surgeons, chief stewards, wireless operators and serangs (per day):

Tobacco in any form	..	..	..	..	..	$\frac{3}{4}$ ounce
Potable spirits in any form	..	..	..	..	..	3.3 fl. oz.
Wine	..	..	..	..	..	26.7 fl. oz.
Beer or stout	..	..	..	..	..	26.7 fl. oz.

(3) Other members of the crew (per day):

Tobacco in any form	..	..	..	..	..	$\frac{1}{2}$ ounce
Potable spirits in any form	..	..	..	..	..	Nil
Wine	..	..	..	..	..	26.7 fl. oz.*
Beer or stout	..	..	..	..	..	Nil

*Only in the case of ships or aircraft belonging to countries where provision is made for wine in the statutory list of provisions or rations.

Eerste Bylae.

REGULASIE 3.05.03.

Paragraaf 100.01 Artikels en hoeveelhede daarvan wat deur die gesagvoerder of loods en elke lid van die bemanning behou mag word:

(1) Die gesagvoerder of loods (vir 'n tydperk van vier dae):

Tabak in enige vorm	..	..	..	..	..	8 onse
Drinkbare spiritus in enige vorm	..	..	..	..	..	26·7 vl. oz.
Wyn	..	..	..	..	..	106·6 vl. oz.
Bier of stout	..	..	..	..	..	106·6 vl. oz.

(2) Offisiere, met inbegrip van betaalmeesters, dokters, hoofbediendes, radio-operateurs en serangs (vir 'n tydperk van vier dae):

Tabak in enige vorm	..	..	..	..	..	6 onse
Drinkbare spiritus in enige vorm	..	..	..	..	..	26·7 vl. oz.
Wyn	..	..	..	..	..	106·6 vl. oz.
Bier of stout	..	..	..	..	..	106·6 vl. oz.

(3) Ander lede van die bemanning (vir 'n tydperk van vier dae):

Tabak in enige vorm	..	..	..	..	..	4 onse
Drinkbare spiritus in enige vorm	..	..	..	..	..	Nul
Wyn	..	..	..	..	..	106·6 vl. oz.*
Bier of stout	..	..	..	..	..	Nul

*Slegs in die geval van skepe of lugvaartuie van lande waar voorsiening gemaak word vir wyn in die statutêre lys van proviand of rantsoene.

REGULASIE 3.05.05.

Paragraaf 100.02 Artikels en hoeveelhede daarvan wat aan die gesagvoerder of loods en elke lid van die bemanning na 'n tydperk van vier dae uitgereik mag word:

(1) Die gesagvoerder of loods (per dag):

Tabak in enige vorm	..	..	..	..	..	1 ons
Drinkbare spiritus in enige vorm	..	..	..	..	..	3·3 vl. oz.
Wyn	..	..	..	..	..	26·7 vl. oz.
Bier of stout	..	..	..	..	..	26·7 vl. oz.

(2) Offisiere, met ingebrip van betaalmeesters, dokters, hoofbediendes, radio-operateurs en serangs (per dag):

Tabak in enige vorm	..	..	..	..	..	$\frac{3}{4}$ ons
Drinkbare spiritus in enige vorm	..	..	..	..	..	3·3 vl. oz.
Wyn	..	..	..	..	..	26·7 vl. oz.
Bier of stout	..	..	..	..	..	26·7 vl. oz.

(3) Ander lede van die bemanning (per dag):

Tabak in enige vorm	..	..	..	..	..	$\frac{1}{2}$ ons
Drinkbare spiritus in enige vorm	..	..	..	..	..	Nul
Wyn	..	..	..	..	..	26·7 vl. oz.*
Bier of stout	..	..	..	..	..	Nul

*Slegs in die geval van skepe of lugvaartuie van lande waar voorsiening gemaak word vir wyn in die statutêre lys van proviand of rantsoene.

REGULATION 4.08.01.

Paragraph 100.03 (a) Table for use with Sikes's A hydrometer or with Sikes's B hydrometer WITH poise.

Column A Indication on Sikes's hydrometer.	Column B Weight per gallon.	Column A Indication on Sikes's hydrometer.	Column B Weight per gallon.	Column A Indication on Sikes's hydrometer.	Column B Weight per gallon.
0.0	7.991	4.0	8.057	8.0	8.123
0.2	7.994	4.2	8.060	8.2	8.126
0.4	7.997	4.4	8.063	8.4	8.130
0.6	8.001	4.6	8.067	8.6	8.133
0.8	8.004	4.8	8.070	8.8	8.137
1.0	8.007	5.0	8.073	9.0	8.140
1.2	8.010	5.2	8.076	9.2	8.143
1.4	8.014	5.4	8.080	9.4	8.147
1.6	8.017	5.6	8.083	9.6	8.150
1.8	8.021	5.8	8.087	9.8	8.154
2.0	8.024	6.0	8.090	10.0	8.157
2.2	8.027	6.2	8.093		
2.4	8.030	6.4	8.097		
2.6	8.034	6.6	8.100		
2.8	8.037	6.8	8.104		
3.0	8.040	7.0	8.107		
3.2	8.043	7.2	8.110		
3.4	8.047	7.4	8.113		
3.6	8.050	7.6	8.117		
3.8	8.054	7.8	8.120		

Paragraph 100.03 (b) Table to be used with Sikes's ordinary hydrometer.

Column A Indication on Sikes's hydrometer.	Column B Weight per gallon.	Column A Indication on Sikes's hydrometer.	Column B Weight per gallon.	Column A Indication on Sikes's hydrometer.	Column B Weight per gallon.
0.0	8.157	8.0	8.293	16.0	8.428
.2	8.160	.2	8.296	.2	8.432
.4	8.164	.4	8.300	.4	8.435
.6	8.167	.6	8.303	.6	8.439
.8	8.171	.8	8.307	.8	8.442
1.0	8.174	9.0	8.310	17.0	8.446
.2	8.177	.2	8.313	.2	8.449
.4	8.180	.4	8.316	.4	8.453
.6	8.184	.6	8.320	.6	8.456
.8	8.187	.8	8.323	.8	8.460
2.0	8.190	10.0	8.326	18.0	8.463
.2	8.193	.2	8.329	.2	8.467
.4	8.197	.4	8.332	.4	8.470
.6	8.200	.6	8.336	.6	8.474
.8	8.204	.8	8.339	.8	8.477
3.0	8.207	11.0	8.342	19.0	8.481
.2	8.210	.2	8.345	.2	8.484
.4	8.214	.4	8.349	.4	8.488
.6	8.217	.6	8.352	.6	8.491
.8	8.221	.8	8.356	.8	8.495
4.0	8.224	12.0	8.359	20.0	8.498
.2	8.227	.2	8.362	.2	8.501
.4	8.231	.4	8.366	.4	8.504
.6	8.234	.6	8.369	.6	8.508
.8	8.238	.8	8.373	.8	8.511
5.0	8.241	13.0	8.376	21.0	8.514
.2	8.244	.2	8.380	.2	8.518
.4	8.248	.4	8.383	.4	8.521
.6	8.251	.6	8.387	.6	8.525
.8	8.255	.8	8.390	.8	8.528
6.0	8.258	14.0	8.394	22.0	8.532
.2	8.261	.2	8.397	.2	8.535
.4	8.265	.4	8.401	.4	8.539
.6	8.268	.6	8.404	.6	8.542
.8	8.272	.8	8.408	.8	8.546
7.0	8.275	15.0	8.411	23.0	8.549
.2	8.279	.2	8.414	.2	8.553
.4	8.282	.4	8.418	.4	8.556
.6	8.286	.6	8.421	.6	8.560
.8	8.289	.8	8.425	.8	8.563

REGULASIE 4.08.01.

Paragraaf 100.03 (a) Tabel vir gebruik met Sikes se A-hidrometer of met Sikes se B-hidrometer MET gewig.

Kolom A	Kolom B	Kolom A	Kolom B	Kolom A	Kolom B
Aanwysing op Sikes se hidrometer.	Gewig per gelling.	Aanwysing op Sikes se hidrometer.	Gewig per gelling.	Aanwysing op Sikes se hidrometer.	Gewig per gelling.
0.0	7.991	4.0	8.057	8.0	8.123
0.2	7.994	4.2	8.060	8.2	8.126
0.4	7.997	4.4	8.063	8.4	8.130
0.6	8.001	4.6	8.067	8.6	8.133
0.8	8.004	4.8	8.070	8.8	8.137
1.0	8.007	5.0	8.073	9.0	8.140
1.2	8.010	5.2	8.076	9.2	8.143
1.4	8.014	5.4	8.080	9.4	8.147
1.6	8.017	5.6	8.083	9.6	8.150
1.8	8.021	5.8	8.087	9.8	8.154
2.0	8.024	6.0	8.090	10.0	8.157
2.2	8.027	6.2	8.093		
2.4	8.030	6.4	8.097		
2.6	8.034	6.6	8.100		
2.8	8.037	6.8	8.104		
3.0	8.040	7.0	8.107		
3.2	8.043	7.2	8.110		
3.4	8.047	7.4	8.113		
3.6	8.050	7.6	8.117		
3.8	8.054	7.8	8.120		

Paragraaf 100.03 (b) Tabel vir gebruik met Sikes se gewone hidrometer.

Kolom A	Kolom B	Kolom A	Kolom B	Kolom A	Kolom B
Aanwysing op Sikes se hidrometer.	Gewig per gelling.	Aanwysing op Sikes se hidrometer.	Gewig per gelling.	Aanwysing op Sikes se hidrometer.	Gewig per gelling.
0.0	8.157	8.0	8.293	16.0	8.428
.2	8.160	.2	8.296	.2	8.432
.4	8.164	.4	8.300	.4	8.435
.6	8.167	.6	8.303	.6	8.439
.8	8.171	.8	8.307	.8	8.442
1.0	8.174	9.0	8.310	17.0	8.446
.2	8.177	.2	8.313	.2	8.449
.4	8.180	.4	8.316	.4	8.453
.6	8.184	.6	8.320	.6	8.456
.8	8.187	.8	8.323	.8	8.460
2.0	8.190	10.0	8.326	18.0	8.463
.2	8.193	.2	8.329	.2	8.467
.4	8.197	.4	8.332	.4	8.470
.6	8.200	.6	8.336	.6	8.474
.8	8.204	.8	8.339	.8	8.477
3.0	8.207	11.0	8.342	19.0	8.481
.2	8.210	.2	8.345	.2	8.484
.4	8.214	.4	8.349	.4	8.488
.6	8.217	.6	8.352	.6	8.491
.8	8.221	.8	8.356	.8	8.495
4.0	8.224	12.0	8.359	20.0	8.498
.2	8.227	.2	8.362	.2	8.501
.4	8.231	.4	8.366	.4	8.504
.6	8.234	.6	8.369	.6	8.508
.8	8.238	.8	8.373	.8	8.511
5.0	8.241	13.0	8.376	21.0	8.514
.2	8.244	.2	8.380	.2	8.518
.4	8.248	.4	8.383	.4	8.521
.6	8.251	.6	8.387	.6	8.525
.8	8.255	.8	8.390	.8	8.528
6.0	8.258	14.0	8.394	22.0	8.532
.2	8.261	.2	8.397	.2	8.535
.4	8.265	.4	8.401	.4	8.539
.6	8.268	.6	8.404	.6	8.542
.8	8.272	.8	8.408	.8	8.546
7.0	8.275	15.0	8.411	23.0	8.549
.2	8.279	.2	8.414	.2	8.553
.4	8.282	.4	8.418	.4	8.556
.6	8.286	.6	8.421	.6	8.560
.8	8.289	.8	8.425	.8	8.563

Table to be used with Sikes's ordinary hydrometer—(Continued).

Column A	Column B	Column A	Column B	Column A	Column B
Indication on Sikes's hydrometer.	Weight per gallon.	Indication on Sikes's hydrometer.	Weight per gallon.	Indication on Sikes's hydrometer.	Weight per gallon.
24.0	8.567	39.0	8.834	54.0	9.108
.2	8.571	.2	8.838	.2	9.112
.4	8.574	.4	8.841	.4	9.115
.6	8.578	.6	8.845	.6	9.119
.8	8.581	.8	8.848	.8	9.122
25.0	8.585	40.0	8.852	55.0	9.126
.2	8.588	.2	8.855	.2	9.130
.4	8.592	.4	8.859	.4	9.134
.6	8.595	.6	8.862	.6	9.137
.8	8.599	.8	8.866	.8	9.141
26.0	8.602	41.0	8.869	56.0	9.145
.2	8.606	.2	8.873	.2	9.149
.4	8.609	.4	8.876	.4	9.153
.6	8.613	.6	8.880	.6	9.156
.8	8.616	.8	8.883	.8	9.160
27.0	8.620	42.0	8.887	57.0	9.164
.2	8.624	.2	8.891	.2	9.168
.4	8.627	.4	8.894	.4	9.172
.6	8.631	.6	8.898	.6	9.175
.8	8.634	.8	8.901	.8	9.179
28.0	8.638	43.0	8.905	58.0	9.183
.2	8.642	.2	8.909	.2	9.187
.4	8.645	.4	8.913	.4	9.191
.6	8.649	.6	8.916	.6	9.194
.8	8.652	.8	8.920	.8	9.198
29.0	8.656	44.0	8.924	59.0	9.202
.2	8.660	.2	8.928	.2	9.206
.4	8.663	.4	8.931	.4	9.209
.6	8.667	.6	8.935	.6	9.213
.8	8.670	.8	8.938	.8	9.216
30.0	8.674	45.0	8.942	60.0	9.220
.2	8.677	.2	8.946	.2	9.224
.4	8.680	.4	8.949	.4	9.228
.6	8.684	.6	8.953	.6	9.231
.8	8.687	.8	8.956	.8	9.235
31.0	8.690	46.0	8.960	61.0	9.239
.2	8.694	.2	8.964	.2	9.243
.4	8.697	.4	8.968	.4	9.246
.6	8.701	.6	8.971	.6	9.250
.8	8.704	.8	8.975	.8	9.253
32.0	8.708	47.0	8.979	62.0	9.257
.2	8.712	.2	8.983	.2	9.261
.4	8.715	.4	8.986	.4	9.265
.6	8.719	.6	8.990	.6	9.268
.8	8.722	.8	8.993	.8	9.272
33.0	8.726	48.0	8.997	63.0	9.276
.2	8.730	.2	9.001	.2	9.280
.4	8.733	.4	9.005	.4	9.284
.6	8.737	.6	9.008	.6	9.287
.8	8.740	.8	9.012	.8	9.291
34.0	8.744	49.0	9.016	64.0	9.295
.2	8.748	.2	9.020	.2	9.299
.4	8.751	.4	9.024	.4	9.303
.6	8.755	.6	9.027	.6	9.306
.8	8.758	.8	9.031	.8	9.310
35.0	8.762	50.0	9.035	65.0	9.314
.2	8.766	.2	9.038	.2	9.318
.4	8.769	.4	9.042	.4	9.322
.6	8.773	.6	9.045	.6	9.325
.8	8.776	.8	9.049	.8	9.329
36.0	8.780	51.0	9.052	66.0	9.333
.2	8.784	.2	9.056	.2	9.337
.4	8.787	.4	0.060	.4	9.341
.6	8.791	.6	9.063	.6	9.344
.8	8.794	.8	0.067	.8	9.348
37.0	8.798	52.0	9.071	67.0	9.352
.2	8.802	.2	9.075	.2	9.356
.4	8.805	.4	9.078	.4	9.360
.6	8.809	.6	9.082	.6	9.363
.8	8.812	.8	9.085	.8	9.367
38.0	8.816	53.0	9.089	68.0	9.371
.2	8.820	.2	9.093	.2	9.375
.4	8.823	.4	9.097	.4	9.379
.6	8.827	.6	9.100	.6	9.382
.8	8.830	.8	9.104	.8	9.386

Tabel vir gebruik met Sikes se gewone hidrometer—(Vervolg).

Kolom A	Kolom B	Kolom A	Kolom B	Kolom A	Kolom B
Aanwysing op Sikes se hidrometer.	Gewig per gelling.	Aanwysing op Sikes se hidrometer.	Gewig per gelling.	Aanwysing op Sikes se hidrometer.	Gewig per gelling.
24.0	8.567	39.0	8.834	54.0	9.108
.2	8.571	.2	8.838	.2	9.112
.4	8.574	.4	8.841	.4	9.115
.6	8.578	.6	8.845	.6	9.119
.8	8.581	.8	8.848	.8	9.122
25.0	8.585	40.0	8.852	55.0	9.126
.2	8.588	.2	8.855	.2	9.130
.4	8.592	.4	8.859	.4	9.134
.6	8.595	.6	8.862	.6	9.137
.8	8.599	.8	8.866	.8	9.141
26.0	8.602	41.0	8.869	56.0	9.145
.2	8.606	.2	8.873	.2	9.149
.4	8.609	.4	8.876	.4	9.153
.6	8.613	.6	8.880	.6	9.156
.8	8.616	.8	8.883	.8	9.160
27.0	8.620	42.0	8.887	57.0	9.164
.2	8.624	.2	8.891	.2	9.168
.4	8.627	.4	8.894	.4	9.172
.6	8.631	.6	8.898	.6	9.175
.8	8.634	.8	8.901	.8	9.179
28.0	8.638	43.0	8.905	58.0	9.183
.2	8.642	.2	8.909	.2	9.187
.4	8.645	.4	8.913	.4	9.191
.6	8.649	.6	8.916	.6	9.194
.8	8.652	.8	8.920	.8	9.198
29.0	8.656	44.0	8.924	59.0	9.202
.2	8.660	.2	8.928	.2	9.206
.4	8.663	.4	8.931	.4	9.209
.6	8.667	.6	8.935	.6	9.213
.8	8.670	.8	8.938	.8	9.216
30.0	8.674	45.0	8.942	60.0	9.220
.2	8.677	.2	8.946	.2	9.224
.4	8.680	.4	8.949	.4	9.228
.6	8.684	.6	8.953	.6	9.231
.8	8.687	.8	8.956	.8	9.235
31.0	8.690	46.0	8.960	61.0	9.239
.2	8.694	.2	8.964	.2	9.243
.4	8.697	.4	8.968	.4	9.246
.6	8.701	.6	8.971	.6	9.250
.8	8.704	.8	8.975	.8	9.253
32.0	8.708	47.0	8.979	62.0	9.257
.2	8.712	.2	8.983	.2	9.261
.4	8.715	.4	8.986	.4	9.265
.6	8.719	.6	8.990	.6	9.268
.8	8.722	.8	8.993	.8	9.272
33.0	8.726	48.0	8.997	63.0	9.276
.2	8.730	.2	9.001	.2	9.280
.4	8.733	.4	9.005	.4	9.284
.6	8.737	.6	9.008	.6	9.287
.8	8.740	.8	9.012	.8	9.291
34.0	8.744	49.0	9.016	64.0	9.295
.2	8.748	.2	9.020	.2	9.299
.4	8.751	.4	9.024	.4	9.303
.6	8.755	.6	9.027	.6	9.306
.8	8.758	.8	9.031	.8	9.310
35.0	8.762	50.0	9.035	65.0	9.314
.2	8.766	.2	9.038	.2	9.318
.4	8.769	.4	9.042	.4	9.322
.6	8.773	.6	9.045	.6	9.325
.8	8.776	.8	9.049	.8	9.329
36.0	8.780	51.0	9.052	66.0	9.333
.2	8.784	.2	9.056	.2	9.337
.4	8.787	.4	9.060	.4	9.341
.6	8.791	.6	9.063	.6	9.344
.8	8.794	.8	9.067	.8	9.348
37.0	8.798	52.0	9.071	67.0	9.352
.2	8.802	.2	9.075	.2	9.356
.4	8.805	.4	9.078	.4	9.360
.6	8.809	.6	9.082	.6	9.363
.8	8.812	.8	9.085	.8	9.367
38.0	8.816	53.0	9.089	68.0	9.371
.2	8.820	.2	9.093	.2	9.375
.4	8.823	.4	9.097	.4	9.379
.6	8.827	.6	9.100	.6	9.382
.8	8.830	.8	9.104	.8	9.386

Table to be used with Sikes's ordinary hydrometer—(Continued).

Column A	Column B	Column A	Column B	Column A	Column B
Indication on Sikes's hydrometer.	Weight per gallon.	Indication on Sikes's hydrometer.	Weight per gallon.	Indication on Sikes's hydrometer.	Weight per gallon.
69.0	9.390	80.0	9.604	91.0	9.821
.2	9.394	.2	9.608	.2	9.825
.4	9.398	.4	9.612	.4	9.829
.6	9.402	.6	9.616	.6	9.832
.8	9.406	.8	9.620	.8	9.836
70.0	9.410	81.0	9.624	92.0	9.840
.2	9.414	.2	9.628	.2	9.844
.4	9.418	.4	9.632	.4	9.848
.6	9.422	.6	9.635	.6	9.852
.8	9.426	.8	9.639	.8	9.856
71.0	9.430	82.0	9.643	93.0	9.860
.2	9.434	.2	9.647	.2	9.864
.4	9.438	.4	9.651	.4	9.868
.6	9.441	.6	9.654	.6	9.872
.8	9.445	.8	9.658	.8	9.876
72.0	9.449	83.0	9.662	94.0	9.880
.2	9.453	.2	9.666	.2	9.884
.4	9.457	.4	9.670	.4	9.888
.6	9.460	.6	9.674	.6	9.892
.8	9.464	.8	9.678	.8	9.896
73.0	9.468	84.0	9.682	95.0	9.900
.2	9.472	.2	9.686	.2	9.904
.4	9.476	.4	9.690	.4	9.908
.6	9.479	.6	9.694	.6	9.912
.8	9.483	.8	9.698	.8	9.916
74.0	9.487	85.0	9.702	96.0	9.920
.2	9.491	.2	9.706	.2	9.924
.4	9.495	.4	9.710	.4	9.928
.6	9.498	.6	9.713	.6	9.932
.8	9.502	.8	9.717	.8	9.936
75.0	9.506	86.0	9.721	97.0	9.940
.2	9.510	.2	9.725	.2	9.944
.4	9.514	.4	9.729	.4	9.948
.6	9.518	.6	9.733	.6	9.953
.8	9.522	.8	9.737	.8	9.957
76.0	9.526	87.0	9.741	98.0	9.961
.2	9.530	.2	9.745	.2	9.965
.4	9.534	.4	9.749	.4	9.969
.6	9.537	.6	9.753	.6	9.973
.8	9.541	.8	9.757	.8	9.977
77.0	9.545	88.0	9.761	99.0	9.981
.2	9.549	.2	9.765	.2	9.985
.4	9.553	.4	9.769	.4	9.989
.6	9.557	.6	9.773	.6	9.993
.8	9.561	.8	9.777	.8	9.997
78.0	9.565	89.0	9.781	100.0	10.001
.2	9.569	.2	9.785		
.4	9.573	.4	9.789		
.6	9.576	.6	9.793		
.8	9.580	.8	9.797		
79.0	9.584	90.0	9.801		
.2	9.588	.2	9.805		
.4	9.592	.4	9.809		
.6	9.596	.6	9.813		
.8	9.600	.8	9.817		

Tabel vir gebruik met Sikes se gewone hidrometer—(Vervolg).

Kolom A	Kolom B	Kolom A	Kolom B	Kolom A	Kolom B
Aanwysing op Sikes se hidrometer.	Gewig per gelling.	Aanwysing op Sikes se hidrometer.	Gewig per gelling.	Aanwysing op Sikes se hidrometer.	Gewig per gelling.
69.0	9.390	80.0	9.604	91.0	9.821
.2	9.394	.2	9.608	.2	9.825
.4	9.398	.4	9.612	.4	9.829
.6	9.402	.6	9.616	.6	9.832
.8	9.406	.8	9.620	.8	9.836
70.0	9.410	81.0	9.624	92.0	9.840
.2	9.414	.2	9.628	.2	9.844
.4	9.418	.4	9.632	.4	9.848
.6	9.422	.6	9.635	.6	9.852
.8	9.426	.8	9.639	.8	9.856
71.0	9.430	82.0	9.643	93.0	9.860
.2	9.434	.2	9.647	.2	9.864
.4	9.438	.4	9.651	.4	9.868
.6	9.441	.6	9.654	.6	9.872
.8	9.445	.8	9.658	.8	9.876
72.0	9.449	83.0	9.662	94.0	9.880
.2	9.453	.2	9.666	.2	9.884
.4	9.457	.4	9.670	.4	9.888
.6	9.460	.6	9.674	.6	9.892
.8	9.464	.8	9.678	.8	9.896
73.0	9.468	84.0	9.682	95.0	9.900
.2	9.472	.2	9.686	.2	9.904
.4	9.476	.4	9.690	.4	9.908
.6	9.479	.6	9.694	.6	9.912
.8	9.483	.8	9.698	.8	9.916
74.0	9.487	85.0	9.702	96.0	9.920
.2	9.491	.2	9.706	.2	9.924
.4	9.495	.4	9.710	.4	9.928
.6	9.498	.6	9.713	.6	9.932
.8	9.502	.8	9.717	.8	9.936
75.0	9.506	86.0	9.721	97.0	9.940
.2	9.510	.2	9.725	.2	9.944
.4	9.514	.4	9.729	.4	9.948
.6	9.518	.6	9.733	.6	9.952
.8	9.522	.8	9.737	.8	9.956
76.0	9.526	87.0	9.741	98.0	9.960
.2	9.530	.2	9.745	.2	9.964
.4	9.534	.4	9.749	.4	9.968
.6	9.537	.6	9.753	.6	9.972
.8	9.541	.8	9.757	.8	9.976
77.0	9.545	88.0	9.761	99.0	9.980
.2	9.549	.2	9.765	.2	9.984
.4	9.553	.4	9.769	.4	9.988
.6	9.557	.6	9.773	.6	9.992
.8	9.561	.8	9.777	.8	9.996
78.0	9.565	89.0	9.781	100.0	10.000
.2	9.569	.2	9.785		
.4	9.573	.4	9.789		
.6	9.576	.6	9.793		
.8	9.580	.8	9.797		
79.0	9.584	90.0	9.801		
.2	9.588	.2	9.805		
.4	9.592	.4	9.809		
.6	9.596	.6	9.813		
.8	9.600	.8	9.817		

Paragraph 100.03 (c) Table for use with Sikes's B hydrometer WITHOUT poise.

Column A	Column B	Column A	Column B	Column A	Column B
Indication on Sikes's B hydrometer.	Weight per gallon.	Indication on Sikes's B hydrometer.	Weight per gallon.	Indication on Sikes's B hydrometer.	Weight per gallon.
0·0	7·828	4·0	7·893	8·0	7·958
0·2	7·831	4·2	7·896	8·2	7·961
0·4	7·834	4·4	7·899	8·4	7·965
0·6	7·838	4·6	7·903	8·6	7·968
0·8	7·841	4·8	7·906	8·8	7·972
1·0	7·844	5·0	7·909	9·0	7·975
1·2	7·847	5·2	7·912	9·2	7·978
1·4	7·850	5·4	7·915	9·4	7·981
1·6	7·854	5·6	7·919	9·6	7·985
1·8	7·857	5·8	7·922	9·8	7·988
2·0	7·860	6·0	7·925	10·0	7·991
2·2	7·863	6·2	7·928		
2·4	7·866	6·4	7·932		
2·6	7·870	6·6	7·935		
2·8	7·873	6·8	7·939		
3·0	7·876	7·0	7·942		
3·2	7·879	7·2	7·945		
3·4	7·883	7·4	7·948		
3·6	7·886	7·6	7·952		
3·8	7·890	7·8	7·955		

REGULATION 4.14.06 (d).

Paragraph 100.04 Table of "Spirit Indication" with corresponding "Degrees of Gravity Lost" for determination of the original specific gravity of beer or worts.

[illegible]

Paragraaf 100.03 (c) Tabel vir gebruik met Sikes se B-hidrometer SONDER gewig.

Kolom A	Kolom B	Kolom A	Kolom B	Kolom A	Kolom B
Aanwysing op Sikes se B-hidrometer.	Gewig per gelling.	Aanwysing op Sikes se B-hidrometer.	Gewig per gelling.	Aanwysing op Sikes se B-hidrometer.	Gewig per gelling.
0·0	7·828	4·0	7·893	8·0	7·958
0·2	7·831	4·2	7·896	8·2	7·961
0·4	7·834	4·4	7·899	8·4	7·965
0·6	7·838	4·6	7·903	8·6	7·968
0·8	7·841	4·8	7·906	8·8	7·972
1·0	7·844	5·0	7·909	9·0	7·975
1·2	7·847	5·2	7·912	9·2	7·978
1·4	7·850	5·4	7·915	9·4	7·981
1·6	7·854	5·6	7·919	9·6	7·985
1·8	7·857	5·8	7·922	9·8	7·988
2·0	7·860	6·0	7·925	10·0	7·991
2·2	7·863	6·2	7·928		
2·4	7·866	6·4	7·932		
2·6	7·870	6·6	7·935		
2·8	7·873	6·8	7·939		
3·0	7·876	7·0	7·942		
3·2	7·879	7·2	7·945		
3·4	7·883	7·4	7·948		
3·6	7·886	7·6	7·952		
3·8	7·890	7·8	7·955		

REGULASIE 4.14.06 (d).

Paragraaf 100.04 Tabel van „Spiritusaanwysing” met ooreenstemmende „Grade Soortelike gewig verlore Gegaan” vir bepaling van die oorspronklike soortlike gewig van bier of worts.

[illegible]

REGULATION 5.02.06.

Paragraph 100.05 Goods which require special invoicing:

Brussels Nomenclature Tariff Heading
and Description of Goods

Particulars required

22.03	Beer made from malt	The specific gravity before fermentation
22.08	Ethyl alcohol or neutral spirits, undenatured, of a strength of 80° absolute alcohol or higher; denatured spirits of any strength	Absolute alcohol content by volume at a temperature of 15°C.
22.09	Spirits (excluding those of heading No. 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages	Absolute alcohol content by volume at a temperature of 15°C.
Section VI	Products of the chemical and allied industries	Such products should, in addition to any proprietary name, be described by their common commercial designation
Chapter 28 Chapter 29	Inorganic chemicals } Organic chemicals }	Such chemicals should be described by their common chemical names
30.03	Medicaments (including veterinary medicaments)	In addition to the proprietary names of medicaments the active ingredients should be indicated
31.02 to 31.05	Fertilisers	Chemical composition should be disclosed
33.04	Alcoholic solutions of one or more odoriferous substances	Absolute alcohol content by volume at a temperature of 15°C.
33.06	Perfumery, cosmetics and toilet preparations	Absolute alcohol content by volume at a temperature of 15°C.
Chapter 39	Artificial resins and plastic materials	In addition to proprietary names of the products, the invoices must disclose the name of the artificial plastic material or resin
Chapter 48	Paper and paperboard	(i) The type of pulp from which the paper or paperboard is made (ii) The basis weight per square metre (iii) In respect of transformed papers and paperboard the nature of the treatment (such as coating, impregnation, printing)
Section XI	Textiles:	
	(1) Fibres	The composition (by weight) and finishing processes should be stated
	(2) Yarns, not put up for retail sale	The composition (by weight), count, denier and finishing processes should be stated
	(3) Yarns, put up for retail sale	The weight per ball, card, reel, hank, etc. (inclusive of any support) should be stated
	(4) Fabrics	Composition (by weight), measurement in linear yards and square yards and finishing processes should be stated
	(5) Textile articles	Composition (by weight) and number should be stated
Section XII	Footwear	Sizes of footwear, the nature of the outer soles and uppers and whether they are men's, women's, boys' or girls' footwear should be stated
Section XV	Base metals	Measurements, weights, sizes and the nature of the base metal should be stated
Chapter 84 Chapter 85	Machinery and mechanical appliances } Electrical machinery and equipment }	Blueprints, illustrations, drawings plans, photographs or catalogues should be furnished in support of standardised invoices

REGULASIE 5.02.06.

Paragraaf 100.05 Goedere waarvoor spesiale fakturerings vereis word:

Brusselse Nomenklatuur Tariefpos
en Beskrywing van Goedere

Besonderhede verlang

22.03	Bier van mout gemaak	Die soortlike gewig voor fermentasie
22.08	Etielalkohol of neutrale spiritus, nie gedensatureer nie, met 'n sterkte van minstens 80° absolute alkohol; gedensatureerde spiritus van enige sterkte	Absolute alkoholinhoud volgens volume teen 'n temperatuur van 15°C.
22.09	Spiritus (uitgesonderd die in pos No. 22.08 vermeld); likeure en ander spiritusdranke; saamgestelde alkoholiese preparate (bekend as „gekon-sentreerde ekstrakte”) vir die vervaardiging van drankie	Absolute alkoholinhoud volgens volume teen 'n temperatuur van 15°C.
Afdeling VI	Produkte van die chemiese en verwante nywerhede	Sodanige produkte moet behalwe enige patente naam ook deur hulle gewone handelsnaam beskryf word
Hoofstuk 28	Anorganiese chemikalieë	Sodanige chemikalieë moet deur hulle gewone chemiese naam beskryf word
Hoofstuk 29	Organiese chemikalieë	
30.03	Geneesmiddels (met inbegrip van vee-artsenykundige geneesmiddels)	Behalwe die patente naam van geneesmiddels moet die aktiewe bestanddele aangedui word
31.02 tot 31.05	Misstawwe	Chemiese samestelling moet geopenbaar word
33.04	Alkoholiese oplossings van een of meer welriekende stawwe	Absolute alkoholinhoud volgens volume teen 'n temperatuur van 15°C.
33.06	Parfumerie, skoonheidsmiddels en toiletpreparate	Absolute alkoholinhoud volgens volume teen 'n temperatuur van 15°C.
Hoofstuk 39	Kunsharse en -plastiekstawwe	Behalwe die patente name van die produkte moet die fakture die naam van die kunstplastiekstof of -hars aandui
Hoofstuk 48	Papier en papierbord	(i) Die tipe pulp waarvan die papier of papierbord gemaak is (ii) Die basisgewig per vierkante meter (iii) Ten opsigte van omskepte papiere en papierbord, die aard van die behandeling (soos bestryking, impregnasie, bedrukking)
Afdeling XI	Tekstiele:	Die samestelling (volgens gewig) en afwerkingsprosesse moet vermeld word
	(1) Vesels	Die samestelling (volgens gewig), telling, denier en afwerkingsprosesse moet vermeld word Die gewig per bol, kaart, tol, henk, ens. (met inbegrip van enige steunstuk) moet vermeld word Samestelling (volgens gewig), lengte-maat in jaarts en vierkante jaarts en afwerkingsprosesse moet vermeld word Samestelling (volgens gewig) en aantal moet vermeld word
	(2) Garings, nie vir kleinhandelverkoop bemark nie	
	(3) Garings, vir kleinhandelverkoop bemark	
	(4) Stawwe	
	(5) Tekstielartikels	
Afdeling XII	Skoeisel	Nommers van skoeisel, die aard van die buitesole en bodele en of dit mans-, vroue-, seuns- of dogters-skoeisel is, moet vermeld word
Afdeling XV	Onedelmetale	Afmetings, gewigte, groottes en die aard van die onedelmetaal moet vermeld word
Hoofstuk 84	Masjinerie en meganiese toestelle	Bloudrukke, illustrasies, tekeninge, planne, foto's of katalogusse moet ter stawing van gestandaardiseerde faktures verstrek word
Hoofstuk 85	Elektriese masjinerie en toerusting	

REGULATION 5.02.07.

Paragraph 100.06 Goods of which the ordinary market price during the six months prior to the date of export to the Republic must be shown on the invoices:

Brussels Nomenclature Tariff Heading and Description of Goods

29.02	Trichlorodi (chlorophenyl) ethane (D.D.T.)
38.11	Insecticides with trichlorodi (chlorophenyl) ethane (D.D.T.) as basis
55.08	Terry towelling and similar terry fabrics of cotton
60.03	Stockings of continuous synthetic fibres; three-quarter hose and socks for men or boys
60.04	Under garments, knitted or crocheted, not elastic nor rubberised, for women
60.05	Outer garments, knitted or crocheted, not elastic nor rubberised, for women
61.02	Women's outer garments
61.04	Women's under garments
62.02	Towels of terry towelling
65.03 to 65.05	Hats and other headgear, for women

REGULATION 5.02.08.

Paragraph 100.07 Goods for which special certificate of origin is required:

Brussels Nomenclature Tariff Heading and Description of Goods

51.04	Woven printed fabrics (excluding indigo blue discharge print fabrics) of man-made fibres (continuous), of a f.o.b. price per lb. not exceeding 110c
55.09	Woven printed fabrics (excluding indigo blue discharge print fabrics) of cotton, of a f.o.b. price per lb. not exceeding 110c
56.07	Woven printed fabrics (excluding indigo blue discharge print fabrics) of man-made fibres (discontinuous), of a f.o.b. price per lb. not exceeding 110c

REGULATION 12.05.01.

Paragraph 100.08 (a) Official Hours of Attendance:

Administrative and Clerical Officers:

(1) Head Office:

Monday to Friday: 8 a.m. to 1 p.m. and 1.30 p.m. to 4.30 p.m.

(2) All District Offices:

Monday to Friday: 8 a.m. to 12.30 p.m. and 1.30 p.m. to 5 p.m.

(b) Hours of business:

(1) Head Office:

Monday to Friday: 8 a.m. to 1 p.m. and 1.30 p.m. to 4.30 p.m.

(2) At all district offices in the Republic, South-West Africa and Mocambique, except Beit Bridge, Kimberley, Komatipoort, Pietermaritzburg and Customs and Excise Airports:

(a) At the Customs and Excise Office:

(i) For the acceptance of bills of entry (except bills of entry for export) and for the receipt of duties and other revenue:

Monday to Friday: 8 a.m. to 12.30 p.m.

(ii) For the acceptance of bills of entry for export:

Monday to Friday: 8 a.m. to 12.30 p.m. and 1.30 p.m. to 4.30 p.m.

(iii) For other business:

Monday to Friday: 8 a.m. to 12.30 p.m. and 1.30 p.m. to 5 p.m.

(iv) Airfreight depots (Cape Town and Durban):

(1) For the acceptance of bills of entry (except bills of entry for export) and for the receipt of duties and other revenue:

Monday to Friday: 8 a.m. to 12.30 p.m.

(2) For the acceptance of bills of entry for export:

Monday to Friday: 8 a.m. to 12.30 p.m. and 1.30 p.m. to 4.30 p.m.

REGULASIE 5.02.07.

Paragraaf 100.06 Goedere waarvan die gewone markprys gedurende die ses maande voor die datum van uitvoer na die Republiek op die fakture aangetoon moet word:

Brusselse Nomenklatuur Tariefpos en Beskrywing van Goedere

- 29.02 Dichloordifenieltrichlooretaan (D.D.T.)
- 38.11 Insektedoders met dichloordifenieltrichlooretaan as basis
- 55.08 Terryhanddoekgoed en dergelike terrystowwe van katoen
- 60.03 Kouse van kontinu sintetiese vesels; driekwartkouse en sokkies vir mans of seuns
- 60.04 Onderklere, gebrei of gehekel, nie rek- of gerubber nie, vir vroue
- 60.05 Boklere, gebrei of gehekel, nie rek- of gerubber nie, vir vroue
- 61.02 Vroueboklere
- 61.04 Vroueonderklere
- 62.02 Handdoeke van terryhanddoekgoed
- 65.03 tot 65.05 Hoede en ander hoofdeksels, vir vroue

REGULASIE 5.02.08.

Paragraaf 100.07 Goedere waarvoor spesiale sertifikaat van herkoms nodig is:

Brusselse Nomenklatuur Tariefpos en Beskrywing van Goedere

- 51.04 Bedrukte weefstowwe (uitgesonderd indigo-blou etsdrukstowwe) van gefabriseerde vesels (kontinu), met 'n prys v.a.b. per lb. van hoogstens 110c
- 55.09 Bedrukte weefstowwe (uitgesonderd indigo-blou etsdrukstowwe) van katoen, met 'n prys v.a.b. per lb. van hoogstens 110c
- 56.07 Bedrukte weefstowwe (uitgesonderd indigo-blou etsdrukstowwe) van gefabriseerde vesels (diskontinu), met 'n prys v.a.b. per lb. van hoogstens 110c

REGULASIE 12.05.01.

Paragraaf 100.08 (a) Amptelike diensure:

Administratiewe en Klerklike Beamptes:

(1) Hoofkantoor:

Maandag tot Vrydag: 8 vm. tot 1 nm. en 1.30 nm. tot 4.30 nm.

(2) Alle Distrikskantore:

Maandag tot Vrydag: 8 vm. tot 12.30 nm. en 1.30 nm. tot 5 nm.

(b) Openbare diensure:

(1) Hoofkantoor:

Maandag tot Vrydag: 8 vm. tot 1 nm. en 1.30 nm. tot 4.30 nm.

(2) By alle distrikskantore in die Republiek, Suidwes-Afrika en Mosambiek, uitgesonderd Beitbrug, Kimberley, Komatipoort, Pietermaritzburg en Doecane- en Aksynslughawens:

(a) By die Doecane- en Aksynskantoor:

(i) Vir die aanname van klaringsbriewe (uitgesonderd klaringsbriewe vir uitvoer) en vir die ontvangs van regte en ander inkomste:

Maandag tot Vrydag: 8 vm. tot 12.30 nm.

(ii) Vir die aanname van klaringsbriewe vir uitvoer:

Maandag tot Vrydag: 8 vm. tot 12.30 nm. en 1.30 nm. tot 4.30 nm.

(iii) Vir ander sake:

Maandag tot Vrydag: 8 vm. tot 12.30 nm. en 1.30 nm. tot 5 nm.

(iv) Lugvragdepots (Kaapstad en Durban):

(1) Vir die aanname van klaringsbriewe (uitgesonderd klaringsbriewe vir uitvoer) en vir die ontvangs van regte en ander inkomste:

Maandag tot Vrydag: 8 vm. tot 12.30 nm.

(2) Vir die aanname van klaringsbriewe vir uitvoer:

Maandag tot Vrydag: 8 vm. tot 12.30 nm. en 1.30 nm. tot 4.30 nm.

(b) At the Examination Hall, except for passengers and baggage:

For ordinary business:

Monday to Friday: 8 a.m. to 12.30 p.m. and 1.30 p.m. to 5 p.m.

(c) Places other than (a) and (b):

For business in the State warehouses, transit sheds and customs and excise warehouses, and also for general business in connection with landing and shipping, including the examination of passengers and their baggage:

Monday to Friday: 7.30 a.m. to 12.30 p.m. and 1.30 p.m. to 4.30 p.m.

Saturday: 7.30 a.m. to 11.30 a.m.

(3) Other except Customs and Excise Airports:

(a) Beit Bridge:

Daily: 6 a.m. to 8 p.m.

Kimberley:

Monday to Friday: 8 a.m. to 12.30 p.m.

Komatipoort:

Daily: 7 a.m. to 8 p.m.

Pietermaritzburg:

Monday to Friday: 8 a.m. to 12.30 p.m.

(b) Custom and Excise Airports:

(i) Pietersburg Civil Airport:

Monday to Friday: 8 a.m. to 5 p.m.

Saturday: 8 a.m. to 12 noon.

(ii) Jan Smuts Airport:

(1) For the acceptance of bills of entry (except bills of entry for export) and for the receipt of duties and other revenue:

Monday to Friday: 8 a.m. to 12.30 p.m.

(2) For the acceptance of bills of entry for export:

Monday to Friday: 8 a.m. to 12.30 p.m. and 1.30 p.m. to 4.30 p.m.

(3) For the examination of passengers and their baggage:

Twenty-four hour service.

(4) For other business:

Monday to Friday:

8 a.m. to 12.30 p.m. and 1.30 p.m. to 5 p.m.

Notes.—(1) Attention is drawn to the provisions of paragraph 4 of the Schedule to the rules in terms of which aircraft pilots requiring clearance at customs and excise airports other than Jan Smuts Airport must give at least twelve hours' notice of the time and date of their arrival in order that arrangements may be made for the attendance of the necessary officers.

(2) Any reference in this paragraph to bills of entry for export relates to all types of bill of entry for export as well as to bills of entry for coastwise removal of goods.

(b) By die Ondersoeksaal, uitgesonderd vir passasiers en bagasie:

Vir gewone sake:

Maandag tot Vrydag: 8 vm. tot 12.30 nm. en 1.30 nm. tot 5 nm.

(c) Ander plekke as (a) en (b):

Vir sake in Staatspakhuis, deurvoerloodse en doeane- en aksynspakhuis asook vir algemene sake in verband met aflaai en inskeping, met inbegrip van die ondersoek van passasiers en hul bagasie:

Maandag tot Vrydag: 7.30 vm. tot 12.30 nm. en 1.30 nm. tot 4.30 nm.

Saterdag: 7.30 vm. tot 11.30 vm.

(3) Ander behalwe Doeane- en Aksynslughawens:

(a) Beitbrug:

Daagliks: 6 vm. tot 8 nm.

Kimberley:

Maandag tot Vrydag: 8 vm. tot 12.30 nm.

Komatipoort:

Daagliks: 7 vm. tot 8 nm.

Pietermaritzburg:

Maandag tot Vrydag: 8 vm. tot 12.30 nm.

(b) Doeane- en Aksynslughawens:

(i) Burgerlike lughawe, Pietersburg:

Maandag tot Vrydag: 8 vm. tot 5 nm.

Saterdag: 8 vm. tot 12 middag.

(ii) Jan Smuts-lughawe:

(1) Vir die aanname van klaringsbriewe (uitgesonderd klaringsbriewe vir uitvoer) en vir die ontvangs van regte en ander inkomste:

Maandag tot Vrydag: 8 vm. tot 12.30 nm.

(2) Vir die aanname van klaringsbriewe vir uitvoer:

Maandag tot Vrydag: 8 vm. tot 12.30 nm. en 1.30 nm. tot 4.30 nm.

(3) Vir die ondersoek van passasiers en hul bagasie:

Etmaaldiens.

(4) Vir ander sake:

Maandag tot Vrydag:

8 vm. tot 12.30 nm. en 1.30 nm. tot 5 nm.

Opmerkings.—(1) Aandag word bepaal by die bepalinge van paragraaf 4 van die Bylae by die reëls waarvolgens vliegtuigloodse wat klaring by ander doeane- en aksynslughawens as Jan Smuts-lughawe verlang, minstens twaalf uur kennis moet gee van die tyd en datum van hul aankoms sodat reëlings vir die aanwesigheid van die nodige beamptes getref kan word.

(2) Enige verwysing in hierdie paragraaf na klaringsbriewe vir uitvoer het betrekking op al die tipes klaringsbriewe vir uitvoer asook op klaringsbriewe vir kusvervoer van goedere.

Second Schedule.**PRESCRIBED FORMS.**

- 200.01 The prescribed forms required for customs and excise purposes shall be set out as shown in this Schedule and shall be printed—
(a) lengthwise or upright as printed herein,
(b) on paper of a colour indicated on each form, and
(c) in ink of a colour indicated on each form,
and the printing shall be so arranged as to allow the maximum space for the particulars to be entered.
- 200.02 Any space marked "No." in the lower right-hand corner of any prescribed form (except form CE/DA. S.3.04) shall be of a minimum size of $1\frac{1}{2}$ inches by 2 inches, any such space for a revenue stamp shall be of a minimum size of $1\frac{1}{2}$ inches by 1 inch and any space reserved for official use shall be of a minimum size of $1\frac{1}{2}$ inches by 2 inches.
- 200.03 A binding margin of $\frac{3}{4}$ inch wide shall be left at the top of each prescribed form.
- 200.04 The revenue stamp shall be affixed to the original of any prescribed form in respect of which it is required.
- 200.05 The original of any prescribed form and so many copies as the Collector may require in each case shall be presented to him when such form is used for any purpose under the provisions of the Act and these regulations.
- 200.06 Prescribed forms shall be supplied by the person who is required under the provisions of the Act and these regulations to use such forms.
- 200.07 In respect of every prescribed bill of entry form for the clearance of goods, there shall be a further prescribed form with the words "Voucher of Correction" added to the name of the form and the letter "A" added to the number of the form. The declaration(s) shall be omitted if such vouchers are printed separately and the blank portion for entry of the particulars of the goods shall be divided into equal portions with two parallel horizontal lines and the words "Originally entered as" between the two lines. Such vouchers may be printed separately or the normal prescribed forms may be used and the abovementioned adjustments made thereto. Provision should in all cases be made for the signature of the person presenting such voucher to the Collector.

Tweede Bylae.

VOORGESKREWE VORMS.

- 200.01 Die voorgeskrewe vorms vir doeane- en aksynsdoeleindes verlang moet soos in hierdie Bylae aangetoon, uiteengesit wees en moet—
 - (a) oorlangs of oordwars soos aangedui, gedruk word,
 - (b) op papier van 'n kleur op elke vorm aangetoon, gedruk word, en
 - (c) met ink van 'n kleur op elke vorm aangedui, gedruk word,en die drukwerk moet so gerangskik word dat die maksimum-ruimte vir die besonderhede wat ingeskryf moet word, toegelaat word.
- 200.02 Elke ruimte gemerk „No” in die onderste regterhoek van enige voorgeskrewe vorm (behalwe vorm CE/DA. S.3.04) moet 'n minimumgrootte van $1\frac{1}{2}$ duim by 2 duim wees, enige sodanige ruimte vir 'n inkomsteseël moet 'n minimumgrootte van $1\frac{1}{2}$ duim by 1 duim wees en enige ruimte gereserveer vir amptelike gebruik moet van 'n minimumgrootte van $1\frac{1}{2}$ duim by 2 duim wees.
- 200.03 'n Inbindruimte van $\frac{1}{4}$ duim wyd moet bo-aan elke voorgeskrewe vorm gelaat word.
- 200.04 Die inkomsteseël moet op die oorspronklike van enige voorgeskrewe vorm ten opsigte waarvan dit verlang word, geplak word.
- 200.05 Die oorspronklike van enige voorgeskrewe vorm en soveel afskrifte as die Ontvanger in elke geval mag verlang moet, wanneer sodanige vorm vir enige doel kragtens die bepalings van die Wet en hierdie regulasies gebruik word, aan hom voorgelê word.
- 200.06 Voorgeskrewe vorms moet deur die persoon van wie dit kragtens die bepalings van die Wet en hierdie regulasies verlang word om sodanige vorms te gebruik, verskaf word.
- 200.07 Ten opsigte van elke voorgeskrewe klaringsbrief vir die klaring van goedere is daar 'n verdere voorgeskrewe vorm met die woorde „Verbeteringsbewys” by die naam van die vorm en die letter „A” by die nommer van die vorm gevoeg. Die verklaring(s) word weggelaat indien sodanige bewyse afsonderlik gedruk word en die oop gedeelte vir inskrywing van die besonderhede van die goedere in twee gelyke dele verdeel word met twee ewewydige horisontale lyne en die woorde „Oorspronklik geklaar as” tussen die lyne. Sodanige bewyse mag afsonderlik gedruk word of die gewone voorgeskrewe vorms mag gebruik en die bovermelde veranderings daaraan aangebring word. Voorsiening moet in alle gevalle vir die handtekening van die persoon wat sodanige bewys aan die Ontvanger aanbied, gemaak word.

REPORT INWARDS/OUTWARDS FOR SHIPS			CE/DA. S.1.01
FOR OFFICIAL USE ONLY	Port of	Date.	No.
	1. Name of Ship.		
	2. Port of Registry.	3. Registered tonnage (net).	
	4. Name and Nationality of Master.		
	5. Name and Nationality of Owners.		
	6. Number of crew.		
7. Date and time of arrival.		8. Intended date and time of departure.	
9. Where from (all places to be mentioned in the order called at).....			
10. Where bound (all places to be mentioned in order of intended voyage)			
11. State whether laden or in ballast, and if laden, nature of cargo and tonnage thereof for/from this port.....			
12. Number of passengers for/from this port.....			
* Annexures: † Manifest of cargo on board. Manifest of cargo loaded at this place. List of excisable goods and of imported non-duty-paid goods shipped as stores. I hereby declare that the abovementioned particulars, as well as the particulars shown on the attached manifest (pages 1 to) and/or lists, are true and correct. * I declare further that no goods have been taken on board or delivered out of or jettisoned from the ship or washed overboard since its departure from its last place of call. * I request that the ship be permitted to proceed on its intended voyage. Master/Agent on behalf of the Master.			
* Delete which is not applicable. † The following particulars should be reflected on the Manifests:— Number of Bill of Lading, marks, numbers, quantity, description, weight and measurement of packages, description of goods, name and address of consignees (or shipper, in the case of goods outwards), column for acquittance particulars (or destination of goods, in the case of goods outwards).			
Report received/Permission granted. Date. Collector of Customs and Excise.			

(This form must be printed in BLACK ink on WHITE paper and the size thereof must be 11½" x 8½".)

RAPPORT INWAARTS/UITWAARTS VIR SKEPE		CE/DA. S.1.01	
SLEGS VIR AMPTELIKE GEBRUIK	Hawe	Datum.	No.
	1. Naam van skip.		
	2. Registrasiehawe.	3. Registertonnemaat (netto).	
	4. Naam en nasionaliteit van gesagvoerder.		
	5. Naam en nasionaliteit van eienaars.		
	6. Getalsterkte van bemanning.		
7. Datum en tyd van aankoms.		8. Voorgenome datum en tyd van vertrek.	
9. Waarvandaan (alle plekke moet in orde soos aangedoen, vermeld word).....			
10. Bestemming (alle plekke moet in orde van voorgenome reis vermeld word).....			
11. Meld of met lading of in ballas, en indien met lading, aard van vrug en tonnemaat daarvan vir/van hierdie hawe			
12. Getal passasiers vir/van hierdie hawe.....			
* Bylaes: † Manifes van vrug aan boord. Manifes van vrug by hierdie hawe opgelaai. Lys van synsbare goedere en ingevoerde goedere waarop geen doeanereg betaal is nie wat as voorrade ingeskeep is. Ek verklaar hierby dat bogemelde besonderhede, asook die besonderhede wat op die aangehegte manifes (bladsye 1 tot) en/of lyste voorkom, waar en juis is. * Ek verklaar verder dat geen goedere aan boord geneem of afgelaai of oorboord gegooi is of oorboord gespoel het nie sedert die skip van die vorige plek waar aangedoen is, vertrek het. * Ek versoek dat die skip toegelaat word om op sy voorgenome reis te vertrek. Gesagvoerder/Agent namens die gesagvoerder.			
* Skrap wat nie van toepassing is nie. † Die volgende besonderhede moet op die manifes aangedui word:— Nommer van ladingsbrief, merke, nommers, getal, beskrywing, gewig en maat van pakke, beskrywing van goedere, naam en adres van geadresseerdes (of verskeper, in die geval van goedere uitwaarts) kolom vir besonderhede van kwitering (of bestemming van goedere, in die geval van goedere uitwaarts).			
Rapport ontvang/Toestemming verleen. Datum. Ontvanger van Doeane en Aksyns.			

(Hierdie vorm moet met SWART ink op WIT papier gedruk word en die grootte daarvan moet 11½" x 8½" wees.)

(This form must be printed in BLACK ink on WHITE paper and the size thereof must be 11½ x 8½".)

ALGEMENE VERKLARING VIR LUGVAARTUIE (Uitwaarts/Inwaarts)			CE/DA. S.1.02
Eienaar of ondernemer			
Nasionaliteits- en registrasiemerke		Vlugnommer	Datum
Vertrek van (Plek en land)		Aankoms by (Plek en land)	
VLUGROETERING („Plek"-kolom moet altyd herkoms, elke neerstryking onderweg, en bestemming aantoon.)			
Plek	Totale getal-sterkte van bemanning	(1) Getal passasiers op hierdie skof	(2) Lading
		Plek van vertrek:	
		Inskeping	 lading-manifeste aangeheg
		Deur of dieselfde vlug	
		Plek van aankoms:	(3) Voorrade
		Ontskeping	
		Deur op dieselfde vlug	 voorrade-lyste aangeheg
VERKLARING VAN GESONDHEID			Slegs vir amptelike gebruik
Persone aan boord van wie bekend is dat hulle aan 'n ander siekte as lugsiekte of die gevolge van ongelukke ly, asook daardie gevalle van siekte wat onderweg afgelaai is..... Enige ander toestande aan boord wat tot die verspreiding van siekte kan lei..... Besonderhede van elke ontsmetting teen insekte of sanitêre behandeling (plek, datum, tyd, metode) onderweg. As geen ontsmetting teen insekte onderweg uitgevoer is nie, gee besonderhede van die jongste ontsmetting teen insekte..... Handtekening..... Betrokke bemanningslid			
Ek verklaar dat alle bewerings en besonderhede in hierdie Algemene Verklaring vervat asook in enige aanvullende vorms wat saam met hierdie Algemene Verklaring voorgelê moet word, na my beste wete volledig, juis en waar is en dat alle deurpassasiers met hierdie vlug sal voortgaan/voortgegaan het. Handtekening..... Gemagtigde Agent of Loods-in-Bevel			
(1) Moet nie ingevul word as passasiersmanifeste voorgelê word nie. Passasiersmanifeste moet behalwe die vlug-besonderhede ook die volgende aandui: Plek en land van in- en ontskeping, familienaam en voorletters asook die nasionaliteit van passasier. (2) Ladingsmanifeste moet behalwe die vlugbesonderhede ook die volgende aandui: Plek en land van op- en aflaai, lug-geleibriefnommer, getal pakke, aard van goedere, en, in die geval van inwaartse manifeste, die naam en adres van die geadresseerde. (3) 'n Lys van synsbare goedere en ingevoerde goedere waarop geen doeanereg betaal is nie, en wat as voorrade opgelaa is, word slegs vir uitwaartse klaring verlang.			

(Hierdie vorm moet met SWART ink op WIT papier gedruk word en die grootte daarvan moet 11½ x 8½ wees.)

CERTIFICATE OF CLEARANCE FOR SHIPS FOR A DESTINATION OUTSIDE THE REPUBLIC		CE/DA. S.1.03
FOR OFFICIAL USE ONLY	Port of	
	Name of ship	
	Nationality and Port of Registry	
	Registered Tonnage (net)	
	Name and Nationality of Master	
Name and Nationality of Owners		
Where bound (all places to be mentioned in order of intended voyage)		
Nature of Cargo		
The above-mentioned ship has been duly entered and cleared for the places mentioned.		REVENUE STAMP
Collector of Customs and Excise		DATE STAMP

(This form must be printed in BLACK ink on WHITE paper and the size thereof must be 5 $\frac{13}{16}$ " x 8 $\frac{1}{4}$ ".)

SERTIFIKAAT VAN UITKLARING VIR SKEPE NA 'N BESTEMMING BUTTE DIE REPUBLIEK		CE/DA. S.1.03
SLEGS VIR AMPTELIKE GEBRUIK	Hawe	
	Naam van skip	
	Nasionaliteit en registrasiehawe	
	Registertonnemaat (netto)	
	Naam en nasionaliteit van gesagvoerder	
Naam en nasionaliteit van eienaars		
Bestemming (alle plekke moet in orde van voorgenome reis vermeld word)		
Aard van lading		
Die bogemelde skip is behoorlik ingeklaar en vir die vermelde plekke uitgeklaar.		INKOMSTE- SEËL
Ontvanger van Doeane en Aksyns		DATUM- STEMPEL

(Hierdie vorm moet met SWART ink op WIT papier gedruk word en die grootte daarvan moet $5\frac{1}{8}$ " x $8\frac{1}{4}$ " wees.)

TRANSIRE—FOR A DESTINATION IN THE REPUBLIC			CE/DA. S.1.04
FOR OFFICIAL USE ONLY	Port of	Date	No.
	1. Name of Ship		
	2. Nationality and Port of Registry		
	3. Name and Nationality of Master		
	4. Name and Nationality of Owners		
	5. Date and Time of Arrival		a.m./p.m.
	6. Nature of Voyage		
7. Where from (all places to be mentioned in the order called at)			
8. Nature of Cargo and Tonnage thereof for this place			
9. Where bound (all places to be mentioned in order of intended voyage)			
10. Nature and Tonnage of Cargo taken from this place			
11. Have any goods ex customs and excise warehouses, goods on which a drawback of customs and excise duty is due on export, imported goods on which duty has not been paid and excisable goods, exported or removed in bond to a place outside the Republic been loaded at this place and has a manifest thereof been attached to the Certificate of Clearance?			
12. Intended Date and Time of Departure			
I declare that the above-mentioned particulars, and the particulars shown on the enclosures hereto, are true and correct.			
Master/Agent on behalf of the Master			
Date		Collector of Customs and Excise	

(This form must be printed in BLACK ink on WHITE paper and the size thereof must be 11 $\frac{3}{4}$ " x 8 $\frac{1}{4}$ ".)

GELEIBILJET—VIR 'N BESTEMMING IN DIE REPUBLIEK		CE/DA. S. 1.04	
SLEGS VIR AMPTE- LIKE GEBRUIK	Hawe	Datum	No.
	1. Naam van skip		
	2. Nasionaliteit en registrasiehawe		
	3. Naam en nasionaliteit van gesagvoerder		
	4. Naam en nasionaliteit van eienaars		
	5. Datum en tyd van aankoms		vm./nm.
	6. Aard van reis		
7. Waarvandaan (alle plekke moet in orde soos aangedoen, vermeld word)			
8. Aard van lading en tonnemaat daarvan vir hierdie plek			
9. Bestemming (alle plekke moet in orde van voorgenome reis vermeld word)			
10. Aard van lading en tonnemaat daarvan van hierdie plek geneem			
11. Is enige goedere uit doeane- en aksynspakhuse, goedere waarop 'n teruggawe van doeane- en aksynsregte by uitvoer betaalbaar is, ingevoerde goedere waarop regte nie betaal is nie en synsbare goedere, uitvoer of onder waarborg na 'n plek buite die Republiek vervoer by hierdie plek opgelaa en is 'n manifes daarvan aan die Sertifikaat van uitklaring geheg?			
12. Voorgenome datum en tyd van vertrek			
Ek verklaar dat bogemelde besonderhede en die besonderhede op die aangehegte lyste, waar en juis is. Gesagvoerder/Agent namens die gesagvoerder			
Datum		Ontvanger van Doeane en Aksyns	

(Hierdie vorm moet met SWART ink op WIT papier gedruk word en die grootte daarvan moet 11½" x 8½" wees.)

CE/DA. S.1.05

(Page 1)

Tobacco.	Cigars.	Cigarettes.	Other Preparations of or Substitutes for Tobacco (to be Specified).	Potable Spirits (to be Specified).	Wines (Still or Sparkling).
Beer, Stout, Cider or Perry.	Other Alcoholic Beverages (to be Specified).	Opium, Opium Preparations and Opium Outfits.	Cocaine, Preparations of Cocaine, and Other Habit-forming Drugs.	Saccharin.	Excisable Goods and Non-duty-paid Imported Goods Shipped as Stores at a Place in the Republic.

Date _____

Master/Pilot.

LYS VERSEËLBARE GOEDERE AAN BOORD VAN SKIP OF VLEGTUIG

CE/DA. S.1.05

(Vir instruksies sien bladsy 4.)

(Bladsy 1)

ONVERBRUIKTE VOORRADE

Tabak.	Sigare.	Sigarette.	Ander preparate van of surrogate vir tabak (moet gespesifiseer word).	Drinkbare Spiritus (moet gespesifiseer word).	Wyn (nie-skuimende of skuimwyn).
Bier, stout, appel- of peerwyn.	Ander alkoholiese drankes (moet gespesifiseer word).	Opium, opium-preparate en opiumuitrustings.	Kokafien, preparate van kokafien en ander gewoontevormende middels.	Sakkarien.	Synsbare goedere en ingevoerde goedere waarop doeane-regte nie betaal is nie, as voorrade by 'n plek in die Republiek ingeskeep.

Die bogemelde besonderhede is waar en juis en sluit al die hierbokeskrewe onverbruikte voorrade aan boord in.

Datum.....

Gesagvoerder/Loods.

We, the master/pilot, officers and other members of the crew of the....., whose names appear hereunder, declare that we have in our possession the respective quantities of sealable goods, and no more, shown opposite our signatures, and we severally undertake that no portion of these goods will be landed without the permission of the Collector.

[illegible]

VERSEËLBARE GOEDERE IN BESIT VAN DIE GESAGVOERDER/LOODS, OFFISIERE EN ANDER LEDE VAN DIE BEMANNING
(Bladsye 2 en 3)

Ons, die gesagvoerder/loods, offisiere en ander lede van die bemanning van die _____, wie se name hieronder verskyn, verklaar dat ons die onderskeie hoeveelhede verseëlbare goedere, wat teenoor ons handtekening aangetoon is, en niks meer nie, in ons besit het, en ons onderneem elkeen afsonderlik dat geen gedeelte van hierdie goedere sonder die toestemming van die Ontvanger geland sal word nie.

Handtekening.	Rang of graad.	Tabak.	Sigare.	Sigarette.	Ander preparate of surrogate vir tabak (moet gespesifiseer word).	Drinkbare Spiritus (moet gespesifi- seer word).	Wyn (nie- skuimende of skuim- wyn).	Bier, stout, appel- of peerwyn.	Ander alkoholiese dranke (moet ges- pesifiseer word).	Opium, Opium- preparate en Opium- uitrustings.	Kokaïen, preparate van kokaïen, en ander gewoonte- vormende middels.	Sakkarien.	Artikels gebring of bestem as geskenke aan, of vir ver- koop of ver- ruiling aan enige persoon.	Enige ander goedere (moet gespesifiseer word).

GENERAL INFORMATION

(Page 4)

1. This list must be completed and held in readiness for submission to the customs and excise officer who first visits the ship/aircraft. It must be signed by the master/pilot and every member of the crew, and each person must state opposite his signature what quantities of sealable goods he has in his possession, or that he has no such goods in his possession.

2. The master/pilot, officers and other members of the crew who remain on the ship/aircraft during its stay in port/at the airport may each be allowed to retain in his possession the following quantities (to cover four days) of the undermentioned sealable goods:—

	Tobacco in any Form.	Potable Spirits in any Form.	Wine.	Beer or Stout.
The master/pilot	8 ounces	26·7 fluid ounces	106·6 fluid ounces	106·6 fluid ounces
Officers (including pursers, surgeons, chief stewards, wireless operators and serangs) . .	6 ounces	26·7 fluid ounces	106·6 fluid ounces	106·6 fluid ounces
Other members of the crew . .	4 ounces	—	*106·6 fluid ounces	—

3. When the quantities in possession of the master/pilot, officers or other members of the crew do not exceed those specified in paragraph 2, the goods need not be shown, but otherwise the entire quantities must be shown to the customs and excise officer who will place the excess under customs seal or release it upon payment of duty.

4. In any case where the master/pilot, officers or other members of the crew remain on board the ship/aircraft for more than four days, the Collector may on request authorise the issue from under seal, for consumption on board, of the following further quantities per day:—

	Tobacco in any Form.	Potable Spirits in any Form.	Wine.	Beer or Stout.
The master/pilot	1 ounce	3·3 fluid ounces	26·7 fluid ounces	26·7 fluid ounces
Officers (including pursers, surgeons, chief stewards, wireless operators and serangs) . .	$\frac{3}{4}$ ounce	3·3 fluid ounces	26·7 fluid ounces	26·7 fluid ounces
Other members of the crew . .	$\frac{1}{4}$ ounce	—	*26·7 fluid ounces	—

5. Any sealable articles not enumerated in this list and found in the possession of the master/pilot, officers or any other member of the crew will be liable to forfeiture, and the person in whose possession they are found will be liable to prosecution. If any unconsumed stores which are sealable goods are omitted from this list, they will likewise be liable to forfeiture, and the master or pilot, as the case may be, will be liable to prosecution.

6. Tobacco in any form, potable spirits, wine, beer and stout not placed under seal or issued from under seal will be issued individually to each person entitled thereto in terms of the foregoing, and not in bulk for distribution by the master/pilot or other person.

7. The master/pilot may break the customs and excise seal as soon as the ship has passed beyond the limits of the port or as soon as the aircraft has departed direct for a destination outside the Republic, as the case may be, provided, in the case of a ship, that all physical contact with the shore has ceased.

* Only in the case of ships or aircraft belonging to countries where provision is made for wine in the statutory list of provisions or rations.

ALGEMENE INLIGTING

(Bladsy 4)

1. Hierdie lys moet ingevul en gereed gehou word vir voorlegging aan die eerste doeane- en aksynsbeampte wat die skip/vliegtuig besoek. Dit moet deur die gesagvoerder/loods en elke lid van die bemanning onderteken word, en elke persoon moet teenoor sy handtekening vermeld watter hoeveelhede verseëlbare goedere hy in sy besit het, of dat hy geen sodanige goedere in sy besit het nie.

2. Die gesagvoerder/loods, offisiere en ander lede van die bemanning wat op die skip/vliegtuig bly terwyl dit in die hawe/by die lughawe vertoef, kan elk die volgende verseëlbare goedere in ondervermelde hoeveelhede (genoeg vir vier dae) in sy besit hou:—

	Tabak in enige vorm.	Drinkbare Spiritus in enige vorm.	Wyn.	Bier of stout.
Die gesagvoerder/loods ..	8 onse	26·7 vloeistofonse	106·6 vloeistofonse	106·6 vloeistofonse
Offisiere (met inbegrip van betaalmeesters, dokters, hoofbediendes, radio-operateurs en serangs) ..	6 onse	26·7 vloeistofonse	106·6 vloeistofonse	106·6 vloeistofonse
Ander lede van die bemanning	4 onse	—	*106·6 vloeistofonse	—

3. As die hoeveelhede in besit van die gesagvoerder/loods, offisiere of ander lede van die bemanning, die hoeveelhede in paragraaf 2 gespesifiseer nie te bowe gaan nie, is dit nie nodig om die goedere te vertoon nie, maar anders moet die totale hoeveelhede aan die doeane- en aksynsbeampte vertoon word, wat die ekstra hoeveelhede sal verseël of, na betaling van regte, sal vrystel.

4. In enige geval waar die gesagvoerder/loods, offisiere of ander lede van die bemanning meer as vier dae aan boord van die skip/vliegtuig bly, kan die Ontvanger op versoek die uitreiking, vir gebruik aan boord, van die volgende verdere hoeveelhede per dag uit die verseëlde voorrade magtig:—

	Tabak in enige vorm.	Drinkbare Spiritus in enige vorm.	Wyn.	Bier of stout.
Die gesagvoerder/loods ..	1 ons	3·3 vloeistofonse	26·7 vloeistofonse	26·7 vloeistofonse
Offisiere (met inbegrip van betaalmeesters, dokters, hoofbediendes, radio-operateurs en serangs) ..	$\frac{3}{4}$ ons	3·3 vloeistofonse	26·7 vloeistofonse	26·7 vloeistofonse
Ander lede van die bemanning	$\frac{1}{2}$ ons	—	*26·7 vloeistofonse	—

5. Verseëlbare artikels wat nie in hierdie lys opgenoem is nie en wat in besit van die gesagvoerder/loods, offisiere of enige ander lid van die bemanning gevind word, kan verbeurd verklaar word, en die persoon in wie se besit dit gevind word, kan vervolgt word. Indien onverbruikte voorrade wat verseëlbare goedere is uit hierdie lys weggelaat word, kan hulle insgelyks verbeurd verklaar word, en die gesagvoerder of loods, na gelang van die geval, kan vervolgt word.

6. Tabak in enige vorm, drinkbare spiritus, wyn, bier en stout wat nie verseël is nie of wat uit verseëlde voorrade uitgereik word, sal aan elkeen wat ingevolge die voorgaande daarop geregtig is, afsonderlik uitgereik word, en nie om in massa deur die gesagvoerder/loods of ander persoon uitgedeel te word nie.

7. Die gesagvoerder/loods kan die doeane- en aksynsbeëls breek sodra die skip oor die grense van die hawe uitgevaar het, of sodra die vliegtuig regstreeks na 'n bestemming buite die Republiek vertrek het, na gelang van die geval, met dien verstande dat, in die geval van 'n skip, alle fisiese verbinding met die land opgehou het.

* Slegs in die geval van skepe/vliegtuie behorende aan lande waar vir wyn voorsiening gemaak word in die statutêre lys van proviand of rantsoene.

BILL OF ENTRY—FOR PAYMENT OF DUTY (DIRECT)								CE/DA. S.2.01			
Place of Entry					Importer						
ex { Ship Aircraft Rail			B/L., Cons. Note, Inv. or Waybill		Address						
			No. Date								
			Issued at								
Marks, Nos., No. and Description of Packages.	Country of Origin.	Tariff Heading/ Item.	Statistical Quantity.	Description and Particulars of Goods for Duty Purposes.		F.O.B. Price/ Excise Value.	Domestic Value.	Customs Duty.		Excise Duty/ Other payments (specify).	
						R	R	R	c	R	c
Total No.	B/E. Sight No. Date		R.I.B. No. Date		C.i.f. and c.: R	Totals					
FOR OFFICIAL USE ONLY		I, _____ for importer, hereby declare that all the particulars entered herein are correct and that this entry complies with the requirements of a valid entry. I undertake to comply with all relative provisions of the Customs and Excise Act in respect of the goods entered herein.					For Revenue Stamp (on original only).		No.		
		for Importer		Date		Collector					

(This form must be printed in BLACK ink on WHITE paper and the size thereof must be 8½" x 11¾".)

CE/DA. S.2.01

(Hierdie vorm moet met SWART ink op WIT papier gedruk word en die grootte daarvan moet 8½" x 11½" wees.)

BILL OF ENTRY—FOR PAYMENT OF DUTY (EX WAREHOUSE)										CE/DA. S.2.02	
Place of Entry					Owner Address						
Ex Warehouse (Name)											
No.											
Whg. B/E No. and Date.	Marks, Nos., No. and Description of Packages.	Country of Origin.	Tariff Heading/Item.	Statistical Quantity.	Description and Particulars of Goods for Duty Purposes.	F.O.B. Price/Excise Value.	Domestic Value.	Customs Duty.		Excise Duty.	
						R	R	R	c	R	c
Total No.		B/E. Sight No. Date		Totals							
		R.I.B. No. Date									
I, _____ for owner, hereby declare that all the particulars entered herein are correct and that this entry complies with the requirements of a valid entry. I undertake to comply with all the relative provisions of the Customs and Excise Act in respect of the goods entered herein.						For Revenue Stamp (on original only).		No.			
for Owner Date				Collector							

(This form must be printed in RED INK on PINK paper and the size thereof must be 8½" × 11½".)

KLARINGSBRIEF—VIR BETALING VAN REGTE (EX PAKHUIS)										CE/DA. S.2.02	
Klaringsplek					Eienaar Adres						
Ex pakhuis (naam)											
No.											
Kb. Opslag no. en datum.	Merke, nos., getal en beskrywing van pakke.	Land van herkoms.	Tariefpos/- item.	Statistiese hoeveelheid.	Beskrywing en besonderhede van goedere vir belastingdoeleindes.	Prys v.a.b./ Aksyns- waarde.	Binnelandse waarde.	Doeanereg.		Aksynsreg.	
						R	R	R	c	R	c
Totale getal		Kb.-Op Sig. no. datum			Totale						
		V.O.W. no. datum									
Ek, _____ namens eienaar, verklaar hierby dat al die besonderhede hierin ingeskryf, korrek is en dat hierdie klaring aan die vereistes van 'n geldige klaring voldoen. Ek verbind my om ten opsigte van die goedere hierin verklaar aan al die betrokke bepalings van die Doeane- en Aksynswet te voldoen.							Vir Inkomsteseël (slegs op oorspronklike).		No.		
namens Eienaar				datum	Ontvanger						

(Hierdie vorm moet met ROOI ink op PIENK papier gedruk word en die grootte daarvan moet 8½" × 11½" wees.)

BILL OF ENTRY—FOR WAREHOUSING (DIRECT)						CE/DA. S.2.03	
Place of Entry					Importer Address		
ex { Ship Aircraft Rail		B./L., Cons. Note, Inv. or Waybill No. Date Issued at					
For Warehousing in Customs and Excise Warehouse (Name)						No.	
Marks, Nos., No. and Description of Packages.	Country of Origin.	Tariff Heading/Item.	Statistical Quantity.	Description and Particulars of Goods for Duty Purposes.		F.O.B. Price/ Excise Value.	Domestic Value.
						R	R
Total No. B/E. Sight No. Date R.I.B. No. Date				C.i.f. and c: R		Totals	
FOR OFFICIAL USE ONLY		I, _____ for importer, hereby declare that all the particulars entered herein are correct and that this entry complies with the requirements of a valid entry. I undertake to comply with all relative provisions of the Customs and Excise Act in respect of the goods entered herein.				For Revenue Stamp (on original only). No.	
for Importer		Date		Collector			

(This form must be printed in BLACK ink on PINK paper and the size thereof must be 8¼" × 11¾".)

CE/DA. S.2.03

Klaringsplek				Invoerder			
ex	{	Skip	L./B., V/b., fakt. of geleibrief	Adres			
		Vliegtuig					
		Spoor					
			No.	datum			
			Uitgereik te				
Vir opberging in doeane- en aksynspakhuis (naam)						No.	
Merke, nos., getal en beskrywing van pakke.	Land van herkoms.	Tariefpos/- item.	Statistiese hoeveelheid.	Beskrywing en besonderhede van goedere vir belastingdoeleindes.	Prys v.a.b./ Aksynswaarde.	Binnelandse waarde.	
					R	R	
Totale getal	Kb.-Op Sig no.		datum	K.a.v. en k.: R	Totale		
	V.O.W. no.		datum				
SLEGS VIR AMPTELIKE GEBRUIK			Ek, namens invoerder, verklaar hierby dat al die besonderhede hierin ingeskryf, korrek is en dat hierdie klaring aan die vereistes van 'n geldige klaring voldoen. Ek verbind my om ten opsigte van die goedere hierin verklaar aan al die betrokke bepalings van die Doeane- en Aksynswet te voldoen.			Vir Inkomsteseël (slegs op oorspronklike).	No.
			namens Invoerder	datum.	Ontvanger		

(Hierdie vorm moet met SWART ink op PIENK papier gedruk word en die grootte daarvan moet $8\frac{1}{4}'' \times 11\frac{3}{4}''$ wees.)

KLARINGSBRIEF—VIR HEROPSLAG (EX PAKHUIS)							CE/DA. S.2.04	
Klaringsplek					Eienaar			
Goedere verwyder ex pakhuis			Goedere verwyder na pakhuis		Adres			
Naam			Naam					
No.			No.					
Kb. Opslag no. en datum.	Merke, nos., getal en beskrywing van pakke.	Land van herkoms.	Tariefpos/- item.	Statistiese hoeveelheid.	Beskrywing en besonderhede van goedere vir belastingdoeleindes.		Prys v.a.b./ Aksynswaarde.	Binnelandse waarde.
						R	R	
Totale getal		K.b.-Op Sig no. datum			Totale			
		V.O.W. no. datum						
Ek, namens eienaar, verklaar hierby dat al die besonderhede hierin ingeskryf, korrek is en dat hierdie klaring aan die vereistes van 'n geldige klaring voldoen. Ek verbind my om ten opsigte van die goedere hierin verklaar aan al die betrokke bepalings van die Doeane- en Aksynswet te voldoen.						Vir Inkomsteseël (slegs op oorspronklike). No.		
namens Eienaar			datum					Ontvanger

(Hierdie vorm moet met ROOI ink op PIENK papier gedruk word en die grootte daarvan moet 8½" × 11½" wees.)

BILL OF ENTRY — FOR REMOVAL IN BOND (DIRECT)						C.E./D.A. S.2.05
Place of Entry			Remover		Consignee	
ex { Ship Aircraft Rail		B/L., Cons. Note, Inv. or Waybill		Address		
		No. Date				
		Issued at		Removal in Bond to		
Marks, Nos., No. and Description of Packages.	Country of Origin.	Tariff Heading/item.	Statistical Quantity.	Description and Particulars of Goods for Duty Purposes.	Value for Duty Purposes	
					R	
Total No.				Total		
I, _____ for remover, hereby declare that all the particulars entered herein are correct and that this entry complies with the requirements of a valid entry. I undertake to comply with all relative provisions of the Customs and Excise Act in respect of the goods entered herein.				For Revenue Stamp (on original only).		No.
for Remover		Date		Collector		

(This form must be printed in RED ink on BLUE paper except when used by the master of a ship or pilot of an aircraft to tranship goods to the place to which they were originally consigned, in which case it must be printed in BLACK ink on BLUE paper. The size thereof must be 84" × 11½".)

KLARINGSBRIEF — VIR VERVOER ONDER WAARBORG (REGSTREEKS)					CE/DA. S.2.05	
Klaringsplek			Vervoerder		Geadresseerde	
{ Skip Vliegtuig Spoor		L/B., V/b., fakt. of geleibrief no. datum Uitgereik te		Adres		Adres
			Vervoer onder waarborg na			
Merke, nos., getal en beskrywing van pakke.		Land van herkoms.	Tariefpos/ -item.	Statistiese hoeveelheid.	Beskrywing en besonderhede van goedere vir belastingdoeleindes.	
Totale getal					Totaal	
Ek, namens vervoerder, verklaar hierby dat al die besonderhede hierin ingeskryf, korrek is en dat hierdie klaring aan die vereistes van 'n geldige klaring voldoen. Ek verbind my om ten opsigte van die goedere hierin verklaar aan al die betrokke bepalings van die Doane- en Aksynswet te voldoen.					Vir inkomsteseël (slegs op oorspronklike).	
namens Vervoerder		datum		Ontvanger		No.

(Hierdie vorm moet met ROOI ink op BLOU papier gedruk word behalwe wanneer dit deur die gesagvoerder van 'n skip of loods van 'n vliegtuig gebruik word om goedere na die plek waarheen dit oorspronklike geadresseer is oor te skeep, in welke geval dit met SWART ink op BLOU papier gedruk moet word. Die grootte daarvan moet 8 $\frac{1}{4}$ " $\times$ 11 $\frac{3}{4}$ " wees.)

BILL OF ENTRY—FOR REMOVAL IN BOND (EX WAREHOUSE)							CE/DA. S.2.06	
Place of Entry					Consignee Address			
Remover Address								
Ex Warehouse (Name) No.					Removal in Bond to			
Whg. B/E. No. and Date	Marks, Nos., No. and Description of Packages	Country of Origin	Tariff Heading/Item.	Statistical Quantity.	Description and Particulars of Goods for Duty Purposes.	F.O.B. Price/ Excise Value. R	Domestic Value. R	
Total No.					Totals			
I, _____ for remover, hereby declare that all the particulars entered herein are correct and that this entry complies with the requirements of a valid entry. I undertake to comply with all relative provisions of the Customs and Excise Act in respect of the goods entered herein.						No.		
for Remover				Date		Collector		

(This form must be printed in RED ink on BLUE paper and the size thereof must be 8½" × 11¾".)

KLARINGSBRIEF—VIR VERVOER ONDER WAARBORG (EX PAKHUIS)							CE/DA. S.2.06					
Klaringsplek					Geadresseerde							
Vervoerder									Adres			
Adres												
Ex Pakhuis (naam)					No.				Vervoer onder waarborg na			
Kb.-Opslag no. en datum.	Merke, nos., getal en beskrywing van pakke.	Land van herkoms.	Tariefpos/ -item.	Statistiese hoeveelheid.	Beskrywing en besonderhede van goedere vir belastingdoeleindes.				Prys v.a.b./ Aksynswaarde.	Binnelandse waarde.		
									R	R		
Totale getal					Totale							
Ek, namens vervoerder, verklaar hierby dat al die besonderhede hierin ingeskryf, korrek is en dat hierdie klaring aan die vereistes van 'n geldige klaring voldoen. Ek verbind my om ten opsigte van die goedere hierin verklaar aan al die betrokke bepalings van die Doeane- en Aksynswet te voldoen.								Vir Inkomsteseël (slegs op oorspronklike).		No.		
namens Vervoerder				datum				Ontvanger				

(Hierdie vorm moet met ROOI ink op BLOU papier gedruk word en die grootte daarvan moet 8½" × 11½" wees.)

BILL OF ENTRY — FOR HOME CONSUMPTION UNDER SCHEDULE NO. 3 (DIRECT)							CE/DA. S.2.07				
Place of Entry				Importer Address							
ex { Ship Aircraft Rail		B/L., Cons. Note, Invoice or Waybill No. Date							Issued at		
Marks, Nos., No. and Description of Packages.	Country of Origin.	Tariff Heading and Rebate Item.	Statistical Quantity.	Description and Particulars of Goods for Duty Purposes.	F.O.B. Price R	Domestic Value R	Customs Duty R c		Other Payments (Specify) R c		
Total No.	B/E. Sight No. Date		R.I.B. No. Date		C.i.f. and c: R	Totals					
FOR OFFICIAL USE ONLY		I, _____ for importer, hereby declare that the said importer is registered to obtain the goods entered herein under the abovementioned rebate item(s) for use in the manufacture of the declared products. I further declare that all the particulars entered herein are correct and that this entry complies with the requirements of a valid entry. I undertake to comply with all relative provisions of the Customs and Excise Act in respect of the goods entered herein.					For Revenue Stamp. (on original only). No. _____				
		for Importer Date		Collector							

(This form must be printed in BLACK ink on GREEN paper and the size thereof must be 8½" × 11½".)

KLARINGSBRIEF—VIR BINNELANDSE VERBRUIK KRAGTENS BYLAE NO. 3 (REGSTREEKS)

CE/DA. S.2.07

Klaringsplek				Invoerder						
ex { Skip Vliegtuig Spoor		L/B., V/b., fakt. of geleibrief no. datum Uitgereik te		Adres						
Merke, nos., getal en beskrywing van pakke.	Land van herkoms.	Tariefpos en kortingitem.	Statistiese hoeveelheid.	Beskrywing en besonderhede van goedere vir belastingdoeleindes.	Prys v.a.b.	Binnelandse waarde.	Doeanereg.		Ander betalings (spesifiseer)	
					R	R	R	c	R	c
Totale getal	Kb.-Op Sig no. datum		K.a.v. en k: R		Totale					
	V.O.W. no. datum									
SLEGS VIR AMPTELIKE GEBRUIK			Ek, namens invoerder, verklaar hierby dat bedoelde invoerder geregistreer is om die hierin verklaarde goedere onder bovermelde kortingitem(s) vir gebruik by die vervaardiging van die verklaarde produkte, te verkry. Ek verklaar verder dat al die besonder- hede hierin ingeskryf, korrek is en dat hierdie klaring aan die vereistes van 'n geldige klaring voldoen. Ek verbind my om ten opsigte van die goedere hierin verklaar aan al die betrokke bepalings van die Doeane- en Aksynswet te voldoen.			Vir Inkomsteseël (slegs op oorspronklike).		No.		
			namens Invoerder datum		Ontvanger					

(Hierdie vorm moet met SWART ink op GROEN papier gedruk word en die grootte daarvan moet 8½" × 11½" wees.)

BILL OF ENTRY—FOR HOME CONSUMPTION UNDER SCHEDULE NO. 3 (EX WAREHOUSE)								CE/DA. S.2.08	
Place of Entry					Ex Warehouse (Name) No.				
Owner Address					Registered Manufacturer Address				
Whg. B/E. No. and Date.	Marks, Nos., No. and Description of Packages.	Country of Origin.	Tariff Heading and Rebate Item.	Statistical Quantity.	Description and Particulars of Goods for Duty Purposes.	F.O.B. Price. R	Domestic Value. R	Customs Duty. R c	
Total No.		B/E. Sight No. Date		Totals					
		R.I.B. No. Date							
Note: Both declarations must be completed, even if the registered manufacturer is also the owner.									
I, _____ for owner, hereby declare that the goods entered herein under the abovementioned rebate item(s) on behalf of the registered manufacturer stated above, are for transfer direct to the said manufacturer. I further declare that all the particulars entered herein are correct and that this entry complies with the requirements of a valid entry. I undertake to comply with all relative provisions of the Customs and Excise Act in respect of the goods entered herein. For Owner Date									
I, _____ for registered manufacturer, hereby declare that the said manufacturer is registered to obtain the goods entered herein under the abovementioned rebate item(s) for use in the manufacture of the declared products. I further declare that the said manufacturer hereby accepts responsibility for such goods under the provisions of the Customs and Excise Act as from the date of receipt of such goods and that such goods will be used by him solely in accordance with such provisions. For Registered Manufacturer Date						For Revenue Stamp (on original only).	No.		
Collector									

(This form must be printed in RED ink on GREEN paper and the size thereof must be 8½" × 11½".)

KLARINGSBRIEF—VIR BINNELANDSE VERBRUIK KRAGTENS BYLAE NO. 3 (EX PAKHUIS)							CE/DA. S.2.08		
Klaringsplek					Ex pakhuis (naam) No.				
Eienaar Adres					Geregistreeerde vervaardiger Adres				
Kb.-Opslag no. en datum.	Merke, nos., getal en beskrywing van pakke.	Land van herkoms.	Tariefpos en kortingitem.	Statistiese hoeveelheid.	Beskrywing en besonderhede van goedere vir belastingdoeleindes.	Prys V.A.B. R	Binnelandse waarde. R	Doeanereg. R c	
Totale getal		Kb.-Op Sig no. datum V.O.W. no. datum		Totale					
Opmerking: Albei verklarings moet ingevul word selfs al is die registreerde vervaardiger ook die eienaar.									
Ek, namens eienaar, verklaar hierby dat die goedere wat hierin onder bovermelde kortingitem(s) ten behoeve van die bovermelde geregistreeerde vervaardiger geklaar word, vir regstreekse oordrag aan die bedoelde vervaardiger is. Ek verklaar verder dat al die besonderhede hierin ingeskryf, korrek is en dat hierdie klaring aan die vereistes van 'n geldige klaring voldoen. Ek verbind my om ten opsigte van die goedere hierin verklaar aan al die betrokke bepalings van die Doeane- en Aksynswet te voldoen. namens Eienaar datum									
Ek, namens geregistreeerde vervaardiger, verklaar hierby dat die bedoelde vervaardiger te verkry. Ek verklaar verder dat die bedoelde vervaardiger hiermee verantwoordelikheid aanvaar vir sodanige goedere ooreenkomstig die bepalings van die Doeane- en Aksynswet vanaf die datum van ontvangs van sodanige goedere en dat sodanige goedere deur hom in ooreenstemming met sodanige bepalings gebruik sal word. namens Geregistreeerde vervaardiger datum						Vir Inkomsteseël (slegs op oorspronklike).	No.		
Ontvanger									

(Hierdie vorm moet met ROOI ink op GROEN papier gedruk word en die grootte daarvan moet 8½" × 11½" wees.)

BILL OF ENTRY—FOR HOME CONSUMPTION UNDER SCHEDULE NO. 4 EXCLUDING STATE STORES (DIRECT)								CE/DA. S.2.09			
Place of Entry Ex { Ship Aircraft Rail				B/L., Cons. Note, Invoice or Waybill No. Date Issued at		Importer Address					
Marks, Nos., No. and Description of Packages.	Country of Origin.	Tariff Heading and Rebate Item.	Statistical Quantity.	Description and Particulars of Goods for Duty Purposes.		F.O.B. Price R	Domestic Value. R	Customs Duty. R c		Other Payments (Specify). R c	
Total No.		B/E. Sight No. Date R.I.B. No. Date		C.i.f. and c.: R.		Totals					
FOR OFFICIAL USE ONLY		I, _____ for importer, hereby declare that the said importer is entitled to obtain the goods declared herein under rebate of duty in terms of the item(s) stated above. I further declare that all the particulars entered herein are correct and that this entry complies with the requirements of a valid entry. I undertake to comply with all relative provisions of the Customs and Excise Act in respect of the goods entered herein.					For Revenue Stamp (on original only).		No.		
		For Importer Date		Collector							

(This form must be printed in BLACK ink on YELLOW paper and the size thereof must be 8½" × 11¼".)

KLARINGSBRIEF—VIR BINNELANDSE VERBRUIK KRAGTENS BYLAE NO. 4 UITGESONDERD STAATSVORRADE (REGSTREEKS)							CE/DA. S.2.09			
Klaringsplek Ex { Skip Vliegtuig Spoor L/B., V/b., fakt. of geleibrief no. datum Uitgereik te				Invoerder Adres						
Merke, nos., getal en beskrywing van pakke.	Land van herkoms.	Tariefpos en kortingitem.	Statistiese hoeveelheid.	Beskrywing en besonderhede van goedere vir belastingdoeleindes.	Prys V.A.B. R	Binnelandse waarde R	Doeanereg R c		Ander betalings (spesifiseer). R c	
Totale getal		K.b.-Op Sig no. datum V.O.W. no. datum		K.a.v. en k.: R.	Totale					
SLEGS VIR AMPTELIKE GEBRUIK				Ek, namens invoerder, verklaar hierby dat bedoelde invoerder geregtig is om die hierin verklaarde goedere met korting op reg kragtens die bover- melde item(s) te verkry. Ek verklaar verder dat al die besonderhede hierin ingeskryf, korrek is en dat hierdie klaring aan die vereistes van 'n geldige klaring voldoen. Ek verbind my om ten opsigte van die goedere hierin verklaar aan al die betrokke bepalings van die Doeane- en Aksynswet te voldoen. namens Invoerder datum		Vir Inkomsteseël (slegs op oorspronklike).	No.			
				Ontvanger						

(Hierdie vorm moet met SWART ink op GEEL papier gedruk word en die grootte daarvan moet 8½" × 11½" wees.)

BILL OF ENTRY—FOR HOME CONSUMPTION UNDER SCHEDULE NO. 4 OR 6 EXCLUDING STATE STORES (EX WAREHOUSE)								CE/DA. S.2.10			
Place of Entry					Ex Warehouse (Name) No.						
Owner					Consignee						
Address					Address						
Whg. B/E. No. and Date.	Marks, Nos., No. and Description of Packages.	Country of Origin.	Tariff Heading/Item and Rebate Item.	Statistical Quantity.	Description and Particulars of Goods for Duty Purposes.	F.O.B. Price/ Excise Value. R	Domestic Value. R	Customs Duty. R c		Excise Duty. R c	
Total No.		B/E Sight No. Date		Totals							
		R.I.B. No. Date									
I, _____ for owner, hereby declare that the goods entered herein under the abovementioned rebate item(s) on behalf of the consignee stated above will be transferred direct to the said consignee. I further declare that all the particulars entered herein are correct and that this entry complies with the requirements of a valid entry. I undertake to comply with all relative provisions of the Customs and Excise Act in respect of the goods entered herein.						For Revenue Stamp (on original only).		No.			
for Owner				Date		Collector					

(This form must be printed in RED ink on YELLOW paper and the size thereof must be 8½" × 11½".)

**KLARINGSBRIEF—VIR BINNELANDSE VERBRUIK KRAGTENS BYLAE NO. 4 OF 6
UITGESONDERD STAATSVOORRADE (EX PAKHUIS)**

CE/DA. S.2.10

Klaringsplek					Ex pakhuis (naam) No.						
Eienaar					Geadresseerde						
Adres					Adres						

Kb.-Opslag no. en datum.	Merke, nos., getal en beskrywing van pakke.	Land van herkoms.	Tariefpos/ -item en kortingitem.	Statistiese hoeveelheid.	Beskrywing en besonderhede van goedere vir belastingdoeleindes.	Prys v.a.b./ Aksyns- waarde.	Binnelandse waarde.	Doeanereg.		Aksynsreg.	
						R	R	R	c	R	c
Totale getal		Kb.-Op Sig no. datum		Totale							
		V.O.W. no. datum									

Ek, namens eienaar, verklaar hierby dat die goedere hierin onder die bovermelde kortingitem(s) namens die bovermelde geadresseerde geklaar, regstreeks aan die bedoelde geadresseerde oorgedra sal word. Ek verklaar verder dat al die besonderhede hierin ingeskryf, korrek is en dat hierdie klaring aan die vereistes van 'n geldige klaring voldoen. Ek verbind my om ten opsigte van die goedere hierin verklaar aan al die betrokke bepalings van die Doeane- en Aksynswet te voldoen.					Vir Inkomsteseël (slegs op oorspronklike).	No.
namens Eienaar datum					Ontvanger	

(Hierdie vorm moet met ROOI ink op GEEL papier gedruk word en die grootte daarvan moet 8½" × 11½" wees.)

BILL OF ENTRY—FOR CONSUMPTION AS STATE STORES (DIRECT)						CE/DA. S.2.11			
Place of Entry				Importer (Department/Administration/Government)					
ex { Ship Aircraft Rail		B/L., Cons. Note, Invoice or Waybill No. Date Issued at		Final Destination of Goods					
Marks, Nos., No. and Description of Packages.	Country of Origin	Tariff Heading and Rebate Item.	Statistical Quantity.	Description and Particulars of Goods for Duty Purposes.		F.O.B. Price. R	Domestic Value. R	Customs Duty. R c	
Total No.		B./E. Sight No. Date R.I.B. No. Date		C.i.f. and c:R		Totals			
FOR OFFICIAL USE ONLY		I, _____ for importer, hereby declare that the goods entered herein comply with the conditions of paragraphs (a), (b) and (c) of item 401.00 and will not be returned, sold or disposed of to enter normal unrestricted trade in the Republic without payment or collection of the duty due thereon in accordance with customs and excise regulations. I further declare that all the particulars entered herein are correct and that this entry complies with the requirements of a valid entry. I undertake to comply with all relative provisions of the Customs and Excise Act in respect of the goods entered herein.					No.		
		Signature		Designation		Date			
		Official stamp of Department/Administration/Government			Collector				

(This form must be printed in BLACK ink on YELLOW paper and the size thereof must be 8½" × 11½".)

KLARINGSBRIEF—VIR VERBRUIK AS STAATSVOORRADE (REGSTREEKS)

CE/DA. S.2.11

Klaringsplek

Invoerder (Departement/Administrasie/Regering)

ex { Skip
Vliegtuig
Spoor

L./B., V./b., fakt. of geleibrief
no. datum
Uitgereik te

Finale bestemming van goedere

Merke, nos.,
getal en
beskrywing
van pakke.

Land van
herkoms.

Tariefpos en
kortingitem.

Statistiese
hoeveelheid.

Beskrywing en besonderhede van goedere vir belastingdoeleindes.

Prys
v.a.b.

Binnelandse
waarde.

Doeanereg.

R

R

R

c

Totale getal

K.b.—Opsig no.

datum

V.O.W. no.

datum

K.a.v. en k.:R

Totale

SLEGS VIR AMPTELIKE GEBRUIK

Ek, namens invoerder, verklaar hierby dat die goedere hierin geklaar aan die in paragrawe (a), (b) en (c) van item 401.00 vermelde voorwaardes voldoen en nie sal teruggestuur, verkoop of vervreem word om in normale onbeperkte handel in die Republiek te kom sonder die betaling of vordering, in ooreenstemming met doeane- en aksynsregulasies, van die betaalbare reg daarop nie. Ek verklaar verder dat al die besonderhede hierin ingeskryf, korrek is en dat hierdie klaring aan die vereistes van 'n geldige klaring voldoen. Ek verbind my om ten opsigte van die goedere hierin verklaar aan al die betrokke bepalings van die Doeane- en Aksynswet te voldoen.

Handtekening

hoedanigheid

datum

Amptelike stempel van Departement/Administrasie/Regering

Ontvanger

No.

(Hierdie vorm moet met SWART ink op GEEL papier gedruk word en die grootte daarvan moet 8¼" × 11¼" wees.)

BILL OF ENTRY—FOR CONSUMPTION AS STATE STORES (EX WAREHOUSE)							CE/DA. S.2.12		
Place of Entry					Ex Warehouse (Name) No.				
Importer/Owner Address					Consignee (Department/Administration/Government)				
					Final Destination of Goods				
Whg. B/E. No. and Date.	Marks, Nos., No. and Description of Packages.	Country of Origin.	Tariff Heading/Item and Rebate Item.	Statistical Quantity.	Description and Particulars of Goods for Duty Purposes.	F.O.B. Price/ Excise Value R	Domestic Value. R	Customs Duty. R c	
	Total No.	R.I.B. No.	Date		Totals				
I, _____ for importer/owner, hereby declare that the goods entered herein under rebate of duty as State Stores on behalf of the abovestated consignee in accordance with his order No. _____, have been sold to and will be transferred direct to the said consignee. I further declare that all the particulars entered herein are correct and that this entry complies with the requirements of a valid entry. I undertake to comply with all relative provisions of the Customs and Excise Act in respect of the goods entered herein. for Importer/Owner _____ Date _____									
I, _____ for consignee (state Department, Administration, Government _____), hereby declare that the goods entered herein comply with the conditions of paragraphs (a), (b) and (c) of item 401.00/601.01 and will not be returned, sold or disposed of to enter normal unrestricted trade in the Republic without payment or collection of the duty due thereon in accordance with customs and excise regulations. I undertake to comply with all relative provisions of the Customs and Excise Act in respect of the goods entered herein. Signature _____ Designation _____ Date _____								No. _____	
Official Stamp of Department/Administration/Government						Collector			

(This form must be printed in RED ink on YELLOW paper and the size thereof must be 8½" × 11½".)

KLARINGSBRIEF—VIR VERBRUIK AS STAATSVOORRADE (EX PAKHUIS)							CE/DA. S.2.12			
Klaringsplek					Ex pakhuis (naam)				No.	
Invoerder/Eienaar					Geadresseerde (Departement/Administrasie/Regering)					
Adres					Finale bestemming van goedere					
Kb.-Opslag no. en datum.	Merke, nos., getal en beskrywing van pakke.	Land van herkoms.	Tariefpos/ -item en kortingitem.	Statistiese hoeveelheid.	Beskrywing en besonderhede van goedere vir belastingdoeleindes.	Prys v.a.b./ Aksyns- waarde.	Binnelandse waarde.	Doeanereg.		
						R	R	R	c	
	Totale getal	V.O.W. no.	datum		Totale					
Ek, _____, namens die invoerder/eienaar, verklaar hierby dat die goedere wat hierin met korting op reg as Staatsvoorraade namens die bovermelde geadresseerde volgens sy bestelling no. _____ geklaar is, verkoop is aan en regstreeks aan die geadresseerde oorgedra sal word. Ek verklaar verder dat al die besonderhede hierin ingeskryf, korrek is en dat hierdie klaring aan die vereistes van 'n geldige klaring voldoen. Ek verbind my om ten opsigte van die goedere hierin verklaar aan al die betrokke bepalings van die Doeane- en Aksynswet te voldoen. namens Invoerder/Eienaar _____ datum _____										
Ek, _____, namens die geadresseerde (vermeld Departement, Administrasie, Regering _____), verklaar hierby dat die goedere hierin geklaar aan die in paragrafe (a), (b) en (c) van item 401.00/601.01 vermelde voorwaardes voldoen en nie sal teruggestuur, verkoop of vervreem word om in normale onbeperkte handel in die Republiek te kom sonder die betaling of vordering, in ooreenstemming met die doeane- en aksynsregulasies, van die betaalbare reg daarop nie. Ek verbind my om ten opsigte van die goedere hierin verklaar aan al die betrokke bepalings van die Doeane- en Aksynswet te voldoen.							No.			
Handtekening				hoedanigheid		datum				
Amptelike stempel van Departement/Administrasie/Regering					Ontvanger					

(Hierdie vorm moet met ROOI ink op GEEL papier gedruk word en die grootte daarvan moet 8½" × 11½" wees.)

(This form must be printed in BLACK ink on WHITE paper and the size thereof must be 8½" × 11½".)

KLARINGSBRIEF—OP SIG

CE/DA. S.2.13

Klaringsplek		Invoerder.	
ex { Skip Vliegtuig Spoor	L/B., V/b., fakt. of geleibrief no. datum Uitgereik te	Adres.	
Merke, nos., getal en beskrywing van pakke.	Beskrywing en besonderhede van goedere vir belastingdoeleindes.		
Totale getal		V.O.W. no. datum	
SLEGS VIR AMPTELIKE GEBRUIK	Ek, namens invoerder, verklaar hierby dat bedoelde invoerder weens gebrek aan volledige of afdoende inligting nie in staat is om die inhoud van bovermelde pakke behoorlik te klaar nie en hierby aansoek doen om bedoelde inhoud onder doeane- en aksynstoesis te ondersoek.		Vir Inkomsteseël (slegs op oorspronklike).
	namens Invoerder datum	Ontvanger	

(Hierdie vorm moet met SWART ink op WIT papier gedruk word en die grootte daarvan moet 8½" × 11½" wees.)

CE/DA. S.2.14

(Hierdie vorm moet met SWART ink op WIT papier gedruk word en die grootte daarvan moet $8\frac{1}{2}'' \times 11\frac{1}{2}''$ wees.)

KLARINGSBRIEF—VIR UITVOER VAN INGEVOERDE GOEDERE (NIE EX PAKHUIS NIE)					CE/DA. S.2.15	
Klaringsplek			Uitvoerder Adres			
Skip/Vliegtuig/Spoor/Pad						
Land van finale bestemming						
Merke, nos., getal en beskrywing van pakke.	Land van herkoms.	Statistiese kodenommer.	Statistiese hoeveelheid.	Beskrywing en besonderhede van goedere.	Uitvoer- waarde. R	
Totale getal				Totaal		
Ek, namens uitvoerder, verklaar hierby dat al die besonderhede hierin ingeskryf, korrek is en dat hierdie klaring aan die vereistes van 'n geldige klaring voldoen. Ek verbind my om ten opsigte van die goedere hierin verklaar aan al die betrokke bepalings van die Doeane- en Aksynswet te voldoen.					Vir Inkomsteseël (slegs op oorspronklike).	No.
namens Uitvoerder			datum	Ontvanger		

(Hierdie vorm moet met SWART ink op GEEL papier gedruk word en die grootte daarvan moet 8½" × 11½" wees.)

BILL OF ENTRY—FOR EXPORT OF SOUTH AFRICAN PRODUCTS (EX WAREHOUSE)						CE/DA. S.2.16	
Place of Entry				Exporter Address			
Ship/Aircraft/Rail/Road							
Ex Warehouse (Name)		No.					
Country of final destination							
Whg. B/E. No. and Date.	Marks, Nos., No. and Description of Packages.	Country of Origin.	Tariff Item and Rebate Item.	Statistical Quantity.	Description and Particulars of Goods for Duty Purposes.	Export Value. R	Excise Value. R
Total No.		R.I.B. No.		Date		Totals	
I, _____ for exporter, hereby declare that all the particulars entered herein are correct and that this entry complies with the requirements of a valid entry. I undertake to comply with all relative provisions of the Customs and Excise Act in respect of the goods entered herein.						For Revenue Stamp (on original only). No.	
for Exporter				Date		Collector	

(This form must be printed in RED ink on WHITE paper and the size thereof must be 8½" × 11¼".)

KLARINGSBRIEF—VIR UITVOER VAN SUID-AFRIKAANSE PRODUKTE (EX PAKHUIS)						CE/DA. S.2.16	
Klaringsplek					Uitvoerder Adres		
Skip/Vliegtuig/Spoor/Pad							
ex Pakhuis (naam) No.							
Land van finale bestemming							
Kb. Opslag no. en datum.	Merke, nos., getal en beskrywing van pakke.	Land van herkoms.	Tariefitem en kortingitem.	Statistiese hoeveelheid.	Beskrywing en besonderhede van goedere vir belastingdoeleindes.	Uitvoer- waarde. R	Aksyns- waarde. R
Totale getal		V.O.W. no. datum		Totale			
Ek, namens uitvoerder, verklaar hierby dat al die besonderhede hierin ingeskryf, korrek is en dat hierdie klaring aan die vereistes van 'n geldige klaring voldoen. Ek verbind my om ten opsigte van die goedere hierin verklaar aan al die betrokke bepalings van die Doeane- en Aksynswet te voldoen.						Vir Inkomteseël (slegs op oorspronklike).	No.
namens Uitvoerder datum				Ontvanger			

(Hierdie vorm moet met ROOI ink op WIT papier gedruk word en die grootte daarvan moet 8½" × 11½" wees.)

BILL OF ENTRY—FOR EXPORT OF IMPORTED GOODS (EX WAREHOUSE)							CE/DA. S.2.17	
Place of Entry					Exporter Address			
Ship/Aircraft/Rail/Road								
Ex Warehouse (Name)			No.					
Country of Final Destination								
Whg. B/E. No. and Date.	Marks, Nos., No. and Description of Packages.	Country of Origin.	Tariff Heading.	Statistical Quantity.	Description and Particulars of Goods for Duty Purposes.	Export Value. R	F.O.B. Price. R	Domestic Value. R
Total No.		R.I.B. No.	Date		Totals			
I, _____ for exporter, hereby declare that all the particulars entered herein are correct and that this entry complies with the requirements of a valid entry. I undertake to comply with all relative provisions of the Customs and Excise Act in respect of the goods entered herein.						For Revenue stamp (on original only).		No.
for Exporter			Date		Collector			

(This form must be printed in RED ink on PINK paper and the size thereof must be 8 $\frac{1}{4}$ " $\times$ 11 $\frac{3}{4}$ ".)

KLARINGSBRIEF—VIR UITVOER VAN INGEVOERDE GOEDERE (EX PAKHUIS)							CE/DA. S.2.17		
Klaringsplek					Uitvoerder Adres				
Skip/Vliegtuig/Spoor/Pad									
ex Pakhuis (naam) No.									
Land van finale bestemming									
Kb. Opslag no. en datum.	Merke, nos., getal en beskrywing van pakke.	Land van herkoms.	Tariefpos.	Statistiese hoeveelheid.	Beskrywing en besonderhede van goedere vir belastingdoeleindes.	Uitvoer- waarde. R	Prys v.a.b. R	Binnelandse waarde. R	
Totale getal		V.O.W. no.		datum		Totale			
Ek, namens uitvoerder, verklaar hierby dat al die besonderhede hierin ingeskryf, korrek is en dat hierdie klaring aan die vereistes van 'n geldige klaring voldoen. Ek verbind my om ten opsigte van die goedere hierin verklaar aan al die betrokke bepalings van die Doeane- en Aksynswet te voldoen.						Vir Inkomsteseël (slegs op oorspronklike).		No.	
namens Uitvoerder				datum		Ontvanger			

(Hierdie vorm moet met ROOI ink op PIENK papier gedruk word en die grootte daarvan moet 8½" × 11½" wees.)

BILL OF ENTRY—FOR EXPORT AS SHIPS'/AIRCRAFT STORES (NOT EX WAREHOUSE)					CE/DA. S.2.18	
Place of Entry			Exporter Address			
For Supply to Ship/Aircraft						
Nationality of Owners of Ship/Aircraft						
Marks, Nos., No. and Description of Packages.	Country of Origin.	Statistical Code No.	Statistical Quantity.	Description and Particulars of Goods.	Export Value. R	
Total No.				Total		
I, _____ for exporter, hereby declare that all the particulars entered herein are correct and that this entry complies with the requirements of a valid entry. I undertake to comply with all relative provisions of the Customs and Excise Act in respect of the goods entered herein.					For Revenue Stamp (on original only).	No.
for Exporter		Date	Collector			

(This form must be printed in BLACK ink on WHITE paper and the size thereof must be 8½" × 11½".)

KLARINGSBRIEF—VIR UITVOER AS SKEEPS-/VLIEGTUIGVOORRADE (NIE EX PAKHUIS NIE)					CE/DA. S.2.18
Klaringsplek			Uitvoerder Adres		
Vir voorsiening aan skip/vliegtuig					
Nasionaliteit van eienaars van skip/vliegtuig					
Merke, nos., getal en beskrywing van pakke.	Land van herkoms.	Statistiese kodenommer.	Statistiese hoeveelheid.	Beskrywing en besonderhede van goedere.	Uitvoer- waarde. R
Totale getal				Totaal	
Ek, namens uitvoerder, verklaar hierby dat al die besonderhede hierin ingeskryf, korrek is en dat hierdie klaring aan die vereistes van 'n geldige klaring voldoen. Ek verbind my om ten opsigte van die goedere hierin verklaar aan al die betrokke bepalings van die Doeane- en Aksynswet te voldoen.					Vir Inkomsteseël (slegs op oorspronklike).
namens Uitvoerder datum					No.

(Hierdie vorm moet met SWART ink op WIT papier gedruk word en die grootte daarvan moet 8½" × 11½" wees.)

BILL OF ENTRY—FOR EXPORT OF S.A. PRODUCTS AS SHIPS'/AIRCRAFT STORES (EX WAREHOUSE)						CE/DA. S.2.19	
Place of Entry					Exporter Address		
For Supply to Ship/Aircraft							
Nationality of Owners of Ship/Aircraft							
Ex Warehouse (Name) No.							
Whg. B/E. No. and Date.	Marks, Nos., No. and Description of Packages.	Country of Origin.	Tariff Item and Rebate Item.	Statistical Quantity.	Description and Particulars of Goods for Duty Purposes.	Export Value. R	Excise Value. R
Total No.		R.I.B. No.	Date			Totals	
I, _____ for exporter, hereby declare that all the particulars entered herein are correct and that this entry complies with the requirements of a valid entry. I undertake to comply with all relative provisions of the Customs and Excise Act in respect of the goods entered herein.						For Revenue Stamp (on original only).	No.
for Exporter Date			Collector				

(This form must be printed in RED ink on WHITE paper and the size thereof must be 8½" × 11½".)

KLARINGSBRIEF—VIR UITVOER VAN SUID-AFRIKAANSE PRODUKTE AS SKEEPS-/Vliegtuigvoorrae (EX PAKHUIS)						CE/DA. S.2.19	
Klaringsplek Vir lewering aan skip/vliegtuig Nasionaliteit van eienaars van skip/vliegtuig Ex pakhuis (naam)				Uitvoerder Adres			
No.							
Kb. opslag no. en datum.	Merke, nos., getal en beskrywing van pakke.	Land van herkoms.	Tariefitem en kortingitem.	Statistiese hoeveelheid.	Beskrywing en besonderhede van goedere vir belastingdoeleindes.	Uitvoer- waarde. R	Aksyns- waarde. R
Totale getal		V.O.W. no.		datum		Totale	
Ek, namens uitvoerder, verklaar hierby dat al die besonderhede hierin ingeskryf, korrek is en dat hierdie klaring aan die vereistes van 'n geldige klaring voldoen. Ek verbind my om ten opsigte van die goedere hierin verklaar aan al die betrokke bepalings van die Doeane- en Aksynswet te voldoen.						Vir Inkomsteseel (slegs op oorspronklike).	
namens Uitvoerder				datum		Ontvanger	

(Hierdie vorm moet met ROOI ink op WIT papier gedruk word en die grootte daarvan moet 8½" × 11½" wees.)

BILL OF ENTRY—FOR EXPORT OF IMPORTED GOODS AS SHIPS'/AIRCRAFT STORES (EX WAREHOUSE)							CE/DA. S.2.20		
Place of Entry					Exporter Address				
For Supply to Ship/Aircraft									
Nationality of Owners of Ship/Aircraft									
Ex Warehouse (Name) No.									
Whg. B/E. No. and Date.	Marks, Nos., No. and Description of Packages.	Country of Origin.	Tariff Heading.	Statistical Quantity.	Description and Particulars of Goods for Duty Purposes.	Export Value. R	F.O.B. Price. R	Domestic Value. R	
Total No.		R.I.B. No.		Date		Totals			
I, _____ for exporter, hereby declare that all the particulars entered herein are correct and that this entry complies with the requirements of a valid entry. I undertake to comply with all relative provisions of the Customs and Excise Act in respect of the goods entered herein.						For Revenue Stamp (on original only).		No.	
for Exporter				Date		Collector			

(This form must be printed in RED ink on PINK paper and the size thereof must be 8½" × 11½".)

KLARINGSBRIEF—VIR UITVOER VAN INGEVOERDE GOEDERE AS SKEEPS-/VLIEGTUIG-VOORRADE (EX PAKHUIS)							CE/DA. S.2.20		
Klaringsplek					Uitvoerder Adres				
Vir lewering aan skip/vliegtuig									
Nasionaliteit van eienaars van skip/vliegtuig									
Ex pakhuis (naam) No.									
Kb. Opslag no. en datum.	Merke, nos., getal en beskrywing van pakke.	Land van herkoms.	Tariefpos.	Statistiese hoeveelheid.	Beskrywing en besonderhede van goedere vir belastingdoeleindes.	Uitvoer- waarde. R	Prys v.a.b. R	Binnelandse waarde. R	
Totale getal		V.O.W. no.		datum		Totale			
Ek, namens uitvoerder, verklaar hierby dat al die besonderhede hierin ingeskryf, korrek is en dat hierdie klaring aan die vereistes van 'n geldige klaring voldoen. Ek verbind my om ten opsigte van die goedere hierin verklaar aan al die betrokke bepalings van die Doane- en Aksynswet te voldoen.						Vir Inkomsteseël (slegs op oorspronklike).		No.	
namens Uitvoerder datum				Ontvanger					

(Hierdie vorm moet met ROOI ink op PIENK papier gedruk word en die grootte daarvan moet 8½" × 11½" wees.)

BILL OF ENTRY—SUPPLEMENTARY CLEARANCE OF GOODS					CE/DA. S.2.21
Place of Entry				Goods originally entered per (state type of entry)	
ex { Ship Aircraft Rail			B/L., Cons. Note, Inv. or Waybill No. Date Issued at		Bill of Entry No. Date and shortlanded ex From Importer
Marks, Nos., No. and Description of Packages.	Country of Origin.	Tariff Heading and Rebate Item.	Statistical Quantity.	Description and Particulars of Goods for Duty Purposes.	Value. R
Total No.					Total
FOR OFFICIAL USE ONLY		I, _____ for importer, hereby declare that the goods entered herein have already been duly entered as stated above and that all the particulars entered herein are correct. I undertake to comply with all relative provisions of the Customs and Excise Act in respect of the goods entered herein.			No.
		for Importer Date		Collector	

(This form must be printed in (a) BLACK ink on WHITE paper when used i.r.o. duty-free goods originally entered for payment of duty; or (b) in RED ink on WHITE paper when used i.r.o. dutiable goods originally entered without payment of duty and the size thereof must be $8\frac{1}{4}'' \times 11\frac{3}{4}''$.)

KLARINGSBRIEF—AANVULLENDE KLARING VAN GOEDERE

CE/DA. S.2.21

Klaringsplek

Goedere oorspronklik ingeklaar per (meld tipe klaringsbrief)

ex {
Skip
Vliegtuig
Spoor

L/B., V/b., fakt. of geleibrief
no. datum
Uitgereik te

Kb. no. datum
en kortgeland ex
Van invoerder

Merke, nos.,
getal en
beskrywing
van pakke.

Land van
herkoms.

Tariefpos en
kortingitem.

Statistiese
hoeveelheid.

Beskrywing en besonderhede van goedere vir belastingdoeleindes.

Waarde.

R

Totale getal

Totaal

SLEGS VIR AMPTELIKE GEBRUIK

Ek, namens invoerder, verklaar hierby dat die goedere wat hierin geklaar word alreeds soos hierbo aangedui geklaar is en dat al die besonderhede hierin ingeskryf korrek is. Ek verbind my om ten opsigte van die goedere hierin verklaar aan al die betrokke bepalings van die Doean- en Aksynswet te voldoen.

namens Invoerder

datum

Ontvanger

No.

(Hierdie vorm moet met (a) SWART ink op WIT papier gedruk wees wanneer gebruik ten opsigte van doeanevrye goedere of goedere wat oorspronklik met betaling van regte, ingeklaar is; of (b) met ROOI ink op WIT papier, wanneer gebruik ten opsigte van belasbare goedere wat oorspronklik sonder betaling van regte ingeklaar is en die grootte daarvan moet $8\frac{1}{2}'' \times 11\frac{1}{4}''$ wees).

BILL OF ENTRY—FOR COASTWISE REMOVAL OR REMOVAL THROUGH CONTIGUOUS TERRITORIES OF RELEASED GOODS				CE/DA. S.2.22
NOTE: This form may only be used for any abovestated removal to another destination in the Republic in respect of: (a) imported and excisable goods which have already been duly entered and released from customs and excise control; (b) non-excisable South African products.				
Place of Entry		Shipper/Consigner		
Ship		Address		
Place of Discharge		Consignee		
Name of Contiguous Territory		Address		
Means of Conveyance				
Final Destination of Goods				
Marks, Nos., No. and Description of Packages.	Statistical Quantity.	Description and Particulars of Goods.	Value.	
			R	
Total No.			Total	
FOR OFFICIAL USE ONLY		I, _____ for shipper/consignor, hereby declare that the goods entered herein comply with the provisions of the above note and that no further entry is required to be made at the place of destination. I further declare that all particulars entered herein are correct and I undertake to comply with all relative provisions of the Customs and Excise Act in respect of the goods entered herein.		
		for Shipper/Consignor _____ Date _____		No.
		Permission granted _____ Date _____ Collector _____		

(This form must be printed in BLACK ink on WHITE paper and the size thereof must be 8½" × 11½".)

CE/DA. S.2.22

Klaringsplek

Verskeper/Afsender

Skip

Landingsplek

Adres

Naam van aangrensende gebied

Wyse van vervoer

Geadresseerde

Finale bestemming van goedere

Adres

Merke, nos., getal
en beskrywing van
pakke.

Statistische
hoeveelheid.

Beskrywing en besonderhede van goedere.

Waarde.

R

Totale getal

Totaal

SLEGS VIR AMPTELIKE GEBRUIK

Ek, _____ namens verskeper/afsender, verklaar hierby dat die goedere hierin geklaar aan die vereistes van bovermelde opmerking voldoen en dat geen verdere klaring by die plek van bestemming gemaak moet word nie. Ek verklaar verder dat al die besonderhede hierin ingeskrif, korrek is en ek verbind my om ten opsigte van die goedere hierin verklaar aan al die betrokke bepalings van die Doeane-Aksynswet te voldoen.

namens Verskeper/Afsender

datum

Toestemming verleend

datum

Ontvanger

No.

(Hierdie vorm moet met SWART ink op WIT papier gedruk word en die grootte daarvan moet $8\frac{1}{2}'' \times 11\frac{1}{2}''$ wees.)

CERTIFICATE FOR REMOVAL OF EXCISABLE/SPECIFIED GOODS EX WAREHOUSE				CE/DA. S.2.23	
Ex Warehouse (Name)		No.		Certificate No.	
Consignee Address			To Warehouse (Name) No.		
Purpose of removal: (To be indicated by an "X"). A. ☐ For payment of duty. B. ☐ For rewarehousing as stated above. C. ☐ For home consumption under the undermentioned item(s) of Schedule No. 4 or 6. D. ☐ For home consumption as State stores. E. ☐ For removal in bond.					
Marks, Nos., No. and Description of Packages.	Tariff Heading/Item.	Statistical Quantity.	Description and Particulars of Goods for Duty Purposes.	Value.	
(a) I, _____ for licensee, hereby declare that the above particulars are correct and I undertake to comply with all relative provisions of the Customs and Excise Act and the regulations in respect of the goods entered herein. for Licensee Date					
(b) I, _____ for remover, hereby declare that the goods entered herein will be removed in bond— (i) for rewarehousing in customs and excise warehouse No. _____, or (ii) for due entry of (state place) _____ and I undertake to comply with all relative provisions of the Customs and Excise Act and the regulations in respect of the removal in bond of such goods. for Remover Date					
Notes: 1. Declaration (a) shall be completed in all cases and declaration (b) only when the form is used for purpose (E). 2. This form may be used for purpose (B) only if goods are transferred to a warehouse in the same city or town. Otherwise purpose (E) applies. 3. For use for purpose (C), this form shall be supported by form CE/DA. S.2.24 with declaration A completed. 4. For use for purpose (D), this form shall be supported by form CE/DA. S.2.24 with declaration B completed. 5. Form CE/DA. S.2.24 referred to in paragraphs (3) and (4) above may be printed on the reverse side of this form.					

(This form must be printed in BLACK ink on WHITE paper and the size thereof must be 11 $\frac{3}{4}$ " x 8 $\frac{1}{4}$ ")

SERTIFIKAAT VIR VERWYDERING VAN SYNSBARE/ GESPEFISEERDE GOEDERE EX PAKHUIS		CE/DA. S.2.23															
Ex pakhuis (naam)	no.	Sertifikaat no.															
Geadresseerde Adres	Na pakhuis (naam) No.																
Doel van vervoer: (Moet met 'n „X” aangedui word).																	
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: right;">A.</td> <td style="width: 5%;">☐</td> <td>Vir betaling van regte.</td> </tr> <tr> <td style="text-align: right;">B.</td> <td>☐</td> <td>Vir heropslag soos hierbo vermeld.</td> </tr> <tr> <td style="text-align: right;">C.</td> <td>☐</td> <td>Vir binnelandse verbruik kragtens ondervermelde item(s) van Bylae no. 4 of 6.</td> </tr> <tr> <td style="text-align: right;">D.</td> <td>☐</td> <td>Vir binnelandse verbruik as staatsvoorrade.</td> </tr> <tr> <td style="text-align: right;">E.</td> <td>☐</td> <td>Vir vervoer onder waarborg.</td> </tr> </table>			A.	☐	Vir betaling van regte.	B.	☐	Vir heropslag soos hierbo vermeld.	C.	☐	Vir binnelandse verbruik kragtens ondervermelde item(s) van Bylae no. 4 of 6.	D.	☐	Vir binnelandse verbruik as staatsvoorrade.	E.	☐	Vir vervoer onder waarborg.
A.	☐	Vir betaling van regte.															
B.	☐	Vir heropslag soos hierbo vermeld.															
C.	☐	Vir binnelandse verbruik kragtens ondervermelde item(s) van Bylae no. 4 of 6.															
D.	☐	Vir binnelandse verbruik as staatsvoorrade.															
E.	☐	Vir vervoer onder waarborg.															
Merke, nommers, getal en beskrywing van pakke.	Tariefpos/-item.	Statistiese hoeveelheid.	Beskrywing en besonderhede van goedere vir belastingdoeleindes.	Waarde.													
(a) Ek, _____ namens lisensiehouer, verklaar hierby dat die bovermelde besonderhede korrek is en ek verbind my om aan al die betrokke bepalings van die Doeane- en Aksynswet en die regulasies te voldoen ten opsigte van die goedere hierin geklaar. namens Lisensiehouer _____ datum _____																	
(b) Ek, _____ namens vervoerder, verklaar hierby dat die goedere hierin geklaar onder waarborg vervoer sal word— (i) vir heropslag in doeane- en aksynspakhuis no. _____, of (ii) vir behoorlike klaring te (vermeld plek) _____ en ek verbind my om aan al die betrokke bepalings van die Doeane- en Aksynswet en die regulasies ten opsigte van die verwydering onder waarborg van sodanige goedere te voldoen. namens Vervoerder _____ datum _____																	
Opmerkings: 1. Verklaring (a) moet in alle gevalle ingevul word en verklaring (b) slegs wanneer die vorm vir doel (E) aangewend word. 2. Hierdie vorm mag slegs gebruik word vir doel (B) indien goedere na 'n pakhuis in dieselfde stad of dorp oorgeplaas word. Andersins is doel (E) van toepassing. 3. Vir gebruik vir doel (C), moet hierdie vorm gestaaf word deur vorm CE/DA. S.2.24 met verklaring A ingevul. 4. Vir gebruik vir doel (D) moet hierdie vorm gestaaf word deur vorm CE/DA. S.2.24 met verklaring B ingevul. 5. Vorm CE/DA. S.2.24 waarna in paragrawe (3) en (4) hierbo verwys word mag op die keersy van hierdie vorm gedruk word.																	

(Hierdie vorm moet met SWART ink op WIT papier gedruk word en die grootte daarvan moet 11 $\frac{1}{2}$ " x 8 $\frac{1}{2}$ " wees).

DECLARATION REGARDING RESTRICTED REMOVAL OF EXCISABLE/SPECIFIED GOODS EX WAREHOUSE			CE/DA. S.2.24.
Ex Warehouse (Name).		No.	
Licensee Address		Consignee Address	
Quantity.	Rebate Item(s).	Description and Particulars of Goods for Duty Purposes.	
A. Declaration to be furnished by manufacturer registered under Schedule No. 4 or 6. I, _____ for registered manufacturer, hereby declare that the said manufacturer is registered to obtain the goods enumerated above under the abovementioned rebate item(s) for use under such item(s). I further declare that the said manufacturer hereby accepts responsibility for such goods under the provisions of the Customs and Excise Act as from the date of receipt of such goods and that such goods will be used by him solely in accordance with such provisions. for Registered Manufacturer _____ Date _____			
B. Declaration to be furnished by State body in respect of goods cleared under item 401.00 or 601.01. I, _____ (state name of Department/Administration/Government concerned) hereby declare that the goods entered herein comply with the conditions of paragraphs (a), (b) and (c) of item 401.00/601.01 and will not be returned, sold or disposed of to enter normal unrestricted trade in the Republic without payment or collection of the duty due thereon in accordance with customs and excise regulations. I undertake to comply with all relative provisions of the Customs and Excise Act in respect of the abovestated goods.			
Signature _____		Designation _____	Official date stamp.
Note: This declaration shall be attached to the bill of entry or certificate on which the goods in question are entered or it may be printed on the reverse side of form CE/DA. S.2.23			

(This form must be printed in BLACK ink on WHITE paper and the size thereof must be either 11½" × 8½" or 5½" × 8½")

VERKLARING BETREFFENDE BEPERKTE VERWYDERING VAN SYNSBARE/GESPESIFISEERDE GOEDERE EX PAKHUIS		CE/DA. S.2.24.
Ex. pakhuis (naam).		no.
Lisensiehouer. Adres	Geadresseerde Adres	
Hoeveelheid.	Kortingitem(s).	Beskrywing en besonderhede van goedere vir belastingdoeleindes.
A. Verklaring wat deur 'n vervaardiger geregistreer kragtens Bylae no. 4 of 6 verstrekk moet word. Ek, _____, namens geregistreerde vervaardiger, verklaar hierby dat die bedoelde vervaardiger geregistreer is om die goedere hierbo genoem ingevolge bovermelde korting-item(s) vir gebruik kragtens sodanige item(s) te verkry. Ek verklaar verder dat die bedoelde vervaardiger hierby vir sodanige goedere ooreenkomstig die bepalings van die Doeane- en Aksynswet verantwoordelikheid aanvaar vanaf die datum van ontvangs van sodanige goedere en dat sodanige goedere deur hom in ooreenstemming met sodanige bepalings gebruik sal word. namens Geregistreerde Vervaardiger _____ datum _____		
B. Verklaring wat deur 'n staatsliggaam ten opsigte van goedere geklaar kragtens item 401.00 of 601.01 verstrekk moet word. Ek, _____, namens (meld naam van betrokke departement/ administrasie/regering) _____, verklaar hierby dat die goedere hierin geklaar aan die vereistes van paragrawe (a), (b) en (c) van item 401.00/601.01 voldoen en nie teruggestuur, verkoop of vervreem sal word om in gewone normale onbeperkte handel in die Republiek opgeneem te word sonder betaling of vordering van die verskuldigde regte daarop ooreenkomstig doeane- en aksynsregulasies nie. Ek verbind my om ten opsigte van die bovermelde goedere aan al die betrokke bepalings van die Doeane- en Aksynswet te voldoen.		
_____ Handtekening	_____ Hoedanigheid	_____ Amptelike datumstempel.
Opmerking: Hierdie verklaring moet aan die klaringsbrief of sertifikaat geheg word waarop die betrokke goedere geklaar word of dit mag op die keersy van die vorm CE/DA. S.2.23 gedruk word.		

(Hierdie vorm moet met SWART ink op WIT papier gedruk word en die grootte daarvan moet of 11 $\frac{1}{2}$ " x 8 $\frac{1}{4}$ " of 5 $\frac{13}{16}$ " x 8 $\frac{1}{4}$ " wees.)

STANDARDISED INVOICE FOR THE EXPORT OF GOODS TO THE REPUBLIC OF SOUTH AFRICA						CE/DA. S.3.01		
Place				Date				
Name and Address of Seller								
Name and Address of Purchaser								
Order No.				Date of Purchase				
Nature of Contract (F.O.B., C.I.F., ex Warehouse, etc.)								
Shipped per				Date				
I Item.	II Country of Origin.	III Packages.		IV Description and quantity of goods.	V Domestic value in currency of exporting country.		VI Contract selling price to purchaser.	
		Marks & Nos.	Number & type.		@	Amount.	@	Amount.

Note: In columns V and VI gross amounts for each article should be inserted and discounts and allowances deducted should be specified. Particulars inserted in such columns should further comply with the requirements of paragraphs 3 and 4 of the Certificate of Value hereon.

State the following costs included in the amounts shown in column VI in respect of each item enumerated herein (using a continuation sheet, if necessary) or the total costs for all goods enumerated herein (in which event allocation will be made by Customs and Excise in South Africa.)

1. Transport, insurance, storage, handling, shipping and other charges from factory/warehouse to ship or vehicle at port or place of final shipment in country of export.....	Amount.
2. Difference between cost (including labour costs) of export and domestic packing.....	
3. If C.I.F. contract, state ocean freight and other charges after shipment included in Column VI.....	

**COMBINED CERTIFICATE OF VALUE AND ORIGIN FOR
GOODS SENT TO THE REPUBLIC OF SOUTH AFRICA.**

I, (name and capacity).....

of (name and address of supplier).....

duly authorised by the supplier of the goods enumerated in this invoice (the total selling price of which is.....)

.....) hereby declare that:

- The particulars in this invoice are correct in all respects;

VALUE.

- The supplier is the manufacturer of the goods enumerated herein or a..... agent or.....
- The total contract selling price in this invoice represents the full and final amount due by the purchaser in respect of the goods shown herein. The goods have been sold outright to the purchaser or.....
- Any domestic value quoted in column V in respect of any goods enumerated herein represents:—
 - the supplier's normal price of identical goods—
 - under full competitive conditions to all purchasers in the domestic open market;

GESTANDAARDISEERDE FAKTUUR VIR DIE UITVOER VAN GOEDERE NA DIE REPUBLIEK VAN SUID-AFRIKA						CE/DA. S.3.01								
Plek				Datum										
Naam en adres van verkoper														
Naam en adres van koper														
Bestelling no.				Aankoopdatum										
Aard van kontrak (v.a.b., k.a.v., ex pakhuys, ens.)														
Verskeep per				Datum										
I Item.	II Land van herkoms.	III Pakke.		IV Beskrywing en hoeveelheid van goedere.	V Binnelandse waarde in betaalmiddel van uitvoerland.		VI Kontrakver- koopprys aan koper.							
		Merke & Nos.	Getal & tipe.		@	Bedrag.	@	Bedrag.						
Opmerking: In kolom V en VI moet bruto bedrae vir elke artikel ingeskryf word en kortings en toelaes afgetrek, moet gespesifiseer word. Besonderhede wat in daardie kolom ingeskryf word, moet verder aan die vereistes van paragrawe 3 en 4 van die sertifikaat van waarde hierop, voldoen. Vermeld die volgende koste, wat by die bedrae in kolom VI ingesluit is, ten opsigte van elke item hierin genoem (gebruik 'n voortsettingsblad, indien nodig) of die totale koste van alle goedere hierin genoem (in welke geval toewysing deur Doeane en Aksyns in Suid-Afrika gedoen sal word): <table style="width: 100%;"> <tr> <td style="width: 80%;">1. Vervoer-, versekering-, opbergings-, hanterings-, verskeppings- en ander koste van die fabriek/pakhuys na die skip of voertuig by die hawe of plek van finale verskeping in die uitvoerland.....</td> <td style="width: 20%; text-align: right;">Bedrag.</td> </tr> <tr> <td>2. Verskil in koste (met inbegrip van arbeidskoste) tussen uitvoer- en binnelandse verpakking</td> <td style="text-align: right;">.....</td> </tr> <tr> <td>3. Indien k.a.v.-kontrak, meld skeepsvrag en ander koste na verskeping by kolom VI ingesluit.....</td> <td style="text-align: right;">.....</td> </tr> </table>									1. Vervoer-, versekering-, opbergings-, hanterings-, verskeppings- en ander koste van die fabriek/pakhuys na die skip of voertuig by die hawe of plek van finale verskeping in die uitvoerland.....	Bedrag.	2. Verskil in koste (met inbegrip van arbeidskoste) tussen uitvoer- en binnelandse verpakking		3. Indien k.a.v.-kontrak, meld skeepsvrag en ander koste na verskeping by kolom VI ingesluit.....	
1. Vervoer-, versekering-, opbergings-, hanterings-, verskeppings- en ander koste van die fabriek/pakhuys na die skip of voertuig by die hawe of plek van finale verskeping in die uitvoerland.....	Bedrag.													
2. Verskil in koste (met inbegrip van arbeidskoste) tussen uitvoer- en binnelandse verpakking														
3. Indien k.a.v.-kontrak, meld skeepsvrag en ander koste na verskeping by kolom VI ingesluit.....														
GEKOMBINEERDE SERTIFIKAAT VAN WAARDE EN HERKOMS VIR GOEDERE NA DIE REPUBLIEK VAN SUID-AFRIKA GESTUUR.														
Ek, (naam en hoedanigheid)..... van (naam en adres van leweransier)..... behoorlik gemagtig deur die leweransier van die goedere wat in hierdie faktuur genoem is, (waarvan die totale verkoopprys..... is) verklaar hierby dat:														
1. Die besonderhede in hierdie faktuur in alle opsigte juis is;														
WAARDE.														
2. Die leweransier die vervaardiger is van die goedere hierin genoem of 'n..... agent of.....														
3. Die totale kontrakverkoopprys in hierdie faktuur die volle en finale bedrag verteenwoordig wat deur die koper verskuldig is ten opsigte van die goedere hierin aangetoon en dat die goedere sonder voorbehoud aan die koper verkoop is of.....														
4. Enige binnelandse waarde wat in kolom V ingeskryf is, ten opsigte van enige goedere hierin genoem, verteenwoordig—														
A. die leweransier se normale prys van soortgelyke goedere— (a) onder volle mededingende toestande aan alle kopers op die binnelandse ope mark;														

- (b) at the time of purchase of the goods enumerated herein;
- (c) in comparable quantities to the goods enumerated herein;
- (d) at the factory or warehouse of the supplier/delivered to domestic purchaser in which case state cost of transport, storage, handling and other delivery charges included in delivered price.....
- (e) including/excluding packing (if included, state cost of packing).....
- (f) sold at the same level (e.g. to wholesalers, to retailers, to other factories for further processing or to tied distributors, etc.) as the goods enumerated herein. (state level).....
- (g) including any royalties, agent's commission and other charges incidental to the sale of similar goods in the domestic market, or as follows.....
- (h) excluding any drawback, refund, rebate or remission of customs or excise duty or sales tax granted on export of similar goods, as follows. (state nature of tax and rate).....

or

- B. the domestic values of similar goods as determined by the Secretary for Customs and Excise in the Republic of South Africa, no change in the supplier's domestic sales policy having taken place since the date of such determination, or as follows.....

5. Any contract selling price to purchaser in column VI in respect of any goods enumerated herein represents

- A. the normal price, at which such or similar goods would be sold by the supplier to any purchaser in the Republic under fully competitive conditions there being no commercial connection between the supplier and the purchaser,

or

- B. a special selling price to the purchaser who is commercially connected with the supplier as follows....., the normal price at which the supplier would sell similar goods to any purchaser in the Republic being.....

6. A bounty is/is not payable on export of the goods enumerated opposite items..... as follows.....

ORIGIN.

7. The goods enumerated opposite items..... in this invoice have been wholly produced or manufactured in the country stated in column II in respect of such goods from raw materials produced in that country.
8. The goods enumerated opposite items..... in this invoice have been wholly or partly manufactured from imported materials in the country specified in column II in respect of such goods and—
- (a) the final process of manufacture has taken place in the said country;
- (b) the cost to the manufacturer of the materials wholly produced or manufactured in the said country plus the cost of labour directly employed in the manufacture of such goods is not less than..... per cent of the total production cost of such goods;
- (c) in calculating the production cost of such goods only the cost to the manufacturer of all materials plus manufacturing wages and salaries, direct manufacturing expenses, overhead factory expenses, cost of inside containers and other expenses incidental to manufacturing, used or expended in the manufacture of such goods have been included and profits and administrative, distribution and selling overhead expenses have been excluded;
9. The goods enumerated opposite items..... in this invoice do not comply with the requirements of paragraph 7 or 8 above in that.....

Dated at..... this..... day of..... 19.....

Signature of witness.

Signature of deponent.

- Notes: (1) It is preferred that suppliers should use their own billheads provided they are printed in this form which may be of any convenient size and may be printed lengthwise or upright.
- (2) The certificates of value and origin shall be continued on the reverse side of the form.
- (3) Delete words which are not applicable.

- (b) ten tyde van die aankoop van die goedere hierin genoem;
- (c) in vergelykbare hoeveelhede met die goedere hierin genoem;
- (d) by die fabriek of pakhuis van die leweransier/aan 'n binnelandse koper afgelewer, in welke geval die koste van vervoer, berging, hantering en ander afleweringskoste wat in die afleweringsprys ingesluit is, vermeld moet word.....
- (e) insluitende/uitgesonderd verpakking (indien ingesluit, vermeld koste van verpakking).....
- (f) op gelyke vlak verkoop (bv. aan groothandelaars, aan kleinhandelaars, aan ander fabrieke vir verdere verwerking of aan gebonde verspreiders, ens.) as die goedere hierin genoem (vermeld vlak).....
- (g) insluitende enige tantieme, kommissie aan agent en ander koste verbonde aan die verkoop van soortgelyke goedere in die binnelandse mark, of soos volg.....
- (h) uitgesonderd enige teruggawe, terugbetaling, korting of kwytskelding van doeane- of aksynsreg of verkoopbelasting toegestaan by uitvoer van soortgelyke goedere, soos volg (vermeld aard van belasting en koers).....

of

B. die binnelandse waarde van soortgelyke goedere soos bepaal deur die Sekretaris van Doeane en Aksyns in die Republiek van Suid-Afrika, sonder dat enige verandering in die leweransier se binnelandse verkoopbeleid plaasgevind het sedert die datum van sodanige bepaling of soos volg.....

5. Enige kontrakverkoopprys aan die koper in kolom VI ten opsigte van enige goedere hierin genoem, verteenwoordig—
 A. die normale prys waarteen sodanige of soortgelyke goedere deur die leweransier aan enige koper in die Republiek onder volle mededingende toestande verkoop sou word indien daar geen handelsverbinding tussen die leweransier en koper is nie,

of

B. 'n spesiale verkoopprys aan die koper wat kommersieel soos volg verbind is met die leweransier.....
 die normale prys waarteen die leweransier soortgelyke goedere aan enige koper in die Republiek sal verkoop synde.....

6. 'n Premie is/is nie by uitvoer van die goedere genoem tenoor items.....
 betaalbaar (nie) soos volg.....

HERKOMS.

7. Die goedere genoem teenoor items..... van hierdie faktuur, geheel en al geproduseer of vervaardig is in die land wat in kolom II ten opsigte van sulke goedere aangetoon is en dat die goedere vervaardig of geproduseer is van grondstowwe wat in daardie land geproduseer is.
8. Die goedere genoem teenoor items..... van hierdie faktuur geheel en al of gedeeltelik van ingevoerde stowwe vervaardig is, in die land wat in kolom II ten opsigte van sulke goedere aangetoon is en dat—
 (a) die finale vervaardigingsproses in die bedoelde land plaasgevind het;
 (b) die koste vir die vervaardiger van die stowwe geheel en al geproduseer of vervaardig in bedoelde land plus die koste van die arbeid regstreeks gebruik by die vervaardiging van sodanige goedere nie minder is as..... persent van die totale produksiekoste van sulke goedere nie;
 (c) by berekening van die produksiekoste van sodanige goedere, slegs die koste vir die vervaardiger van alle stowwe plus vervaardigingslone en -salarisse, regstreekse vervaardigingsonkoste, indirekte fabrieksonkoste, koste van binnehouers en ander onkoste verbonde aan vervaardiging, gebruik by of bestee aan die vervaardiging van sulke goedere, ingesluit is en dat winste en administratiewe-, verspreidings-, en indirekte verkoopsonkoste nie ingesluit is nie;
9. Die goedere genoem teenoor items..... van hierdie faktuur voldoen nie aan die vereistes van paragrawe 7 en 8 hierbo nie deurdat.....

Gedateer te..... op hede die..... dag van..... 19.....

Handtekening van getuie.

Handtekening van deponent.

- Opmerkings: (1) Dit word verkies dat verskaffers hulle eie rekeningvorms moet gebruik op voorwaarde dat dit in die vorm hiervan gedruk word wat van enige gerieflike grootte mag wees en kan in die lengte of dwars gedruk word.
 (2) Die sertifikate van waarde en herkoms moet op die keersy van die vorm vervolg word.
 (3) Skrap woorde wat nie van toepassing is nie.

CUSTOMS AND EXCISE DELIVERY ORDER				CE/DA. S.3.02	
The undermentioned goods from may be delivered to: Name Address			ex aircraft/rail/road		Agent
Marks, Nos., No. and Description of Packages.	Description and Particulars of Goods for Duty Purposes.	Weight of Consignment.	Cons. Note/ Invoice/ Waybill No. and Date.	Advice/ Delivery Note No. and Date.	Truck No.
Total No.	B/E No.	Date	Collector		

(This form must be printed in BLACK ink on White paper when used in respect of duty-paid or duty-free goods, or in RED ink on WHITE paper when used in respect of dutiable goods on which duty has not been paid and the size thereof must be $8\frac{1}{2} \times 11\frac{3}{4}$.)

DOEANE- EN AKSYNSAFLEWERINGSORDER				CE/DA. S.3.02		
Die ondervermelde goedere van mag afgelewer word aan: Naam Adres			ex vliegtuig/spoor/pad		Agent	
Merke, nos., getal en beskrywing van pakke.	Beskrywing en besonderhede van goedere vir belastingdoeleindes.		Gewig van besending.	V/b./Fakt./ geleibrief no. en datum.	Advies/ Afleverings- brief no. en datum.	Trok no.
Totale getal	Kb. no. datum		Ontvanger			

(Hierdie vorm moet met SWART ink op WIT papier gedruk wees wanneer gebruik ten opsigte van goedere waarop regte betaal is of wat vry van regte is, of met ROOI ink op WIT papier wanneer gebruik ten opsigte van belasbare goedere waarop die regte nie betaal is nie en die grootte daarvan moet $8\frac{1}{4}'' \times 11\frac{1}{4}''$ wees.)

APPLICATION FOR TRANSFER OF GOODS ENTERED UNDER REBATE OF DUTY					CE/DA. S.3.03
Transfer to Address			Name of Manufacturer/Approved Stockist (Transferor) Address		
On (date)		per Invoice No.			
B/E. No. and Date.	Tariff Heading/Item and Rebate Item as entered.	Rebate Item under which Goods will be used by Transferee.	Statistical Quantity.	Description and Particulars of Goods for Duty Purposes.	Value. R
I, _____ for transferor, hereby declare that the above particulars are correct and that the abovementioned goods, which are my property, are being transferred to the abovementioned transferee to be used under the rebate item(s) stated above. Transfer of title in the goods is also given/is not given. for Transferor _____ Date _____			I, _____ for transferee, hereby accept responsibility under the provisions of the Customs and Excise Act and regulations in respect of the abovementioned goods as from the date of receipt thereof and I declare that the said transferee is registered to obtain the said goods under the abovementioned rebate item(s) and will use them solely in accordance with the provisions of such item(s). for Transferee _____ Date _____		
Note.—1. This form must be completed in quadruplicate by the transferor and transferee. 2. When rebate stocks are transferred by a manufacturer these forms must be submitted to the local Collector of Customs and Excise for approval before transfer of the goods is effected. 3. In the case of a transfer by an approved stockist prior approval is not required, but the original and one copy of all forms issued by the approved stockist must be submitted once a week in numerical order to the local Collector of Customs and Excise.				Transfer Approved. Collector	No. _____

(This form must be printed in BLACK ink on GREEN paper and the size thereof must be 8½" × 11¼".)

AANSOEK OM OORDRAG VAN GOEDERE WAT MET KORTING OP REG GEKLAAR IS					CE/DA. S.3.03	
Oordrag aan Adres				Naam van vervaardiger/geregistreeerde voorraadhouer (oordraggewer) Adres		
op (datum)				per faktuur no.		
Kb. no. en datum.	Tariefpos/-item en kortingitem soos geklaar.	Kortingitem waar- kragtens goedere deur oordragnemer gebruik sal word.	Statistiese hoeveelheid.	Beskrywing en besonderhede van goedere vir belastingdoeleindes.	Waarde. R	
Ek, namens oordraggewer, verklaar hierby dat bostaande besonderhede korrek is en dat die bovermelde goedere, wat my eiendom is, oorgedra word aan die bovermelde oordragnemer om ingevolge die kortingitem(s) hierbo vermeld, gebruik te word. Oordrag van eiendomsreg van die goedere word ook gegee/word nie gegee nie.				Ek, namens oordragnemer, aanvaar hierby verantwoordelikheid kragtens die bepalings van die Doeane- en Aksynswet en regulasies ten opsigte van die bovermelde goedere vanaf die datum van ontvangs daarvan en ek verklaar dat bedoelde oordragnemer geregistreeer is om bedoelde goedere ingevolge die bovermelde kortingitem(s) te verkry en dit uitsluitlik in ooreenstemming met die bepalings van sodanige item(s) te gebruik.		
namens Oordraggewer datum				namens Oordragnemer datum		
Opmerking. —1. Hierdie vorm moet in viervoud deur die oordraggewer en die oordragnemer ingevul word. 2. Wanneer 'n kortingvoorraad deur 'n vervaardiger oorgedra word, moet hierdie vorms, alvorens oordrag van goedere plaasvind, vir goedkeuring aan die plaaslike Ontvanger van Doeane en Aksyns voorgelê word. 3. In die geval van 'n oordrag deur 'n geregistreeerde voorraadhouer, is dit nie nodig dat vooraf goedkeuring daarvoor verkry word nie maar die oorspronklike en een afskrif van al die vorms wat deur hom uitgereik is, moet weekliks in numerieke volgorde aan die plaaslike Ontvanger van Doeane en Aksyns voorgelê word.					Oordrag goedgskeur. Ontvanger	No.

(Hierdie vorm moet met SWART ink op GROEN papier gedruk word en die grootte daarvan moet 8½" × 11½" wees.)

APPLICATION FOR REFUND—EXPORT FOR TRADE PURPOSES OF IMPORTED DUTY-PAID GOODS								CE/DA. S.3.04	
Place of Entry				Exporter Address					
Ship/Aircraft/Rail/Road To.									
Country of Destination									
Marks, Nos., No. and Description of Packages.	Country of Origin.	Tariff Heading and Item.	Statistical Quantity.	Description and particulars of Goods for Duty Purposes.	Value as Entered on Importation.		Duty Paid.		Original B./E. No., Date and Place of Entry.
					R	c	R	c	
Total No.	Totals								
I, _____ for exporter, declare that the above is a true description and complete return of the goods in the abovementioned packages and that the goods are in the same condition in which they were imported. In terms of Item 522 of Schedule No. 5 to the Customs and Excise Act, I hereby apply for a refund of the duty originally paid on the goods as indicated above.					I hereby certify that particulars of the goods described above were compared with the original and forwarding invoices and found to be correct.			B./E. Export No. and Date	
for Exporter Date					Customs Officer Date			No.	

(This form must be printed in BLACK ink on WHITE paper and the size thereof must be 8½" × 11½".)

AANSOEK OM TERUGBETALING—UITVOER VIR HANDELSDOELEINDES VAN INGEVOERDE BELASTINGBETAALDE GOEDERE							CE/DA. S.3.04		
Klaringsplek Skip/Vliegtuig/Spoor/Pad Na Land van bestemming Uitvoerder Adres									
Merke, nos., getal en beskrywing van pakke.	Land van herkoms.	Tariefpos en item.	Statistiese hoeveelheid.	Beskrywing en besonderhede van goedere vir belastingdoeleindes.	Waarde soos by invoer geklaar.		Regte betaal.		Oorspronklike Kb. no., datum en klaringsplek.
					R	c	R	c	
Totale getal	Totale								
Ek, namens uitvoerder, verklaar dat bostaande 'n ware beskrywing en volledige opgawe is van die goedere in bovermelde pakke en dat die goedere in dieselfde toestand is waarin dit ingevoer is. Ingevolge Item 522 van Bylae No. 5 van die Doeane- en Aksynswet doen ek hierby aansoek om 'n terugbetaling van die regte wat oorspronklik op die goedere betaal is soos hierbo aangedui.					Ek sertifiseer hierby dat die besonderhede van die goedere hierbo beskryf, met die oorspronklike en versendingsfaktuur vergelyk en korrek bevind is. Doeanebeampte datum		K.b.-Uitvoer no. en datum		
namens Uitvoerder datum					Ontvanger		No.		

(Hierdie vorm moet met SWART ink op WIT papier gedruk word en die grootte daarvan moet 8½" × 11½" wees.)

APPLICATION FOR DRAWBACK						CE/DA. S.3.05		
THE COLLECTOR OF CUSTOMS AND EXCISE,					Date			
Sir, I/We hereby declare that duty was paid on importation, as shown below, on the materials/articles used in the manufacture/processing/packing of the goods which I/We exported:—								
Place.	No. and Date of Entry.	Country of Origin.	Tariff Heading/Item.	Statistical Quantity.	Description.	Value.	Duty.	
						R	R	c
Total								
I/We hereby declare that the undermentioned goods were manufactured/processed/packed from the above-mentioned materials/articles and have been exported as indicated below:—								
No. and Date of Invoice.	No. and Date of Export Entry.	Drawback Item.	Description.	Value.	Name and Address of Consignee.			
				R				
In proof of exportation I/We attach a copy of the B/E. export/receipt of acceptance on ship/rail/aircraft/other vehicle and in terms of the provisions of the abovestated drawback item(s) of the Customs and Excise Act, I/We hereby apply for a drawback of the duty paid on the materials/articles mentioned above.								
Name of Firm				Signature				
				Capacity				

(This form must be printed in BLACK ink on WHITE paper and the size thereof must be 11½" × 16½".)

AANSOEK OM TERUGGAWE						CE/DA. S.3.05	
DIE ONTVANGER VAN DOEANE EN AKSYNS,						Datum	
Meneer, Ek/Ons verklaar hierby dat regte by invoer betaal is, soos hieronder aangetoon, op die materiaal/artikels wat gebruik is by die vervaardiging/verwerking/verpakking van die goedere wat ek/ons uitgevoer het:—							
Plek.	No. en datum van klaringsbrief.	Land van herkoms.	Tariefpos/-item.	Statistiese hoeveelheid.	Beskrywing.	Waarde. R	Regte. R c
Totaal							
Ek/Ons verklaar hierby dat die ondervermelde goedere van die bovermelde materiaal/artikels vervaardig/verwerk/verpak is en soos hieronder aangedui, uitgevoer is:—							
No. en datum van faktuur.	No. en datum van uitvoerklaringsbrief.	Teruggawe-item.	Beskrywing.	Waarde. R	Naam en adres van geadresseerde.		
As bewys van uitvoer heg ek/ons 'n afskrif van die k.b. uitvoer/bewys van ontvangs op skip/spoor/vliegtuig/ander voertuig hierby aan en doen hierby aansoek, kragtens die voorwaardes van bovermelde teruggawe item(s) van die Doeane- en Aksynswet om 'n terugbetaling van die regte betaal op die materiaal/artikels hierbo genoem.							
Naam van firma				Handtekening			
				Hoedanigheid			

(Hierdie vorm moet met SWART ink op WIT papier gedruk word en die grootte daarvan moet 11½" × 16½" wees.)

REGISTRASIE VAN GOEDERE VIR HERINVOER

CE/DA. S.3.06

- Opmerkings.**—1. Slegs artikels wat toereikend beskryf kan word en wat weer bo alle twyfel by terugkeer daarvan na die Republiek identifiseerbaar is, mag geregistreer word.
2. 'n Skuins lyn moet deur die ongebruikte deel van die vorm en/of na die laaste inskrywing in die onderste gedeelte getrek word.
3. Hierdie vorm moet deur die eienaar gehou en aan die Ontvanger voorgelê word wanneer die geregistreerde artikels na die Republiek teruggebring word, anders sal volle regte daarop gehef word.

DIE ONTVANGER VAN DOEANE EN AKSYNS,

Ek vra toestemming om, vir die doel van herinvoer, ondervermelde artikels wat ek voornemens is om per saam met my te neem/aan te stuur na, op klaringsbrief no. van te laat registreer.

MOTORVOERTUIG.

Fabriikaat en model:
Jaar van vervaardiging:
Aantal buitebande:
Registrasienommer:
Masjiennommer:

INGEBOUDE RADIO.

Fabriikaat:
Reeksnommer:

SLEEPWA/KARAVAN.

Beskrywing:
Registrasienommer:

**KAMERAS, VERKYKERS, TIKMASJIENE, VUURWAPENS, PROJEKTORS, RADIO'S, BANDOPNEMERS
OF ANDER IDENTIFISEERBARE ARTIKELS.**

Volledige beskrywing en fabriikaat.

Reeks-
nommer.

Aard en koste van herstelwerk, indien enige, buite die Republiek gedoen (moet deur fakture gestaaf word).

Naam en permanente adres
van Applikant (blokletters)

Handtekening van Applikant

Datum

Ontvanger

(Hierdie vorm moet met SWART ink op WIT papier gedruk word en die grootte daarvan moet 11½" × 8½" wees.)

GENERAL APPLICATION FOR REFUNDCE/DA. S.3.07
(Page 1)**FOR OFFICIAL USE ONLY**

Date of Receipt by Collector.	District office Application Number.	Schedule Number.	Number and Date allocated by Head Office Accounting Section.

THIS PORTION MUST BE COMPLETED BY THE APPLICANT

Date	Reference Number
THE COLLECTOR OF CUSTOMS AND EXCISE,	
An overpayment of R..... was made in respect of*..... in the circumstances set out on page 2 hereof.	
Name of Applicant (Block Letters)	
Address	
*Mention customs duty, State warehouse rent, etc., as the case may be.	

FOR OFFICIAL USE ONLY

THE SECRETARY, Submitted for consideration.	
Amount of Refund	Amount in words.....
R	c
Date	Refund Officer
THE COLLECTOR,	
Refund approved.	
Date	Secretary
Voucher of Correction No..... Date.....	
Allocation.	Paid by Cheque: Number Date.....

BINDING MARGIN

ALGEMENE AANSOEK OM TERUGBETALING

CE/DA. S.3.07
(Bladsy 1)

SLEGS VIR AMPTELIKE GEBRUIK

Datum van ontvangs deur Ontvanger.	Aansoek no. van distriks- kantoor.	Bylaenommer.	Nommer en datum deur Hoofkantoor rekeningafdeling toegewys.

HIERDIE GEDEELTE MOET DEUR DIE APPLIKANT INGEVUL WORD

Datum	Verwysings no.
Die ONTVANGER VAN DOEANE EN AKSYNS,	
'n Oorbetaling van R..... is gemaak ten opsigte van*..... onder die omstandighede wat op bladsy 2 hiervan uiteengesit word.	
Naam van applikant (blokletters)	
Adres	
*Meld doeanereg, Staatspakhuisshuurgeld, ens., na gelang van die geval.	

INBINDERUIMTE

SLEGS VIR AMPTELIKE GEBRUIK

DIE SEKRETARIS, Vir oorweging voorgelê.	
Bedrag van terugbetaling	Bedrag in woorde.....
R	c
Datum	Terugbetalingsbeampte
DIE ONTVANGER,	
Terugbetaling goedgekeur.	
Datum	Sekretaris
Verbeteringsbewys no..... datum.....	
Toewysing.	Betaal per tjek: Nommer..... Datum.....

CE/DA. S.3.07
(Page 2)

STATEMENT BY APPLICANT OF CIRCUMSTANCES IN WHICH REFUND IS CLAIMED.
(THE APPLICANT MUST PASTE A COPY OF THE DRAFT VOUCHER OF CORRECTION ON THE BLANK PAGE OPPOSITE)

An overpayment of R.....was made on bill of entry/.....
(state nature, if other document) No.....of.....as a result of *short
shipment, dual clearance, incorrect tariff heading/item/value/duty computation/other (specify).....
.....in the following circumstances:

The following documents are enclosed: *bill of lading, standardized invoice, commercial invoice, covering statement, packing slip, draft voucher of correction, worksheet.

(*Delete which is not applicable).

BINDING MARGIN

FOR OFFICIAL USE ONLY

Report by Refund Officer when application is acceptable.

1.

2. Tariff Heading/Item.....	H.O. Ref. and Date
-----------------------------	--------------------------

3. Value: Value Sheet No.	H.O. Ref. and Date
--------------------------------	--------------------------

4. Rate of Exchange:

Date of Purchase	Buying Rate	Selling Rate
Date of Shipment	Buying Rate	Selling Rate

CE/DA. S.3.07
(Bladsy 2)

VERKLARING DEUR APPLIKANT VAN OMSTANDIGHEDE WAARONDER TERUGBETALING
GEËIS WORD. (DIE APPLIKANT MOET 'N AFSKRIF VAN DIE KONSEPVERBETERINGSBEWYS OP DIE OOP BLADSY
HIERTENOOR VASPLAK)

'n Oorbetalings van R..... is op klaringsbrief/..... (meld aard
indien ander dokument) no..... van..... gemaak as gevolg van *onvolledige
verskeping, dubbele inklaring, verkeerde tariefpos/-item/waarde/belastingberekening/ander (spesifiseer).....
..... onder die volgende omstandighede:

Die volgende dokumente word ingesluit: *ladingsbrief, gestandaardiseerde faktuur, handelsfaktuur, dekking-
staat, verpakkingspesifikasie, konsepverbeteringsbewys, werkstaat.

(*Skrap wat nie van toepassing is nie).

INBINDERUMTE

SLEGS VIR AMPTELIKE GEBRUIK

1. Verslag van terugbetalingsbeampte, indien aansoek aanneemlik is.

2. Tariefpos/-item..... H./K. verwysing en datum

3. Waarde: Waardeblad no. H./K. verwysing en datum

4. Wisselkoers:

Aankoopdatum	Koopkoers	Verkoopkoers
Verskepingdatum	Koopkoers	Verkoopkoers

CE/DA. S.3.07
(Page 3)

BINDING MARGIN.

CE/DA. S.3.07
(Bladsy 3)

INBINDERUIMTE.

CE/DA. S.3.07
(Page 4)

Messrs.

Date stamp

Gentlemen,

I regret being unable to grant this application for the reason that.....

Any fresh application must be submitted, duly completed, by the.....
otherwise it will be rejected as time-expired.

(Date)

Yours faithfully,

Collector of Customs and Excise

(This form must consist of one sheet 16½ inches wide by 11½ inches long and must be printed upright and in BLACK ink on WHITE paper. When it is folded upright in the centre, there must furthermore be a central binding margin of 1¼ inches in width on each page.)

BINDING MARGIN.

CE/DA. S.3.07
(Bladsy 4)

APPLICATION FOR DELIVERY OF GOODS EX STATE WAREHOUSE							CE/DA. S.3.09	
THE COLLECTOR OF CUSTOMS AND EXCISE, I/We apply for delivery, on payment of rent, of the under-mentioned consignment/part consignment. The following document(s) is/are attached:— *(a) Your letter dated _____ authorising release. *(b) A copy of the relative delivery order stamped by customs and excise. (*Delete which is not applicable). Note.—If a simultaneous clearance of the goods is not effected a copy of the relative delivery order stamped by customs and excise must be attached. Name of Importer/Agent _____ Signature _____ Date _____								
Slip No.	Date	B/E. No.	Date	ex Ship/Aircraft/Rail _____ from _____				
Marks and Numbers of Original Package(s) Entered.	Description and Particulars of Goods for Duty Purposes.	Date of Receipt into State warehouse.	Rent paid up to.	No. of Weeks.	Weight.	Rent.		
						R	c	
Total								
FOR OFFICIAL USE ONLY		The Officer-in-Charge, State warehouse. The requirements of the Department have been met and the goods may be released on payment of the State warehouse rent. Collector Date	Delivered on (Date stamp) Official-in-Charge, State warehouse.	Checked that correct rent has been collected. Particulars compared with State warehouse Register. Checking Officer Date Cash Book Folio No. No.				

(This form must be printed in BLACK ink on WHITE paper and the size thereof must be 8½" × 11½".)

(Hierdie vorm moet met SWART ink op WIT papier gedruk word en die grootte daarvan moet $8\frac{1}{4}'' \times 11\frac{3}{4}''$ wees.)

APPLICATION TO REPACK GOODS IN A CUSTOMS AND EXCISE WAREHOUSE		CE/DA. S.3.10
THE COLLECTOR, I, for owner, hereby apply for permission to repack the undermentioned goods as indicated below. for Owner Date		
Warehouse (Name)		No.
B/E. No.		Date
PRESENT PACKING AND CONTENTS		
Marks, Nos., No. and Description of Packages.	Description and Particulars of Goods for Duty Purposes.	
TO BE REPACKED INTO		
Name of Firm		Signature
Address		Date
Permission granted		No.
Collector		Date

AANSOEK OM GOEDERE IN 'N DOEANE- EN AKSYNSPAKHUIS TE HERVERPAK		CE/DA. S.3.10
DIE ONTVANGER,		
Ek, namens eienaar, doen hierby aansoek om toestemming om onderstaande goedere soos hieronder aangedui, te herverpak.		
namens Eienaar		Datum
Pakhuis (Naam)		No.
Kb. nommer		Datum
HUIDIGE VERPAKKING EN INHOUD		
Merke, Nos., Getal en Beskrywing van pakke.	Beskrywing en Besonderhede van Goedere vir Belastingdoeleindes.	
.....		
GAAN HERVERPAK WORD IN		
.....		
Naam van Firma		Handtekening
Adres		Datum
Toestemming verleen		No.
Ontvanger		Datum

APPLICATION TO MAKE PROVISIONAL PAYMENT					CE/DA. S.3.11	
Receipt No. and Date						
Place				Amount R		
Circumstances of or reason for application (including, in the case of an offence, the section of the law and description of offence in terms of section <i>ninety-one</i> of Act 91 of 1964)						
B/E. No.		Date		Importer		
Supplier of (country)						
Marks, Nos., No. and Description of Packages.	Country of Origin.	Tariff Heading/ Item.	Description and Particulars of Goods for Duty Purposes.	Value. R	Duty. R c	
I/We hereby undertake to comply with the requirements of the department in terms of the Customs and Excise Act and the regulations in respect of the goods or circumstances to which this payment relates within the understated period determined by the Collector. Date _____ Signature _____						
Admission of Guilt under section <i>ninety-one</i> of Act 91 of 1964. (To be completed in the case of an offence.) I/We hereby admit that I/We am/are guilty of the offence stated above, agree to abide by the Secretary's decision and apply to make the abovementioned provisional payment pending the Secretary's decision in terms of the provisions of section <i>ninety-one</i> of Act 91 of 1964. Date _____ Signature _____						
FOR OFFICIAL USE ONLY.						
The provisional payment may be accepted provided the relative requirements are complied with within (period) _____ Date _____ Collector of Customs and Excise.						
Disposal Instructions. The amount of R _____ may be refunded and the balance of R _____ (if any) must remain in the account. _____ Date _____ Collector of Customs and Excise.						
Cheque No.			Date.		No.	

(This form must be printed in BLACK ink on WHITE paper and the size thereof must be 11½" × 8½")

(Hierdie vorm moet met SWART ink op WIT papier gedruk word en die grootte daarvan moet $11\frac{1}{2}'' \times 8\frac{1}{4}''$ wees.)

CE/DA. S.3.12

Skip	Merke, nos., getal en beskrywing van
Invoerder	pak(ke).
Skeepsagent	
Kb. No.	
Datum	
Type	
Datum van aankoms van die skip	
Datum waarop beskadigde pak(ke) geland is	
Vasmeerplek	

Was die pak(ke) herstel..... Wanneer..... Waar.....

Meld besonderhede van die ontvangsbewys wat deur die S.A.S. & H. uitgereik is met vermelding van kwalifikasie, indien enige.....

3. L.b. no..... Meld besonderhede; indien gekwalifiseer, meld besonderhede van kwalifikasie.....

4. Waar onderzoek

5. Wanneer onderzoek

6. Indien nie binne twee werkdade na die dag van ontskeping ondersoek nie, meld die rede vir vertraging.....

7. Uitslag van onderzoek

namens Gesagvoerder.

namens Invoerder.

SLEGS VIR AMPTELIKE GEBRUIK.

(Hierdie vorm moet met SWART ink op WIT papier gedruk word en die grootte daarvan moet $11\frac{3}{4}'' \times 8\frac{1}{4}''$ wees.)

FORM E.		DECLARATION CONCERNING GOODS EXPORTED BY PARCEL POST TO RHODESIA, ZAMBIA OR MALAWI			CE/DA. S.3.13	
Place to which parcel is addressed:						
Number and Description of Package(s).	Country of Origin.	Statistical Code Number.	Statistical Quantity (net).	Description and Particulars of Goods.	Export Value.	
					R	
Name of Addressee Address				Name of Sender Address		Post Office Date Stamp
I, _____ hereby declare that all the particulars shown herein are true and correct.						
Signature of Sender _____ Date _____						
Note. —This form must be handed to the postal authorities of the place of despatch who will then forward it to the Secretary for Customs and Excise, P.O. Box 376, Pretoria.						

(This form must be printed in BLACK ink on BUFF paper and the size thereof must be 8½" × 11¼".)

VORM E.	VERKLARING AANGAANDE GOEDERE WAT PER PAKKETPOS NA RHODESIË, ZAMBIA OF MALAWI UITGEVOER IS				CE/DA. S.3.13
Plek waarheen die pakket geadresseer is:					
Getal en beskrywing van pak(ke).	Land van herkoms.	Statistiese kode- nommer.	Statistiese hoeveelheid (netto).	Beskrywing en besonderhede van goedere.	Uitvoerwaarde. R
Naam van geadresseerde Adres			Naam van afsender Adres		Poskantoordatumstempel
Ek, _____ verklaar hierby dat al die besonderhede hierin aangetoon waar en juis is. Handtekening van afsender _____ datum _____					
Opmerking. —Hierdie vorm moet op die plek van afsending aan die posowerheid oorhandig word wat dit dan aan die Sekretaris van Doeane en Aksyns, Posbus 376, Pretoria, sal stuur.					

(Hierdie vorm moet met SWART ink op LIGGEEL papier gedruk word en die grootte daarvan moet 8½" × 11½" wees.)

APPLICATION FOR SPECIAL/EXTRA ATTENDANCE

CE/DA. S.3.14

THE COLLECTOR OF CUSTOMS AND EXCISE,

I/We require the attendance of officer(s) between the hours of
 and on for the purpose of (state nature of service
 required)
 and agree to pay the amount due for such attendance.

Date

Name of Person/Firm

Signature of Person/Firm's Representative

The attendance required is approved.

Date

Collector

Name of Officer.	Rank.	Time of Actual Attendance.	No. of Hours.	Rate per Hour.	Amount Due to State.	
					R	c

REVENUE STAMPS FOR THIS AMOUNT TO BE AFFIXED BELOW

Date on which service was rendered

Signature(s) of officer(s)

REVENUE STAMPS FOR THE AMOUNT DUE TO STATE

AANSOEK OM SPESIALE/EKSTRA DIENS					CE/DA. S.3.14	
DIE ONTVANGER VAN DOEANE EN AKSYNS, Ek/Ons verlang die diens van.....beampte(s) tussen die ure..... en.....op.....ten einde (meld aard van diens verlang)..... en onderneem om die bedrag verskuldig vir sodanige diens te betaal..... Datum.....Naam van persoon/firma.....Handtekening van persoon/verteenwoordiger van firma.....						
Die verlangde diens word goedgekeur. Datum.....Ontvanger.....						
Naam van beampte.	Rang.	Tyd van werklke diens.	Getal ure.	Tarief per uur.	Bedrag aan Staat verskuldig.	
					R	c
INKOMSTESEËLS VIR HIERDIE BEDRAG MOET HIERONDER GEPLAK WORD						
Datum waarop diens gelewer is		Handtekening(s) van beampte(s)				
INKOMSTESEËLS VIR DIE BEDRAG AAN DIE STAAT VERSKULDIG						

(Hierdie vorm moet met SWART ink op WIT papier gedruk word en die grootte daarvan moet $11\frac{1}{2}'' \times 8\frac{1}{2}''$ wees.)

RELEASE ORDER OF GOODS ORIGINALLY DETAINED		CE/DA. S.3.15.
THE GOODS SUPERINTENDENT,	Ref. No. OFFICE OF THE COLLECTOR OF CUSTOMS AND EXCISE,	
The following package(s) which was/were detained for Customs purposes, may now be released.		
Marks and Numbers.	Importer.	B/E. No. and Date.
Date Collector		

**AFLOSORDER VAN GOEDERE OORSPRONKLIK
TERUGGEHOU**

CE/DA. S.3.15.

DIE GOEDERESUPERINTENDENT,

Verwysingno.

KANTOOR VAN DIE ONTVANGER VAN DOEANE EN AKSYNS,

Die volgende pak(ke) wat vir doeanedoeleindes teruggehou is, kan nou gelos word.

Merke en nommers.

Invoerder.

Klaringsbriefno. en datum.

Datum

Ontvanger

Third Schedule.

INDUSTRIAL REBATES OF CUSTOMS DUTIES. (Schedule No. 3 to the Act)

General regulations regarding Schedule No. 3 to the Act.

- 300.01.01 The Secretary may, on such conditions as he may impose in each case, in respect of any goods specified in such item of Schedule No. 3 to the Act as he may decide, register a licensee of a customs and excise storage warehouse as a stockist of such goods and may permit such stockists to enter such goods under the said item and retain them unpacked in such warehouse in such a manner as the Collector requires, for supply in small quantities to persons registered to obtain such goods under such item.
- 300.01.02 The provisions of regulations 10.04.01 and 10.06.01 to 10.06.03 shall *mutatis mutandis* apply in respect of any goods referred to in regulation 300.01.01 and supplied by a stockist to any other registrant, but the Secretary may, on such conditions as he may impose, exempt stockists from the requirement of prior approval of transfer applications.
- 300.01.03 Any customs and excise storage warehouse approved for the purpose stated in regulation 300.01.01 shall be approved and used only for the purpose stated in the said regulation and such warehouse and the licensee thereof shall otherwise be subject to the provisions of Chapter IV of these regulations.
- 300.01.04 The Secretary may, on such conditions as he may impose in each case, permit a registered stockist to supply any goods referred to in regulation 300.01.01 to a person other than a registered manufacturer provided the duty on such goods is paid by such stockist at such times and in such manner as the Secretary may determine.
- 300.01.05 If any person registered in terms of these regulations to use any goods specified in Schedule No. 3 is reported to the Minister by the Board of Trade and Industries, because he is maintaining unsatisfactory labour conditions, and, if not less than six weeks and not more than six months after such person has been notified of such report, he is again reported to the Minister by the said Board because he has taken no adequate steps to maintain satisfactory labour conditions, his registration may be cancelled by the Minister, and in the event of such cancellation he shall thereafter not be permitted to import or receive under rebate of duty any of the goods specified in the said Schedule.
- 300.01.06 In addition to any other relative regulation, the undermentioned regulations shall apply in respect of the goods specified in the items of Schedule No. 3 mentioned in such regulations.

Item 301.02.

- 301.02.01 No person shall use common salt entered in terms of this item except on premises registered in terms of the Dairy Industry Act, 1961.

Item 304.06.

- 304.06.01 A manufacturer of jams from pulp entered in terms of this item shall, on demand by the Collector, either produce such jams for inspection by the Collector or furnish proof to his satisfaction that the said jams have been duly exported for consumption outside the Republic.

Item 305.02.

- 305.02.01 The provisions of regulation 606.04.20 (1) in the Sixth Schedule hereto, shall *mutatis mutandis* apply in respect of petrol entered in terms of this item for mixing with locally manufactured ethyl alcohol.

Item 311.19.

- 311.19.01 Manufacturers registered in terms of this item shall maintain the following—
- (i) records giving details of the process of conversion of the raw materials into manufactured articles (clothing, shirts, etc.), in such a manner that the use to which each consignment of goods entered under rebate of duty has been put can readily be established, and
 - (ii) cutting orders, sales invoices and sample books which shall be available at all reasonable times for inspection by duly authorised officers, the said cutting orders, (which shall have a sample snippet of the material affixed thereto) to reflect *inter alia* the number and date of the bill of entry, the total yardage entered, the rating (i.e. the yardage required in the manufacture of each garment or unit) and the number of garments intended to be manufactured and the number actually manufactured.

Item 311.20.

- 311.20.01 The provisions of regulation 311.19.01 shall apply to registrants under this item.

Item 311.21.

- 311.21.01 The provisions of regulation 311.19.01 shall apply to registrants under this item.

Item 311.25.

- 311.25.01 The provisions of regulation 311.19.01 shall apply to registrants under this item.

Derde Bylae.

NYWERHEIDSKORTINGS OP DOEANEREGTE.
(Bylae No. 3 by die Wet)

Algemene regulasies aangaande Bylae No. 3 by die Wet.

- 300.01.01 Die Sekretaris kan, op die voorwaardes wat hy in elke geval oplê, ten opsigte van enige goedere vermeld in sodanige item van Bylae No. 3 by die Wet waartoe hy besluit, 'n lisensiehouer van 'n doeane- en aksynsopslag-pakhuis as 'n voorraadhouer van sodanige goedere registreer en kan sodanige voorraadhouer toelaat om sodanige goedere onder die bedoelde item te klaa en dit onverpak in sodanige pakhuis te hou op die wyse wat die Ontvanger verlang, vir verskaffing in klein hoeveelhede aan persone wat geregistreer is om sodanige goedere ingevolge sodanige item te verkry.
- 300.01.02 Die bepalings van regulasies 10.04.01 en 10.06.01 tot 10.06.03 is *mutatis mutandis* van toepassing ten opsigte van enige goedere wat in regulasie 300.01.01 vermeld en deur 'n voorraadhouer aan enige ander geregistreerde verskaf word, maar die Sekretaris kan, op die voorwaardes wat hy oplê, voorraadhouers van die vereiste van voorafgaande goedkeuring van oordragaansoeke vrystel.
- 300.01.03 'n Doeane- en aksynsopslagpakhuis wat vir die in regulasie 300.01.01 vermelde doel goedgekeur is, mag slegs vir die in die bedoelde regulasie vermelde doel goedgekeur en gebruik word en sodanige pakhuis en die lisensiehouer daarvan is andersins onderworpe aan die bepalings van Hoofstuk IV van hierdie regulasies.
- 300.01.04 Die Sekretaris kan, op die voorwaardes wat hy in elke geval oplê, 'n geregistreerde voorraadhouer toelaat om enige in regulasie 300.01.01 bedoelde goedere aan 'n ander persoon as 'n geregistreerde vervaardiger te verskaf mits die reg op sodanige goedere deur sodanige voorraadhouer op die tye en op die wyse wat die Sekretaris bepaal, betaal word.
- 300.01.05 Indien 'n persoon wat ooreenkomstig hierdie regulasies geregistreer is om enige goedere vermeld in Bylae No. 3 te gebruik, deur die Raad van Handel en Nywerheid aan die Minister gerapporteer word omdat hy onbevredigende arbeidstoestande handhaaf, en, indien sodanige persoon minstens ses weke en hoogstens ses maande nadat hy van so 'n rapport verwittig is, weer deur bedoelde Raad by die Minister gerapporteer word omdat hy geen doeltreffende stappe gedoen het om bevredigende arbeidstoestande te handhaaf nie, kan sy registrasie deur die Minister gekanselleer word, en ingeval van sodanige kansellering word hy daarna nie toegelaat om die goedere in die bedoelde Bylae vermeld met korting op reg in te voer of te ontvang nie.
- 300.01.06 Benewens enige ander betrokke regulasie, is die hieropvolgende regulasies ten opsigte van die goedere vermeld in die items van Bylae No. 3 wat in sodanige regulasies vermeld word, van toepassing.

Item 301.02.

- 301.02.01 Niemand mag gewone sout wat ooreenkomstig hierdie item geklaar is, gebruik nie, behalwe op persele wat ooreenkomstig die Wet op die Suiwelnwywerheid, 1961, geregistreer is.

Item 304.06.

- 304.06.01 'n Vervaardiger van konfyt van pulp wat ooreenkomstig hierdie item geklaar is, moet op versoek van die Ontvanger, of sodanige konfyt vir inspeksie deur die Ontvanger toon, of tot sy bevrediging bewys lewer dat die bedoelde konfyt wel vir gebruik buite die Republiek uitgevoer is.

Item 305.02.

- 305.02.01 Die bepalings van regulasie 606.04.20 (1) in die Sesde Bylae hierby, is *mutatis mutandis* van toepassing ten opsigte van petrol wat ooreenkomstig hierdie item vir vermenging met plaaslik geproduseerde etielalkohol geklaar is.

Item 311.19.

- 311.19.01 Vervaardigers wat ooreenkomstig hierdie item geregistreer is, moet die volgende hou—
- (i) aantekeninge met besonderhede van die prosas van omsetting van die grondstowwe in vervaardigde artikels (klerasie, hemde, ens.) op so 'n wyse dat die gebruik wat gemaak is van elke besending van goedere wat met korting op reg geklaar is, geredelik vasgestel kan word, en
 - (ii) snybestellings, verkoopsfakture en monsterboeke wat op alle redelike tye vir inspeksie deur behoorlike gemagtigde beamptes beskikbaar moet wees, en gemelde snybestellings (wat 'n monsternippertjie van die materiaal daarby aangeheg moet hê) moet onder andere die nommer en datum van die klaringsbrief, totale getal jaarts geklaar, die aanslag (dit wil sê die getal jaarts wat vir die vervaardiging van elke kledingstuk of eenheid nodig is) en die getal kledingstukke wat vervaardig sou word en die getal wat werklik vervaardig is, weerspieël.

Item 311.20.

- 311.20.01 Die bepalings van regulasie 311.19.01 is op geregistreerdes ingevolge hierdie item van toepassing.

Item 311.21.

- 311.21.01 Die bepalings van regulasie 311.19.01 is op geregistreerdes ingevolge hierdie item van toepassing.

Item 311.25.

- 311.25.01 Die bepalings van regulasie 311.19.01 is op geregistreerdes ingevolge hierdie item van toepassing.

Fourth Schedule.

GENERAL REBATES OF CUSTOMS DUTIES.

(Schedule No. 4 to the Act)

PART I

400.01.01 In addition to any other relative regulation, the undermentioned regulations shall apply in respect of the goods specified in the following items of Schedule No. 4.

Item 401.00.

401.00.01 Goods entered under the provisions of this item shall not be returned by the State body concerned to the supplier of such goods in the Republic without the permission of the Secretary or payment of the duty thereon to the Collector and the supplier of such goods shall not accept any goods so returned to him until such permission has been obtained or such duty paid or otherwise until he obtains such permission or pays such duty.

401.00.02 Goods entered under the provisions of this item may not be sold or disposed of in a new or unused condition by the State body concerned so as to come into the possession of or use by any person not legally entitled to obtain the same under rebate of duty without collection of the duty on such goods from the purchaser. Such duty may be retained by the department, administration or government mentioned in items 401.05 to 401.25 of Schedule No. 4, but the armed forces mentioned in item 401.30 of the said Schedule shall pay such duty to the Collector.

401.00.03 Goods entered under the provisions of this item may be sold or disposed of in a used condition by the State body concerned and the selling price shall be regarded as including the duty on such goods and such duty shall be retained by such body or paid to the Secretary as prescribed in regulation 401.00.02.

401.00.04 For the purposes of regulation 401.00.02 the duty included in the selling price shall be deemed to be as follows—

- (a) goods which are free of duty—no duty included in selling price,
- (b) goods (not being motor cars) liable to an *ad valorem* rate of duty—duty at the appropriate rate,
- (c) goods (not being motor cars) liable to a specific rate of duty—one-tenth of the selling price,
- (d) goods (not being motor cars) liable to an *ad valorem* and a specific rate of duty or to an *ad valorem* or a specific rate of duty—duty at the appropriate rate or one-tenth of the selling price, whichever amount of duty is greater,
- (e) motor cars classified under tariff heading 87.02.10—one-tenth of the selling price or the full duty rebated on first entry under rebate less 10 per cent of such duty for each completed period of six months, whichever amount of duty is greater.

401.00.05 The provisions of regulation 401.00.02 shall not apply in respect of medicaments and drugs entered under the provisions of this item and supplied by the State body concerned to patients directly or indirectly through any body not being a commercial concern.

401.00.06 The provisions of item 401.00 shall not be construed to debar from entry thereunder any goods which are to be supplied to any other person by the State body concerned, for further processing or incorporating into any article manufactured for such State body by such person in terms of a contract which provides that such goods so entered shall be supplied at its own expense by such State body, provided the goods so entered remain the property of such State body at all times.

401.00.07 The Secretary may permit entry under this item of any machine or other equipment which is intended for supply to or installation in the premises of any State body mentioned in this item for use by such body on a rental basis, but on return of such machine or equipment to the supplier or on removal thereof from the premises of such body, duty thereon, shall be calculated on a basis decided by the Secretary and shall be paid forthwith to the Collector.

401.00.08 Entry of any goods under the provisions of item 401.00 shall be subject to such declaration in writing being furnished by the State body concerned on or attached to the bill of entry as is required on the relative form prescribed in these regulations.

Item 402.00.

402.00.01 In respect of goods entered in terms of item 402.00 the relative bill of entry shall be accompanied by or contain a declaration, signed by the secretary of the local authority in question, and countersigned by the chairman thereof, to the effect that such goods are to be used solely for the purposes specified in the said item, and a written undertaking shall be furnished by such secretary that, if any of such goods are used for any other purpose or are sold or otherwise disposed of by such local authority so as to come into the possession of or to be used by any person not legally entitled to obtain the same under rebate of duty, the Collector will be advised in writing of such use, sale or disposal, and that the duty due will immediately be paid to the Collector by the local authority concerned.

402.00.02 The secretary or the accounting officer of any local authority to which the foregoing provisions of this regulation apply, shall keep a stock book showing separately the quantities of all goods received under rebate of duty, the place at which such goods were entered under rebate and the quantities issued for road construction or maintenance or for any other purpose, together with the separate dates of receipt and issue. Such book shall at all reasonable times be open to inspection by the Collector.

402.00.03 The said secretary or accounting officer shall at the end of each financial year render to the Collector at each place where the goods were entered under rebate by or on behalf of the local authority concerned a certificate in a form approved by the Collector.

402.00.04 If goods entered under this item are sold or disposed of in a new or unused condition by the local authority which so entered them, the full duty thereon shall be paid to the Collector and if such goods are sold in a used condition duty thereon calculated on the basis of regulation 401.00.04, shall be paid to the Collector.

Vierde Bylae.

ALGEMENE KORTINGS OP DOEANEREGTE.
(Bylae No. 4 by die Wet)

DEEL I

400.01.01 Benewens enige ander betrokke regulasie is die ondervermelde regulasies van toepassing ten opsigte van die goedere in die volgende items in Bylae No. 4 vermeld.

Item 401.00.

401.00.01 Goedere kragtens die bepalings van hierdie item geklaar, mag nie sonder die toestemming van die Sekretaris of betaling van die reg daarop aan die Ontvanger deur die betrokke Staatsliggaam aan die leweransier van sodanige goedere teruggestuur word nie en die leweransier van sodanige goedere mag nie enige goedere wat aldus aan hom teruggestuur word, aanvaar voordat sodanige toestemming verkry of sodanige reg betaal is nie of andersins voordat hy sodanige toestemming verkry of sodanige reg betaal.

401.00.02 Goedere kragtens die bepalings van hierdie item geklaar, mag nie in 'n nuwe of ongebruikte toestand deur die betrokke Staatsliggaam verkoop of van die hand gesit word sodat dit in besit kom van of gebruik word deur 'n persoon wat nie wetlik geregtig is om dit met korting op reg te verkry nie, sonder om die reg op sodanige goedere van die koper in te vorder nie. Sodanige reg word deur die in items 401.05 tot 401.25 van Bylae No. 4 vermelde departement, administrasie of regering gehou, maar die in item 401.30 van bedoelde Bylae vermelde gewapende magte moet sodanige reg aan die Ontvanger betaal.

401.00.03 Goedere kragtens die bepalings van hierdie item geklaar, mag in 'n gebruikte toestand deur die betrokke Staatsliggaam verkoop of van die hand gesit word en die verkoopprijs word geag die reg op sodanige goedere in te sluit en sodanige reg kan deur sodanige liggaam gehou of aan die Sekretaris betaal word soos in regulasie 401.00.02 voorgeskryf.

401.00.04 By die toepassing van regulasie 401.00.02 word die reg inbegrepe by die verkoopprijs geag soos volg te wees—

- (a) goedere wat vry van reg is—geen reg inbegrepe by die verkoopprijs nie,
- (b) goedere (nie motorkarre nie) wat aan 'n *ad valorem* skaal van reg onderhewig is—reg teen die toepaslike skaal,
- (c) goedere (nie motorkarre nie) wat aan 'n eenheidskaal van reg onderhewig is—een-tiende van die verkoopprijs,
- (d) goedere (nie motorkarre nie) wat aan 'n *ad valorem* en 'n eenheidskaal van reg of aan 'n *ad valorem* of 'n eenheidskaal van reg onderhewig is—reg teen die toepaslike skaal of een-tiende van die verkoopprijs, watter bedrag aan reg ook al die hoogste is,
- (e) motorkarre in tariefpos 87.02.10 ingedeel—een-tiende van die verkoopprijs of die volle reg by eerste klaring gekort min 10 persent van sodanige reg vir elke voltooide tydperk van ses maande, watter bedrag aan reg ook al die hoogste is.

401.00.05 Die bepalings van regulasie 401.00.02 is nie van toepassing ten opsigte van geneesmiddels en drogerie wat ingevolge die bepalings van hierdie item geklaar en deur die betrokke Staatsliggaam regstreeks of onregstreeks deur enige liggaam wat nie 'n handelsaak is, aan pasiënte verskaf is nie.

401.00.06 Die bepalings van item 401.00 word nie uitgelê om klaring daarkragtens uit te sluit nie van enige goedere wat deur die betrokke Staatsliggaam aan enige ander persoon gelewer word vir verdere verwerking of inkorporering in enige artikel wat vir sodanige Staatsliggaam deur sodanige persoon vervaardig word kragtens 'n kontrak wat daarvoor voorsiening maak dat sodanige goedere aldus geklaar op eie koste deur sodanige Staatsliggaam verskaf moet word, mits die goedere aldus geklaar te alle tye die eiendom van sodanige Staatsliggaam bly.

401.00.07 Die Sekretaris kan klaring van enige masjien of ander toerusting bedoel vir lewering aan of installering in die perseel van enige in hierdie item vermelde Staatsliggaam vir gebruik deur sodanige liggaam op 'n huurbasis, kragtens hierdie item toelaat, maar by terugstuur van sodanige masjien of toerusting aan die leweransier of by verwydering daarvan van die perseel van sodanige liggaam af moet regte daarop bereken op 'n basis waartoe die Sekretaris besluit, onmiddellik aan die Ontvanger betaal word.

401.00.08 Klaring van enige goedere kragtens die bepalings van item 401.00 is onderworpe aan die voorlegging deur die betrokke Staatsliggaam van die skriftelike verklaring op of geheg aan die klaringsbrief soos vereis in die betrokke vorm in hierdie regulasies voorgeskryf.

Item 402.00.

402.00.01 Ten opsigte van goedere ingevolge item 402.00 geklaar, moet die betrokke klaringsbrief vergesel wees van of 'n verklaring bevat, onderteken deur die sekretaris van die betrokke plaaslike bestuur en mede-onderteken deur die voorsitter daarvan, met die strekking dat sodanige goedere uitsluitlik gebruik sal word vir die doeleindes in bedoelde item vermeld, en 'n skriftelike verbintenis moet deur sodanige sekretaris verstrekk word dat, indien enige sodanige goedere deur sodanige plaaslike bestuur vir enige ander doel gebruik of verkoop of andersins van die hand gesit word sodat dit in besit kom van of gebruik word deur enige persoon wat nie wetlik geregtig is om dit met korting op reg te verkry nie, die Ontvanger skriftelik van sodanige gebruik, verkoop of van die hand sit, verwittig sal word en dat die verskuldigde reg onmiddellik deur die betrokke plaaslike bestuur aan die Ontvanger betaal sal word.

402.00.02 Die sekretaris of rekenpligtige beampte van enige plaaslike bestuur waarop die voorgaande bepalings van hierdie regulasie van toepassing is, moet 'n voorraadboek hou waarin die hoeveelhede van alle goedere met korting op reg ontvang, die plek waar sodanige goedere met korting geklaar is en die hoeveelhede wat vir die bou of instandhouding van paaie of enige ander doel uitgereik is, tesame met die afsonderlike datums van ontvangs en uitreiking, afsonderlik aangetoon word. Sodanige boek moet te alle redelike tye vir inspeksie deur die Ontvanger beskikbaar wees.

402.00.03 Bedoelde sekretaris of rekenpligtige beampte moet aan die einde van elke boekjaar aan die Ontvanger by elke plek waar die goedere deur of namens die betrokke plaaslike bestuur met korting geklaar is 'n sertifikaat, in die vorm deur die Ontvanger goedgekeur, verstrekk.

402.00.04 Indien goedere onder hierdie item geklaar, in 'n nuwe of ongebruikte toestand deur die plaaslike bestuur wat dit aldus geklaar het, verkoop of van die hand gesit word moet die volle reg daarop aan die Ontvanger betaal word en indien sodanige goedere in 'n gebruikte toestand verkoop word, moet reg daarop, bereken op die basis van regulasie 401.00.04, aan die Ontvanger betaal word.

Item 404.00.

- 404.00.01 For the purposes of this item any reference to any approved public hospital shall be deemed to be a reference to any hospital accepted by the Department of Health as a public hospital and any reference to any approved educational institution shall be deemed to be a reference to any institution the main purpose of which is education and which is approved by the Secretary.
- 404.00.02 Subject to the provisions of regulation 404.00.03 below, the provisions of regulations 401.00.01, 401.00.02 and 401.00.06 in so far as they relate to the return, sale or disposal of goods in a new or unused condition, shall *mutatis mutandis* apply to any goods (except goods referred to in paragraph (III) of item 404.01) entered under this item but any duty payable or to be collected in respect of such goods in terms of the provisions of the said regulations shall in each case be paid to the Collector.
- 404.00.03 The provisions of regulations 405.01.01 to 405.01.04 shall *mutatis mutandis* apply in respect of any goods entered under paragraph (III) of item 404.02 of Schedule No. 4.

Item 405.00.

- 405.01.01 In respect of goods entered in terms of item 405.01 the relative bill of entry shall be accompanied by or contain a declaration, signed by the secretary or the officer in charge of the specified association to the effect that the fabrics are intended solely for the manufacture of uniforms for the use of members of such association, or that the appointments and insignia are intended solely for the use of such members and a written undertaking shall be furnished by such secretary or officer that, if any of the said fabrics, appointments or insignia are sold or otherwise used or disposed of the duty due thereon will forthwith be paid to the Collector.
- 405.01.02 The secretary or officer referred to in regulation 405.01.01 shall keep a register, in a form approved by the Collector, showing receipts and disposals of fabrics, appointments and insignia on which duty has been rebated. Such register shall be open to inspection by the Collector at all reasonable times.
- 405.01.03 In the case of fabrics the register shall also show the quantities received, the number of uniforms made therefrom and the manner of disposal of such uniforms.
- 405.01.04 If fabrics entered under this item are sold or disposed of, before being made up into uniforms, by the association which so entered them, the duty thereon shall be paid to the Collector.
- 405.02.01 The provisions of regulations 401.00.01 and 401.00.02 in so far as they relate to the return, sale or disposal of goods in a new or unused condition, shall *mutatis mutandis* apply to any goods entered under item 405.02 but any duty payable or to be collected in respect of such goods in terms of the provisions of the said regulations shall in each case be paid to the Collector.
- 405.02.02 Any body or person entering any goods under the said item shall produce to the Collector, at the time of entry, such evidence of the licence mentioned in the said item as the Collector may require and the relative bill of entry shall contain or be accompanied by a declaration that the goods in question will be used solely for such public radio or television service and an undertaking that the duty due will be paid to the Collector on return, sale or disposal of such goods in a new or unused condition in terms of the regulations.
- 405.03.01 The Secretary may permit slides (including film slides) entered for educational purposes and slides (including film slides) approved by him for instruction in industry to be entered under item 405.03 on such conditions as he may impose.
- 405.03.02 The Secretary may permit cinematograph projectors, image projectors, loudspeakers and amplifiers for use with projectors and portable screens for projectors to be entered under item 405.03 by or on behalf of any member of the National Film Library or any body or person, approved by the Secretary, whose main purpose is educational (including adult or religious education) provided, if such goods are entered on behalf of any such member, body or person, the person so entering such goods shall, at the time of entry, be in possession of a firm order by such member, body or person and that such conditions as the Secretary may impose shall be complied with.
- 405.03.03 The provisions of regulations 401.00.01 to 401.00.04 shall *mutatis mutandis* apply in respect of any goods entered under item 405.03 which are returned to the supplier thereof in the Republic or within two years of the date on which such entry was made are sold or disposed of by the member, body or other person entitled to the rebate in question and any duty payable under the provisions of the said regulations shall be paid to the Collector.
- 405.04.01 The rebate of duty for which provision is made in item 405.04 may be claimed by any organisation mentioned in regulation 405.04.02 subject to the conditions that—
- (a) the secretary or other person in charge of the said organisation certifies on the relative bill of entry that the goods are intended solely for use by the blind for the manufacture of goods for sale,
 - (b) the said secretary or other person gives an undertaking in writing that, if any of the goods entered under rebate of duty are used for any purpose other than that specified in paragraph (a) or are sold or disposed of in the Republic, the duty due thereon will forthwith be paid to the Collector, and
 - (c) the said secretary or other person keeps a stock book showing receipts and disposals of all goods entered under rebate, and that such book and all machines, implements and unused materials are available for inspection by the Collector at all reasonable times.
- 405.04.02 Organisations which may clear goods under item 405.04:
- (1) Athlone School for the Blind, Faure, C.P.
 - (2) Blind Workers' Society, Brakpan, Transvaal.
 - (3) Civilian Blind Societies at Salt River, East London, Grahamstown, Port Elizabeth, Stellenbosch, Bloemfontein.
 - (4) Institute for Blind Workers, Johannesburg.
 - (5) League of Friends of the Blind, Cape Town.
 - (6) Natal Bantu Blind Society, Durban.
 - (7) Natal European and Coloured Civilian Blind Association, Durban.
 - (8) Natal Indian Blind Society, Durban.
 - (9) S.A. Library for the Blind, Grahamstown.
 - (10) School for the Blind, Worcester, C.P.
 - (11) Society to help Civilian Blind, Pretoria.
 - (12) St. Dunstan's (South Africa).
 - (13) Transvaal Society for the Care of Non-European Blind, Johannesburg.
 - (14) Worcester Workshop and Homes for the Blind, Worcester, C.P.

Item 406.00.

- 406.00.01 Admission of any goods under the provisions of this item shall be subject to such written declaration as the Secretary may require to be furnished by the representative who claims the rebate or by the Head of the Mission to which he is attached and to such other conditions as the Secretary may impose.

Item 404.00.

- 404.00.01 By die toepassing van hierdie item word enige verwysing na 'n goedgekeurde publieke hospitaal geag 'n verwysing te wees na enige hospitaal deur die Departement van Gesondheid as 'n publieke hospitaal aanvaar, en enige verwysing na enige goedgekeurde onderwysinrigting geag 'n verwysing te wees na enige inrigting wat hoofsaaklik onderwys ten doel het en deur die Sekretaris goedgekeur is.
- 404.00.02 Behoudens die bepalings van regulasie 404.00.03 hieronder is die bepalings van regulasies 401.00.01, 401.00.02 en 401.00.06 vir sover dit op die terugstuur, verkoop of van die hand sit van goedere in 'n nuwe of ongebruikte toestand betrekking het, *mutatis mutandis* van toepassing op enige goedere (behalwe goedere waarna in paragraaf (III) van item 404.01 verwys word) kragtens hierdie item geklaar, maar enige reg wat betaalbaar is of ingevorder moet word ten opsigte van sodanige goedere ooreenkomstig die bepalings van bedoelde regulasies moet in elke geval aan die Ontvanger betaal word.
- 404.00.03 Die bepalings van regulasies 405.01.01 tot 405.01.04 is *mutatis mutandis* van toepassing ten opsigte van enige goedere kragtens paragraaf (III) van item 404.02 van Bylae No. 4 geklaar.

Item 405.00.

- 405.01.01 Ten opsigte van goedere ingevolge item 405.01 geklaar, moet die betrokke klaringsbrief vergesel wees van of 'n verklaring bevat, onderteken deur die sekretaris of die beampte in beheer van die gespesifiseerde vereniging met die strekking dat die stowwe bestem is uitsluitlik vir die vervaardiging van uniforms vir die gebruik van lede van sodanige vereniging of dat die uitrusting en insignias bedoel is uitsluitlik vir die gebruik van sodanige lede en sodanige sekretaris of beampte moet 'n skriftelike verbintenis verstrek dat indien die bedoelde stowwe, uitrusting of insignias verkoop of andersins gebruik of van die hand gesit word, die reg daarop verskuldig onmiddellik aan die Ontvanger betaal sal word.
- 405.01.02 Die sekretaris of beampte in regulasie 405.01.01 vermeld moet 'n register, in 'n vorm deur die Ontvanger goedgekeur, hou waarin ontvangste en uitgifte van stowwe, uitrusting en insignias waarop die regte gekort is, aangetoon word. Sodanige register moet te alle redelike tye vir inspeksie deur die Ontvanger beskikbaar wees.
- 405.01.03 In die geval van stowwe moet die register ook die hoeveelhede ontvang, die getal uniforms daarvan gemaak en die wyse waarop sodanige uniforms van die hand gesit is, aantoon.
- 405.01.04 Indien stowwe wat kragtens hierdie item geklaar is deur die vereniging wat dit aldus geklaar het, verkoop of van die hand gesit word voordat uniforms daarvan gemaak is, moet die reg daarop aan die Ontvanger betaal word.
- 405.02.01 Die bepalings van regulasies 401.00.01 en 401.00.02 vir sover dit op die terugstuur, verkoop of van die hand sit van goedere in 'n nuwe of ongebruikte toestand betrekking het, is *mutatis mutandis* van toepassing op enige goedere kragtens item 405.02 geklaar, maar enige reg wat betaalbaar is of ingevorder moet word ten opsigte van sodanige goedere ooreenkomstig die bepalings van bedoelde regulasies moet in elke geval aan die Ontvanger betaal word.
- 405.02.02 Enige liggaam of persoon wat goedere kragtens die bedoelde item klaar, moet aan die Ontvanger, ten tyde van die klaring, die bewys van die lisensie wat die Ontvanger verlang, toon en die betrokke klaringsbrief moet 'n verklaring bevat of vergesel wees van 'n verklaring dat die vermelde goedere uitsluitlik vir sodanige openbare radio- of televisiediens gebruik sal word, en 'n verbintenis dat die verskuldigde reg by terugstuur, verkoop of van die hand sit van sodanige goedere in 'n nuwe of ongebruikte toestand, kragtens die regulasies aan die Ontvanger betaal sal word.
- 405.03.01 Die Sekretaris kan toelaat dat skuifplate (met inbegrip van filmplate) vir opvoedkundige doeleindes geklaar en skuifplate (met inbegrip van filmplate) deur hom vir onderrig in die nywerheid goedgekeur, kragtens item 405.03, op die voorwaardes wat hy oplaë, geklaar word.
- 405.03.02 Die Sekretaris kan toelaat dat kinematografiese projektors, beeldprojektors, luidsprekers en versterkers vir gebruik met projektors en draagbare skerms vir projektors kragtens item 405.03 geklaar word deur of namens enige lid van die Nasionale Film Biblioteek of 'n deur die Sekretaris goedgekeurde liggaam of persoon wie se hoofdoel opvoedkundig is (met inbegrip van volwasse en godsdiensoonderrig) mits, indien sodanige goedere namens enige sodanige lid, liggaam of persoon geklaar word, die persoon wat sodanige klaring doen, ten tyde van die klaring, in besit is van 'n vaste bestelling van sodanige lid, liggaam of persoon en aan die voorwaardes wat die Sekretaris oplaë, voldoen word.
- 405.03.03 Die bepalings van regulasies 401.00.01 tot 401.00.04 is *mutatis mutandis* van toepassing ten opsigte van enige goedere kragtens item 405.03 geklaar wat aan die leweransier daarvan in die Republiek teruggestuur word of binne twee jaar na die datum waarop sodanige klaring gemaak is deur die lid, liggaam of ander persoon wat op sodanige korting geregtig is, verkoop of van die hand gesit word en enige reg betaalbaar kragtens die bepalings van bedoelde regulasies moet aan die Ontvanger betaal word.
- 405.04.01 Die korting op reg waarvoor in item 405.04 voorsiening gemaak word, kan deur enige organisasie vermeld in regulasie 405.04.02 geëis word, onderworpe aan die voorwaardes dat—
- (a) die sekretaris of ander persoon in beheer van gemelde organisasie, op die betrokke klaringsbrief sertifiseer dat die goedere uitsluitlik vir gebruik deur blindes vir die vervaardiging van goedere vir verkoop bestem is,
 - (b) bedoelde sekretaris of ander persoon 'n skriftelike verbintenis verstrek dat, indien enige van die goedere met korting op reg geklaar, vir enige ander doel as dié in paragraaf (a) vermeld, gebruik word of in die Republiek verkoop of van die hand gesit word, die reg daarop verskuldig onverwyld aan die Ontvanger betaal sal word, en
 - (c) bedoelde sekretaris of ander persoon 'n voorraadboek hou waarin ontvangste en uitgifte van alle goedere wat met korting geklaar is, aangetoon word, en dat sodanige boek, asook alle masjiene, gereedskap en ongebruikte materiale te alle redelike tye vir inspeksie deur die Ontvanger beskikbaar is.
- 405.04.02 Organisasies wat goedere kragtens item 405.04 kan klaar:
- (1) Athlone-skool vir Blindes, Faure, K.P.
 - (2) Vereniging vir Blinde Werkers, Brakpan, Tvl.
 - (3) Burgerlike Blindesorgverenigings te Soutirivier, Oos-Londen, Grahamstad, Port Elizabeth, Stellenbosch, Bloemfontein.
 - (4) Instituut vir Blinde Werkers, Johannesburg.
 - (5) Bond van Vriende van die Blindes, Kaapstad.
 - (6) Natalse Bantoe-blindesorgvereniging, Durban.
 - (7) Natalse Blindesorgvereniging vir Blankes en Nie-blankes, Durban.
 - (8) Natalse Indiër-blindesorgvereniging, Durban.
 - (9) S.A. Biblioteek vir Blindes, Grahamstad.
 - (10) Skool vir Blindes, Worcester, K.P.
 - (11) Burgerlike Blindesorgvereniging, Pretoria.
 - (12) St. Dunstan's (Suid-Afrika).
 - (13) Transvaalse Vereniging vir Nie-blanke Blindes, Johannesburg.
 - (14) Worcesterse Werkwinkel en Tehuise vir Blindes, Worcester, K.P.

Item 406.00.

- 406.00.01 Toelating van enige goedere kragtens die bepalings van hierdie item is aan die skriftelike verklaring onderhewig wat die Sekretaris verlang om deur die verteenwoordiger wat die korting eis of deur die Hoof van die Sending aan wie hy verbonde is voorgelê te word en aan die ander voorwaardes wat die Sekretaris oplaë.

- 406.00.02 Return to the supplier in the Republic or sale or disposal of any goods (excluding motor cars) obtained under rebate of duty by any person under this item shall be subject to payment to the Collector in each case of duty on such goods calculated on the basis of regulations 401.00.01 to 401.00.04 if such goods are so returned, sold or disposed of within two years of the date of entry under this item.
- 406.00.03 Duty calculated as follows shall be payable to the Collector, after the permission of the Secretary has been obtained, in respect of any motor vehicle classifiable under tariff heading 87.02.10 which has been obtained under rebate of duty under item 406.00 of Schedule No. 4 and is sold or disposed of within two years of the date of entry under rebate, by the person who obtained such motor vehicle under rebate of duty:
- | | | |
|---|---------|--|
| (a) In use for less than 1 month | | The full duty rebated. |
| (b) In use for 1 month or more, but less than 6 months | | 87½ per cent of the full duty rebated. |
| (c) In use for 6 months or more, but less than 12 months | | 75 per cent of the full duty rebated. |
| (d) In use for 12 months or more, but not more than 24 months | | 70 per cent of the full duty rebated. |
| (e) In use for more than 24 months | | No duty payable. |

Item 407.00.

- 407.01.01 In order to qualify for the rebate of duty in terms of item 407.01 the goods shall—
- be in quantities which the Collector deems reasonable, and
 - at the time of importation, be the personal property of the passenger and be intended for his own use and not for sale, gift or exchange.
- 407.03.01 The importer of any goods entered under item 407.03 shall furnish such security as the Secretary may require. The duty due on such goods shall become payable by the importer to the Collector at the place where the goods were so entered unless such goods have been exported within twelve months of the date of importation and such evidence as the said Collector may require of such exportation is produced to him.
- 407.03.02 Notice of intended exportation of any goods entered under the said item shall be given by the importer to the Collector at the place of exportation together with a copy of the bill of entry relating to the importation of such goods or such other particulars as the Collector may require and the importer shall produce such goods to the Collector on demand.
- 407.03.03 If the Secretary accepts abandonment of any motor vehicle under the provisions of this item, the importer thereof shall deliver such vehicle at his expense and risk to the State warehouse or other place indicated by the Collector.
- 407.04.01 In respect of any motor vehicle entered under item 407.04 the immigrant in question shall furnish the Collector with a declaration (endorsed by an officer of the Immigration or Passport Control Authorities to the effect that permanent domicile in the Republic has been granted him) that such motor vehicle—
- is his *bona fide* property and is not intended for sale or disposal to any other person, and
 - has been owned and used by him for a period of not less than six months prior to his departure for the Republic,
- and shall also furnish evidence to the satisfaction of the said Collector in support of the declaration.
- 407.05.01 In respect of any goods entered under item 407.05 the rebate of duty shall be subject to the conditions that—
- in the case of used household effects, such effects have been in use by the immigrant prior to shipment,
 - the immigrant furnishes the Collector with a declaration in a form approved by the Secretary, and
 - such declaration is endorsed by an officer of the Immigration or Passport Control Authorities to the effect that permanent domicile in the Republic has been granted to the immigrant.

Item 408.00.

- 408.02.01 The provisions of regulations 406.00.01 and 406.00.03 shall *mutatis mutandis* apply in respect of any goods obtained by any person under rebate of duty under the provisions of item 408.02.
- 408.02.02 The undermentioned quantities of alcoholic beverages and tobacco may be entered under rebate of duty under the provisions of paragraph (4) of item 408.02:
- Alcoholic beverages:* A total of 2 bulk gallons of spirituous beverages or wine or beer per officer per month or 1 bulk gallon of spirituous beverages or wine or beer per non-commissioned officer per month.
 - Tobacco:* A total of 2 lb. tobacco (1 lb. tobacco to be deemed to be equal to 400 cigarettes) per officer, non-commissioned officer or member of other rank per month.
- 408.03.01 The provisions of regulations 406.00.01 and 406.00.02 shall *mutatis mutandis* apply in respect of any goods obtained under rebate of duty under the provisions of item 408.03.

Item 409.00.

- 409.01.01 In respect of goods entered in terms of item 409.01 the importer shall at the time of entry of the goods upon re-importation attach to the relative bill of entry a statement indicating—
- the reasons why the goods are being returned,
 - whether any change in the ownership of the goods has taken place,
 - whether the goods have been subjected to any process of manufacture or manipulation since their exportation from the Republic and if so, to what extent,
 - whether the goods were manufactured in a customs and excise warehouse and exported in bond ex such warehouse,
 - whether at the time of export, or at any other time, any refund, rebate, drawback or remission of customs or excise duties was granted in respect of such goods or any materials from which such goods were manufactured,
 - whether any bounty or subsidy was paid in respect of the goods upon export,
 - the number and date of the bill of entry relating to the export of such goods and the place where such entry was made, and
 - the place where duty was paid on the goods upon their first importation into the Republic, and of the number and date of the bill of entry on which such duty was brought to account, but in the case of goods which are personal and private property and not merchandise, or which have been exported and returned by post, the Collector may accept any other evidence to his satisfaction that the goods were previously imported and that duty was paid thereon.
- 409.01.02 The importer or person claiming the rebate shall, if required to do so by the Collector, submit to him all documents and correspondence relating to the export and subsequent return of the goods.
- 409.01.03 The Secretary may exempt any class or kind of goods not being merchandise for trade purposes from the requirement of entry upon re-importation provided the Collector is satisfied that such goods satisfy the requirements of entry under item 409.01, and he may permit the registration of any goods with the Collector, prior to export of such goods, for the purpose of subsequent re-importation thereof under the provisions of item 409.01.
- 409.01.04 The Secretary may refuse to accept entry under the provisions of item 409.01 if, in his opinion, such re-importation will constitute an attempt at evasion of duty or he may accept such entry on such conditions as he may impose and payment of the difference in duty on such goods at the time of exportation and at the time of re-importation.

406.00.02 Enige goedere (behalwe motorkarre) deur enige persoon kragtens hierdie item met korting op reg verkry en aan die leweransier in die Republiek teruggestuur of verkoop of van die hand gesit, is onderworpe aan betaling aan die Ontvanger in elke geval op sodanige goedere van reg bereken op die basis van regulasies 401.00.01 tot 401.00.04, indien sodanige goedere aldus binne twee jaar na die datum van klaring kragtens hierdie item teruggestuur, verkoop of van die hand gesit word.

406.00.03 Reg soos volg bereken moet aan die Ontvanger betaal word nadat die toestemming van die Sekretaris verkry is, ten opsigte van enige motorvoertuig in tariefpos 87.02.10 ingedeel wat met korting op reg kragtens item 406.00 van Bylae No. 4 verkry is en binne twee jaar na die datum van klaring met korting deur die persoon wat sodanige motorvoertuig met korting op reg verkry het, verkoop of van die hand gesit word:

(a) In gebruik vir minder as 1 maand	Die volle reg gekort.
(b) In gebruik vir 1 maand of langer maar minder as 6 maande	87½ persent van die volle reg gekort.
(c) In gebruik vir 6 maande of langer maar minder as 12 maande	75 persent van die volle reg gekort.
(d) In gebruik vir 12 maande of langer maar nie langer as 24 maande nie	70 persent van die volle reg gekort.
(e) In gebruik vir langer as 24 maande	Geen reg betaalbaar nie.

Item 407.00.

407.01.01 Ten einde vir die korting op reg ingevolge item 407.01 te kwalifiseer, moet die goedere—

- (a) in hoeveelhede wees wat die Ontvanger redelik ag, en
- (b) ten tyde van invoer, die persoonlike eiendom van die passasier wees en vir sy eie gebruik en nie vir verkoop, skenking of ruiling bestem wees nie.

407.03.01 Die invoerder van enige goedere kragtens item 407.03 geklaar moet die sekerheid stel wat die Sekretaris verlang. Die regte verskuldig op sodanige goedere, sal betaalbaar wees aan die Ontvanger by die plek waar die goedere aldus geklaar is tensy sodanige goedere binne twaalf maande na die datum van invoer, uitgevoer is en die bewyse van sodanige uitvoer wat bedoelde Ontvanger mag verlang aan hom voorgelê word.

407.03.02 Kennisgewing van voorgenome uitvoer van enige goedere kragtens die bedoelde item geklaar moet deur die invoerder aan die Ontvanger by die plek van uitvoer gegee word tesame met 'n afskrif van die klaringsbrief met betrekking tot die invoer van sodanige goedere of enige ander besonderhede wat die Ontvanger verlang en die invoerder moet sodanige goedere op versoek aan die Ontvanger voorlê.

407.03.03 Indien die Sekretaris prysgawe van enige motorvoertuig kragtens die bepaling van hierdie item aanvaar, moet die invoerder daarvan sodanige voertuig op eie koste en risiko by die Staatspakhuis of ander plek deur die Ontvanger aangedui, lewer.

407.04.01 Ten opsigte van enige motorvoertuig kragtens item 407.04 geklaar, moet die betrokke immigrant 'n verklaring aan die Ontvanger voorlê (deur 'n beampte van die Immigrasie- of Paspoortbeheer-owerhede geëndosseer met die strekking dat permanente domisilie in die Republiek aan hom toegestaan is) dat sodanige motorvoertuig—

- (a) sy *bona fide* eiendom is en nie vir verkoop of van die hand sit aan enige ander persoon bestem is nie, en
- (b) minstens ses maande lank voor sy vertrek na die Republiek deur hom besit en gebruik is, en moet ook bewyse tot bevrediging van bedoelde Ontvanger ter staving van die verklaring voorlê.

407.05.01 Ten opsigte van enige goedere kragtens item 407.05 geklaar, is die korting op reg onderhewig aan die voorwaardes dat—

- (a) in die geval van gebruikte huishoudelike besittings, sodanige besittings deur die immigrant voor verskeping gebruik is,
- (b) die immigrant 'n verklaring in 'n vorm deur die Sekretaris goedgekeur, aan die Ontvanger voorlê, en
- (c) sodanige verklaring deur 'n beampte van die Immigrasie- of Paspoortbeheer-owerhede met die strekking dat permanente domisilie in die Republiek aan hom toegestaan is, geëndosseer is.

Item 408.00.

408.02.01 Die bepaling van regulasies 406.00.01 en 406.00.03 is *mutatis mutandis* van toepassing ten opsigte van enige goedere deur enige persoon met korting op reg kragtens die bepaling van item 408.02 verkry.

408.02.02 Die ondergemelde hoeveelhede alkoholiese drank en tabak kan met korting op reg kragtens die bepaling van paragraaf (4) van item 408.02 geklaar word:

- (a) *Alkoholiese drank*: 'n Totaal van 2 massagellings alkoholiese drank of wyn of bier per offisier per maand of 1 massagelling alkoholiese drank of wyn of bier per onderoffisier per maand.
- (b) *Tabak*: 'n Totaal van 2 lb. tabak (1 lb. tabak word geag gelyk te staan aan 400 sigarette) per offisier, onderoffisier of lid van 'n ander rang per maand.

408.03.01 Die bepaling van regulasies 406.00.01 en 406.00.02 is *mutatis mutandis* van toepassing ten opsigte van enige goedere met korting op reg kragtens die bepaling van item 408.03 verkry.

Item 409.00.

409.01.01 Ten opsigte van goedere kragtens item 409.01 geklaar, moet die invoerder ten tyde van klaring van die goedere by herinvoer 'n verklaring aan die betrokke klaringsbrief heg waarin aangetoon word—

- (a) die redes waarom die goedere teruggestuur word,
- (b) of enige verandering in die eiendomsreg van die goedere plaagdevind het,
- (c) of die goedere enige vervaardigings- of bewerkingsproses sedert hul uitvoer uit die Republiek ondergaan het en indien wel, in watter mate,
- (d) of die goedere in 'n doeane- en aksynspakhuis vervaardig is en onder waarborg uit pakhuis uitgevoer is,
- (e) of daar ten tyde van uitvoer of op enige ander tyd enige terugbetaling, korting, teruggawe of kwytskelding van doeane- of aksynsreg toegestaan is ten opsigte van sodanige goedere of enige stowwe waarvan sodanige goedere vervaardig is,
- (f) of enige premie of subsidie ten opsigte van die goedere by uitvoer betaal is,
- (g) die nommer en datum van die klaringsbrief met betrekking tot die uitvoer van sodanige goedere en die plek waar sodanige klaring gedoen is, en
- (h) die plek waar reg op die goedere ten tyde van hulle eerste invoer in die Republiek betaal is en die nommer en datum van die klaringsbrief waarop sodanige reg in rekening gebring is, maar in die geval van goedere wat persoonlike en private eiendom en nie handelsware is nie of wat per pos uitgevoer en teruggestuur is, kan die Ontvanger enige ander bewyse tot sy bevrediging dat die goedere voorheen ingevoer en die reg daarop betaal is, aanneem.

409.01.02 Die invoerder of persoon wat aanspraak op die korting maak, moet, indien dit deur die Ontvanger verlang word, alle dokumente en korrespondensie met betrekking tot die uitvoer en latere terugstuur van die goedere aan hom voorlê.

409.01.03 Die Sekretaris kan enige klas of soort goedere wat nie koopware vir handeldoeleindes is nie van die vereistes van klaring by herinvoer vrystel mits die Ontvanger oortuig is dat sodanige goedere aan die vereistes van klaring kragtens item 409.01 voldoen en hy kan die registrasie van enige goedere by die Ontvanger, voor uitvoer van sodanige goedere, vir die doeleindes van latere herinvoer daarvan kragtens die bepaling van item 409.01, toelaat.

409.01.04 Die Sekretaris kan weier om klaring kragtens die bepaling van item 409.01 te aanvaar, indien na sy mening sodanige herinvoer 'n poging tot ontduiking van reg sal uitmaak of hy kan sodanige klaring aanvaar op die voorwaardes wat hy opleë en betaling van die verskil in reg op sodanige goedere ten tyde van die uitvoer en ten tyde van die herinvoer.

- 409.02.01 The provisions of regulations 409.01.01 to 409.01.04 shall *mutatis mutandis* apply to any goods entered under item 409.02.
- 409.03.01 A statement of the particulars of original importation into or manufacture in the Republic and payment of any duty due at that time and of the export of any goods entered under the provisions of item 409.03 shall be attached to any entry under the said item.
- 409.04.01 The provisions of regulations 409.01.01 to 409.01.04 shall *mutatis mutandis* apply to any goods entered under item 409.04.

Item 410.00.

- 410.02.01 The admission of seed potatoes under the provisions of item 410.02 shall be subject to a certificate, issued by an officer of the Department of Agricultural Economics and Marketing duly appointed for the purpose, that such seed potatoes satisfy the conditions and purpose of the permit mentioned in item 410.02 in relation to seed potatoes.
- 410.02.02 The admission under rebate of duty of any goods specified against any tariff heading under item 410.02 shall be subject to a declaration by the importer on or attached to any bill of entry in respect of such goods that they will not be used or disposed of for any purpose not specified in the said item in relation to such goods without the permission of the Secretary.
- 410.03.01 The provisions of item 410.03 (tariff heading 22.03) shall not apply unless the beer entered under such item is mixed with beer manufactured in the Republic in a licensed customs and excise manufacturing warehouse in terms of the provisions of Chapter IV of the Act.
- 410.03.02 Admission under rebate of duty of any goods specified against tariff headings 34.02 and 38.06 under item 410.03 shall be subject to a declaration by the importer on or attached to the bill of entry in question that such goods will not be used or disposed of for any purpose not specified against the said tariff headings without the permission of the Secretary.
- 410.03.03 Admission under rebate of duty of any goods specified against tariff heading 44.21 under item 410.03 shall be subject to a declaration by the importer on or attached to the bill of entry in question that such goods will not be used or disposed of for any purpose not specified against the said tariff heading without the permission of the Secretary.
- 410.03.04 Admission under rebate of duty of any goods specified in paragraph (1) of item 410.03 shall be subject to the provisions of regulations 10.01.01 to 10.07.04.
- 410.04.01 Illuminating and heating kerosene and power kerosene shall be admitted under rebate of duty to the extent stated in paragraphs (1) and (2) respectively of tariff heading 27.10 relating to kerosene in item 410.04 subject to the following conditions—
- (a) the importer shall make on or attach to the relative bill of entry a declaration that the illuminating or heating kerosene is to be used solely as fuel in lamps or stoves for illuminating or heating or that the power kerosene is to be used solely as fuel in spark ignition piston engines in tractors used for agricultural (including forestry) purposes and in stationary spark ignition piston engines,
 - (b) the importer shall likewise furnish a written undertaking that if any such kerosene is used, sold or disposed of as fuel for purposes of road transport (not being public passenger bus transport services or road transport for agricultural, including forestry, purposes) or for mixing with other mineral oil products or other goods the full duty provided for in tariff heading 27.10.30 and in tariff item 105.10.20 will be paid to the Secretary in respect of such kerosene, and if any such kerosene is used, sold or disposed of for any purposes other than such road transport or such mixing or those specified in paragraphs (1) and (2) of tariff heading 27.10 relating to kerosene in item 410.04 the unrebated portion of the duty as specified in paragraph (3) of tariff heading 27.10 relating to kerosene in item 410.04 will be paid to the Secretary in respect of such kerosene,
 - (c) every case, drum, tin or other container in which power kerosene is sold or disposed of for consumption in the Republic shall be conspicuously and indelibly marked "POWER KEROSENE—not to be used in lamps or stoves—DANGEROUS: KRAK KEROSEEN—mag nie in lampe of stowe gebruik word nie—GEVAARLIK", and the flash point in degrees Centigrade (closed test at sea-level) shall in addition also be indicated thereon in figures,
 - (d) power kerosene shall be coloured a permanent shade of green giving a reading of not less than 3.6 on the yellow scale and 4.0 on the blue scale of the Lovibond tintometer when a two-inch cell is used, and
 - (e) when imported into the Republic in cases, drums, tins or other containers, power kerosene shall be properly coloured before release is sought from the department, and when imported unpacked, it shall be properly coloured before or during discharge from the ship or vehicle bringing it to the Republic.
- 410.04.02 Clearance of kerosene under the provisions of paragraph (3) of tariff heading 27.10 relating to kerosene in item 410.04 shall be subject to the provisions of regulations 410.04.04 and for that purpose, any reference to distillate fuels and residual fuel oils shall be deemed to include a reference to kerosene.
- 410.04.03
- (a) Any distillate fuels and residual fuel oils shall be entered under the provisions of paragraph (1) of tariff heading 27.10 relating to such oils in item 410.04 on a bill of entry for home consumption under Schedule No. 4 or 6 (ex warehouse) if supplied direct ex warehouse to coasting ships but the provisions of regulations 10.01.01 to 10.07.04 shall *mutatis mutandis* apply if such oils are so entered by any person for supply to whalers, trawlers and other ocean-going fishing boats registered in the Republic (excluding such vessels used for pleasure).
 - (b) No person shall, without the written permission of the Collector and subject to such conditions as he may impose, land at any place in the Republic any oil shipped under the said provisions.
 - (c) The registered supplier of any oil under the provisions of this regulation shall obtain from the master or owner of the ship on which such oil is shipped an acknowledgement of receipt and undertaking in a form approved by the Secretary.
- 410.04.04
- (a) Except as may be permitted by the Secretary no person shall be entitled to be supplied with distillate fuels (for example, gas oil and diesel oil) or residual fuel oils (furnace oils) under rebate of duty under the provisions of paragraph (2) of tariff heading 27.10 relating to such oils in item 410.04, unless, at the time of purchase or delivery of such oil, he furnishes the supplier thereof with a declaration in a form approved by the Secretary and no supplier or re-seller shall supply or sell oil admissible under rebate of duty in terms of the said paragraph unless the person to whom such oil is supplied or sold, has complied with the provisions of this paragraph.
 - (b) The supplier or re-seller shall keep such books and documents relating to such supply as the Secretary may require, and the said books and documents shall at all reasonable times be available for inspection by the Collector.
 - (c) The end-user of any goods obtained under rebate of duty under the provisions to which this regulation relates shall keep all invoices and receipts relating to purchases of such goods available, for inspection at any time by the Collector, for a minimum of two years from the date of purchase.

409.02.01 Die bepalings van regulasies 409.01.01 tot 409.01.04 is *mutatis mutandis* van toepassing op enige goedere kragtens item 409.02 geklaar.

409.03.01 'n Verklaring van die besonderhede van oorspronklike invoer of vervaardiging in die Republiek en betaling van enige regte verskuldig op daardie tyd en van die uitvoer van enige goedere geklaar kragtens die bepalings van item 409.03 moet aan enige klaring kragtens die bedoelde item, geheg word.

409.04.01 Die bepalings van regulasies 409.01.01 tot 409.01.04 is *mutatis mutandis* van toepassing op enige goedere kragtens item 409.04 geklaar.

Item 410.00.

410.02.01 Die toelating van aartappelmoere kragtens die bepalings van item 410.02 is onderworpe aan 'n sertifikaat, uitgereik deur 'n beamppte van die Departement van Landbou-ekonomie en -bemarking behoorlik vir daardie doel aangestel, dat sodanige aartappelmoere aan die voorwaardes en doel van die permit vermeld in item 410.02 in verband met aartappelmoere voldoen.

410.02.02 Die toelating van enige goedere vermeld teenoor enige tariefpos in item 410.02 met korting op reg is onderworpe aan 'n verklaring deur die invoerder op of geheg aan enige klaringsbrief ten opsigte van sodanige goedere dat dit nie sonder die toestemming van die Sekretaris gebruik of van die hand gesit sal word vir enige doel nie in die bedoelde item in verband met sodanige goedere vermeld nie.

410.03.01 Die bepalings van item 410.03 (tariefpos 22.03) is nie van toepassing nie tensy die bier kragtens sodanige item geklaar, gemeng word met bier wat in 'n gelisensieerde doean- en aksynsvervaardigingspakhuis ooreenkomstig die bepalings van Hoofstuk IV van die Wet in die Republiek vervaardig is.

410.03.02 Toelating van enige goedere vermeld teenoor tariefposte 34.02 en 38.06 in item 410.03 met korting op reg is onderworpe aan 'n verklaring deur die invoerder op of geheg aan die betrokke klaringsbrief dat sodanige goedere nie sonder die toestemming van die Sekretaris gebruik of van die hand gesit sal word vir enige doel nie teenoor die bedoelde tariefposte vermeld nie.

410.03.03 Toelating van enige goedere vermeld teenoor tariefpos 44.21 in item 410.03 met korting op reg is onderworpe aan 'n verklaring deur die invoerder op of geheg aan die betrokke klaringsbrief dat sodanige goedere nie sonder die toestemming van die Sekretaris gebruik of van die hand gesit sal word vir enige doel nie teenoor die bedoelde tariefpos vermeld nie.

410.03.04 Toelating van enige goedere vermeld in paragraaf (I) van item 410.03 met korting op reg is onderworpe aan die bepalings van regulasies 10.01.01 tot 10.07.04.

410.04.01 Lig- en verhittingskeroseen en kragkeroseen word met korting op reg in die mate in paragrawe (1) en (2), onderskeidelik, van tariefpos 27.10 met betrekking tot keroseen in item 410.04 vermeld, toegelaat, onderworpe aan die volgende voorwaardes—

- (a) die invoerder moet op of geheg aan die betrokke klaringsbrief 'n verklaring maak dat die lig- of verhittingskeroseen uitsluitlik as brandstof in lampe of stowe vir verligting of verhitting gebruik sal word of dat die kragkeroseen uitsluitlik as brandstof in vonkpropontstekingsuierejns in trekkers, wat vir landboudoeleindes (met inbegrip van bosbou-) gebruik word, en in vaste vonkpropontstekingsuierejns gebruik sal word,
- (b) die invoerder moet ingelyks 'n skriftelike verbintenis voorlê dat, indien sodanige keroseen gebruik, verkoop of van die hand gesit word as brandstof vir doeleindes van padvervoer (wat nie openbare passasiersbusvervoerdienste of padvervoer vir landboudoeleindes, met inbegrip van bosboudoeleindes is nie) of vir vermenging met ander mineraalolieprodukte of ander goedere, die volle reg waarvoor in tariefpos 27.10.30 en in tariefitem 105.10.20 voorsiening gemaak is, aan die Sekretaris ten opsigte van sodanige keroseen betaal sal word, en indien sodanige keroseen gebruik, verkoop of van die hand gesit word vir enige ander doeleindes as sodanige padvervoer of sodanige vermenging of die doeleindes in paragrawe (1) en (2) van tariefpos 27.10 met betrekking tot keroseen in item 410.04 vermeld, sal die ongekorte gedeelte van die reg soos in paragraaf (3) van tariefpos 27.10 met betrekking tot keroseen in item 410.04 vermeld ten opsigte van sodanige keroseen aan die Sekretaris betaal word,
- (c) elke kas, konk, blik of ander houer waarin kragkeroseen vir gebruik in die Republiek verkoop of van die hand gesit word, moet duidelik en onuitwisbaar gemerk word „KRAKKEROSEEN—mag nie in lampe of stowe gebruik word nie—GEVAARLIK : POWER KEROSENE—not to be used in lamps or stoves—DANGEROUS”, en die ontvlammingspunt in grade Celsius (geslote toets by seespieël) moet daarbenewens ook in syfers daarop aangetoon word,
- (d) kragkeroseen moet blywend groen gekleur word om 'n lesing van nie minder as 3.6 op die geel skaal en 4.0 op die blou skaal van 'n Lovibond-kleurmeter te gee wanneer 'n tweeduim-sel gebruik word nie, en
- (e) wanneer dit in kaste, konkas, blikke of ander houters ingevoer word moet kragkeroseen behoorlik gekleur word voordat vrylating van die departement verkry word, en wanneer dit onverpak ingevoer word, moet dit voor of gedurende ontlading uit die skip of voertuig wat dit na die Republiek bring, behoorlik gekleur word.

410.04.02 Klaring van keroseen kragtens die bepalings van paragraaf (3) van tariefpos 27.10 met betrekking tot keroseen in item 410.04 is onderworpe aan die bepalings van regulasie 410.04.04 en vir daardie doel word enige verwysing na distillaatbrandstowwe en residu-brandolies geag 'n verwysing na keroseen in te sluit.

410.04.03 (a) Enige distillaatbrandstowwe en residu-brandolies moet geklaar word kragtens die bepalings van paragraaf (1) van tariefpos 27.10 met betrekking tot sodanige olies in item 410.04 op 'n klaringsbrief vir binnelandse verbruik kragtens Bylae No. 4 of 6 (uit pakhuis) indien dit regstreeks uit pakhuis aan kusvaarders verskaf word maar die bepalings van regulasies 10.01.01 tot 10.07.04 is *mutatis mutandis* van toepassing indien sodanige olies geklaar word deur enige persoon vir verskaffing aan walvisbote, treilers en ander diepseevisvangbote wat in die Republiek geregistreer is (uitgesonderd sodanige vaartuie vir plesier gebruik).

(b) Geen persoon mag, sonder die skriftelike toestemming van die Ontvanger en onderworpe aan die voorwaardes wat hy opleë, by enige plek in die Republiek enige olie verskeep onder die bedoelde voorwaardes, aflaai nie.

(c) Die geregistreerde leweransier van enige olie kragtens die bepalings van hierdie regulasie moet van die gesagvoerder of eienaar van die skip waarop sodanige olie verskeep is, 'n erkenning van ontvangs en verbintenis in 'n vorm deur die Sekretaris goedgekeur, verkry.

410.04.04 (a) Behalwe soos deur die Sekretaris toegelaat word, is niemand daarop geregtig om distillaatbrandstowwe (byvoorbeeld gasolie en diesellole) of residu-brandolies (brandolies) met korting op reg kragtens die bepalings van paragraaf (2) van tariefpos 27.10 met betrekking tot sodanige olies in item 410.04 te verkry nie, tensy hy ten tyde van die aankoop of aflewering van sodanige olie, 'n verklaring in 'n vorm deur die Sekretaris goedgekeur aan die leweransier daarvan verstrek en geen leweransier of herverkoper mag olie toelaatbaar met korting op reg ingevolge bedoelde paragraaf, verskaf of verkoop tensy die persoon aan wie sodanige olie verskaf of verkoop word die bepalings van hierdie paragraaf nagekom het nie.

(b) Die leweransier of herverkoper moet sodanige boeke en dokumente met betrekking tot sodanige verskaffing hou as die Sekretaris verlang en die bedoelde boeke en dokumente moet te alle redelike tye vir inspeksie deur die Ontvanger beskikbaar wees.

(c) Die eindverbruiker van enige goedere met korting op reg verkry kragtens die bepalings waarop hierdie regulasie betrekking het moet alle fakture en kwitansies met betrekking tot die aankoop van sodanige goedere beskikbaar hou vir 'n minimum tydperk van twee jaar van die datum van aankoop af vir inspeksie te eniger tyd deur die Ontvanger.

Item 411.00.

- 411.00.01 (a) Admission of any goods under the provisions of paragraph (I), (II) or (III) of item 411.00 shall be subject to a written declaration being furnished by the importer on or attached to the bill of entry in respect of such goods that they will be used only for the purpose specified in the said paragraph under the provisions of which entry is made and will not be used, or disposed of for any other purpose without the permission of the Secretary.
- (b) Admission of any such goods as aforesaid shall further be subject to such conditions as the Secretary may impose including compliance with any regulation in Chapter IV hereof.

Item 412.00.

- 412.01.01 In respect of goods entered in terms of item 412.01 the relative bill of entry shall contain a declaration or be accompanied by a declaration, signed by the head of a Government department that—
- (a) the goods in question are imported solely for experimental purposes,
- (b) the importer has been authorised to conduct such experiments, which shall be specified,
- (c) such experiments are in the public interest and will be carried out under the control or supervision of the aforesaid department, and
- the relative bill of entry shall also contain a declaration, or be accompanied by a declaration by the importer that the goods so admitted under rebate will be used solely for experimental purposes, as well as an undertaking in writing by him that, if the goods or any portion thereof are sold, used or disposed of for any other purpose, the duty due thereon will be paid forthwith to the Secretary.
- 412.03.01 Admission of any goods under the provisions of item 412.03 shall be subject to a written statement of the circumstances and particulars of the bequest and that the goods are for the importer's own use and not for sale being furnished by the importer on or attached to the relative bill of entry and to production to the Collector of such evidence relating to such bequest as the Collector may require.
- 412.04.01 The provisions of regulation 412.03.01 shall *mutatis mutandis* apply in respect of any goods entered under the provisions of item 412.04.
- 412.07.01 Any offer to abandon any goods to the department or application to destroy any goods under item 412.07 shall be subject to the following conditions—
- (a) it shall be made in writing by or on behalf of the owner of the goods and shall indemnify the department against any claim by any other person,
- (b) it shall be unconditional,
- (c) it shall state the full identifying particulars and description of the goods in question,
- (d) it shall state the reason for abandonment or the reason why destruction and not abandonment is requested,
- (e) it shall furnish full particulars of the place of entry and the number and date of the warehousing or other bill of entry in respect of the goods in question, and
- (f) it shall be accompanied by the invoices and other documents relating to the importation of such goods.
- 412.08.01 Any loss in respect of which a rebate of duty is claimed under the provisions of item 412.08 shall be proved to the satisfaction of the Secretary.
- 412.08.02 Any application for a rebate of duty under the provisions of item 412.08 shall be submitted to the Collector on a form approved by the Secretary and shall be accompanied by such documents as the Secretary may specify.

PART 2**TEMPORARY REBATES OF CUSTOMS DUTIES.**

- 460.01.01 No paragraph.

PART 3**TEMPORARY IMPORTATION OF GOODS UNDER REBATE OF CUSTOMS DUTIES.****Item 490.00.**

- 490.00.01 The temporary importation of any goods under the provisions of this item shall be subject to the discretion of the Secretary in each case and to such procedure, examination, marking for the purpose of subsequent identification, method of entry on importation and exportation, provision of security of the duty due and such other conditions as the Secretary may impose in each case.
- 490.00.02 In addition to the provisions of regulation 490.00.01, the provisions of regulations 522.00.01 to 522.00.03 shall *mutatis mutandis* apply in respect of any goods entered under the provisions of item 409.00.

Item 411.00.

- 411.00.01 (a) Toelating van enige goedere kragtens die bepalinge van paragraaf (I), (II) of (III) van item 411.00 is onderworpe aan verstrekking van 'n skriftelike verklaring deur die invoerder op of geheg aan die klaringsbrief ten opsigte van sodanige goedere, dat dit slegs gebruik sal word vir die doeleindes vermeld in die bedoelde paragraaf kragtens die bepalinge waarvan klaring gemaak is en nie sonder die toestemming van die Sekretaris vir enige ander doel gebruik of van die hand gesit sal word nie.
- (b) Toelating van enige goedere soos voormeld is verder onderworpe aan die voorwaardes wat die Sekretaris op lê met inbegrip van voldoening aan enige regulasie in Hoofstuk IV hiervan.

Item 412.00.

- 412.01.01 Ten opsigte van goedere kragtens item 412.01 geklaar, moet die betrokke klaringsbrief 'n verklaring bevat of vergesel wees van 'n verklaring, onderteken deur die hoof van 'n Staatsdepartement dat—
- (a) die betrokke goedere uitsluitlik vir proefnemingdoeleindes ingevoer word,
- (b) die invoerder gemagtig is om sodanige proefnemings, wat omskryf moet word, te doen,
- (c) sodanige proefnemings in die openbare belang is en onder beheer of toesig van voormelde departement gedoen sal word, en
- die betrokke klaringsbrief moet ook 'n verklaring bevat of vergesel wees van 'n verklaring deur die invoerder dat die goedere aldus met korting toegelaat uitsluitlik vir proefnemingdoeleindes gebruik sal word, asook 'n skriftelike verbintenis deur hom dat indien die goedere of enige gedeelte daarvan vir enige ander doel verkoop, gebruik of van die hand gesit word, die reg verskuldig daarop onmiddellik aan die Sekretaris betaal sal word.
- 412.03.01 Toelating van enige goedere kragtens die bepalinge van item 412.03 is onderworpe aan 'n skriftelike verklaring deur die invoerder op of geheg aan die betrokke klaringsbrief, van die omstandighede en besonderhede van die bemaking en dat die goedere vir die invoerder se eie gebruik is en nie vir verkoop nie en voorlegging aan die Ontvanger van die bewyse met betrekking tot sodanige bemaking wat die Ontvanger verlang.
- 412.04.01 Die bepalinge van regulasie 412.03.01 is *mutatis mutandis* van toepassing ten opsigte van enige goedere kragtens die bepalinge van item 412.04 geklaar.
- 412.07.01 Enige aanbod om enige goedere aan die departement prys te gee of aansoek om enige goedere te vernietig kragtens die bepalinge van item 412.07 is aan die volgende voorwaardes onderworpe—
- (a) dit moet skriftelik deur of namens die eienaar van die goedere gemaak word en moet die departement teen enige eis van enige ander persoon vrywaar,
- (b) dit moet onvoorwaardelik wees,
- (c) dit moet die volle identifikasiebesonderhede en beskrywing van die betrokke goedere aantoon,
- (d) dit moet die rede vir prysgawe of die rede waarom vernietiging en nie prysgewing aangevra is nie, vermeld,
- (e) dit moet volle besonderhede van die plek van klaring en die nommer en datum van die opslag- of ander klaringsbrief ten opsigte van die betrokke goedere vermeld, en
- (f) dit moet van die fakture en ander dokumente in verband met die invoer van sodanige goedere vergesel wees.
- 412.08.01 Enige verlies ten opsigte waarvan 'n korting op reg kragtens die bepalinge van item 412.08 geëis word, moet tot bevrediging van die Sekretaris bewys word.
- 412.08.02 Enige aansoek om 'n korting op reg kragtens die bepalinge van item 412.08 moet aan die Ontvanger op 'n vorm deur die Sekretaris goedgekeur, voorgelê word en moet van die dokumente wat die Sekretaris bepaal, vergesel wees.

DEEL 2

TYDELIKE KORTINGS OP DOEANEREGTE.

- 460.01.01 Geen paragraaf.

DEEL 3

TYDELIKE INVOER VAN GOEDERE MET KORTING OP DOEANEREGTE.

Item 490.00.

- 490.00.01 Die tydelike invoer van enige goedere kragtens die bepalinge van hierdie item is onderworpe aan die goeddunke van die Sekretaris in elke geval en aan sodanige prosedure, ondersoek, merk vir die doeleindes van latere uitkenning, wyse van klaring by invoer en uitvoer, voorsiening vir waarborg van die verskuldigde reg en die ander voorwaardes wat die Sekretaris in elke geval op lê.
- 490.00.02 Benewens die bepalinge van regulasie 490.00.01 is die bepalinge van regulasies 522.00.01 tot 522.00.03 *mutatis mutandis* van toepassing ten opsigte van enige goedere kragtens die bepalinge van item 409.00 geklaar.

Fifth Schedule.

SPECIFIC DRAWBACKS AND REFUNDS OF CUSTOMS DUTIES.
(Schedule No. 5 to the Act)

PART 1

SPECIFIC DRAWBACKS OF CUSTOMS DUTIES.

- 500.00.01 Any person desirous of claiming a drawback of duty under the provisions of any item of Part 1 of Schedule No. 5 in respect of any goods specified in such item, shall make application to the Secretary through the Collector, on a form approved by the Secretary, for registration to entitle him to such drawback and for registration of the premises where such goods will be used.
- 500.00.02 The provisions of regulations 10.01.02, 10.01.03, 10.01.06, 10.01.07, 10.02.01, 10.02.02 and 10.02.03 shall *mutatis mutandis* apply in respect of any drawback claimed under the provisions of any item in Part 1 of Schedule No. 5 and for that purpose any reference to Schedule No. 3, 4 or 6 shall be deemed to include a reference to Part 1 of Schedule No. 5 and any reference to a rebate of duty shall be deemed to be a reference to a drawback of duty.
- 500.00.03 The Secretary may require any applicant for registration under the provisions of regulation 500.00.01 to provide for a separate store, vessel, tank, yard or other place, in respect of which the provisions of regulations 10.03.01 and 10.03.02 shall *mutatis mutandis* apply, for the storage of goods specified in any item of Part 1 of Schedule No. 5 in respect of which registration is sought under regulation 500.00.01.
- 500.00.04 Every registrant shall keep a stock record which shall be in a form approved by the Secretary and shall show such particulars as the Secretary may require in each case. Such particulars shall be entered daily.
- 500.00.05 The Secretary may require any registrant to keep such working records as he may decide in the case of the conversion of the goods specified in any item of Part 1 of Schedule No. 5 into the goods which are to be exported and such other particulars as he may decide or to keep such samples, invoices or other documents as he may decide.
- 500.00.06 Every applicant shall submit to the Collector with his application for registration in terms of the provisions of regulation 500.00.01, a statement indicating the methods he proposes to follow for the purposes of proving that any imported materials specified in any item of Part 1 of Schedule No. 5 in respect of which registration is sought have been used in the manufacture of the products specified in such item and that he is entitled to a drawback in respect of the duty on such materials.
- 500.00.07 Every registrant shall notify the Collector immediately, or in advance, of any change or contemplated change in the registered name under which he trades, the address of his registered premises, the nature of the materials obtained by him under the provisions of Part 1 of Schedule No. 5 and the nature of the goods manufactured therefrom or the method by which it is his intention to prove his claim to a drawback in respect of such materials.
- 500.00.08 The Secretary may require that the formula to be used by any registrant under such items of Part 1 of Schedule No. 5 as he may decide shall be registered with him and no registrant under such item shall depart from such formula except with the permission of the Secretary.
- 500.00.09 Any application for a drawback of duty under the provisions of any item of Part 1 of Schedule No. 5 shall be submitted to the Collector on the prescribed form (form CE/DA. S.3.07) together with an application for drawback on form CE/DA. S.3.05 and such supporting evidence as the Collector may require.
- 500.00.10 Every registrant shall establish and prove to the Secretary the quantity of each class or kind of imported goods specified in the item of Part 1 of Schedule No. 5 actually incorporated in any exported product specified in the said item and also the quantity of waste of such imported goods incurred in the manufacture of such exported product. If in the opinion of the Secretary such waste is normal for the product in question, he may accept a claim for a drawback of the duty on such imported goods actually incorporated in such exported product and the normal waste incurred in the manufacture of such exported product.
- 500.00.11 No drawback of duty in excess of the duty actually paid on importation of any goods specified in any item of Part 1 of Schedule No. 5 shall be paid in terms of the said Part and the onus of proving the amount of duty so paid on importation of such goods to the satisfaction of the Secretary shall rest upon the registrant claiming a drawback in respect of such goods. If such goods were imported or cleared for payment of duty by a person other than the claimant in question, such claimant shall obtain and submit an authenticated copy of the relative bill of entry from such person or arrange for such copy to be submitted to the Collector by such person.
- 500.00.12 Any claim for a drawback of duty in terms of Part 1 of Schedule No. 5 shall be based on the consignments of the imported goods in question which have been in the possession of the claimant for the longest period.
- 500.00.13 The Secretary may accept a claim for a drawback of duty on any goods specified in such items of Part 1 of Schedule No. 5 as he may decide, from a person other than the manufacturer of the exported product specified in such item subject to such conditions as he may impose in each case. Such person shall submit a written declaration by such manufacturer in such form and stating such particulars as the Secretary may require with his claim for drawback in respect of such goods. No claim for drawback in terms of this regulation shall be accepted by the Secretary unless the said manufacturer is registered in terms of and has complied with the provisions of regulations 500.00.01 to 500.00.08 and the Secretary may require that any product manufactured from any such imported goods shall be given such identifying mark or number as he may decide and that any declaration by such manufacturer as mentioned in this regulation shall refer to such mark or number.
- 500.00.14 In respect of any goods referred to in the proviso to sub-section (7) of section *seventy-five*, the following conditions shall apply—
- (a) the quality, type and description of any locally manufactured goods of the same class or kind as the specified imported goods used in manufacture of any exported product specified in the item relating to such imported goods shall be approximately the same as the quality, type and description of such imported goods to which any claim for drawback of duty relates,
 - (b) such specified imported goods shall be used only in accordance with the provisions of the item of Part 1 of Schedule No. 5 in which they are specified and shall not be used, sold or disposed of for any other purpose,
 - (c) any claim for drawback of duty shall be based on the duty paid on the consignments of the specified imported goods in the order in which they were acquired by the registrant or if the Secretary is satisfied that this method is not practicable and different values or different rates of duty applied in respect of different consignments of such imported goods, he may determine an amount of duty and such amount shall be deemed to be the amount of duty paid in respect of such imported goods,

Vyfde Bylae.

BEPAAALDE TERUGGAWES EN TERUGBETALINGS VAN DOEANEREGTE.
(Bylae No. 5 by die Wet)

DEEL 1

BEPAAALDE TERUGGAWES VAN DOEANEREGTE.

- 500.00.01 Enigiemand wat aanspraak maak op 'n teruggawe van reg kragtens die bepalings van enige item van Deel 1 van Bylae No. 5 ten opsigte van enige goedere in sodanige item vermeld, moet aansoek, by die Sekretaris deur die Ontvanger doen, op 'n deur die Sekretaris goedgekeurde vorm vir registrasie wat hom op so 'n teruggawe geregtig sal maak en vir registrasie van die perseel waar sodanige goedere gebruik sal word.
- 500.00.02 Die bepalings van regulasies 10.01.02, 10.01.03, 10.01.06, 10.01.07, 10.02.01, 10.02.02 en 10.02.03 is *mutatis mutandis* van toepassing ten opsigte van enige teruggawe geëis kragtens die bepalings van enige item in Deel 1 van Bylae No. 5 en vir daardie doel word enige verwysing na Bylae No. 3, 4 of 6 geag 'n verwysing na Deel 1 van Bylae No. 5 in te sluit en 'n verwysing na 'n korting op reg geag 'n verwysing na 'n teruggawe van reg te wees.
- 500.00.03 Die Sekretaris kan eis dat enige aansoeker om registrasie kragtens die bepalings van regulasie 500.00.01 'n afsonderlike pakkamer, bevatter, tenk, werf of ander plek verskaf, ten opsigte waarvan die bepalings van regulasies 10.03.01 en 10.03.02 *mutatis mutandis* van toepassing sal wees, vir die opslag van goedere in enige item van Deel 1 van Bylae No. 5 vermeld ten opsigte waarvan registrasie kragtens regulasie 500.00.01 aangevra word.
- 500.00.04 'n Geregistreerde moet 'n voorraadrekord in 'n deur die Sekretaris goedgekeurde vorm hou, wat die besonderhede aantoon wat die Sekretaris in elke geval vereis. Sodanige besonderhede moet daaglik ingeskryf word.
- 500.00.05 Die Sekretaris kan eis dat 'n geregistreerde die werkrekords hou wat hy in elke geval bepaal van die omskepping van goedere, in enige item van Deel 1 van Bylae No. 5 vermeld, in die goedere wat uitgevoer gaan word, en enige ander besonderhede wat hy bepaal of om sodanige monsters, fakture of ander dokumente wat hy bepaal, te hou.
- 500.00.06 'n Aansoeker moet tesame met sy aansoek om registrasie ooreenkomstig die bepalings van regulasie 500.00.01 aan die Ontvanger 'n verklaring van die metodes wat hy voornemens is om te volg, met die doel om bewys te lewer dat enige in 'n item van Deel 1 van Bylae No. 5 vermelde ingevoerde materiale ten opsigte waarvan registrasie verlang word, in die vervaardiging van die in sodanige item vermelde produkte gebruik is en dat hy op 'n teruggawe ten opsigte van die reg op sodanige materiale geregtig is.
- 500.00.07 'n Geregistreerde moet die Ontvanger onmiddellik, of vooruit, in kennis stel van enige verandering of voorgenome verandering in die geregistreerde naam waaronder hy handel drywe, die adres van sy geregistreerde perseel, die aard van die materiale wat deur hom kragtens die bepalings van Deel 1 van Bylae No. 5 verkry word en die aard van die goedere wat daarvan vervaardig word of die metode waarvolgens dit sy bedoeling is om sy eis op 'n teruggawe ten opsigte van sodanige materiale te bewys.
- 500.00.08 Die Sekretaris kan eis dat die formule wat deur enige geregistreerde kragtens enige deur hom bepaalde items van Deel 1 van Bylae No. 5 gebruik gaan word by hom geregistreer moet word en geen geregistreerde kragtens sodanige item mag, behalwe met die toestemming van die Sekretaris van sodanige formule afwyk nie.
- 500.00.09 'n Aansoek om 'n teruggawe van reg kragtens die bepalings van enige item in Deel 1 van Bylae No. 5 moet aan die Ontvanger op die voorgeskrewe vorm (vorm CE/DA. S.3.07) tesame met 'n aansoek om teruggawe op vorm CE/DA. S.3.05 en die stawende bewys wat die Ontvanger verlang, voorgelê word.
- 500.00.10 'n Geregistreerde moet die hoeveelheid van elke klas of soort in die item van Deel 1 van Bylae No. 5 vermelde ingevoerde goedere wat werklik in enige in die bedoelde item vermelde uitgevoerde produk geïnkorporeer is en ook die hoeveelheid van afval van sodanige ingevoerde goedere wat by die vervaardiging van sodanige uitgevoerde produk ontstaan het, vasstel en aan die Sekretaris bewys. Indien sodanige verlies, na die mening van die Sekretaris, ten opsigte van die onderhawige produk normaal is, kan hy 'n eis vir 'n teruggawe van die reg op sodanige ingevoerde goedere wat werklik in sodanige uitgevoerde produk geïnkorporeer is en die normale afval wat in die vervaardiging van sodanige uitgevoerde produk ontstaan, aanvaar.
- 500.00.11 Geen teruggawe van reg wat die reg wat werklik by invoer van enige in 'n item van Deel 1 van Bylae No. 5 vermelde goedere oorskry, word ingevolge die bedoelde Deel betaal nie en die las om die bedrag aan reg aldus by invoer van sodanige goedere betaal tot bevrediging van die Sekretaris te bewys, rus op die geregistreerde wat die teruggawe ten opsigte van sodanige goedere eis. Indien sodanige goedere vir betaling van regte deur 'n ander persoon as die betrokke eiser ingevoer of geklaar is, moet sodanige eiser 'n gewaarmerkte afskrif van die betrokke klaringsbrief van sodanige persoon verkry en voorlê of reël dat sodanige afskrif deur sodanige persoon aan die Ontvanger voorgelê word.
- 500.00.12 'n Eis vir 'n teruggawe van reg ooreenkomstig Deel 1 van Bylae No. 5 moet op die besendings van die onderhawige ingevoerde goedere, wat die langste tydperk in die besit van die eiser was, gegrond wees.
- 500.00.13 Die Sekretaris kan 'n eis aanvaar vir 'n teruggawe van reg op enige goedere in die items van Deel 1 van Bylae No. 5 wat hy bepaal van 'n ander persoon, as die vervaardiger, van die in sodanige item vermeld uitgevoerde produk onderworpe aan die voorwaardes wat hy in elke geval oplê. Sodanige persoon moet 'n skriftelike verklaring deur sodanige vervaardiger in die vorm en wat die besonderhede vermeld, wat die Sekretaris verlang, saam met sy eis vir teruggawe ten opsigte van sodanige goedere, voorlê. Geen eis vir teruggawe ooreenkomstig hierdie regulasie word deur die Sekretaris aanvaar, tensy die bedoelde vervaardiger geregistreer is ooreenkomstig die bepalings van regulasies 500.00.01 tot 500.00.08 en daaraan voldoen het nie en die Sekretaris kan verlang dat enige produk van enige sodanige ingevoerde goedere vervaardig, 'n identifikasiemerk of -nommer wat hy bepaal, gegee moet word en dat enige verklaring deur sodanige vervaardiger soos in hierdie regulasie vermeld, na sodanige merk of nommer moet verwys.
- 500.00.14 Ten opsigte van enige in die voorbehoudbepalings in sub-artikel (7) van artikel vyf-en-sewentig vermelde goedere, is die volgende voorwaardes van toepassing—
 - (a) die kwaliteit, tipe en beskrywing van enige plaaslik vervaardigde goedere van dieselfde klas of soort as die vermelde ingevoerde goedere wat in die vervaardiging van enige uitgevoerde produk vermeld in die item wat op sodanige ingevoerde goedere betrekking het gebruik word, moet ongeveer dieselfde as die kwaliteit, tipe en beskrywing van sodanige ingevoerde goedere wees waarop enige eis vir teruggawe van reg betrekking het,
 - (b) sodanige vermelde ingevoerde goedere moet uitsluitlik ooreenkomstig die bepalings van die item van Deel 1 van Bylae No. 5 waarin dit vermeld word, gebruik word en mag nie vir enige ander doel gebruik, verkoop of van die hand gesit word nie,
 - (c) enige eis vir teruggawe van reg sal gegrond wees op die reg betaal op die besendings van die vermelde ingevoerde goedere in die volgorde waarin dit deur die geregistreerde verkry is of indien die Sekretaris oortuig is dat die metode nie uitvoerbaar is nie en verskillende waardes of verskillende skale van reg van toepassing was ten opsigte van verskillende besendings van sodanige ingevoerde goedere, kan hy 'n bedrag aan reg bepaal en sodanige bedrag word geag die bedrag aan reg te wees wat ten opsigte van sodanige ingevoerde goedere betaal is,

- (d) for the purposes of this regulation the Secretary may determine the quantity of exported goods which shall be deemed to have been manufactured from any given quantity of specified imported goods or the quantity of specified imported goods which shall be deemed to have been used in the manufacture of any given quantity of exported products manufactured therefrom.

- 500.00.15 The Secretary may accept a claim for a drawback of duty on any goods specified in any item of Part I of Schedule No. 5 and incorporated in any goods exported on or after the date on which the claimant in question was registered in terms of regulation 500.00.01 provided the Secretary is satisfied that the provisions of the said item and the relative regulations have been materially complied with in respect of such goods.

PART 2

REGULATIONS REGARDING THE REFUNDS OF CUSTOMS DUTIES ON GOODS EXPORTED IN THE SAME CONDITION AS IMPORTED.

(Part 2 of Schedule No. 5)

- 522.00.01 The granting of a refund of duty on any goods specified in and exported in terms of the provisions of item 522.00 shall be subject to the following conditions—
- a copy of the bill of entry relating to the importation of such goods or such other or additional evidence of the payment of duty on and the identity of such goods shall be submitted by the person claiming the refund,
 - the identity of such goods shall be established to the satisfaction of the Collector before exportation takes place and for that purpose any documents produced to the Collector at the time of importation of such goods shall again be produced, and
 - the exporter shall arrange with the Collector for exportation to take place under official supervision or to take place on such conditions as the Collector may impose and, if such goods are exported overland, evidence of their arrival in the country of destination or such other evidence of exportation as the Secretary may require shall be produced.
- 522.00.02 Any application for a refund of duty in terms of the provisions of item 522.00 shall be submitted on the prescribed form which shall be completed in detail and shall be supported by evidence of compliance with the conditions stated in regulation 522.00.01 and by the evidence required in terms of the provisions of the said regulation.
- 522.00.03 Where the Collector considers it necessary that any goods to be exported under the provisions of item 522.00 shall be examined or that such goods or their containers shall be sealed by an officer, the exporter shall pay at the prescribed rates for the attendance of such officer.
- 522.00.04 In addition to the provisions of regulations 522.00.01 to 522.00.03 the undermentioned regulations shall apply in respect of the items in Part 2 of Schedule No. 5 enumerated below.
- 522.03.01 No person shall be granted any refund of duty for which provision has been made in item 522.03 unless the bill of entry for export is at the time of passing thereof accompanied by an application for refund in the prescribed form (form CE/DA. S.3.04): Provided that, in the case of goods to be exported by parcel post or from a place where there is no customs and excise office, the exporter shall, prior to the export of the goods, deliver the said application for refund to the Collector at the customs and excise office nearest the place from where the goods are to be exported, and that the said goods shall not be exported until permission to export has been granted by the Collector.
- 522.04.01 No person shall be granted the refund of duty for which provision has been made in item 522.04 unless such person has complied with the conditions of the said item and—
- return of the goods to the sender has taken place under the supervision of a customs and excise officer or post office official and proof of payment of duty on importation has been furnished to the satisfaction of that officer or official,
 - the application for refund is in a form approved by the Secretary and is supported by a certificate signed by the customs and excise officer or post office official concerned to the effect that the requirements of paragraph (a) have been met.

PART 3

REGULATIONS REGARDING THE MISCELLANEOUS REFUNDS OF CUSTOMS DUTIES.

(Part 3 of Schedule No. 5)

- 530.00.01 The payment of any refund of duty or of an amount determined by the Minister in lieu of such refund in terms of the provisions of item 530.00 shall be subject to submission to the Secretary at such time as he may require of such particulars and documents or other evidence of the purchases in question as he may consider necessary to calculate the amount of such refund or payment.
- 531.00.01 Any refund of duty under the provisions of item 531.00 shall be subject to the following conditions—
- the importer shall report the circumstances in which any goods are destroyed to the Collector immediately and shall immediately take steps to prevent further loss,
 - the importer shall arrange with the Collector for an examination under official supervision of the consignment involved in such loss to establish the nature and quantity of the goods destroyed and such loss shall be certified by the Collector,
 - an application for refund of duty shall be made in writing to the Collector by the importer of the goods, on a form approved by the Secretary, stating the circumstances in which the goods in question were destroyed,
 - such application shall be supported by the record of the examination mentioned in paragraph (b), certified by the Collector, and the supplier's invoices and other documents relating to such goods.
- 532.00.01 The provisions of regulation 412.07.01 shall *mutatis mutandis* apply in respect of any refund of duty claimed under the provisions of item 532.00.
- 533.00.01 Any person who has purchased kerosene (paraffin), distillate fuels (for example, gas oil and diesel oil) or residual fuel oil (furnace oil) at a price inclusive of the full duty and has used such oil for purposes other than road transport, not being public passenger bus transport services or road transport for agricultural purposes (including forestry), may apply for a refund of the duty to the extent specified in item 533.00, subject to the conditions that such application is made on the prescribed form (CE/DA. S. 3.07) within one month of the date of purchase of the said oil and is supported by the receipted account or cash sale invoice, as the case may be, and by a declaration in the following form—

"I,, hereby declare that the total quantity of gallons of oil shown on the attached invoice has been used by me for the purpose of"

Date

Signature

- (d) die Sekretaris kan, by die toepassing van hierdie regulasie die hoeveelheid uitgevoerde goedere bepaal wat geag word van 'n gegewe hoeveelheid van vermelde ingevoerde goedere vervaardig te gewees het of die hoeveelheid van vermelde ingevoerde goedere wat geag gebruik te gewees het by die vervaardiging van enige gegewe hoeveelheid uitgevoerde produkte.

500.00.15 Die Sekretaris kan 'n eis aanvaar vir 'n teruggawe van reg op enige in 'n item van Deel 1 van Bylae No. 5 vermelde goedere wat geïnkorporeer is in enige goedere uitgevoer op of na die datum waarop die bedoelde eiser ooreenkomstig regulasie 500.00.01 geregistreer is, mits die Sekretaris oortuig is dat daar wesenlik aan die bepalings van die bedoelde item en die betrokke regulasies ten opsigte van sodanige goedere voldoen is.

DEEL 2

REGULASIES BETREFFENDE DIE TERUGBETALING VAN DOEANEREGTE OP GOEDERE UITGEVOER IN DIESELFDE TOESTAND AS BY INVOER.

(Deel 2 van Bylae No. 5)

- 522.00.01 Die toestaan van 'n terugbetaling van reg op enige goedere vermeld in en uitgevoer kragtens die bepalings van item 522.00 is aan die volgende voorwaardes onderworpe—
- 'n afskrif van die klaringsbrief met betrekking tot die invoer van sodanige goedere of sodanige ander of bykomstige bewyse van die betaling van reg op en die identifikasie van sodanige goedere moet deur die persoon wat die terugbetaling eis, voorgelê word,
 - die identiteit van sodanige goedere moet tot die bevrediging van die Ontvanger vasgestel word voordat uitvoer geskied, en vir daardie doel moet enige dokumente wat ten tyde van invoer van sodanige goedere aan die Ontvanger voorgelê is, weer voorgelê word, en
 - die uitvoerder moet met die Ontvanger reël dat uitvoer onder amptelike toesig geskied of om op die voorwaardes te geskied wat die Ontvanger oplaen, indien sodanige goedere oorland uitgevoer word, moet bewys van aankoms daarvan in die land van bestemming of enige ander bewys van uitvoer wat die Sekretaris verlang, voorgelê word.
- 522.00.02 Enige aansoek om 'n terugbetaling van reg ooreenkomstig die bepalings van item 522.00 moet op die voorgeskrewe vorm, in detail ingevul, voorgelê word en moet deur bewyse van nakoming van die in regulasie 522.00.01 vermelde voorwaardes gestaaf word en deur bewyse ooreenkomstig die bepalings van die bedoelde regulasie vereis.
- 522.00.03 Waar die Ontvanger dit nodig ag dat enige goedere wat kragtens die bepalings van item 522.00 uitgevoer word, ondersoek moet word of dat sodanige goedere of die houters daarvan deur 'n beamppte verseël moet word, moet die uitvoerder vir die diens van sodanige beamppte teen die voorgeskrewe skale betaal.
- 522.00.04 Benewens die bepalings van regulasies 522.00.01 tot 522.00.03 is die ondervermelde regulasies van toepassing ten opsigte van die ondervermelde items in Deel 2 van Bylae No. 5.
- 522.03.01 Niemand word enige terugbetaling van reg waarvoor in item 522.03 voorsiening gemaak is, toegestaan nie, tensy die klaringsbrief vir uitvoer, ten tyde van die indiening daarvan, van 'n aansoek om terugbetaling in die voorgeskrewe vorm (vorm CE/DA. S.3.04) vergesel gaan: Met dien verstande dat, in die geval van goedere wat per pakketpos of vanaf 'n plek waar daar geen doeane- en aksynskantoor is nie, uitgevoer gaan word, die uitvoerder, voor die uitvoer van die goedere, gemelde aansoek om terugbetaling aan die Ontvanger by die doeane- en aksynskantoor naaste aan die plek vanwaar die goedere uitgevoer gaan word, moet aflewer, en dat bedoelde goedere nie uitgevoer moet word voordat toestemming om uit te voer deur die Ontvanger verleen is nie.
- 522.04.01 Niemand word die terugbetaling van reg waarvoor in item 522.04 voorsiening gemaak is, toegestaan nie, tensy sodanige persoon die voorwaardes van die bedoelde item nagekom het en—
- terugsending van die goedere na die afsender onder toesig van 'n doeane- en aksynsbeamppte of poskantoorbeamppte plaasgevind het, en bewys van betaling van reg by invoer, tot bevrediging van sodanige beampptes, gelewer is,
 - die aansoek om terugbetaling in 'n deur die Sekretaris goedgekeurde vorm is, en gestaaf word deur 'n sertifikaat, onderteken deur die betrokke doeane- en aksynsbeamppte of poskantoorbeamppte, met die strekking dat die vereistes van paragraaf (a) nagekom is.

DEEL 3

REGULASIES BETREFFENDE DIE DIVERSE TERUGBETALINGS VAN DOEANEREGTE.

(Deel 3 van Bylae No. 5)

- 530.00.01 Die betaling van enige terugbetaling van reg of van 'n deur die Minister bepaalde bedrag in plaas van sodanige terugbetaling ooreenkomstig die bepalings van item 530.00 is onderworpe aan voorlegging aan die Sekretaris, op die tyd wat hy verlang van die besonderhede en dokumente of ander bewyse van die bedoelde aankope wat hy nodig ag om die bedrag van sodanige terugbetaling of betaling te bereken.
- 531.00.01 Enige terugbetaling van reg kragtens die bepalings van item 531.00 is aan die volgende voorwaardes onderworpe—
- die invoerder moet die omstandighede waaronder enige goedere vernietig is onmiddellik aan die Ontvanger rapporteer en moet onmiddellik stappe doen om verdere verlies te verhoed,
 - die invoerder moet met die Ontvanger reël vir ondersoek onder amptelike toesig van die besending by sodanige verlies betrokke om die aard en hoeveelheid van die goedere wat vernietig is, vas te stel en sodanige verlies moet deur die Ontvanger gesertifiseer word,
 - 'n aansoek om 'n terugbetaling van reg moet skriftelik aan die Ontvanger deur die invoerder van die goedere gemaak word, op 'n deur die Sekretaris goedgekeurde vorm wat die omstandighede waaronder die betrokke goedere vernietig is, vermeld,
 - sodanige aansoek moet deur die aantekeninge van die in paragraaf (b) vermelde ondersoek, deur die Ontvanger gesertifiseer, en die fakture van die leweransier en ander dokumente met betrekking tot sodanige goedere vergesel gaan.
- 532.00.01 Die bepalings van regulasie 412.07.01 is *mutatis mutandis* van toepassing ten opsigte van enige terugbetaling van reg kragtens die bepalings van item 532.00 geëis.
- 533.00.01 Enige persoon wat keroseen (paraffien), distillaatbrandstowwe (byvoorbeeld, gasolie en dieselloolie) of residu-brandolie (brandolie) teen 'n prys wat die volle reg insluit, aangekoop het en so danige olie vir ander doeleindes as padvervoer, uitgesonderd openbare passasiersbusvervoerdienste of pad vervoer vir landbou-doeleindes (met inbegrip van bosbou-), gebruik het, kan om 'n terugbetaling van die reg tot die mate in item 533.00 vermeld, aansoek doen, onderworpe aan die voorwaardes dat sodanige aansoek binne een maand na die datum van aankoop van gemelde olie op die voorgeskrewe vorm (CE/DA. S.3.07) gedoen word en gesteun word deur die gekwiteerde rekening of kontantverkopingsfaktuur, na gelang van die geval, en deur 'n verklaring in die volgende vorm—

„Ek,, verklaar hierby dat die totale hoeveelheid van gellings olie wat op bygaande faktuur aangegee word, deur my gebruik is vir die doel om.....

Datum..... Handtekening.....”

Sixth Schedule.

SPECIFIC REBATES AND REFUNDS OF EXCISE DUTIES.
(Schedule No. 6 to the Act)

- 600.01.01 In addition to any other relative regulations, the regulations in this Schedule shall apply in respect of the goods specified in the items of Schedule No. 6 mentioned in such regulations.
- Item 601.00.**
- 601.01.01 The provisions of regulations 401.00.01 to 401.00.08 shall *mutatis mutandis* apply in respect of any goods specified in and entered under item 601.01.
- 601.02.01 The provisions of regulations 402.00.01 to 402.00.04 shall *mutatis mutandis* apply in respect of any goods specified in and entered under item 601.02.
- 601.03.01 The relative provisions of regulations 404.00.01, 404.00.02 and 412.01.01 shall *mutatis mutandis* apply in respect of any goods specified in and entered under item 601.03.
- 601.03.02 Any goods entered under the provisions of item 601.03 shall be kept under lock and key until required for use and the hospital or institution concerned shall exercise adequate control to prevent the use or disposal of any such goods for any purpose other than the official purposes of such hospital or institution or the purposes specified in the said item. Entry of such goods shall further be subject to such conditions as the Secretary may impose in each case and the duty due thereon shall forthwith be paid to the Secretary on any such goods not used for official or specified purposes, as the case may be.
- Item 602.00.**
- 602.01.01 The provisions of regulations 406.00.01 to 406.00.03 shall *mutatis mutandis* apply in respect of any goods specified in and entered under item 602.01 but for that purpose any reference in regulation 406.00.03 to full duty shall be deemed to be a reference to the full excise duty rebated in terms of the provisions of item 602.01 to the representative in question (excluding any duty rebated in terms of item 609.17.20).
- Item 603.00.**
- 603.01.01 The provisions of regulations 4.06.01 to 4.06.11 shall *mutatis mutandis* apply in respect of any goods specified in and entered under item 603.01 or any such goods in respect of which a refund of duty is claimed under the provisions of item 603.01.
- 603.01.02 Any refund of duty in terms of the provisions of item 603.01 in respect of any goods exported shall be limited to the duty actually paid in respect of such goods.
- 603.01.03 Any person claiming any refund of duty in terms of the provisions of item 603.01 in respect of any goods exported, shall produce evidence to the satisfaction of the Secretary of the duty actually paid on such goods and if no such evidence can be produced, the Secretary may determine the amount of duty to be refunded in respect of such goods.
- 603.01.04 The Secretary may exempt any goods liable to an excise stamp duty under the provisions of Part 2 of Schedule No. 1 from the requirement of being stamped if such goods are intended for export (including supply as stores for foreign-going ships or aircraft) subject to such conditions as he may impose. Such goods shall not be permitted to enter home consumption without being stamped and on export of such unstamped goods any reference to a rebate or refund of duty in item 603.01 in respect of such goods shall be construed to exclude any reference to any stamp duty thereon.
- Item 604.00.**
- 604.01.01 Any person entitled to a rebate of duty under the provisions of this item shall furnish to the Collector, on demand, full particulars of the receipt, nature and use of any goods obtained under the provisions of the said item.
- 604.01.02 Use or supply of any goods specified in item 604.00 by or to any person under rebate of duty shall be subject to such conditions, declarations, undertakings or returns as the Secretary may decide.
- 604.01.03 The Secretary may permit any wine-growers' co-operative agricultural society to remove from the customs and excise warehouse (including any special warehouse) of such society, on one bill of entry, such quantities of the goods specified in items 604.03 and 604.04 as he may decide, to any room or place approved by him for supply to persons entitled to rebate of duty under the provisions of the said items on such conditions as he may decide.
- 604.01.04 No wine-growers' co-operative agricultural society or holder of a wine farmer's licence or producer of any goods specified in item 604.00 shall supply such goods to any person not entitled to obtain such goods under rebate of duty or in excess of the quantity specified in the said item unless the duty thereon has been paid and no person shall accept any such goods to which he is not entitled from any such society, holder or producer, unless the duty thereon has been paid with the permission of the Collector.
- 604.01.05 No person who is entitled to obtain or use any goods under rebate of duty under the provisions of item 604.00 shall sell or dispose of any such goods to any other person, whether or not the latter person is entitled to a rebate of duty under the said item and no person shall accept any such goods so obtained under rebate of duty if he is not entitled thereto under the provisions of the Act and these regulations.
- Item 605.00.**
- 605.00.01 The provisions of the regulations in the Fifth Schedule hereto shall *mutatis mutandis* apply to any refund of duty under the provisions of item 605.00 and for that purpose any reference to Schedule No. 5 shall be deemed to be a reference to item 605.00.
- Item 606.00.**
- 606.00.01 No excisable goods specified in item 606.00 for use in the manufacture of other excisable goods shall be used in such manufacture except under the provisions of sections *twenty-seven, thirty-five and sixty-four* and the relative regulations.
- 606.00.02 Except as specified herein, no excisable goods specified in item 606.00 for use in the manufacture of other excisable goods so specified shall be removed under the provisions of the said item from the customs and excise warehouse where such goods were manufactured or used for the purpose of manufacture of such other excisable goods, without the permission of the Collector.

Sesde Bylae.

BEPAAALDE KORTINGS OP EN TERUGBETALINGS VAN AKSYNSREGTE.
(Bylae No. 6 by die Wet)

600.01.01 Benewens enige ander betrokke regulasies, is die regulasies in hierdie Bylae ten opsigte van die goedere vermeld in die items van Bylae No. 6 wat in sodanige regulasies vermeld word, van toepassing.

Item 601.00.

601.01.01 Die bepaling van regulasies 401.00.01 tot 401.00.08 is *mutatis mutandis* van toepassing ten opsigte van enige goedere vermeld in en kragtens item 601.01 geklaar.

601.02.01 Die bepaling van regulasies 402.00.01 tot 402.00.04 is *mutatis mutandis* van toepassing ten opsigte van enige goedere vermeld in en kragtens item 601.02 geklaar.

601.03.01 Die betrokke bepaling van regulasies 404.00.01, 404.00.02 en 412.01.01 is *mutatis mutandis* van toepassing ten opsigte van enige goedere vermeld in en kragtens item 601.03 geklaar.

601.03.02 Enige goedere kragtens die bepaling van item 601.03 geklaar, moet agter slot en grendel gehou word totdat dit vir gebruik benodig word en die betrokke hospitaal of inrigting moet voldoende beheer uitoefen om die gebruik of wegmaak van enige sodanige goedere vir enige ander doel as die amptelike doeleindes van sodanige hospitaal of inrigting of as die doeleindes vermeld in die bedoelde item, te verhoed. Klaring van sodanige goedere is verder onderworpe aan die voorwaardes wat die Sekretaris in elke geval op lê en die reg daarop verskuldig moet onverwyld aan die Sekretaris op enige sodanige goedere nie vir amptelike of vermelde doeleindes gebruik is nie, na gelang van die geval, betaal word.

Item 602.00.

602.01.01 Die bepaling van regulasies 406.00.01 tot 406.00.03 is *mutatis mutandis* van toepassing ten opsigte van enige goedere vermeld in en kragtens item 602.01 geklaar maar vir daardie doel word enige verwysing in regulasie 406.00.03 na volle reg geag na die volle aksynsreg te wees wat ooreenkomstig die bepaling van item 602.01 vir die bedoelde verteenwoordiger gekort is (uitgesonderd enige reg ingevolge item 609.17.20 gekort).

Item 603.00.

603.01.01 Die bepaling van regulasies 4.06.01 tot 4.06.11 is *mutatis mutandis* van toepassing ten opsigte van enige goedere vermeld in en kragtens item 603.01 geklaar of enige sodanige goedere ten opsigte waarvan 'n terugbetaling van reg kragtens die bepaling van item 603.01 geëis word.

603.01.02 Enige terugbetaling van reg ooreenkomstig die bepaling van item 603.01 ten opsigte van enige goedere uitgevoer, is tot die reg beperk wat werklik ten opsigte van sodanige goedere betaal is.

603.01.03 Enigiemand wat 'n terugbetaling van reg ooreenkomstig die bepaling van item 603.01 eis ten opsigte van enige goedere uitgevoer, moet bewys tot die bevrediging van die Sekretaris voorlê van die reg wat werklik op sodanige goedere betaal is en indien geen sodanige bewys voorgelê kan word nie, kan die Sekretaris die bedrag aan reg om ten opsigte van sodanige goedere terugbetaal te word, bepaal.

603.01.04 Die Sekretaris kan enige goedere onderhewig aan aksynsseëlreg kragtens die bepaling van Deel 2 van Bylae No. 1 vrystel van die vereiste om van seëls voorsien te word, indien sodanige goedere vir uitvoer bestem is (met inbegrip van die verskaffing as voorrade vir skepe of vliegtuie op buitelandse vaart of vlug), onderworpe aan die voorwaardes wat hy op lê. Sodanige goedere mag nie, tensy dit van seëls voorsien word, vir binnelandse verbruik vrygestel word nie en by uitvoer van sodanige ongeseeëde goedere sal enige verwysing na 'n korting of terugbetaling van reg in item 603.01 ten opsigte van sodanige goedere uitgelê word om 'n verwysing na enige seëlreg daarop uit te sluit.

Item 604.00.

604.01.01 Enigiemand wat op 'n korting op reg kragtens die bepaling van hierdie item geregtig is, moet aan die Ontvanger, op versoek, volledige besonderhede van die ontvangs, aard en gebruik van enige goedere kragtens die bepaling van die bedoelde item verkry, verskaf.

604.01.02 Die gebruik of verskaffing van enige in item 604.00 vermelde goedere deur of aan enigiemand met korting op reg, is onderworpe aan die voorwaardes, verklarings, verbintenisse of opgawes wat die Sekretaris verlang.

604.01.03 Die Sekretaris kan enige koöperatiewe landbouvereniging van wynbouers toelaat om uit die doeane- en aksynspakhuis (met inbegrip van enige spesiale pakhuis) van sodanige vereniging, op een klaringsbrief, die hoeveelheid van die in items 604.03 en 604.04 vermelde goedere wat hy bepaal, na enige deur hom goedgekeurde kamer of plek te verwyder vir die verskaffing aan persone wat kragtens die bepaling van die bedoelde items met korting op reg geregtig is op die voorwaardes wat hy bepaal.

604.01.04 Geen koöperatiewe landbouvereniging van wynbouers of 'n houer van 'n wynboerlisensie of produseerder van enige in item 604.00 vermelde goedere mag sodanige goedere aan enige persoon verskaf wat nie geregtig is om sodanige goedere met korting op reg of meer as die in die bedoelde item vermelde hoeveelheid te verkry nie, tensy die reg daarop betaal is en niemand mag enige sodanige goedere waarop hy nie geregtig is nie van enige sodanige vereniging, houer of produseerder aanvaar nie, tensy die reg daarop met die toestemming van die Ontvanger betaal is.

604.01.05 Niemand wat geregtig is om goedere met korting op reg kragtens die bepaling van item 604.00 te verkry of te gebruik, mag enige sodanige goedere aan enige ander persoon verkoop of vervreem nie, hetsy die laasgenoemde persoon op 'n korting op reg kragtens die bedoelde item geregtig is al dan nie, en niemand mag enige goedere aldus met korting op reg verkry, aanvaar nie, indien hy nie kragtens die bepaling van die Wet en hierdie regulasies daarop geregtig is nie.

Item 605.00.

605.00.01 Die bepaling van die regulasies in die Vyfde Bylae hierby is *mutatis mutandis* van toepassing op enige terugbetaling van reg kragtens die bepaling van item 605.00 en vir daardie doel word enige verwysing na Bylae No. 5 geag 'n verwysing na item 605.00 te wees.

Item 606.00.

606.00.01 Geen in item 606.00 vermelde synsbare goedere vir gebruik by die vervaardiging van ander synsbare goedere mag in sodanige vervaardiging, behalwe kragtens die bepaling van artikels *sewe-en-twintig*, *vyf-en-dertig* en *vier-en-sestig* en die betrokke regulasies, gebruik word nie.

606.00.02 Behalwe soos hierin vermeld, mag geen synsbare goedere in item 606.00 vermeld vir gebruik by die vervaardiging van ander synsbare goedere aldus vermeld kragtens die bepaling van die bedoelde item uit die doeane- en aksynspakhuis waarin sodanige goedere vervaardig of vir die doel van vervaardiging van sodanige ander synsbare goedere gebruik is, sonder die toestemming van die Ontvanger, verwyder word nie.

- 606.00.03 The use of any goods specified in item 606.00 in the manufacture of any other excisable goods so specified shall be subject to such conditions as the Secretary may impose in each case and to the keeping by the licensee in question of such records of any manufacturing operation as the Secretary may decide.
- 606.00.04 In addition to any other relative regulation, the regulations under this item shall apply in respect of the excisable goods specified in the items mentioned in such regulations.
- 606.04.05 (1) *Unfortified still wine entered for use in the manufacture of fortified still wine.*
- Except with the permission of the Collector no fortification of unfortified wine in the manufacture of fortified wine shall take place without official supervision and such notice as the Collector may require shall be given to him by the manufacturer of the fortified wine in question of particulars of any intended fortification operation.
 - The minimum quantity of unfortified wine which may be fortified in any one operation and in any particular vessel shall be 250 bulk gallons but the Collector may permit a smaller quantity to be so fortified in circumstances which he considers exceptional.
 - Such returns as the Secretary considers necessary and in such form as he may decide shall be rendered to the Collector by the manufacturer of the fortified wine in question immediately after completion of every fortification operation.
- 606.04.05 (3) *Unfortified still wine entered for use in the manufacture of spirits.*
- Unfortified wine acquired in terms of the provisions of paragraph (3) of item 606.04.05 shall be kept apart from any other wine to the satisfaction of the Collector.
 - Unfortified wine, other than unfortified wine acquired as distilling wine, shall be removed to the charger tanks only under the supervision of the Collector and secured to his satisfaction.
 - Unfortified wine for the distillation of rebate spirits (as defined in regulation 609.04.30) shall be stored in vessels specially set apart for such purpose. These vessels shall be subject to approval by the Collector for the purpose and shall be marked, numbered and gauged to his satisfaction. 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.
 - All approved vessels containing wine for the distillation of rebate spirits shall be locked or otherwise secured to the satisfaction of the Collector.
 - Every manufacturer shall keep, on the premises where rebate spirits is distilled, a register in respect of each vessel approved in terms of paragraph (c), 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 the Collector and ready for his inspection. At the end of each month a proper balance of such wine shall be struck.
 - A fair average sample of the unfortified wine intended for the distillation of rebate spirits shall be submitted to the Government Brandy Board for approval. Such sample shall be taken, where possible, by or under the supervision of the Collector and shall be sealed by him, and the manufacturer concerned shall forward such sample and furnish the declaration on the approved form in support of such a sample to the Government Brandy Board, which shall set forth its decision concerning the approval of such sample in a certificate.
 - In the event of such sample of unfortified wine submitted not being approved by the Board the wine from which such sample was drawn shall immediately be removed from the approved vessel and the removal recorded in the register.
 - Unfortified wine approved by the Government Brandy Board for the distillation of rebate spirits shall be removed from the approved vessels to the pre-heater or still through a closed pipe of a material approved by the Secretary, secured to the vessel and pre-heater or still in a manner satisfactory to the Collector, and no spirits shall be submitted to the Board for certification unless such wine has been so removed.
 - Unfortified wine approved for distillation of rebate spirits may, with a view to preservation be topped or fortified with rebate spirits certified by the Government Brandy Board and wine so fortified or topped shall not be regarded as fortified wine on distillation.
 - No distilling operations shall be commenced unless the whole distilling system has been secured by means of customs and excise locks or seals to the satisfaction of the Collector. Distillation of wine in the manufacture of rebate spirits shall be fractional and non-continuous.
 - The pipes used by a distiller in connection with the distillation of rebate brandy shall be of copper or other material approved by the Secretary 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 Collector.
 - All spirit receivers for rebate spirits shall be constructed of a material approved by the Secretary.
- 606.04.10 (2) *Fortified still wine entered for use in the preservation or sweetening of unfortified still wine.*
- Except with the permission of the Collector, all preservation or sweetening operations in terms of the provision of item 606.04.10 (2) shall take place under official supervision and such notice as the Collector may require shall be given to him by the licensee of the particulars of any intended operation of preservation or sweetening of unfortified still wine.
 - Fortified still wine entered under rebate of duty under this provision shall not be used—
 - in the preservation of unfortified still wine if the alcoholic strength of such unfortified still wine is thereby increased by more than 0.6 per cent of absolute alcohol by volume at 15°C per annum,
 - in the sweetening of unfortified still wine if the alcoholic strength of such unfortified still wine is thereby increased,
 and if so used such fortified wine shall be dutiable separately at the appropriate rate of duty applicable to such fortified wine and the total quantity of the blended wine shall be dutiable in accordance with the provisions of Note 5 to Chapter 22 of Part 1 of Schedule No. 1.
- 606.04.10 (3) *Fortified still wine entered for use in the manufacture of spirits.*
- Fortified still wine entered for distillation in the manufacture of spirits may, with the permission of the Collector, be diluted with water.
- 606.04.15 (1) *Sparkling wine entered for use in the manufacture of spirits.*
- Sparkling wine entered for distillation in the manufacture of spirits may, with the permission of the Collector, be diluted with water.

606.00.03 Die gebruik van enige in item 606.00 vermeldde goedere by die vervaardiging van enige ander sinsbare goedere aldus vermeld, is onderworpe aan die voorwaardes wat die Sekretaris in elke geval oplê en die hou van die rekords deur die bedoelde lisensiehouer van enige vervaardigingswerkzaamheid wat die Sekretaris bepaal.

606.00.04 Benewens enige ander betrokke regulasie, is die regulasies kragtens hierdie item van toepassing ten opsigte van die sinsbare goedere in die items vermeld wat in sodanige regulasie vermeld word.

606.04.05 (1) *Ongefortifiseerde nie-skuimende wyn geklaar vir gebruik by die vervaardiging van gefortifiseerde nie-skuimende wyn.*

- (a) Behalwe met die toestemming van die Ontvanger mag geen fortifisering van ongefortifiseerde wyn by die vervaardiging van gefortifiseerde wyn sonder amptelike toesig plaasvind nie en die kennisgewing wat die Ontvanger verlang van besonderhede van enige voorgenome fortifikasie-operasie moet aan hom deur die vervaardiger van die betrokke gefortifiseerde wyn gegee word.
- (d) Die minimum hoeveelheid ongefortifiseerde wyn wat gedurende 'n enkele operasie gefortifiseer mag word, en in enige besondere bevatter, moet 250 massagellings wees, maar die Ontvanger kan, in omstandighede wat hy buitengewoon ag, toelaat dat 'n kleiner hoeveelheid aldus gefortifiseer word.
- (c) Die opgawes wat die Sekretaris nodig ag en in die vorm wat hy bepaal, moet deur die vervaardiger van die betrokke gefortifiseerde wyn onmiddellik na afloop van elke fortifikasie-operasie aan die Ontvanger voorgelê word.

606.04.05 (3) *Ongefortifiseerde nie-skuimende wyn geklaar vir gebruik by die vervaardiging van spiritus.*

- (a) Ongefortifiseerde wyn ooreenkomstig die bepalings van paragraaf (3) van item 606.04.05 verkry, moet tot die bevrediging van die Ontvanger afsonderlik van enige ander wyn gehou word.
- (b) Ongefortifiseerde wyn, behalwe ongefortifiseerde wyn wat as stookwyn verkry is, mag slegs onder die toesig van die Ontvanger na die toevoertenke verwyder word en tot sy bevrediging beveilig word.
- (c) Ongefortifiseerde wyn vir die distillering van rabatspirit (soos in regulasie 609.04.30 omskryf) moet in bevatters wat spesiaal vir so 'n doel afgesonderd is, opgeslaan word. Hierdie bevatters is vir dié doel aan die goedkeuring van die Ontvanger onderworpe en moet tot sy bevrediging gemerk, genommer en gemeet word. Alle sodanige bevatters moet skoon en vars en redelik vry gehou word van sodanige bakterieë wat die gehalte van die wyn, na goedkeuring daarvan deur die Regeringsbrandewynraad, kan affekteer.
- (d) Alle goedgekeurde houers wat wyn vir die distillering van rabatspirit bevat, moet tot bevrediging van die Ontvanger gesluit of andersins beveilig word.
- (e) Elke vervaardiger moet op die perseel waar rabatspirit gedistilleer word ten opsigte van elke houer ingevolge paragraaf (c) goedgekeur, '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 Ontvanger toeganklik en gereed vir sy ondersoek wees. Aan die einde van elke maand moet 'n behoorlike balans van sodanige wyn opgemaak word.
- (f) 'n Redelike gemiddelde monster van die ongefortifiseerde wyn wat vir die distillering van rabatspirit bestem is, moet aan die Regeringsbrandewynraad vir goedkeuring voorgelê word. Sodanige monster moet, waar moontlik, deur of onder die toesig van die Ontvanger geneem en moet deur hom geseël word, en die betrokke vervaardiger moet sodanige monster versend aan en die verklaring op die goedgekeurde vorm ter staving van sodanige monster verstrek aan die Regeringsbrandewynraad, wat sy beslissing betreffende die goedkeuring van sodanige monster in 'n sertifikaat moet uiteensit.
- (g) Ingeval sodanige monster van ongefortifiseerde wyn wat voorgelê is, nie deur die Raad goedgekeur word nie, moet die wyn waaruit sodanige monster geneem is onmiddellik uit die goedgekeurde bevatter verwyder word en die verwydering in die register opgeteken word.
- (h) Ongefortifiseerde wyn deur die Regeringsbrandewynraad vir die distillering van rabatspirit goedgekeur, moet uit die goedgekeurde bevatters na die wynverwarmer of distilleerketel verwyder word deur 'n geslote pyp, van 'n deur die Sekretaris goedgekeurde materiaal, op 'n wyse wat vir die Ontvanger bevredigend is aan die houer en wynverwarmer of distilleerketel bevestig is, en geen spiritus mag vir sertifisering aan die Raad voorgelê word nie, tensy sodanige wyn aldus verwyder is.
- (i) Ongefortifiseerde wyn vir die distillering van rabatspirit goedgekeur kan, met die oog op preservering, met rabatspirit deur die Regeringsbrandewynraad gesertifiseer, opgevol en gefortifiseer word en wyn wat aldus gefortifiseer of opgevol is, word nie by distillering as gefortifiseerde wyn beskou nie.
- (k) Daar mag nie met distilleringwerkzaamhede begin word nie, tensy die hele distilleringstelsel tot die bevrediging van die Ontvanger deur middel van doean- en aksynsslote of -seëls beveilig is. Distillering van wyn in die vervaardiging van rabatspiritus moet gefraksioneerd en nie-deurlopend wees.
- (l) Die pype deur 'n distilleerder in verband met die distillering van rabatspiritus gebruik, moet van koper wees of 'n ander deur die Sekretaris goedgekeurde materiaal en moet oor die hele lengte daarvan geslote wees. Die afvoerende van pype moet op 'n deur die Ontvanger goedgekeurde wyse in die ontvangers bevestig wees.
- (m) Alle spiritusontvangers vir rabatspiritus moet van 'n deur die Sekretaris goedgekeurde materiaal gemaak word.

606.04.10 (2) *Gefortifiseerde nie-skuimende wyn geklaar vir gebruik by die preservering of versoeting van ongefortifiseerde nie-skuimende wyn.*

- (a) Behalwe met die toestemming van die Ontvanger, moet alle preservering- of versoetingswerkzaamhede ooreenkomstig die bepalings van item 606.04.10 (2) onder die amptelike toesig plaasvind en die kennisgewing wat die Ontvanger verlang, van die besonderhede van enige voornemende werkzaamheid van preservering of versoeting van ongefortifiseerde nie-skuimende wyn moet aan hom deur die lisensiehouer gegee word.
- (b) Gefortifiseerde nie-skuimende wyn geklaar met korting op reg kragtens hierdie bepaling, mag nie gebruik word nie by—
 - (i) die preservering van ongefortifiseerde nie-skuimende wyn indien die alkoholsterkte van sodanige ongefortifiseerde nie-skuimende wyn daardeur met meer as 0.6 persent van absolute alkohol volgens volume by 15°C per jaar verhoog word,
 - (ii) die versoeting van ongefortifiseerde nie-skuimende wyn indien die alkoholsterkte van sodanige ongefortifiseerde nie-skuimende wyn daardeur verhoog word, en indien so gebruik, is sodanige gefortifiseerde wyn afsonderlik belasbaar teen die toepaslike skaal van reg op sodanige gefortifiseerde wyn van toepassing en die totale hoeveelheid van die vermengde wyn is ooreenkomstig die bepalings van Opmerking 5 by Hoofstuk 22 van Deel I van Bylae No. 1 belasbaar.

606.04.10 (3) *Gefortifiseerde nie-skuimende wyn geklaar vir gebruik by die vervaardiging van spiritus.*

- (a) Gefortifiseerde nie-skuimende wyn geklaar vir distillering by die vervaardiging van spiritus kan, met die toestemming van die Ontvanger, met water verdun word.

606.04.15 (1) *Skuimwyn geklaar vir gebruik by die vervaardiging van spiritus.*

- (a) Skuimwyn geklaar vir distillering by die vervaardiging van spiritus kan, met die toestemming van die Ontvanger, met water verdun word.

606.04.20 (1) *Plain spirits entered for use in the manufacture of petrol by mixing with petrol.*

- (a) The Collector shall, in the discretion of the Secretary, take samples of the wood naphtha, benzene, and pyridine bases or other substances intended for use as denaturants in petrol, and he shall submit the samples to any government chemical laboratory. Unless a certificate is received from such laboratory to the effect that the substances are of the standards approved by the Secretary, they shall not be permitted to be used for the purpose aforesaid. Such denaturants shall be kept in vessels secured to the satisfaction of the Collector.
- (b) The Secretary may require any manufacturer to pay any reasonable expenses incurred by an officer who is to supervise any operation by direction of the Secretary, including payment at the prescribed rate for the officer's attendance.

606.04.20 (2) *Plain spirits entered for use in the manufacture of acetic acid by a process other than acetic fermentation.*

- (a) Any spirits entered for use for this purpose shall be denatured to the satisfaction of the Secretary.

606.04.20 (3) *Plain spirits entered for use in the manufacture of acetic acid by a process of acetic fermentation.*

- (a) Any spirits entered for use for this purpose shall be denatured to the satisfaction of the Secretary.

606.04.25 (1) *Wine spirits or grape spirits entered for use in the manufacture of fortified still wine.*

- (a) The strength of wine spirits or grape spirits used for fortification or preservation purposes shall not be lower than 60° AA.
- (b) The Collector may, subject to such conditions as he may impose, permit the removal of spirits from any customs and excise warehouse for the purpose of fortification of wine in another such warehouse or the use of spirits in the same warehouse for such purpose without the licensee obtaining the prior permission of the Collector provided such removal or use of such spirits is covered by a certificate for the removal of excisable/specified goods ex warehouse (form CE/DA. S.2.23) which shall be deposited in the entry box in such warehouse in terms of the provisions of regulation 4.04.02 prior to such removal or use.
- (c) No spirits forwarded under a certificate of removal to a wine-grower for fortification or preservation purposes may be kept unused in the wine-grower's customs and excise warehouse for a period longer than 30 days without the special permission, in writing, of the Collector.
- (d) Wines, spirits or grape spirits entered under rebate of duty under this provision shall not be used in the preservation of unfortified still wine if the alcoholic strength of such unfortified still wine is thereby increased by more than 0.6 per cent of absolute alcohol by volume at 15°C per annum.
- (e) For the purposes of this regulation grape spirits means the distillate resulting from the distillation of grape juice fermented on the husks together with the husks of the grapes from which that juice was obtained.

606.04.25 (2) *Wine spirits or grape spirits entered for use in the topping or preservation of unfortified still wine.*

- (a) The provisions of regulation 606.04.10 (2) shall *mutatis mutandis* apply in respect of any spirits used under the provisions of item 606.04.25 (2).

606.05.10 (1) *Petrol and aviation spirit entered for use in the manufacture of petrol and aviation spirit by mixing with spirit manufactured in the Republic.*

- (a) The provisions of regulation 606.04.20 (1) shall *mutatis mutandis* apply in respect of any mixing in terms of item 606.05.10 (1).

606.05.20 (1) *Petrol and aviation spirit entered for use in the manufacture of petrol and aviation spirit by mixing with spirits manufactured in the Republic.*

- (a) The provisions of regulation 606.04.20 (1) shall *mutatis mutandis* apply in respect of any mixing in terms of item 606.05.20 (1).

606.22.10 *Excisable goods, in a customs and excise warehouse, entered for use in the manufacture, by reprocessing, of excisable goods of the same or another class or kind.*

- (a) The clearance of any goods under rebate of duty under this provision shall be subject to such conditions as the Secretary may impose in each case.

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607.04.05 (1) (a) The provisions of regulations 10.01.01 to 10.07.04 (excluding regulations 10.06.01 and 10.06.02) shall *mutatis mutandis* apply in respect of any goods specified in and entered under item 607.04.05 (1).

- (b) Except with the special permission of the Collector a quantity of fortified or unfortified wine of less than 250 bulk gallons for any single conversion into vinegar by a process of acetic fermentation shall not be entered under rebate of duty under item 607.04.05 (1). Any wine entered under the provisions of the said item shall be denatured under official supervision on the registered premises of the registrant by the addition of vinegar to such extent that the acidity of the mixture shall be equivalent to at least one per cent by weight of acetic acid.

607.04.10 (1) (a) No spirits entered under the provisions of item 607.04.10 (1) shall be methylated except by the licensee of a customs and excise manufacturing warehouse approved for the manufacture of spirits and in accordance with the provisions of Chapter IV of the Act and the relative regulations.

- (b) The methylation of spirits shall take place only in a room or place which has been specially set aside in such manufacturing warehouse for that purpose only and which has been approved by the Collector for such purpose.

- (c) No methylation of spirits under item 607.04.10 (1) shall take place except under official supervision and the licensee who intends to methylate any spirits shall give the Collector such notice and particulars of such intended methylation as he may require.

- (d) Only 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 91.4° AA.

- (e) The quantity of spirits entered or used for methylation at any one time shall not, except with the permission of the Secretary, be less than 250 gallons.

- (f) The methylation of spirits shall be restricted to the following—

(i) Non-coloured methylated spirits, which shall mean spirits methylated in accordance with paragraph (g) below,

(ii) mineralised methylated spirits which shall mean non-coloured methylated spirits to which has been 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.

- 606.04.20 (1) *Skoon spiritus geklaar vir gebruik by die vervaardiging van petrol deur vermenging met petrol.*
- (a) Die Ontvanger moet, na goeddunke van die Sekretaris, monsters neem van die houtnafta, bensien en piridienbasisse of ander stowwe wat vir gebruik as denatureermiddels in petrol bestem is en hy moet die monsters aan enige skeikundige staatslaboratorium voorlê. Tensy 'n sertifikaat van so 'n laboratorium ontvang word met die strekking dat die stowwe van die standaard is wat deur die Sekretaris goedgekeur is, word nie toegelaat dat dit vir voornoemde doel gebruik word nie. Sodanige denatureermiddels moet in houers wat tot die bevrediging van die Ontvanger beveilig is, gehou word.
 - (b) Die Sekretaris kan van 'n vervaardiger verlang om enige redelike koste deur 'n beampte aangegaan te betaal wat in opdrag van die Sekretaris oor enige werkzaamheid toesig moet hou, met inbegrip van betaling vir die diens van die beampte teen die voorgeskrewe skaal.
- 606.04.20 (2) *Skoon spiritus geklaar vir gebruik by die vervaardiging van asynsuur deur 'n ander proses as asynfermentasie.*
- (a) Enige spiritus geklaar vir gebruik vir hierdie doel moet tot die bevrediging van die Sekretaris gedenateureer word.
- 606.04.20 (3) *Skoon spiritus geklaar vir gebruik by die vervaardiging van asynsuur deur 'n proses van asynfermentasie.*
- (a) Enige spiritus geklaar vir hierdie doel moet tot die bevrediging van die Sekretaris gedenateureer word.
- 606.04.25 (1) *Wynspiritus of druiwespiritus geklaar vir gebruik by die vervaardiging van gefortifiseerde nie-skuimende wyn.*
- (a) Die sterkte van wynspiritus of druiwespiritus vir fortifisering- of preserveringdoeleindes gebruik, moet nie laer as 60°AA wees nie.
 - (b) Ontvanger kan, onderworpe aan die voorwaardes wat hy oplaê, die verwydering van enige spiritus uit enige doeane- en aksynspakhuis vir die doeleindes van fortifisering van wyn in 'n ander sodanige pakhuis toelaat of die gebruik van spiritus in dieselfde pakhuis vir sodanige doeleindes toelaat sonder dat die lisensiehouer die vooraf verkreë toestemming van die Ontvanger vooraf verkry het, mits sodanige verwydering of gebruik van sodanige spiritus gedek word deur 'n sertifikaat vir die verwydering van sinsbare/gespesifiseerde goedere uit pakhuis (vorm CE/DA. S.2.23) wat in die klaringsbus in sodanige pakhuis ooreenkomstig die bepalings van regulasie 4.04.02 voor sodanige verwydering of gebruik geplaas moet word.
 - (c) Geen spiritus onder 'n sertifikaat van verwydering na 'n wynbouer vir fortifisering- of preserveringdoeleindes versend word, mag ongebruik in die doeane- en aksynspakhuis van 'n wynbouer vir 'n tydperk langer as 30 dae sonder die spesiale skriftelike toestemming van die Ontvanger gehou word nie.
 - (d) Wyn, spiritus of druiwespiritus met korting op reg kragtens hierdie bepalings geklaar, mag nie by die preservering van ongefortifiseerde nie-skuimende wyn gebruik word indien die alkoholsterkte van sodanige ongefortifiseerde nie-skuimende wyn daardeur met meer as 0.6 persent absolute alkohol volgens volume by 15°C per jaar verhoog word nie.
 - (e) By die toepassing van hierdie regulasie beteken druiwespiritus die distillaat afkomstig van die distillering van druiwesap wat op die doppe gegis het tesame met die doppe van die druiwe waaruit die sap verkry is.
- 606.04.25 (2) *Wynspiritus of druiwespiritus geklaar vir gebruik in die opvolg of preservering van ongefortifiseerde nie-skuimende wyn.*
- (a) Die bepalings van regulasie 606.04.10 (2) is *mutatis mutandis* van toepassing ten opsigte van enige spiritus kragtens die bepalings van item 606.04.25 (2) gebruik.
- 606.05.10 (1) *Petrol en vliegtuigspiritus geklaar vir gebruik by die vervaardiging van petrol en vliegtuigspiritus deur vermenging met spiritus wat in die Republiek vervaardig is.*
- (a) Die bepalings van regulasie 606.04.20 (1) is *mutatis mutandis* van toepassing ten opsigte van enige vermenging ingevolge item 606.05.10 (1).
- 606.05.20 (1) *Petrol en vliegtuigspiritus geklaar vir gebruik by die vervaardiging van petrol en vliegtuigspiritus deur vermenging met spiritus wat in die Republiek vervaardig is.*
- (a) Die bepalings van regulasie 606.04.20 (1) is *mutatis mutandis* van toepassing ten opsigte van enige vermenging ooreenkomstig item 606.05.20 (1).
- 606.22.10 *Synsbare goedere in 'n doeane- en aksynspakhuis, geklaar vir gebruik by die vervaardiging, deur herverwerking, van synsbare goedere van dieselfde of 'n ander klas of soort.*
- (a) Die klaring van enige goedere met korting op reg kragtens hierdie bepalings is onderworpe aan die voorwaardes wat die Sekretaris in elke geval oplaê.

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- 607.04.05 (1) (a) Die bepalings van regulasies 10.01.01 tot 10.07.04 (uitgesonderd regulasies 10.06.01 en 10.06.02) is *mutatis mutandis* van toepassing ten opsigte van enige goedere vermeld in en kragtens item 607.04.05 (1) geklaar.
- (b) Behalwe met die spesiale toestemming van die Ontvanger mag 'n hoeveelheid van gefortifiseerde of ongefortifiseerde wyn wat minder as 250 massagellings is, vir 'n enkele omskepping in asyn deur 'n proses van asynfermentasie nie met korting op reg ingevolge item 607.04.05 (1) geklaar word nie. Enige wyn geklaar kragtens die bepalings van bedoelde item moet onder amptelike toesig op die geregistreerde perseel van die geregistreerde deur die byvoeging van asyn in so 'n mate gedenateureer word dat die suurgehalte van die mengsel gelykwaardig is aan minstens een persent, volgens gewig, van asynsuur.
- 607.04.10 (1) (a) Geen spiritus geklaar kragtens die bepalings van item 607.04.10 (1) mag gemetleer word behalwe deur die lisensiehouer van 'n doeane- en aksynsvervaardigingspakhuis, wat vir die vervaardiging van spiritus goedgekeur is nie en ooreenkomstig die bepalings van Hoofstuk IV van die Wet en die betrokke regulasies.
- (b) Die metilering van spiritus mag slegs in 'n kamer of plek wat spesiaal vir daardie doel in sodanige vervaardigingspakhuis afgesonder en deur die Ontvanger vir sodanige doel goedgekeur is, plaasvind.
 - (c) Geen metilering van spiritus kragtens item 607.04.10 (1) mag, behalwe onder amptelike toesig, plaasvind nie en die lisensiehouer wat van voorneme is om enige spiritus te metleer, moet aan die Ontvanger die kennisgewing en besonderhede van sodanige voorgename metilering wat hy verlang, gee.
 - (d) Slegs die volgende (en geen ander spiritus) mag vir metilering gebruik word nie:
Onversoete en ongegeurde spiritus met die sterkte wat sal verseker dat die brandspiritus minstens 'n sterkte van 91.4°AA sal hê.
 - (e) Die hoeveelheid spiritus te eniger tyd vir die metilering geklaar of gebruik, mag nie, behalwe met die toestemming van die Sekretaris, minder as 250 gellings wees nie.
 - (f) Die metilering van spiritus word tot onderstande beperk—
 - (i) ongekleurde brandspiritus, wat beteken spiritus wat ooreenkomstig paragraaf (g) hieronder gemetleer is,
 - (ii) gemineraliseerde brandspiritus, wat beteken ongekleurde brandspiritus waarby minstens 'n veertigste van 'n ons verpoeterde anilienkleurstof (metiel-violet) vir elke 100 gellings ongekleurde brandspiritus en minstens drie-agstes van een persent per volume mineraalnafta van 'n soortlike gewig van minstens 0.800 by 60°Fahrenheit gevoeg is.

- (g) The Secretary may authorise methylated spirits to be prepared according to any of the following formulae:

										Gallons
(i)	Spirits	..	..	..	..	..	..	..	..	95.0
	Crude methyl alcohol or methanol	..	..	..	..	..	..	..	..	3.5
	Pyridine bases	..	..	..	..	..	..	..	..	1.5
										<u>100.0</u>
										Gallons
(ii)	Spirits	..	..	..	..	..	..	..	..	97.5
	Simonsen oil	..	..	..	..	..	..	..	..	1.0
	Pyridine bases	..	..	..	..	..	..	..	..	1.5
										<u>100.0</u>
										Gallons
(iii)	Spirits	..	..	..	..	..	..	..	..	95.0
	Crude butyl alcohol	..	..	..	..	..	..	..	..	4.0
	Pyridine bases	..	..	..	..	..	..	..	..	1.0
										<u>100.0</u>
										Gallons
(iv)	Spirits	..	..	..	..	..	..	..	..	95.0
	Crude butyl alcohol	..	..	..	..	..	..	..	..	3.5
	Petrol (not being petrol manufactured in terms of item 606.00 of Schedule No. 6)	..	..	..	..	..	..	..	..	1.5
										<u>100.0</u>
										Gallons
(v)	Spirits	..	..	..	..	..	..	..	..	95.0
	Crude butyl alcohol	..	..	..	..	..	..	..	..	3.5
	Benzine	..	..	..	..	..	..	..	..	1.5
										<u>100.0</u>

Notwithstanding the above, in the case of non-coloured methylated spirits manufactured in accordance with formula (i) or (iii) and required for hospital or laboratory purposes, the pyridine bases may, with the special permission of the Secretary, be dispensed with. In such cases the quantity of crude methyl alcohol, methanol or crude butyl alcohol shall be increased to 6.0 per cent.

- (h) Any crude methyl alcohol or methanol referred to in paragraph (g) above shall be of a strength of not less than 91.4°AA, and all the other substances referred to in the said regulation shall conform to such specifications as the Secretary may determine.
- (i) Before a licensee carries out any process of methylation, the Collector shall submit samples of such substances prescribed in paragraph (g) above for use in the methylation of spirits as may be specified by the Secretary to any government chemical laboratory, and, unless a certificate is received from such laboratory to the effect that the substances are of the standards approved by the Secretary, they shall not be permitted to be used for the purpose aforesaid. Such denaturants shall be kept in vessels secured to the satisfaction of the Collector.
- (k) Every vessel in which a licensee 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.
- (l) A licensee shall keep stock accounts in forms approved by the Secretary 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 the Collector and ready for his inspection.
- (m) Invoices, consecutively numbered and in duplicate sets, shall be completed by every licensee in respect of all disposals of methylated spirits, and the duplicates of such invoices shall be made available to the Collector on demand.
- (n) In the Republic a licensee may supply mineralised methylated spirits only to the holder of a general dealer's or a chemist's and druggist's licence or a closed trading co-operative society registered with the Secretary, and non-coloured methylated spirits only to a person registered with the Secretary.
- (o) The Secretary may, on application, authorise and register any person to obtain non-coloured methylated spirits from a licensee or from a specially registered person, for use by the State or other bodies mentioned in items 601.03.10 (1) and (2) of Schedule No. 6 or in the manufacture of articles not elsewhere prohibited, or for any other purpose approved by the Secretary. The authority shall not be granted until the applicant has made a declaration on the application form as prescribed by the Secretary, that he will use such non-coloured methylated spirits solely for the purpose authorised.
- (p) No essential oil, flavouring matter or other substance shall be added to or mixed with methylated spirits by a licensee or a specially registered person referred to in paragraph (o) above but a licensee 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 paragraph (o) above.
- 607.04.10 (2) (a) The provisions of regulations 10.01.01 to 10.07.04 (excluding regulations 10.05.01 and 10.06.02) shall *mutatis mutandis* apply in respect of any goods specified in and entered under item 607.04.10 (2) of Schedule No. 6.
- (b) Full particulars regarding any process of manufacture (including the formula, in quadruplicate) of any preparation to be manufactured shall be submitted to the Secretary, through the Collector, 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 Secretary. 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.

- (g) Die Sekretaris kan magtiging verleen dat brandspiritus volgens enige van onderstaande formules berei word:

	Gellings
(i) Spiritus	95.0
Ru-metielalkohol of metanol	3.5
Piridienbasisse	1.5
	<u>100.0</u>
(ii) Spiritus	97.5
Simonsen-olie	1.0
Piridienbasisse	1.5
	<u>100.0</u>
(iii) Spiritus	95.0
Ru-butiellalkohol	4.0
Piridienbasisse	1.0
	<u>100.0</u>
(iv) Spiritus	95.0
Ru-butiellalkohol	3.5
Petrol (uitgesonderd petrol wat ingevolge item 606.00 van Bylae No. 6 vervaardig is)	1.5
	<u>100.0</u>
(v) Spiritus	95.0
Ru-butiellalkohol	3.5
Bensien	1.5
	<u>100.0</u>

Ondanks bostaande kan daar, in die geval van ongekleurde brandspiritus wat ooreenkomstig formules (i) of (iii) vervaardig word en wat vir hospitaal- of laboratoriumdoeleindes nodig is, met spesiale vergunning van die Sekretaris van die piridienbasisse afgesien word. In sodanige gevalle moet die hoeveelheid ru-metielalkohol, metanol, of ru-butiellalkohol tot 6.0 persent vermeerder word.

- (h) Enige ru-metielalkohol of metanol in paragraaf (g) hierbo vermeld, moet van 'n sterkte van nie minder as 91.4°AA wees nie, en alle ander stowwe in die bedoelde regulasie vermeld, moet aan die bepalinge wat die Sekretaris vasstel, voldoen.
- (i) Voordat 'n lisensiehouer 'n metileerproses uitvoer, moet die Ontvanger monsters van die stowwe deur die Sekretaris bepaal, in paragraaf (g) hierbo vir gebruik by die metilering van spiritus voorgeskryf, aan 'n skeikundige staatslaboratorium voorle, en tensy 'n sertifikaat van sodanige laboratorium ontvang word met die strekking dat die stowwe van die standarde is wat deur die Sekretaris goedgekeur is, word nie toegelaat dat dit vir bovermelde doel gebruik word nie. Sodanige denatureerstowwe moet in bevatters gehou word wat tot bevrediging van die Ontvanger beveilig is.
- (k) Elke bevatter waarin 'n lisensiehouer ongekleurde brandspiritus of gemineraliseerde brandspiritus bewaar, hou of verskaf, moet op sodanige wyse geëtiketteer word dat daar aangetoon word dat die brandspiritus ongekleurd of gemineraliseerd is, na gelang van die geval.
- (l) 'n Lisensiehouer moet voorraadrekenings in 'n deur die Sekretaris goedgekeurde vorm hou waarin hy daaglik, afsonderlik, die besonderhede van ongekleurde en gemineraliseerde brandspiritus wat hy vervaardig het en wat uit voorraad verwyder is, moet opteken, en sodanige voorraadrekenings moet te alle tye vir die Ontvanger toeganklik en gereed vir sy ondersoek wees.
- (m) Fakture, opeenvolgend genommer en in duplikaatstelsel, moet deur elke lisensiehouer ten opsigte van alle verwyderings van brandspiritus ingevul word, en die duplikate van sodanige fakture moet op aanvraag aan die Ontvanger beskikbaar gestel word.
- (n) In die Republiek mag 'n lisensiehouer gemineraliseerde brandspiritus slegs aan 'n gelisensieerde algemene handelaar of 'n gelisensieerde apteker en drogis of 'n geslote ko-operatiewe vereniging by die Sekretaris geregistreer, en ongekleurde brandspiritus slegs aan iemand wat by die Sekretaris geregistreer is, verskaf.
- (o) Die Sekretaris kan op aansoek enigeen magtig en registreer om ongekleurde brandspiritus van 'n lisensiehouer of van 'n spesiale geregistreerde persoon te verkry vir gebruik deur die Staat of ander liggeme in items 601.03.10 (1) en (2) van Bylae No. 6 vermeld of by die vervaardiging van artikels wat nie elders verbied word nie, of vir enige ander doel deur die Sekretaris goedgekeur. Die magtiging word nie verleen voordat die applikant op die aansoekvorm soos deur die Sekretaris voorgeskryf, 'n verklaring gemaak het dat hy sodanige ongekleurde brandspiritus slegs vir die gemagtigde doel sal gebruik nie.
- (p) Geen vlugtige olie, geursel of ander stof mag deur 'n lisensiehouer of spesiale geregistreerde persoon in paragraaf (o) hierbo vermeld, by brandspiritus gevoeg of met brandspiritus vermeng word nie, maar 'n lisensiehouer kan toegelaat word om, benewens ander voorgeskrywe denatureermiddels, 'n hoeveelheid harpuis van minstens drie ons 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 paragraaf (o) hierbo geregistreer moet wees nie.

607.04.10 (2) (a) Die bepalinge van regulasies 10.01.01 tot 10.07.04 (uitgesonderd regulasies 10.06.01 en 10.06.02) is *mutatis mutandis* ten opsigte van enige goedere vermeld in en geklaar kragtens item 607.04.10 (2) van Bylae No. 6 van toepassing.

- (b) Volledige besonderhede betreffende enige proses van vervaardiging (met inbegrip van die formule, in viervoud) van enige preparaat wat vervaardig sal word, moet deur die Ontvanger aan die Sekretaris vir goedkeuring voorgelê word, voordat toestemming om met korting op reg te vervaardig, verleen kan word. Indien 'n vervaardiger dit verlang, kan sodanige besonderhede vertroulik regstreeks aan die Sekretaris meegedeel word. Waar 'n applikant van voorneme is om oliemengsels en bestanddele waarvan die samestelling vir hom onbekend is, te gebruik, moet die formule vergesel gaan van 'n analitiese verslag deur 'n bevoegde skeikundige onderteken.

- (c) No approval will be given to manufacture medicinal preparations unless such manufacture takes place under the personal supervision of a registered chemist and druggist, and on the premises of a duly licensed chemist and druggist.
 - (d) Except with the permission of the Secretary the registrant shall apply to the Collector for permission on a form approved by the Secretary for the removal to him of spirits, and such form shall be attached to any bill of entry or certificate referred to in regulation 4.04.01 or 4.04.02 and any duty not rebated shall, subject to the provisions of regulation 4.04.09, be payable at the time of clearance of such spirits from a customs and excise warehouse.
 - (e) Except with the special approval of the Secretary no permission mentioned in paragraph (d) above shall be granted for a quantity of spirits less than 25 gallons of absolute alcohol by volume at 15°C, 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 25 gallons of absolute alcohol by volume at 15°C, no rebate will be allowed, except with the special permission of the Secretary.
 - (f) The registrant shall inform the Collector of the date and time when any manufacturing operation involving the spirits in question is to take place, and shall furnish him 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.
 - (g) No spirits may be kept unused by the registrant for a period longer than 30 days without the special permission, in writing, of the Collector.
 - (h) Except with the special permission of the Collector all manufacturing operations shall take place under official supervision.
 - (i) (i) Immediately upon completion of the manufacturing operation, the registrant shall render to the Collector a return on a form approved by the Secretary showing, in addition to the particulars of the spirits used, the quantity and description of each preparation manufactured, the quantity and strength of the spirits used for each preparation, and such other information as the Secretary may require from time to time, and shall declare that such return is correct, and that the preparations were made strictly in accordance with the formulae and methods approved by the Secretary.
 - (ii) In the case of medicinal preparations an additional declaration similarly made, shall be furnished on the said form by the supervising chemist and druggist to the effect that the preparations were made under his immediate supervision and strictly in accordance with the formulae approved by the Secretary.
 - (k) Every registrant shall record in the stock record mentioned in regulation 10.07.01 such additional particulars relating to the manufacturing operation as the Secretary may prescribe.
 - (l) The presence of an officer during the manufacturing operations does not relieve the manufacturer of responsibility for the proper carrying out of his obligations under the relative 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 duty due on spirits used therein.
 - (m) In the event of any preparation being made in a considerable quantity and being deemed by the Secretary or Collector to be capable of being converted into a beverage, the manufacturer shall furnish full particulars regarding the disposal of such preparation.
 - (n) When the operations of any manufacturer who uses spirits in large quantities are continuous, the Secretary 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.
 - (o) The Secretary shall have the right at any time to cancel any formula previously approved by him for manufacture under rebate of duty.
- 607.04.10 (3) The provisions of regulation 607.04.10 (2) shall *mutatis mutandis* apply in respect of any spirits used under the provisions of item 607.04.10 (3).
- 607.04.10 (4) The provisions of regulation 607.04.10 (2) shall *mutatis mutandis* apply in respect of any spirits used under the provisions of item 607.04.10 (4).
- 607.04.10 (5) The provisions of regulation 607.04.10 (2) shall *mutatis mutandis* apply in respect of any spirits used under the provisions of item 607.04.10 (5).
- 607.04.10 (6) The provisions of regulation 607.04.10 (2) shall *mutatis mutandis* apply in respect of any spirits used under the provisions of item 607.04.10 (6).
- 607.04.15 (1) The use of any spirits under rebate of duty under this provision shall be subject to such conditions as the Secretary may impose in each case.
- 607.04.20 (1) The provisions of regulation 607.04.10 (2) shall *mutatis mutandis* apply in respect of any goods specified in and entered under the provisions of item 607.04.20 (1) of Schedule No. 6.
- 607.04.25 (1) (a) The use of manufactured tobacco under rebate of duty under this provision shall be subject to such conditions as the Secretary may impose in each case.
- (b) Such manufactured tobacco shall be thoroughly mixed to the satisfaction of the Collector with not less than 2 per cent flower of sulphur or any other substance approved by the Secretary.
- 607.05.10 The provisions of regulation 607.04.10 (2) shall *mutatis mutandis* apply in respect of any goods specified in and entered under the provisions of item 607.05.10 and in addition, in respect of any goods entered under the provisions of item 607.05.10 (5) by any person for supply in accordance with the provisions of the said paragraph, the provisions of regulation 410.04.03 shall *mutatis mutandis* apply.

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- 608.01.01 The granting of a rebate or refund of duty in terms of the provisions of item 608.01 shall be subject to submission to the Collector, on a form approved by the Secretary and incorporating such declaration as he may require, of an application by the licensee of the customs and excise manufacturing warehouse in question and the granting of such rebate or refund shall be indicated by the Collector on such form.
- 608.01.02 No licensee shall be entitled to a rebate or refund of duty under the provisions of item 608.01 unless—
- (a) any loss through evaporation and other natural causes to which an application for such rebate or refund application relates is proved to the satisfaction of the Secretary,
 - (b) any loss through leakage to which an application for rebate or refund relates is proved to the satisfaction of the Secretary and satisfactory evidence is submitted with such application that such leakage was reported to the Collector immediately and that steps to repair the container in question or to prevent further loss were taken immediately,
 - (c) any deficiency resulting from natural drying out or other cause of tobacco or such other excisable goods as the Secretary may specify from time to time is established and recorded in the licensee's stock book in a manner indicated by the Secretary,
 - (d) any individual loss or deficiency of any particular type does not exceed such percentage of the goods in which such loss or deficiency occurred as the Secretary may determine in respect of such excisable goods and in such circumstances as he may decide.

- (c) Geen goedkeuring sal verleen word om medisinale preparate te vervaardig nie, tensy sodanige vervaardiging onder die persoonlike toesig van 'n geregistreerde apteker en drogis, en op die perseel van 'n behoorlik gelisensieerde apteker en drogis plaasvind.
- (d) Behalwe met die toestemming van die Sekretaris moet die geregistreerde by die Ontvanger aansoek doen om toestemming, op 'n vorm deur die Sekretaris goedgekeur, vir die verwydering van spiritus na hom, en sodanige vorm moet aan enige klaringsbrief of sertifikaat in regulasie 4.04.01 of 4.04.02 vermeld, gehê word en enige reg wat nie gekort is nie, moet, behoudens die bepalings van regulasie 4.04.09, ten tyde van klaring van sodanige spiritus uit 'n doeane- en aksynspakhuis, betaal word.
- (e) Geen toestemming vermeld in paragraaf (d) hierbo mag verleen word, behalwe met die spesiale goedkeuring van die Sekretaris, vir 'n hoeveelheid spiritus van minder as 25 gellings van absolute alkohol volgens volume by 15°C, en, as die hoeveelheid van enige besondere preparaat wat gemaak word, minder is as een gelling, of as die hoeveelheid van spiritus wat gedurende 'n enkele werksaamheid gebruik word, minder as 25 gellings absolute alkohol volgens volume by 15°C is, word geen korting, behalwe met die spesiale toestemming van die Sekretaris, toegestaan nie.
- (f) Die geregistreerde moet die Ontvanger van die datum en tyd waarop enige vervaardigingswerksaamheid, betreffende die betrokke spiritus, sal plaasvind, verwittig, en moet hom van 'n lys voorsien waarop die beskrywing en hoeveelheid van elke preparaat wat vervaardig gaan word, aangetoon word.
- (g) Geen spiritus mag sonder die spesiale skriftelike toestemming van die Ontvanger vir 'n langer tydperk as 30 dae ongebruik deur die geregistreerde gehou word nie.
- (h) Behalwe met die spesiale toestemming van die Ontvanger moet alle vervaardigingswerksaamhede onder amptelike toesig plaasvind.
- (ij) (i) Onmiddellik na afloop van die vervaardigingswerksaamheid moet die geregistreerde aan die Ontvanger 'n opgawe op 'n vorm deur die Sekretaris goedgekeur verstrek waarop, benewens die besonderhede van die spiritus wat gebruik is, die hoeveelheid en beskrywing van elke vervaardigde preparaat, die hoeveelheid en sterkte van die spiritus vir elke preparaat gebruik en enige ander inligting wat die Sekretaris van tyd tot tyd verlang, aangedui word, en hy moet 'n verklaring doen dat sodanige opgawe juist is en dat die preparate streng ooreenkomstig die formules en metodes deur die Sekretaris goedgekeur, gemaak is.
(ii) In die geval van medisinale preparate moet 'n bykomende verklaring, op soortgelyke wyse gemaak, deur die toesighoudende apteker en drogis op bedoelde vorm verstrek word met die strekking dat die preparate onder sy onmiddellike toesig en streng ooreenkomstig die formules deur die Sekretaris goedgekeur, gemaak is.
- (k) Elke geregistreerde moet die bykomstige besonderhede in verband met die vervaardigingswerksaamheid wat die Sekretaris voorskryf, in die voorraadrekord, vermeld in regulasie 10.07.01, boekstaaf.
- (l) Die teenwoordigheid van 'n beampte gedurende die vervaardigingswerksaamhede onthef nie die vervaardiger van die verantwoordelikheid vir die behoorlike uitvoering van sy verpligte kragte van die betrokke regulasies nie, en indien klaargemaakte preparate wat met spiritus met korting op die reg vervaardig is, nie aan die geregistreerde formule voldoen nie, is die vervaardiger vir die reg verskuldig op spiritus wat daarin gebruik is, aanspreeklik.
- (m) Ingeval daar 'n aansienlike hoeveelheid van 'n preparaat gemaak word en die Sekretaris of Ontvanger meen dat dit in 'n drank omskep kan word, moet die vervaardiger volledige besonderhede met betrekking tot die van die hand sit van so 'n preparaat verstrek.
- (n) Wanneer die werksaamhede van 'n vervaardiger wat spiritus in groot hoeveelhede gebruik, deurlopend is, kan die Sekretaris, ondanks andersluidende bepalings in hierdie regulasies verva, enige spesiale reëlings tref wat vir die besondere aard van die werksaamhede nodig mag wees.
- (o) Die Sekretaris het die reg om te eniger tyd 'n formule, voorheen deur hom goedgekeur vir vervaardiging met korting op reg, te kanselleer.

607.04.10 (3) Die bepalings van regulasie 607.04.10 (2) is *mutatis mutandis* ten opsigte van enige spiritus kragtens die bepalings van item 607.04.10 (3) gebruik, van toepassing.

607.04.10 (4) Die bepalings van regulasie 607.04.10 (2) is *mutatis mutandis* ten opsigte van enige spiritus kragtens die bepalings van item 607.04.10 (4) gebruik, van toepassing.

607.04.10 (5) Die bepalings van regulasie 607.04.10 (2) is *mutatis mutandis* ten opsigte van enige spiritus kragtens die bepalings van regulasie 607.04.10 (5) gebruik, van toepassing.

607.04.10 (6) Die bepalings van regulasie 607.04.10 (2) is *mutatis mutandis* ten opsigte van enige spiritus kragtens die bepalings van regulasie 607.04.10 (6) gebruik, van toepassing.

607.04.15 (1) Die gebruik van enige spiritus met korting op reg kragtens hierdie bepalings is onderworpe aan die voorwaardes wat die Sekretaris in elke geval ople.

607.04.20 (1) Die bepalings van regulasie 607.04.10 (2) is *mutatis mutandis* ten opsigte van enige goedere vermeld in of geklaar kragtens die bepalings van item 607.04.20 (1) van Bylae No. 6, van toepassing.

607.04.25 (1) (a) Die gebruik van bewerkte tabak met korting op reg kragtens hierdie bepaling is onderworpe aan die voorwaardes wat die Sekretaris in elke geval ople.
(b) Sodanige bewerkte tabak moet deeglik, tot bevrediging van die Ontvanger, met minstens 2 persent fyn swawel of enige ander stof deur die Sekretaris goedgekeur, gemeng word.

607.05.10 Die bepalings van regulasie 607.04.10 (2) is *mutatis mutandis* ten opsigte van enige goedere vermeld in en geklaar kragtens die bepaling van item 607.05.10 van toepassing en daarbenewens ten opsigte van enige goedere kragtens die bepalings van item 607.05.10 (5) deur enige persoon geklaar vir verskaffing in ooreenstemming met die bepalings van bedoelde paragraaf, is die bepalings van regulasie 410.04.03 ook *mutatis mutandis* van toepassing.

Item 608.00.

608.01.01 Die toestaan van 'n korting op of terugbetaling van reg ooreenkomstig die bepalings van item 608.01 is onderworpe aan die voorlegging aan die Ontvanger, op 'n vorm deur die Sekretaris goedgekeur en waarby enige verklaring wat hy vereis, ingelyf is, van 'n aansoek deur die lisensiehouer van die betrokke doeane- en aksynsvervaardigingspakhuis en die toestaan van sodanige korting of terugbetaling moet deur die Ontvanger op sodanige vorm aangedui word.

608.01.02 Geen lisensiehouer is op 'n korting of terugbetaling van reg kragtens die bepalings van item 608.01 geregtig nie, tensy—

- (a) enige verlies, deur verdamping en ander natuurlike oorsake waarop 'n aansoek vir sodanige korting of terugbetaling betrekking het, tot die bevrediging van die Sekretaris bewys is,
- (b) enige verlies deur lekkasie waarop 'n aansoek vir korting of terugbetaling betrekking het, tot bevrediging van die Sekretaris bewys is, en bevredigende bewys saam met sodanige aansoek voorgelê word dat sodanige lekkasie onmiddellik aan die Ontvanger gerapporteer is en dat stappe om die betrokke houder te herstel of om verdere verliese te verhoed, onmiddellik gedoen is,
- (c) enige tekort afkomstig van natuurlike uitdroging of ander oorsaak van tabak of enige ander sinsbare goedere wat die Sekretaris van tyd tot tyd bepaal, aangeteken word in die voorraadboek van die lisensiehouer op 'n wyse deur die Sekretaris aangedui,
- (d) enige individuele verlies of tekort van enige besondere tipe nie die persentasie oorskry van die goedere waarin sodanige verlies of tekort plaasgevind het nie wat die Sekretaris ten opsigte van sodanige sinsbare goedere bepaal en in die omstandighede wat hy besluit.

- 608.01.03 The removal of any excisable goods which are in the process of manufacture, from one customs and excise manufacturing warehouse to another such warehouse for the purpose of further manufacturing thereof shall, for the purpose of the provisions of item 608.01, be deemed to be in the customs and excise manufacturing warehouse to which such goods are in transit, provided such goods are removed in a manner and in containers approved by the Secretary.
- 608.02.01 The granting of any rebate or refund under the provisions of item 608.02 shall be subject to the discretion of the Secretary and to such conditions as he may impose in each case.
- 608.02.02 Any offer to abandon or application to destroy any goods under the provisions of item 608.02 shall comply with the relative conditions stated in regulation 412.07.01 but the Secretary may exempt any offer of abandonment in respect of such goods of any class or kind or any goods to which such circumstances apply as he may specify from any of the said conditions.
- 608.02.03 No application to destroy any goods in a customs and excise warehouse under the provisions of item 608.02 shall be considered by the Secretary unless such goods have no commercial value or unless he is satisfied that the disposal of such goods will be detrimental to the applicant or the industry in question.
- 608.03.01 The provisions of regulations 412.08.01 and 412.08.02 shall *mutatis mutandis* apply in respect of any rebate of duty claimed under the provisions of item 608.03.

Item 690.00.

- 609.04.10 (a) The Secretary may, for such time and on such conditions as he may decide, regard any premises where Bantu beer is manufactured as a licensed customs and excise manufacturing warehouse for the purposes of sections *twenty-seven, sixty and sixty-one*.
- (b) No person shall be entitled to a rebate of duty under the provisions of item 609.04.10 unless he furnishes such returns, particulars and declarations regarding the manufacture or disposal of any Bantu beer by him as the Secretary may require from time to time.
- (c) The granting of any rebate provided for in item 609.04.10 shall, for such time and on such conditions as the Secretary may decide, not be subject to any provision of the Act or these regulations relating to the making of due entry.
- 609.04.20 Any rebate granted under the provisions of item 609.04.20 shall be subject to a declaration by a responsible official of the church in question that the wine supplied will be used in such church solely for religious purposes being attached to the bill of entry or certificate by which clearance of such wine is effected and to acknowledgment of receipt of such wine by such official within one month of the date of such entry or certificate.
- 609.04.30 (a) For the purposes of these regulations, rebate spirits shall mean spirits which are distilled for maturation under the provisions of item 606.04.05 (3) and of any relative regulations.
- (b) A fair average sample of the distilled rebate spirits shall be taken direct from the receiver and submitted to the Government Brandy Board for certification. Only the "middle run" of any distillation shall be accepted for certification.
- (c) Feints (first runnings and after runnings) of rebate spirits distilling or re-distilling operations may be added to approved wine for distillation or to the low wines for re-distillation of rebate spirits and the former operations may be treated as a mixed distillation.
- (d) Any customs and excise manufacturing warehouse or any portion thereof for the storage of rebate spirits for maturation shall be specially approved by the Secretary for such purpose and such approved warehouse or portion thereof shall not be used for any other purpose without the written consent of the Secretary.
- (e) All casks for the storage of rebate spirits for maturation shall be approved by the Secretary 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 spirits 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 Collector, thereafter be transferred under official supervision to casks, approved by the Secretary, not exceeding 120 gallons in capacity, for further maturation.
- (f) The storage of rebate spirits for maturation shall further be subject to the provisions of regulations 4.12.05 and 4.12.06.
- 609.05.10 The provisions of regulation 410.04.04 or 533.00.01, as the case may be, shall *mutatis mutandis* apply in respect of any goods specified in and supplied under the provisions of item 609.05.10.
- 609.05.20 (a) The provisions of regulation 410.04.01 shall *mutatis mutandis* apply in respect of any goods specified in and supplied under the provisions of items 609.05.20 (1) and (2) and for that purpose any reference to importer, imported, paragraph (1), (2) or (3) of tariff heading 27.10 relating to kerosene in item 410.04 or discharge from a ship shall be deemed to be a reference to manufacturer, delivery from manufacturing warehouse, paragraph (1), (2) or (3) of item 609.05.20 and delivery from manufacturing warehouse, respectively.
- (b) The provisions of regulation 410.04.02 shall *mutatis mutandis* apply in respect of any goods specified in and supplied under the provisions of item 609.05.20 (3) and for that purpose any reference to paragraph (3) of tariff heading 27.10 relating to kerosene in item 410.04 shall be deemed to be a reference to item 609.05.20 (3).
- 609.17.10 (a) The manufacture of any excisable motor vehicle under the provisions of item 609.17.10 shall be subject to the provisions of regulations 10.01.01 to 10.07.04 (excluding 10.06.01 and 10.06.02), but the Secretary may exempt any such manufacturer of a single vehicle for his own use and not for sale from any such provision or all such provisions.
- (b) Any manufacturer who intends manufacturing any excisable vehicle under the provisions of item 609.17.10 shall furnish the Secretary with such particulars, documents and declarations as he may require.
- 609.17.20 (a) No rebates of duty shall be allowed in respect of any vehicle specified in item 609.17.20 unless such vehicle has been manufactured in a customs and excise manufacturing warehouse under the provisions of Chapter IV of the Act and any relative regulations.
- (b) A manufacturer of any vehicle specified in and qualifying for a rebate of duty under the provisions of item 609.17.20 shall establish the weight of any locally manufactured parts and materials incorporated in such vehicle in the presence of the Collector and shall furnish a record to the Collector, on a form approved by the Secretary, in respect of every model of such vehicle, of the dutiable weight of such model (as established under the provisions of regulation 4.21.04) and the individual weight of each class or kind of such parts or materials, the number of such parts and the total weight of such parts and materials incorporated in such model as well as the percentage of the total weight of such locally manufactured parts and materials of the total dutiable weight of such model.
- (c) The weight of locally manufactured parts and materials shall be established in the manner specified by the Secretary, who may accept the average weight of such number of any such part or material as he may decide as the weight of such part or material for the purposes of item 609.17.20.

- 608.01.03 Die vervoer van enige sinsbare goedere, wat in die proses van vervaardiging is, uit een doeane- en aksyns-vervaardigingspakhuis na 'n ander sodanige pakhuis vir die doeleindes van verdere vervaardiging daarvan, moet, by die toepassing van die bepalings van item 608.01 geag word in die doeane- en aksyns-vervaardigingspakhuis waarna sodanige goedere in transito is, te wees, mits sodanige goedere op so 'n wyse en in houters, deur die Sekretaris goedgekeur, verwyder word.
- 608.02.01 Die bestaan van enige korting of terugbetaling kragtens die bepalings van item 608.02 is onderworpe aan die goeddunke van die Sekretaris en aan die voorwaardes wat hy in elke geval ople.
- 608.02.02 Enige aanbod om enige goedere kragtens die bepalings van item 608.02 prys te gee of aansoek om dit te vernietig, moet aan die betrokke voorwaardes vermeld in regulasie 412.07.01 voldoen, maar die Sekretaris kan enige aanbod van prysgawe ten opsigte van sodanige goedere van enige klas of soort of enige goedere waarop sodanige omstandighede van toepassing is, as wat hy voorskryf, van enige van die bedoelde voorwaardes vrystel.
- 608.02.03 Geen aansoek om enige goedere in 'n doeane- en aksynspakhuis kragtens die bepalings van item 608.02 te vernietig, word deur die Sekretaris oorweeg nie tensy sodanige goedere geen handelswaarde het nie of tensy hy oortuig is dat die van die hand sit van sodanige goedere tot nadeel van die applikant of die betrokke nywerheid sal strek.
- 608.03.01 Die bepalings van regulasies 412.08.01 en 412.08.02 is *mutatis mutandis* ten opsigte van enige korting op reg kragtens die bepalings van item 608.03 geëis, van toepassing.

Item 609.00.

- 609.04.10 (a) Die Sekretaris kan, vir die tyd en op die voorwaardes waartoe hy besluit, enige perseel waar Bantoebier vervaardig word, by die toepassing van artikels *sewe-en-twintig, sestig en een-en-sestig* ag 'n gelisensiëerde doeane- en aksyns-vervaardigingspakhuis te wees.
- (b) Niemand is op 'n korting op reg kragtens die bepalings van item 609.04.10 geregtig nie, tensy hy die opgawes, besonderhede en verklarings in verband met die vervaardiging of van die hand sit van enige Bantoebier deur hom wat die Sekretaris van tyd tot tyd verlang, verstrek.
- (c) Die toestaan van enige korting waarvoor in item 609.04.10 voorsiening gemaak is, is nie, vir die tyd en op die voorwaardes wat die Sekretaris bepaal, aan enige bepalings van die Wet of hierdie regulasies in verband met die indiening van geldige klaring, onderworpe nie.
- 609.04.20 Enige korting kragtens die bepalings van item 609.04.20 verleen, is onderworpe aan 'n verklaring deur 'n verantwoordelike beampte van die betrokke kerk dat die wyn verskaf, slegs vir godsdienstige doeleindes in sodanige kerk gebruik sal word, wat aan die klaringsbrief of sertifikaat geheg moet word waardeur klaring van sodanige wyn bewerkstellig word en aan erkenning van ontvangs van sodanige wyn deur sodanige beampte binne een maand na die datum van sodanige klaring of sertifikaat.
- 609.04.30 (a) By die toepassing van hierdie regulasies beteken rabatspiritus spiritus wat vir veroudering kragtens die bepalings van item 604.04.05 (3) en enige betrokke regulasies gedistilleer word.
- (b) 'n Redelike gemiddelde monster van die gedistilleerde rabatspiritus moet regstreeks uit die ontvanger geneem en vir sertifisering aan die Regeringsbrandewynraad voorgelê word. Slegs die „middelloop” van 'n distillasie word vir sertifisering aanvaar.
- (c) Voor- en naloop van werksaamhede by die distillering of herdistillering van rabatspiritus kan by goedgekeurde wyn vir distillering of by ru-brandewyn vir herdistillering van rabatspiritus, gevoeg word en eersgenoemde werksaamheid kan as 'n gemengde distillasie beskou word.
- (d) Enige doeane- en aksyns-vervaardigingspakhuis of enige gedeelte daarvan vir opberging van rabatspiritus vir veroudering moet spesiaal deur die Sekretaris vir sodanige doeleindes goedgekeur word en sodanige goedgekeurde pakhuis of gedeelte daarvan mag nie sonder die skriftelike toestemming van die Sekretaris vir 'n ander doel gebruik word nie.
- (e) Alle vate vir die opberging van rabatspiritus vir veroudering moet deur die Sekretaris goedgekeur word en moet skoon en heel wees. Hulle moet op geen wyse geveer wees nie, dog die ente kan met waterverf geveer wees. Hulle moet geen binnebehandeling ondergaan het nie, moet vry van muf en groen skimmel wees en mag 'n kapasiteit van hoogstens 75 gellings hê. Met dien verstande dat gesertifiseerde spiritus wat in vate met 'n kapasiteit van hoogstens 75 gellings vir 'n tydperk van minstens drie jaar verouder is met die skriftelike toestemming van die Ontvanger, daarna vir verdere veroudering onder amptelike toesig in vate deur die Sekretaris goedgekeur, wat 'n kapasiteit van hoogstens 120 gellings het, oorgetap kan word.
- (f) Die opberging van rabatspiritus vir veroudering is verder aan die bepalings van regulasies 4.12.05 en 4.12.06 onderworpe.
- 609.05.10 Die bepalings van regulasie 410.04.04 of 533.00.01 na gelang van die geval, is *mutatis mutandis* ten opsigte van enige goedere vermeld in en kragtens die bepalings van die item 609.05.10 verskaf, van toepassing.
- 609.05.20 (a) Die bepalings van regulasie 410.04.01 is *mutatis mutandis* ten opsigte van enige goedere vermeld in en kragtens die bepalings van items 609.05.20 (1) en (2) verskaf van toepassing en vir daardie doel word enige verwysing na invoerder, invoer, paragraaf (1), (2) of (3) van tariefpos 27.10 betreffende kerosen in item 410.04 of aflaa van 'n skip, geag 'n verwysing na vervaardiger, aflewer uit 'n vervaardigingspakhuis, paragraaf (1), (2) of (3) van item 609.05.20 en aflewer van vervaardigingspakhuis, onderskeidelik, te wees.
- (b) Die bepalings van regulasie 410.04.02 is *mutatis mutandis* ten opsigte van enige goedere vermeld in en kragtens die bepalings van item 609.05.20 (3) verskaf, van toepassing en vir daardie doel word enige verwysing na paragraaf (3) van tariefpos 27.10 betreffende kerosen in item 410.04, geag 'n verwysing na item 609.05.20 (3) te wees.
- 609.17.10 (a) Die vervaardiging van enige sinsbare motorvoertuig kragtens die bepalings van item 609.17.10 is onderworpe aan die bepalings van regulasies 10.01.01 tot 10.07.04 (uitgesonderd 10.06.01 en 10.06.02), maar die Sekretaris kan enige sodanige vervaardiger van 'n enkele voertuig vir sy eie gebruik en nie vir verkoop, van enige sodanige bepaling of alle sodanige bepalings, vrystel.
- (b) 'n Vervaardiger wat van voorneme is om enige sinsbare voertuig kragtens die bepalings van item 609.17.10 te vervaardig, moet aan die Sekretaris die besonderhede, dokumente en verklarings wat hy verlang, voorlê.
- 609.17.20 (a) Geen kortings op reg word ten opsigte van enige voertuig vermeld in item 609.17.20 toegelaat nie, tensy sodanige voertuig in 'n doeane- en aksyns-vervaardigingspakhuis kragtens die bepalings van Hoofstuk IV van die Wet en enige betrokke regulasies vervaardig is.
- (b) 'n Vervaardiger van enige voertuig vermeld in en wat vir 'n korting op reg kragtens die bepalings van item 609.17.20 in aanmerking kom, moet die gewig van enige plaaslik vervaardigde onderdele en materiale in sodanige voertuig geïnkorporeer in die teenwoordigheid van die Ontvanger vasstel en moet 'n aantekening aan die Ontvanger op 'n vorm deur die Sekretaris goedgekeur, verskaf ten opsigte van elke model van sodanige voertuig, van die belasbare gewig van sodanige model (soos kragtens die bepalings van regulasie 4.21.04 vasgestel) en die individuele gewig van elke klas of soort sodanige onderdele en materiale, die getal sodanige onderdele en die totale gewig van sodanige onderdele en materiale in sodanige model geïnkorporeer, sowel as die persentasie van die totale gewig van sodanige plaaslik vervaardigde onderdele en materiale van die totale belasbare gewig van sodanige model.
- (c) Die gewig van plaaslik vervaardigde onderdele en materiale moet vasgestel word op die wyse deur die Sekretaris bepaal, wat die gemiddelde gewig van so 'n getal van enige sodanige onderdele of materiale waartoe hy besluit by die toepassing van item 609.17.20 kan aanvaar.

- (d) The Secretary may determine a percentage of the dutiable weight of any vehicle specified in item 609.17.20 as representing the weight of miscellaneous locally manufactured materials such as welding rods, paints, solder, putty, lubricating oil and such other materials as the Secretary may specify, incorporated in such vehicle and in determining such percentage he shall not take into account any waste.
- (e) For the purposes of item 609.17.20 locally manufactured parts and materials shall include the following goods provided evidence to the satisfaction of the Secretary is submitted to him that the last process of manufacture of such goods was performed in the Republic—
- (i) parts and materials obtained by a manufacturer of vehicles under the provisions of item 609.17.20 from a manufacturer in the Republic who is not a manufacturer of vehicles under the provisions of item 609.17.20 and who is not a subsidiary of or affiliated to such first-mentioned manufacturer, or
 - (ii) parts and materials manufactured by a manufacturer of vehicles under the provisions of item 609.17.20 and the manufacture of which under rebate of duty is provided for in any item of Schedule No. 3 (excluding rubber pneumatic tyre covers and tubes), or which are listed in Note No. 8 under item 317.03 of Schedule No. 3, or
 - (iii) such parts and materials as the Secretary, in consultation with the Secretary for Commerce and Industry, may specify.
- (f) The manufacturer of any vehicle under the provisions of item 609.17.20 shall advise the Secretary in advance of the intended manufacture of any new model, discontinuation or replacement of any locally manufactured part or material incorporated in any vehicle, substitution of any imported part or material for a locally manufactured part or material or *vice versa* or any change whatever in the particulars of the record furnished by such manufacturer under the provisions of paragraph (b) above, whether or not such discontinuation, replacement, substitution or change is temporary or permanent. No increased rebate shall be allowed as a result of any such replacement, substitution or change until the weight of such replaced or substituted part or material has been established in terms of the provisions of paragraph (b) above.
- (g) The manufacturer of any vehicle under the provisions of item 609.17.20 shall keep such stock records of locally manufactured parts and materials used by him as the Secretary may require.
- 609.18.10 The supply of any gramophone record under the provisions of item 609.18.10 shall be subject to such conditions as the Secretary may impose.
- 609.22.10 (a) No refund of duty shall be paid under the provisions of item 609.22.10 except to the manufacturer of such goods.
- (b) A manufacturer who desires to avail himself of the concession provided for in item 609.22.10 shall advise the Collector in advance of detailed particulars of the class or kind of goods it is intended to withdraw from the market and of the steps he intends taking to keep such goods intact and entirely separate from any other goods or materials in his customs and excise manufacturing warehouse which steps shall be approved by the Collector before such goods are returned.
- (c) Any goods returned under the provisions of item 609.22.10 shall be kept intact and entirely separate from any other goods or materials until they have been examined and identified by the Collector. Such goods shall then be unpacked and transferred to and mixed with stocks of materials for processing, under official supervision.
- (d) If any goods returned under the provisions of item 609.22.10 bear any stamp labels in terms of the provisions of any item of Part 2 of Schedule No. 1, such manufacturer shall destroy such stamp labels to the satisfaction of the Collector under official supervision.
- (e) The onus shall be on the manufacturer of any goods returned under the provisions of item 609.22.10 to produce evidence to the satisfaction of the Secretary of the duty paid on the goods so returned and if such evidence cannot be produced the Secretary may determine an amount which shall be deemed to be the duty paid on such goods for the purposes of the said item.
- (f) Charges at the prescribed rates shall be paid by the manufacturer in question for the special attendance of the Collector in terms of the provisions of paragraph (c) and (d) above.

- (d) Die Sekretaris kan 'n persentasie van die belasbare gewig van enige voertuig vermeld in item 609.17.20 bepaal wat die gewig van diverse plaaslike vervaardigde materiale soos sweisstawe, verwe, soldeersel, stopverf, smeerolie en die ander materiale wat die Sekretaris bepaal, wat in sodanige voertuig geïnkorporeer word, verteenwoordig en by die vasstelling van sodanige persentasie mag hy nie enige afval in berekening bring nie.
- (e) By die toepassing van item 609.17.20 sluit plaaslik vervaardigde onderdele en materiale die volgende goedere in, mits bewys tot die bevrediging van die Sekretaris aan hom voorgelê word dat die laaste proses van vervaardiging van sodanige goedere in die Republiek verrig is—
 - (i) onderdele en materiale deur 'n vervaardiger van voertuie kragtens die bepalinge van item 609.17.20 verkry van 'n vervaardiger in die Republiek wat nie 'n vervaardiger van voertuie kragtens die bepalinge van item 609.17.20 en wat nie 'n filiaal van of geaffilieer aan sodanige eersgenoemde vervaardiger is nie, of
 - (ii) onderdele en materiale vervaardig deur 'n vervaardiger van voertuie kragtens die bepalinge van item 609.17.20, en die vervaardiging waarvan met korting op reg in enige item van Bylae No. 3 voorsien is (uitgesonderd rubberlugbuite- en -binnebande), of wat in Opmerking No. 8 onder item 317.03 van Bylae No. 3 gelys is, of
 - (iii) die onderdele en materiale wat die Sekretaris in oorlegpleging met die Sekretaris van Handel en Nywerheid bepaal.
- (f) Die vervaardiger van enige voertuig kragtens die bepalinge van item 609.17.20 moet die Sekretaris vooruit in kennis stel van die voorgename vervaardiging van enige nuwe model, onderbreking of vervanging van enige plaaslik vervaardigde onderdeel of materiaal, in enige voertuig geïnkorporeer, vervang met enige ingevoerde onderdeel of materiaal van 'n plaaslik vervaardigde onderdeel of materiaal of *vice versa* of enige verandering hoegenaamd in die besonderhede van die aantekening deur sodanige vervaardiger kragtens die bepalinge van paragraaf (b) hierbo, verskaf, hetsy sodanige onderbreking, plaasvervanging, vervanging of verandering tydelik of permanent is al dan nie. Geen verhoogde korting word as gevolg van enige sodanige vervanging, plaasvervanging of verandering toegelaat nie totdat die gewig van sodanige vervangde of plaasvervangde onderdeel of materiaal ooreenkomstig die bepalinge van paragraaf (b) hierbo, vasgestel is.
- (g) Die vervaardiger van enige voertuig kragtens die bepalinge van item 609.17.20 moet die voorraad-aantekeninge van plaaslik vervaardigde onderdele en materiale deur hom gebruik, hou, wat die Sekretaris verlang.

609.18.10 Die verskaffing van enige grammofoonplate kragtens die bepalinge van item 609.18.10 is onderworpe aan die voorwaardes wat die Sekretaris opleë.

- 609.22.10 (a) Geen terugbetaling van reg word kragtens die bepalinge van item 609.22.10 betaal nie, behalwe aan die vervaardiger van sodanige goedere.
- (b) Vervaardiger wat gebruik wil maak van die vergunning in item 609.22.10 bepaal, moet die Ontvanger vooruit van uitvoerige besonderhede van die klas of soort goederewat bestem is om aan die mark onttrek te word, in kennis stel en die stappe wat hy van voornemens is om te doen om sodanige goedere onaangeroer en geheel en al afsonderlik van enige ander goedere of materiale in sy docane- en aksyns-vervaardigingspakhuis te hou, watter stappe deur die Ontvanger goedgekeur moet word voordat sodanige goedere teruggestuur word.
 - (c) Enige goedere kragtens die bepalinge van item 609.22.10 teruggestuur, moet onaangeroer en geheel en al afsonderlik van enige ander goedere of materiale gehou word totdat dit deur die Ontvanger ondersoek en gïdentifiseer is. Sodanige goedere mag dan onder amptelike toesig uitepak en oor-geplaas word na en met voorrade of materiale vir bewerking vermeng word.
 - (d) Indien enige goedere wat kragtens die bepalinge van item 609.22.10 teruggestuur word enige plakseëls ooreenkomstig die bepalinge van enige item in Deel 2 van Bylae No. 1 op het, moet sodanige vervaardiger sodanige plakseëls onder amptelike toesig tot die bevrediging van die Ontvanger vernietig.
 - (e) Die las rus op die vervaardiger van enige goedere wat kragtens die bepalinge van item 609.22.10 teruggestuur word om bewys tot bevrediging van die Sekretaris te lewer van die reg wat op die goedere aldus teruggestuur, betaal is en indien sodanige bewys nie voorgelê kan word nie, kan die Sekretaris 'n bedrag bepaal wat by toepassing van die bedoelde item geag word die reg wat op sodanige goedere betaal is, te wees.
 - (f) Gelde teen die voorgeskrewe skale moet deur die betrokke vervaardiger vir die spesiale diens van die Ontvanger ooreenkomstig die bepalinge van paragrafe (c) en (d) hierbo betaal word.

DEPARTMENT OF CUSTOMS AND EXCISE.

No. R. 2117.]

[18th December, 1964.

CUSTOMS AND EXCISE ACT, 1964.—RULES.

I, DIRK JOHANNES VAN NIEKERK GROENEWALD, Secretary for Customs and Excise, acting in terms of the powers vested in me by section *one hundred and twenty* of the Customs and Excise Act, 1964, hereby make the following rules.

D. J. v. N. GROENEWALD,
Secretary for Customs and Excise.

CHAPTER I.

GENERAL PROVISIONS.

1. In these rules "the Act" means the Customs and Excise Act, 1964, and any definition in that Act shall, unless inconsistent with the context, apply to these rules.

CHAPTER II.

ADMINISTRATION, GENERAL DUTIES AND POWERS OF SECRETARY AND OFFICERS, AND APPLICATION OF ACT.

2. No paragraph.

CHAPTER III.

IMPORTATION, EXPORTATION AND TRANSIT AND COASTWISE CARRIAGE OF GOODS.

Appointment of places of entry, authorized roads and routes, etc.

3.01. The places, roads, routes, sheds, entrances and exits listed in the Schedule hereto shall be the places, roads, routes, sheds, entrances and exits appointed or prescribed under the provisions of section *six* of the Act and their use or employment for the purposes for which they have been so appointed or prescribed shall be subject to the conditions stated in the said Schedule.

Calling of ships at places in the Republic other than places of entry (section *six* of the Act).

3.02. The master of any ship not registered in the Republic shall not call at any place in the Republic other than a place of entry appointed in terms of section *six*.

Breaking of seals on ships' or aircraft stores (section *nine* of the Act).

3.03.01. The master of a ship shall not permit any customs and excise seal on any goods in terms of section *nine* to be broken while the ship is within the limits of the port, but as soon as the ship has passed beyond the limits of the port, whether en route to places outside the Republic or en route to the next port of call in the Republic, such seal may be broken, provided all physical contact between the ship and the shore has ceased.

3.03.02. The pilot of an aircraft shall not permit any customs and excise seal on any goods in terms of section *nine* to be broken until the aircraft is en route to a place outside the Republic without intending to land again at any place in the Republic.

RENT TO BE PAID ON GOODS IN A STATE WAREHOUSE (SECTION SEVENTEEN OF THE ACT).

3.04. The charge for rent on goods (except State stores) in any State warehouse in the Republic shall be calculated at the rate of 5 cents for every 100 lb. or portion thereof for every week or portion of a week, subject to a minimum of 20 cents.

DEPARTEMENT VAN DOEANE EN AKSYNS.

No. R. 2117]

[18 Desember 1964.

DOEANE- EN AKSYNSWET, 1964.—REËLS.

Ek, DIRK JOHANNES VAN NIEKERK GROENEWALD, Sekretaris van Doeane en Aksyns, handelende kragtens die bepaling van artikel *honderd-en-twintig* van die Doeane- en Aksynswet, 1964, vaardig hiermee die volgende reëls uit.

D. J. v. N. GROENEWALD,
Sekretaris van Doeane en Aksyns.

HOOFSTUK I.

ALGEMENE BEPALINGS.

1. In hierdie reëls beteken „die Wet” die Doeane- en Aksynswet, 1964, en ’n woordbepaling in daardie Wet is, tensy uit die samehang anders blyk, van toepassing op hierdie reëls.

HOOFSTUK II.

ADMINISTRASIE, ALGEMENE PLIGTE EN BEVOEGDHEDE
VAN SEKRETARIS EN BEAMPTES, EN TOEPASSING
VAN WET.

2. Geen paragraaf.

HOOFSTUK III.

INVOER, UITVOER EN DEURVOER EN KUSVERVOER
VAN GOEDERE.

Aanwysing van klaringsplekke, goedgekeurde paaie en roetes, ens.

3.01. Die plekke, paaie, roetes, loodse, in- en uitgange in die Bylae hierby gelys, sal die plekke, paaie, roetes, loodse, in- en uitgange wees, kragtens die bepaling van artikel *ses* van die Wet aangewys of voorgeskryf en hulle gebruik of aanwending vir die doeleindes waarvoor hulle aldus aangestel of voorgeskryf is sal aan die voorwaardes in die bedoelde Bylae aangetoon, onderworpe wees.

Aandoen van skepe by plekke in die Republiek wat nie klaringsplekke is nie (artikel *ses* van die Wet).

3.02. Die gesagvoerder van ’n skip wat nie in die Republiek geregistreer is nie mag nie by enige plek in die Republiek wat nie ’n klaringsplek ingevolge artikel *ses* aangewys, aandoen nie.

Breek van seëls op skeeps- of vliegtuigvoorrade (artikel *nege* van die Wet).

3.03.01. Die gesagvoerder van ’n skip mag nie toelaat dat ’n doeane- en aksynsseël op enige goedere kragtens artikel *nege* gebreek word terwyl die skip binne die grense van die hawe is nie, maar sodra die skip buite die grense van die hawe is, hetsy onderweg na plekke buite die Republiek of onderweg na die volgende aanloophawe in die Republiek, mag die seël verbreek word, mits alle fisiese verbinding tussen die skip en die land opgehou het.

3.03.02. Die loods van ’n vliegtuig mag nie toelaat dat ’n doeane- en aksynsseël op enige goedere kragtens artikel *nege* verbreek word voordat die vliegtuig na ’n plek buite die Republiek onderweg is sonder dat daar ’n voorneme is om weer op ’n plek in die Republiek te land nie.

HUURGELD WAT OP GOEDERE IN ’N STAATSPAKHUIS
BETAAL MOET WORD (ARTIKEL
SEWENTIEN VAN DIE WET).

3.04. Die vordering vir huurgeld op goedere (uitgesonderd Staatsvoorrade) in ’n Staatspakhuis in die Republiek word bereken teen 5 sent per 100 lb. of gedeelte daarvan vir elke week of gedeelte van ’n week, onderworpe aan ’n minimum van 20 sent.

CHAPTER IV.

CUSTOMS AND EXCISE WAREHOUSES; STORAGE AND MANUFACTURE OF GOODS IN CUSTOMS AND EXCISE WAREHOUSES.

Samples of goods in customs and excise warehouses (section *twenty-two* of the Act).

4.01. Samples of warehoused goods, in such quantities as the Collector may at his discretion permit, may be taken by importers, under customs supervision and subject to the provisions of section *twenty-two* of the Act, provided application is made to the Collector by the importer, stating the number and date of the bill of entry on which the goods were entered for warehousing and the marks and numbers of the packages from which the samples are to be extracted.

Ships' or aircraft stores (section *twenty-four* of the Act).

4.02. Naval ships and military and naval aircraft on a visit to any port or place in the Republic (including naval ships of the United Kingdom of Great Britain and Northern Ireland stationed at Simonstown) shall be exempt from the payment of duty on stores consumed on such ships in any port in the Republic or such aircraft on a flight between any places in the Republic.

CHAPTER V.

CLEARANCE AND ORIGIN OF GOODS; LIABILITY FOR AND PAYMENT OF DUTIES.

Origin of goods (section *forty-six* of the Act).

5.01. Excisable goods and goods specified in Schedule No. 3, 4, 5 or 6 to the Act and produced or manufactured in the Republic shall be excluded from the provisions of sub-section (1) of section *forty-six* of the Act.

CHAPTER VI.

ANTI-DUMPING DUTIES.

6.01. No paragraph.

CHAPTER VII.

AMENDMENT OF DUTIES.

7.01. No paragraph.

CHAPTER VIII.

LICENSING.

8.01. No paragraph.

CHAPTER IX.

VALUE.

9.01. No paragraph.

CHAPTER X.

REBATES, REFUNDS AND DRAWBACKS OF DUTY.

10.01. No paragraph.

CHAPTER XI.

PENAL PROVISIONS.

11.01. No paragraph.

CHAPTER XII.

GENERAL.

12.01. No paragraph.

HOOFSTUK IV.

DOEANE- EN AKSYNSPAKHUISE; OPSLAG EN VER- VAARDIGING VAN GOEDERE IN DOEANE- EN AKSYNSPAKHUISE.

Monsters van goedere in doeane- en aksynspakhuisse (artikel twee-en-twintig van die Wet).

4.01. Monsters van opgebergde goedere, in sodanige hoeveelhede as wat die Ontvanger na goeëdunke mag toelaat, kan deur invoerders, onder doeane-toesig en onderworpe aan die bepalings van artikel twee-en-twintig van die Wet, geneem word, mits die invoerder by die Ontvanger aansoek doen. Genoemde aansoek moet die nommer en datum van die klaringsbrief waarop die goedere vir opberging geklaar is, asook die merke en nommers van die pakke waaruit die monsters geneem sal word, meld.

Skeeps- en vliegtuigvoorrade (artikel vier-en-twintig van die Wet).

4.02. Vlootskepe en militêre- en vlootvliegtuie op 'n besoek aan enige hawe of plek in die Republiek (met inbegrip van vlootskepe van die Verenigde Koninkryk van Groot-Brittanje en Noord-Ierland te Simonstad gestasioneer) sal van die betaling van reg op voorrade op sodanige skip in enige hawe in die Republiek of op sodanige vliegtuig op 'n vlug tussen enige plekke in die Republiek verbruik, kwytsgekeld wees.

HOOFSTUK V.

KLARING EN HERKOMS VAN GOEDERE; AAN- SPREEKLIKHEID VIR EN BETALING VAN REGTE.

Herkoms van goedere (artikel ses-en-veertig van die Wet).

5.01. Synsbare goedere en goedere in Bylae No. 3, 4, 5 of 6 tot die Wet vermeld en geproduseer of vervaardig in die Republiek sal van die bepalings van sub-artikel (1) van artikel ses-en-veertig van die Wet uitgesluit wees.

HOOFSTUK VI.

ANTI-DUMPINGREGTE.

6.01. Geen paragraaf.

HOOFSTUK VII.

WYSIGING VAN REGTE.

7.01. Geen paragraaf.

HOOFSTUK VIII.

LISENSIËRING.

8.01. Geen paragraaf.

HOOFSTUK IX.

WAARDE.

9.01. Geen paragraaf.

HOOFSTUK X.

KORTINGS OP EN TERUGBETALINGS EN TERUGGAWES VAN REG.

10.01. Geen paragraaf.

HOOFSTUK XI.

STRAFBEPALINGS.

11.01. Geen paragraaf.

HOOFSTUK XII.

ALGEMEEN.

12.01. Geen paragraaf.

Schedule.

1. Places of entry.

(Paragraph (a) of sub-section (1) of section six of the Act).

Cape Town
 Durban
 East London
 Lüderitz
 Mossel Bay
 Port Elizabeth
 Walvis Bay

2. Warehousing places.

(Paragraph (c) of sub-section (1) of section six of the Act).

Beit Bridge
 Bloemfontein
 Cape Town
 Durban
 East London
 Germiston
 Jan Smuts Airport
 Johannesburg
 Kimberley
 Komatipoort
 Lüderitz
 Mafeking
 Mossel Bay
 Oudtshoorn
 Paarl
 Pietermaritzburg
 Port Elizabeth
 Pretoria
 Robertson
 Saldanha Bay
 Simonstown
 Stellenbosch
 Vredendal
 Walvis Bay
 Windhoek
 Worcester

and such places in the vicinity of the abovestated places as may be allowed on application.

3. Places for particular and limited purposes.

(Paragraph (d) of sub-section (1) of section six of the Act).

(a) Beit Bridge
 Komatipoort
 Lebombo
 Mafeking
 Pafuri

through which goods may be imported or exported, through which persons may enter or leave the Republic and where goods may be entered for customs and excise purposes.

(b) Ondangwa
 Oshikango

through which persons may enter and leave the Republic.

(c) Bloemfontein
 Germiston
 Jan Smuts Airport
 Johannesburg
 Kimberley
 Lourenco Marques
 Pietermaritzburg
 Pretoria
 Windhoek

where goods may be entered for customs and excise purposes.

(d) Oudtshoorn
 Paarl
 Robertson
 Stellenbosch
 Vredendal
 Worcester

where excisable goods may be entered for customs and excise purposes.

(e) Oranjemund

where foreign-going ships may call for discharging imported and locally produced bulk petroleum products through the submarine pipe line.

(f) Alexander Bay
 Doring Bay
 Hondeklip Bay
 Hottentot Bay
 Lamberts Bay
 Port Nolloth
 Port St. Johns
 Saldanha Bay
 Sandwich Harbour
 Simonstown
 Stompneus Bay

Note.—The following conditions shall apply in respect of the places specified in paragraph (f):

(1) No goods shall be landed at any of the said places unless such goods—

(a) were produced or manufactured in the Republic, or, if they are imported goods, have previously been entered for the payment of duty at an appointed place of entry,

(b) have been conveyed thereto by a ship engaged solely in the coasting trade.

Bylae.

1. Klaringsplekke.

(Paragraaf (a) van sub-artikel (1) van artikel ses van die Wet).

Durban
Kaapstad
Luderitz
Mosselbaai
Oos-Londen
Port Elizabeth
Walvisbaai

2. Pakhuisplekke.

(Paragraaf (c) van sub-artikel (1) van artikel ses van die Wet).

Beitbrug
Bloemfontein
Durban
Germiston
Jan Smuts-lughawe
Johannesburg
Kaapstad
Kimberley
Komatipoort
Luderitz
Mafeking
Mosselbaai
Oos-Londen
Oudtshoorn
Paarl
Pietermaritzburg
Port Elizabeth
Pretoria
Robertson
Saldanhabaai
Simonstad
Stellenbosch
Vredendal
Walvisbaai
Windhoek
Worcester

en sodanige plekke in die omgewing van bovermelde plekke wat op aansoek toegelaat kan word.

3. Plekke vir besondere en beperkte doeleindes.

(Paragraaf (d) van sub-artikel (1) van artikel ses van die Wet).

(a) Beitbrug
Komatipoort
Lebombo
Mafeking
Pafuri

waardeur goedere in- of uitvoer kan word, waardeur persone die Republiek kan binnekom of verlaat en waar goedere vir doeane- en aksynsdoeleindes geklaar kan word.

(b) Ondangua
Oshikango

waardeur persone die Republiek kan binnekom of verlaat.

(c) Bloemfontein
Germiston
Jan Smuts-lughawe
Johannesburg
Kimberley
Lourenco Marques
Pietermaritzburg
Pretoria
Windhoek

waar goedere vir doeane- en aksynsdoeleindes geklaar kan word.

(d) Oudtshoorn
Paarl
Robertson
Stellenbosch
Vredendal
Worcester

waar synsbare goedere vir doeane- en aksynsdoeleindes geklaar kan word.

(e) Oranjemund

waar skepe op vreemde vaart kan aandoen vir aflaai, deur die onderseepyplyn, van ingevoerde en plaaslik geproduseerde petroleumprodukte in massa.

(f) Alexanderbaai
Doringbaai
Hondekliipbaai
Hottentotbaai
Lambertsbaai
Port Nolloth
Port St. Johns
Saldanhabaai
Sandwichhawe
Simonstad
Stompneusbaai

Opmerking.—Onderstaande voorwaardes is van toepassing ten opsigte van plekke in paragraaf (f) vermeld:

(1) Geen goedere mag by enigeen van genoemde plekke afgelaai word nie, tensy sodanige goedere—

(a) in die Republiek geproduseer of vervaardig is, of, as dit ingevoerde goedere is, dit voorheen vir die betaling van regte by 'n aangewese klaringsplek geklaar is,

(b) daarheen vervoer is met 'n skip wat slegs in die kushandel gebruik word.

- (2) No goods shall be exported from any of the said places in any ship which has on board goods liable to duty, except under the supervision of a customs and excise officer. The expense in connection with the attendance of the said officer, when such attendance is required at any of the said places, shall be guaranteed to the satisfaction of the Secretary by the master or agent of the ship.
- (3) All goods loaded for export at any of the said places shall previously have been entered for export, and the ship in which the goods are loaded shall have obtained clearance at such place of entry as may be indicated by the Secretary.
- (4) In the case of Alexander Bay, the following further condition shall apply:
No goods shall be landed at Alexander Bay unless they are intended for use or consumption within the area controlled by the Alluvial State Diggings and within the area bounded on the west by the low-water mark of the sea for a distance of 30 miles in a northerly direction from the northern bank of the Orange River, on the north by a line parallel to the northern bank of the Orange River for a distance of 30 miles, on the east by a line parallel to the low-water mark of the sea, and on the south by the northern bank of the Orange River.
- (5) Notwithstanding the provisions of paragraphs (1), (2) and (3), furnace and diesel oil imported in bulk may be landed at Saldanha Bay and Simonstown direct ex ship for storage in an approved warehouse for supply to ships, provided that all customs and excise requirements in respect of entry inwards and outwards of the ships and the warehousing and clearance of such oil shall first have been complied with at Cape Town.

4. Customs and excise airports.

(Paragraph (e) of sub-section (1) of section six of the Act).

The Civil Airports at—

Cape Town: D. F. Malan Airport

Durban—

Louis Botha Airport

Municipal Airport at Virginia

Germiston Controlled Area: Rand Airport

Jan Smuts Airport

Komatipoort

Mafeking

Pietersburg

Windhoek: J. G. Strijdom Airport

Note.—Aircraft pilots requiring clearance at the above-mentioned airports (except Jan Smuts Airport) at which no resident customs and excise officers are stationed, are required to give at least twelve hours' notice of the time and date of their arrival to the customs and excise office at the places mentioned in order that arrangements may be made for the attendance of the necessary officers.

5. Places for the landing or embarkation of persons and the landing, loading or examination of goods (including baggage) at places of entry or at customs and excise airports.

(Paragraph (f) of sub-section (1) of section six of the Act).

Cape Town

For persons and goods:

Victoria Basin:

East Pier

Quays Nos. 6 and 7

No. 2 Jetty.

South Arm Nos. 1, 2, 3 and 4

The Elbow

Duncan Dock:

Berths "A", "B", "C", "D", "E", "F", "G" and "H"

D. F. Malan Airport

For goods:

Victoria Basin:

The Inner Basin

West Quay

North Quay

Cross Berth

New Collier Jetty

Duncan Dock:

Other than above-mentioned berths

Durban

For persons and goods:

Main Wharf

Maydon Wharf

Louis Botha Airport

Municipal Airport, Virginia

For goods:

Bluff Wharf

Island View Wharf

Salisbury Island Wharves

For locally taken fish:

Fish Jetty

East London

For persons and goods:

East Bank:

Quays Nos. 3, 4 and 5 (Hely Hutchinson Quay)

No. 6 (C. W. Malan Basin)

West Bank:

West Quay

For goods:

Tanker berthing site

- (2) Geen goedere mag van enigeen van genoemde plekke uitgevoer word in enige skip wat goedere onderworpe aan doeanereg aan boord het nie, behalwe onder toesig van 'n doeane- en aksynsbeampte. Die onkoste in verband met die diens van genoemde beampte, wanneer sodanige diens by enige van genoemde plekke verlang word, moet tot bevrediging van die Sekretaris deur die gesagvoerder of agent van die skip gewaarborg word.
- (3) Alle goedere wat by enige van genoemde plekke vir uitvoer gelaai word, moet vooraf vir uitvoer geklaar gewees het, en die skip waarin die goedere gelaai word, moet klaring verkry het, by die klaringsplek wat deur die Sekretaris aangewys word.
- (4) In die geval van Alexanderbaai is die volgende verdere voorwaarde van toepassing:

Geen goedere mag by Alexanderbaai afgelaai word nie, tensy hulle bedoel is vir gebruik of verbruik binne die gebied beheer deur die Alluiale Staatsdelwerye en binne die gebied begrens aan die weste-kant deur die laagwatermerk van die see oor 'n afstand van 30 myl in 'n noordelike rigting vanaf die noordelike oewer van die Oranjerivier, aan die noordekant deur 'n lyn parallel met die noordelike oewer van die Oranjerivier oor 'n afstand van 30 myl, aan die ooste-kant deur 'n lyn parallel met die laagwatermerk van die see, en aan die suidekant deur die noordelike oewer van die Oranjerivier.

- (5) Ondanks die bepalings van paragrawe (1), (2) en (3), mag brand- en dieselolie wat in massa ingevoer word, by Saldanhabaai en Simonstad regstreeks uit 'n skip afgelaai word vir opslag in 'n goedgekeurde pakhuis vir verskaffing aan skepe, mits alle doeane- en aksynsvereistes ten opsigte van die in- en uitklaring van die skepe en die opslag en klaring van sodanige olie eers te Kaapstad nagekom is.

4. Doeane- en aksynslughawens.

(Paragraaf (e) van sub-artikel (1) van artikel ses van die Wet).

Die burgerlike lughawens by—

Kaapstad: D. F. Malan-lughawe

Durban—

Louis Botha-lughawe

Munisipale lughawe te Virginia

Germistonse beheerde gebied: Rand-lughawe

Jan Smuts-lughawe

Komatipoort

Mafeking

Pietersburg

Windhoek: J. G. Strijdom-lughawe

Opmerking.—Van vliegtuigloodse wat klaring verlang by bogemelde lughawens (uitgesonderd Jan Smuts-lughawe) waar daar geen resident-doeane- en aksynsbeamptes gestasioneer is nie, word vereis dat minstens 12 uur kennis van die tyd en datum van hulle aankoms aan die doeane- en aksynskantoor by genoemde plekke gegee word sodat reëlins vir die diens van die nodige beamptes getref kan word.

5. Plekke vir die afstap of aan boord gaan van persone en die landing, oplaai of ondersoek van goedere (met inbegrip van bagasie) by klaringsplekke of by doeane- en aksynslughawens.

(Paragraaf (f) van sub-artikel (1) van artikel ses van die Wet).

Kaapstad

Vir persone en goedere:

Victoriakom:

Ooshawehoof

Kaaie Nos. 6 en 7

Hawehoof No. 2

Suidarm Nos. 1, 2, 3 en 4

Die Elmboog

Duncandok:

Aanlêplekke „A”, „B”, „C”, „D”, „E”, „F”, „G” en „H”

D. F. Malan-lughawe

Vir goedere:

Victoriakom:

Die Binnekom

Weskaai

Noordkaai

Dwarsaanlêplek

Nuwe hawehoof vir steenkoolvragskepe

Duncandok:

Ander aanlêplekke as bogenoemdes

Durban

Vir persone en goedere:

Hooftlandingsplek

Maydonlandingsplek

Louis Botha-lughawe

Munisipale lughawe, Virginia

Vir goedere:

„Bluff”-landingsplek

„Island View”-landingsplek

Salisbury-eiland-landingsplekke

Vir vis plaaslik gevang:

Vishawehoof

Oos-Londen

Vir persone en goedere:

Oesoewer:

Kaaie Nos. 3, 4 en 5 (Hely Hutchinsonkaai)

No. 6 (C. W. Malan-kom)

Wesoewer:

Weskaai

Vir goedere:

Tenkskipaanlêplek

- Germiston controlled area
 - For persons and goods:
 - Rand Airport
- Jan Smuts Airport
 - For persons and goods:
 - The Airport Area
- Komatipoort
 - For persons and goods:
 - The Airport Area
- Lüderitz
 - For persons and goods:
 - East Jetty
 - West Jetty
- Mafeking
 - For persons and goods:
 - The Airport Area
- Mossel Bay
 - For persons and goods:
 - Jetty No. 1
 - For goods:
 - No. 3 Quay
 - For petroleum products in bulk:
 - Tanker mooring
- Pietersburg
 - For persons and goods:
 - The Airport Area
- Port Elizabeth
 - For persons and goods:
 - Charl Malan Quay
 - No. 2 Quay
 - No. 3 Quay
 - For goods:
 - South Jetty
 - Dom Pedro Jetty
 - Tanker berth on breakwater wall
- Walvis Bay
 - For persons and goods:
 - Hofmeyr Wharf
 - For goods:
 - Tanker berth
- Windhoek
 - For persons and goods:
 - J. G. Strijdom Airport
 - The Airport Area

6. Transit sheds.

(Paragraph (g) of sub-section (1) of section *six* of the Act).

- Cape Town
 - All the sheds situated upon the wharves.
- Durban
 - All the sheds situated upon the wharves.
 - Freight Office, situated in the terminal building at Louis Botha Airport.
 - Storeroom situated in the Air Freight Depot in the South African Railways Administrative Building, 202/206 Smith Street, Durban.
- East London
 - East Bank:
 - All the sheds situated upon the wharves.
 - West Bank:
 - All the sheds situated upon the wharves.
- Germiston Controlled Area
 - Rand Airport:
 - Room No. 20 in the airport buildings.
- Jan Smuts Airport
 - Customs area in the terminal building concourse and in the basement of the terminal building and in the Old Post Office Building.
- Lüderitz
 - One shed situated west of West Jetty and facing the harbour.
- Mossel Bay
 - Shed situated between the Main Jetty and Bland Street, the property of the South African Railways.
- Port Elizabeth
 - All the sheds situated upon the wharves.
- Walvis Bay
 - All the sheds situated upon Hofmeyr Wharf.
- Windhoek
 - Freight office, situated in the terminal building at J. G. Strijdom Airport.

- Germistonse beheerde gebied
 - Vir persone en goedere:
 - Rand-lughawe
- Jan Smuts-lughawe
 - Vir persone en goedere:
 - Die lughawegebied
- Komatipoort
 - Vir persone en goedere:
 - Die Lughawegebied
- Lüderitz
 - Vir persone en goedere:
 - Oos-hawehoof
 - Wes-hawehoof
- Mafeking
 - Vir persone en goedere:
 - Die Lughawegebied
- Mosselbaai
 - Vir persone en goedere:
 - Hawehoof No. 1
 - Vir goedere:
 - Kaai No. 3
 - Vir petroleumprodukte in massa:
 - Tenkskipmeerplek
- Pietersburg
 - Vir persone en goedere:
 - Die Lughawegebied
- Port Elizabeth
 - Vir persone en goedere:
 - Charl Malan-kaai
 - Kaai No. 2
 - Kaai No. 3
 - Vir goedere:
 - Suid-hawehoof
 - Dom Pedro-hawehoof
 - Tenkskipaanlêplek aan die breekwaterwal
- Walvisbaai
 - Vir persone en goedere:
 - Hofmeyr-landingsplek
 - Vir goedere:
 - Tenkskipaanlêplek
- Windhoek
 - Vir persone en goedere:
 - J. G. Strijdom-lughawe
 - Die Lughawegebied

6. Deurvoerloodse.

(Paragraaf (g) van sub-artikel (1) van artikel *ses* van die Wet).

- Kaapstad
 - Al die loodse geleë op die landingsplekke.
- Durban
 - Al die loodse geleë op die landingsplekke.
 - Vragkantoor, geleë in die eindgebou te Louis Botha-lughawe.
 - Pakkamer geleë in die Lugvragmagasyn in die Administratiewe gebou van die Suid-Afrikaanse Spoorweë, Smithstraat 202/206, Durban.
- Oos-Londen
 - Osoewer:
 - Al die loodse geleë op die landingsplekke.
 - Wesoewer:
 - Al die loodse geleë op die landingsplekke.
- Germistonse beheerde gebied
 - Rand-lughawe:
 - Kamer No. 20 in die lughawegebou.
- Jan Smuts-lughawe
 - Doeanegebied in die eindgebouportaal en die kelderverdieping van die eindgebou en in die Ou Poskantoorgebou.
- Lüderitz
 - Een loods geleë wes van Wes-hawehoof met uitsig op die hawe.
- Mosselbaai
 - Loods geleë tussen die Hoofhawehoof en Blandstraat, die eiendom van die Suid-Afrikaanse Spoorweë.
- Port Elizabeth
 - Al die loodse geleë op die landingsplekke.
- Walvisbaai
 - Al die loodse geleë op Hofmeyr-landingsplek.
- Windhoek
 - Vragkantoor, geleë in die eindgebou te J. G. Strijdom-lughawe.

7. Entrances to and exits from dock or wharf areas or customs and excise airports and hours during which places may be used.

(Paragraph (h) of sub-section (1) of section six of the Act).

Cape Town

General:

1. Main Gates, Dock Road.
2. Ebenezer Road Gate—from 5.30 a.m. to 11 p.m.
3. North Gate at foot of Portsworld Road.*
4. Heerengracht Gate.
5. Pirow Street Gate.*
6. New Eastern Mole Gate.*

* Note.—These gates are open to vehicular traffic on weekdays only, except public holidays, as follows:

Monday to Friday, from 5.30 a.m. to 6 p.m.
Saturday, from 5.30 a.m. to 2.30 p.m.

Special:

1. Main Gate (central)—for railway traffic only—to be locked when not in use.
2. Power Station Gates in Duncan Dock—for railway traffic only—to be locked when not in use.
3. Misplon Gate—for pedestrians only—from 5.30 a.m. to 10.15 p.m.

D. F. Malan Airport, Cape Town.

Main Gate, Borchers Quarry Road.

Durban

General:

1. North Pier Gate—for all traffic other than cargo.*
2. Port Office Gate—for all traffic other than cargo.*
3. Customs Main (Point) Gate.*
4. Clock (Railway Offices) Gate.*
5. Cato Creek Overhead Bridge, connecting Quayside Road with Stanger Street.*
6. Entrance to Graving Dock (West).*
7. Fletcher Road Gate.*
8. Gate between Criterion Hotel and South End of "K" Shed, known as Criterion III.

Special:

1. Gate on Point Road at "A" Shed—for railway traffic only—to be locked when not in use.
2. Bell Street Bridge—for pedestrians only.*
3. Seven openings on Quayside Road where railway lines run from harbour area into railway marshalling yards—for railway traffic only.
4. Entrance to South African Naval Forces (Reserve) Training Base—for pedestrians only.
5. Entrance to Canal Road—for railway traffic, local fish industry and pedestrians only.
6. Entrance to Graving Dock (Caisson end—East)—for pedestrians only.*
7. Entrance from Airport Road at Railway Workshop No. 24—for railway traffic only.
8. Entrance in Billiter Street, known as Criterion I—for pedestrians only.
9. Entrance to Criterion Hotel, known as Criterion II—for pedestrians only.

* Note.—These entrances to and exits from the dock and wharf areas are closed to all traffic between the hours of 10 p.m. and 6 a.m.

Louis Botha Airport

Entrance to the Airport from Airport Road.

East London

General:

East Bank:

1. Gate at end of Esplanade near mouth of Buffalo River.
2. Main Gate across Hely Hutchinson Road.
3. Gate across Pontoon Road entrance to new Graving Dock.

West Bank:

4. Gate across road at bridgehead.
5. Oil Wharf Gate.
6. Gate at the lower end of Dale Street.

Special:

East Bank:

1. Opening under footbridge at lower end of Oxford Street, where railway line from East London enters harbour area—for railway traffic only.
2. Two gates situated at lower end of Oxford Street Footbridge—for pedestrians only—one from 6 a.m. to 10 p.m. and the other from 8 a.m. to 5 p.m.
3. Crane Gate at foot of old pier—to be locked when not in use.
4. Signal Station Gate—for military use only—to be locked when not in use.
5. Gate across railway line to harbour area at Buffalo Bridge—for railway traffic only—to be locked when not in use.
6. Gate across railway line to Irvin and Johnson's jetty or siding—for railway traffic only—to be locked when not in use.

West Bank:

7. Gate to harbour magazine—for removal of explosives only—to be locked when not in use.
8. Pedestrian Gate situated between gate to the harbour magazine and the Convict Gate—for use by the warders of the Prisons Department only—to be locked when not in use.
9. Convict Gate situated between 8 and 10—for transport of convicts only—to be locked when not in use.
10. Gate across railway line from harbour to oil sites—for railway traffic only—to be locked when not in use.

7. Ingange na en uitgange van die dok- of landingsterreine of doeane- en aksynsvlughawens en tye wanneer plekke gebruik mag word.

(Paragraaf (h) van sub-artikel (1) van artikel ses van die Wet).

Kaapstad

Algemeen:

1. Hoofhekke, Dokweg.
2. Ebenezerweg-hek—van 5.30 vm. tot 11 nm.
3. Noordhek by die voet van Portswoodweg.*
4. Heerengracht-hek.
5. Pirowstraat-hek.*
6. Nuwe Oostelike Golfbrekerhek.*

***Opmerking.**—Hierdie hekke is vir rytuigverkeer alleenlik op weekdae, uitgesonderd openbare vakansiedae soos volg oop:
Maandag tot Vrydag, van 5.30 vm. tot 6 nm.
Saterdag, van 5.30 vm. tot 2.30 nm.

Spesiaal:

1. Hoofhek (sentraal)—slegs vir spoorwegverkeer—moet gesluit word wanneer dit nie gebruik word nie.
2. Kragssentralehekke in Duncandok—slegs vir spoorwegverkeer—moet gesluit word wanneer hulle nie gebruik word nie.
3. Mispionhek—slegs vir voetgangers—van 5.30 vm. tot 10.15 nm.

D. F. Malan-lughawe, Kaapstad.

Hoofhek, Borchards Quarry-weg.

Durban

Algemeen:

1. Noordsehoofhek—vir alle ander verkeer as goedere.*
2. Hawekantoorhek—vir alle ander verkeer as goedere.*
3. Doeane-hoofhek („Point“-hek).*
4. Klok- (Spoorwegkantore-) hek.*
5. Cato Creek-lugbrug, wat Quaysideweg met Stangerstraat verbind.*
6. Ingang tot Droogdok (Wes).*
7. Fletcherweg-hek.*
8. Hek tussen Criterion Hotel en Suidelike punt van „K“-loods, as Criterion III bekend.

Spesiaal:

1. Hek aan Pointweg by Loods „A“—slegs vir spoorwegverkeer—moet gesluit word wanneer dit nie gebruik word nie.
2. Bellstraat-lugbrug—slegs vir voetgangers.*
3. Sewe openinge aan Quayside-weg waardeur spoorlyne van die hawegebied af na die spoorweg-opstelsterreine loop—slegs vir spoorwegverkeer.
4. Ingang na die Suid-Afrikaanse Seemag- (Reserwe) opleidingsbasis—slegs vir voetgangers.
5. Ingang na Kanaalweg—slegs vir spoorwegverkeer, plaaslike visnywerheid en voetgangers.
6. Ingang na Droogdok (Caissonpunt-Oos)—slegs vir voetgangers.*
7. Ingang van Airportweg by Spoorwegwerkwinkel No. 24—slegs vir spoorwegverkeer.
8. Ingang in Billiterstraat, as Criterion I bekend—slegs vir voetgangers.
9. Ingang na Criterion Hotel, as Criterion II bekend—slegs vir voetgangers.

***Opmerking.**—Hierdie ingange na en uitgange van die dok- en kaaigebiede is vir alle verkeer gesluit tussen die ure van 10 nm. en 6 vm.

Louis Botha-lughawe, Durban.

Ingang na die Lughawe vanaf Lughaweweg.

Oos-Londen

Algemeen:

Oosower:

1. Hek aan die punt van Esplanade naby mond van Buffelsrivier.
2. Hoofhek oor Hely Hutchinsonweg.
3. Hek oor Pontoonweg-ingang na nuwe Droogdok.

Wesower:

4. Hek oor pad by brughoof.
5. Olielandingsplekhek.
6. Hek aan die onderent van Dalestraat.

Spesiaal:

Oosower:

1. Opening onder voetbrug aan die onderent van Oxfordstraat waar die spoorlyn van Oos-Londen af die haweterrein binnegaan—slegs vir spoorwegverkeer.
2. Twee hekke aan die onderent van Oxfordstraatvoetbrug geleë—slegs vir voetgangers—een van 6 vm. tot 10 nm. en die ander van 8 vm. tot 5 nm.
3. Hyskraanhek aan die voet van die ou seehoof—moet gesluit word wanneer dit nie gebruik word nie.
4. Seinstasiehek—slegs vir militêre gebruik—moet gesluit word wanneer dit nie gebruik word nie.
5. Hek oor spoorlyn na haweterrein by Buffelsbrug—slegs vir spoorwegverkeer—moet gesluit word wanneer dit nie gebruik word nie.
6. Hek oor spoorlyn na Irvin en Johnson se hawehoof of sylyn—slegs vir spoorwegverkeer—moet gesluit word wanneer dit nie gebruik word nie.

Wesower:

7. Hek na hawemagasyn—slegs vir die verwydering van plofstowwe—moet gesluit word wanneer dit nie gebruik word nie.
8. Voetgangerhek tussen die hek na hawemagasyn en die Gevangenehek geleë—slegs vir gebruik deur die bewaarders van die Departement van Gevangenis—moet gesluit word wanneer dit nie gebruik word nie.
9. Gevangenehek tussen 8 en 10 geleë—slegs vir vervoer van gevangenes—moet gesluit word wanneer dit nie gebruik word nie.
10. Hek oor spoorlyn van hawe af na olieterreine—slegs vir spoorwegverkeer—moet gesluit word wanneer dit nie gebruik word nie.

Germiston, Rand Airport

1. South-east Gate off Airport Road adjacent to Hangar No. R.A. 38, giving access to the security area.
2. North-east Gate bordering on the New Airport Road between Hangars Nos. R.A. 73 and R.A. 80, giving access to the security area.
3. North Gate adjoining the Terminal Building No. R.A. 60, giving access to the security area.

Lüderitz**General:**

1. Main Gate, Hafen Street.

Special:

1. Main Gate West, Hafen Street—for railway traffic only—to be locked when not in use.
2. Railway Gate, Insel Street—for railway traffic only—to be locked when not in use.
3. West Gate, Hafen Street—for heavy goods only—to be locked when not in use.
4. Insel Street Gate—for heavy goods only—to be locked when not in use.

Mossel Bay**General:**

1. Main Gate across road leading to dock area.

Special:

1. East Gate across railway line to Railway Station—for railway traffic only—to be locked when not in use.
2. West Gate across railway line—for railway traffic only—to be locked when not in use.

Port Elizabeth**General:**

1. Main Gate, Jetty Street Bridge.
2. South Arm Gate to No. 2 Quay.

Special:

1. North Arm Gates (two) near narrow gauge railway station—for railway traffic only.
2. North Arm Gate on sea-wall—for railway use only—to be locked when not in use.
3. North Arm Gates (two) between special gate 1 and special gate 2 above—for railway traffic only—to be locked when not in use.
4. Shunting Gate under Jetty Street Bridge, to No. 2 Quay—to be locked when not in use.
5. South Arm Gate to No. 2 Quay—for railway traffic only—to be locked when not in use.
6. Railway Gate between the road and Baakens River on No. 3 Quay—for railway traffic only—to be locked when not in use.

Windhoek**J. G. Strijdom Airport:**

1. The two gates opposite the hangars in the fence forming the eastern boundary of the airport.
2. The gate directly behind the Main Airport Buildings.

Germiston, Rand-lughawe

1. Suidoos-hek vlak by Airport-weg langsaa vliegtuigloods No. R.A.38 waardeur ingang na die veiligheidsgebied verkry word.
2. Noordoos-hek aangrensend aan die „New Airport“-weg tussen vliegtuigloodse Nos. R.A. 73 en R.A. 80, waardeur ingang na die veiligheidsgebied verkry word.
3. Noordhek langsaa die Eindgebou No. R.A.60 waardeur ingang na die veiligheidsgebied verkry word.

Lüderitz

Algemeen:

1. Hoofhek, Hafenstraat.

Spesiaal:

1. Hoofhek—Wes, Hafenstraat—slegs vir spoorwegverkeer—moet gesluit word wanneer dit nie gebruik word nie.
2. Spoorweghek, Inselstraat—slegs vir spoorwegverkeer—moet gesluit word wanneer dit nie gebruik word nie.
3. Weshek, Hafenstraat—slegs vir swaar goedere—moet gesluit word wanneer dit nie gebruik word nie.
4. Inselstraat-hek—slegs vir swaar goedere—moet gesluit word wanneer dit nie gebruik word nie.

Mosselbaai

Algemeen:

1. Hoofhek oor pad na dokterrein.

Spesiaal:

1. Ooshek oor spoorlyn na spoorwegstasie—slegs vir spoorwegverkeer—moet gesluit word wanneer dit nie gebruik word nie.
2. Weshek oor spoorlyn—slegs vir spoorwegverkeer—moet gesluit word wanneer dit nie gebruik word nie.

Port Elizabeth

Algemeen:

1. Hoofhek, Jettystraat-brug.
2. Suidarm-hek na Kaai No. 2.

Spesiaal:

1. Noordarm-hekke (twee), naby smalspoor-stasie—slegs vir spoorwegverkeer.
2. Noordarm-hek op seewal—slegs vir spoorweggebruik—moet gesluit word wanneer dit nie gebruik word nie.
3. Noordarm-hekke (twee) tussen spesiale hek 1 en spesiale hek 2 hierbo—slegs vir spoorwegverkeer—moet gesluit word wanneer hulle nie gebruik word nie.
4. Rangeerhek onder Jettystraat-brug na Kaai No. 2—moet gesluit word wanneer dit nie gebruik word nie.
5. Suidarm-hek na Kaai No. 2—slegs vir spoorwegverkeer—moet gesluit word wanneer dit nie gebruik word nie.
6. Spoorweghek tussen die pad en Baakensrivier op Kaai No. 3—slegs vir spoorwegverkeer—moet gesluit word wanneer dit nie gebruik word nie.

Windhoek

J. G. Strijdom-lughawe:

1. Die twee hekke regoor die vliegtuigloodse in die omheining wat die oostelike grens van die lughawe uitmaak.
2. Die hek onmiddellik agter die Hoof-lughawegebou.

DEPARTMENT OF CUSTOMS AND EXCISE.

No. R.2118]

[18th December, 1964]

CUSTOMS AND EXCISE ACT, 1964.—EXPLANATORY MEMORANDUM
ON REGULATIONS.

A brief explanatory memorandum on the contents and effect of the regulations under the abovementioned Act and the method of changing over to the new provisions is published herewith.

D. J. v. N. GROENEWALD,
Secretary for Customs and Excise.

EXPLANATORY MEMORANDUM.

A. GENERAL.

The regulations have been so arranged that each Chapter relates to the provisions of the coinciding Chapter of the Act and it is proposed to deal briefly with the provisions of each Chapter separately.

Excise manufacturers will find most of the regulations relating to the manufacture of excisable goods and the use of such goods under rebate of duty in Chapters IV and X of the regulations and the Sixth Schedule thereto.

B. COMMENTS ON PROVISIONS OF EACH CHAPTER.

Chapters I and II.

Self-explanatory.

Chapter III.

1. This Chapter relates to the entry and clearance of ships and aircraft, the importation and exportation of goods, the landing, handling and delivery of cargo, control of baggage of persons entering and leaving the Republic and the removal in bond of goods. The regulations are mostly self-explanatory but attention is invited to the following matters.

2. The present procedures regarding the entry and clearance of ships and aircraft differ in many respects from the provisions of the relative regulations which are based on basic control measures necessary in abnormal circumstances. In present circumstances, however, the existing procedures and documentation will continue without change.

3. A revised procedure will apply in respect of damaged and shortlanded cargo. Representatives of the master and the importer are required to examine damaged cargo and record the result of the examination on a prescribed form. If the goods had been entered before landing, the master will be responsible to compensate the importer in respect of the duty on any missing goods in terms of section 44 (7) of the Act and obtain an acknowledgment of payment from him. In all such cases where the master is able to prove that such missing or shortlanded goods were not landed at any place in the Republic, he will be entitled to claim a refund of the duty so paid to importers—one claim to be submitted in respect of each separate ship. Regulation 3.06.10 contains the conditions under which goods missing from a damaged package will be deemed not to have been landed in the Republic.

4. There is no provision in the new Act and the regulations for separate transshipment bills of entry. Removal in bond bills of entry are required to be used in respect of the removal of overcarried cargo to their correct destinations and masters will be responsible to account for cargo so removed and to acquit such bills of entry in the same manner as other removal in bond entries. Separate entries for different consignments are, however, not required.

Chapter IV.

1. This chapter deals with the manufacture and storage in bond of goods and the clearance of and payment of duty on such goods. It covers the manufacture of all excisable goods.

2. In the past customs and excise have been administered as two separate entities with separate entry, auditing, statistical and accounting procedures. Apart from the wasteful duplication, the present complex industrial and commercial pattern in the Republic, which is becoming more and more involved and international trade agreements and trends have more or less compelled the department to integrate the present divergent and overlapping procedures. The proposed use in due course of an electronic computer has forced and decided the issue.

DEPARTEMENT VAN DOEANE EN AKSYNS.

No. R.2118]

[18 Desember 1964.

DOEANE- EN AKSYNSWET, 1964.—VERKLARENDE
MEMORANDUM INSAKE REGULASIES.

'n Beknopte verklarende memorandum oor die inhoud en uitwerking van die regulasies kragtens die bogenoemde Wet en die metode van oorskakeling na die nuwe bepalinge word hierby gepubliseer.

D. J. v. N. GROENEWALD,
Sekretaris van Doeane en Aksyns.

VERKLARENDE MEMORANDUM.

A. ALGEMEEN.

Die regulasies is so saamgestel dat elke Hoofstuk betrekking het op die ooreenstemmende Hoofstuk van die Wet en dit is die voorneme om die bepalinge van elke Hoofstuk kortliks apart te behandel.

Aksynsvervaardigers sal meeste van die regulasies met betrekking tot die vervaardiging van sinsbare goedere en die gebruik van sulke goedere met korting op reg in Hoofstukke IV en X van die regulasies en die Sesde Bylae daarby vind.

B. VERKLARINGS VAN DIE BEPALINGE VAN ELKE HOOFSTUK.

Hoofstuk I en II.

Selfverklarend.

Hoofstuk III.

1. Hierdie Hoofstuk het betrekking op die in- en uitklaring van skepe en vliegtuie, die in- en uitvoer van goedere, die landing, hantering en aflewering van vrag, beheer oor die bagasie van persone wat die Republiek binnekom en verlaat en die vervoer van goedere onder waarborg. Die regulasies is hoofsaaklik selfverklarend, maar aandag word by die volgende sake bepaal.

2. Die huidige prosedure aangaande die in- en uitklaring van skepe en vliegtuie verskil in baie opsigte van die bepalinge van die betrokke regulasies, wat gegrond is op basiese beheermaatreëls wat in buitengewone omstandighede nodig is. In huidige omstandighede sal die bestaande prosedure en dokumentasie egter sonder verandering voortgesit word.

3. 'n Hersiene prosedure sal van toepassing wees ten opsigte van beskadigde vrag en vrag wat nie geland is nie. Dit word van verteenwoordigers van die gesagvoerder en die invoerder verwag om 'n beskadigde pak te ondersoek en die uitslag van die ondersoek op 'n voorgeskrewe vorm aan te teken. Indien die goedere voor landing geklaar is, sal die gesagvoerder verantwoordelik wees om die invoerder kragtens artikel 44 (7) van die Wet te vergoed ten opsigte van die reg op enige vermiste goedere, en van hom 'n erkenning van betaling te verkry. In alle sodanige gevalle waar die gesagvoerder kan bewys dat sulke verlore of onafgelewerde goedere nie by enige plek in die Republiek geland is nie, sal hy geregtig wees op die terugbetaling van reg wat aan invoerders betaal is—een eis om voorgelê te word vir elke afsonderlike skip. Regulasie 3.06.10 bevat die voorwaardes waarvolgens vermiste goedere uit 'n beskadigde pak geag sal word nie in die Republiek geland te gewees het nie.

4. Daar is geen voorsiening in die nuwe Wet en die regulasies vir klaringsbriewe vir herverskeping nie. Klaringsbriewe vir vervoer onder waarborg moet gebruik word vir die verwydering van vrag wat nie by die bestemde hawe afgelewer is nie, na die regte bestemmings en gesagvoerders moet verantwoording doen van vrag aldus vervoer en om sodanige klaringsbriewe op dieselfde manier as ander klaringsbriewe vir vervoer onder waarborg te kwy. Aparte klarings vir verskillende besendings word egter nie vereis nie.

Hoofstuk IV.

1. Hierdie Hoofstuk gaan oor die vervaardiging en opslag in entrepot van goedere en die klaring en betaling van reg op sodanige goedere. Dit dek die vervaardiging van alle sinsbare goedere.

2. In die verlede is Doeane en Aksyns as twee aparte entiteite met aparte klarings-, ouditerings-, statistiese en rekeninge-prosedure, geadministreer. Afgesien van die verkostende duplikasie, het die huidige komplekse nywerheids- en handelspatroon in die Republiek, wat al ingewikkelder word en internasionale handelsooreenkomste en tendense die departement bykans verplig om die huidige uiteenlopende en oorvleuelende prosedures te integreer. Die voorgenome gebruik van 'n elektroniese berekenaar het die saak na 'n punt gebring en so die besluit afgedwing.

3. The customs procedure of manufacture and storage in bonded warehouse and the excise procedure of manufacture in registered premises (which are basically duplicate systems) have been integrated and the procedure of storage and distribution in bond has accordingly been extended to excisable commodities.

4. Manufacture in customs and excise warehouses is limited to the manufacture of excisable goods, and such warehouses will require to be licensed as manufacturing warehouses. Manufacturing warehouses will be allowed only at places where intense control by the department is possible because of the principle in the Act that reasonable losses in such warehouses will be allowed. Where adequate departmental control is not possible, such losses cannot be controlled and allowed.

5. Goods manufactured in a manufacturing warehouse may be transferred to a storage warehouse where such goods may be stored with deferment of payment of duty. They may also be transferred to another storage warehouse with or without change of ownership.

6. Certain processing of excisable goods will also be allowed in storage warehouses provided such processing does not constitute manufacture of excisable commodities. Individual losses are not allowed in storage warehouses and intense control will not be necessary. Industries which handle excisable commodities in bulk and suffer considerable losses will be compensated for such losses by reductions in duty or general quantity allowances.

7. The further processing of excisable goods in customs and excise storage warehouses should not be confused with the manufacture of goods from excisable goods in respect of which a rebate of duty has been prescribed in Schedule No. 6 to the Act.

8. An example of processing in a storage warehouse of excisable goods is the blending of brandy or the making of spirituous beverages. The spirits are dutiable *per se*, the spirituous beverages made from any spirits are not dutiable (unless illicit spirits were used). The spirits must be distilled in a manufacturing warehouse under intensive control, the processing of spirits into spirituous beverages will be allowed in a storage warehouse with deferment of payment of duty up to the bottling stage but such quantities of bottled beverages as are required for distribution in bond may be placed in a secured room or other approved place, which will be licensed as part of the storage warehouse, provided such bottled beverages are packed in wholesale containers.

9. The foregoing paragraphs explain the difference between manufacturing and storage warehouses but special customs and excise warehouses remain to be explained. Special warehouses may be established at any place approved by the Secretary, but in all other respects they will be the same as manufacturing or storage warehouses and will be licensed as special manufacturing or special storage warehouses, depending on their function in each case.

10. In accordance with international customs and excise principles, goods in a customs and excise warehouse may not be removed until such goods have been entered and, if removed for unrestricted consumption, the duty due thereon has been paid.

11. At present excisable goods are removed under a variety of certificates and invoices and payment of duty is made on assessments based on returns. Extension of the warehouse procedure to excisable goods and the desire to integrate auditing, statistical and accounting procedures with a view to using a computer, call for the use of a standard procedure of clearance of goods ex warehouse and payment of duty.

12. In order to maintain the existing concession regarding the time of payment of duty, a certificate (form CE/DA. S.2.23) has been prescribed for use for all removals of excisable goods and spirituous beverages ex customs and excise warehouses for any purpose. The regulations also call for an entry box for the safe-keeping of certificates deposited therein to be installed in every customs and excise warehouse.

13. The size of the entry box will depend on the volume of removals from each warehouse. It should be secure and it should be designed with a double lid with fittings to enable the Collector to lock either the inner lid (which should have a slit with a hood on the inside to permit of the depositing of documents but not the withdrawal or to lock both lids at the same time so that the slit is covered by the upper lid and documents can neither be deposited nor withdrawn. The boxes will be locked by the department and no person other than the Collector may withdraw any document from a locked box.

14. The box is intended to satisfy the requirement of the Act that entry must be made before removal of any goods from a warehouse. It is also intended to use the boxes for the purpose of control when inspections are carried out or increases or decreases in duty take place. Posting such certificates will not serve the department's purposes.

15. Duty will be assessed on the particulars of the certificates deposited in the entry box during any month and the licensee will bring such duty to account on prescribed bills of entry for the different purposes for which the certificates were deposited in the entry box on removal of the goods from the warehouse, e.g. one

3. Die Doeaneprosedure van vervaardiging en berging in doeane-pakhuis en die aksynsprosedure van vervaardiging op geregistreerde persele (wat basies duplikaatsistels is) is saamgesmelt en die prosedure van opslag en verspreiding in entrepot is dienooreenkomstig uitgebrei na sinsbare kommoditeite.

4. Vervaardiging in doeane- en aksynspakhuis is beperk tot die vervaardiging van sinsbare goedere, en sulke pakhuis moet as vervaardigingspakhuis gelisensieer wees. Vervaardigingspakhuis sal slegs op plekke toegelaat word waar intensiewe beheer deur die departement moontlik is, ten gevolge van die beginsel in die Wet, dat redelike verliese in die pakhuis toegelaat sal word. Waar voldoende departementele beheer nie moontlik is nie kan sulke verliese nie gekontroleer en dus nie toegelaat word nie.

5. Goedere in 'n vervaardigingspakhuis vervaardig, kan na 'n opslagpakhuis, waar sulke goedere opgeslaan kan word met uitstel van betaling van reg, oorgeplaas word. Dit kan ook na ander opslagpakhuis oorgeplaas word, met of sonder verandering van eiendomsreg.

6. Sekere verwerkings van sinsbare goedere sal ook in opslagpakhuis toegelaat word op voorwaarde dat sulke verwerkings nie vervaardiging van sinsbare goedere uitmaak nie. Individuele verliese word nie in opslagpakhuis toegelaat nie en intensiewe beheer sal nie nodig wees nie. Nywerhede wat sinsbare kommoditeite in massa hanteer en aansienlike verliese ly, word vir sulke verliese vergoed deur vermindering van reg of algemene hoeveelheidstoegewings.

7. Die verdere verwerking van sinsbare goedere in doeane- en aksynsopslagpakhuis moet nie verwar word met die vervaardiging van goedere uit sinsbare goedere, waarop 'n korting op reg in Bylae No. 6 van die Wet voorgeskryf is nie.

8. 'n Voorbeeld van verwerking van sinsbare goedere in 'n opslagpakhuis is die vermenging van brandewyn of die maak van spiritusdranke. Die spiritus is belasbaar *per se*, die spiritusdranke gemaak van enige spiritus is nie belasbaar nie (tensy onwettige spiritus gebruik is). Die spiritus moet in 'n vervaardigingspakhuis onder intensiewe beheer gedistilleer word. Die verwerking van spiritus tot spiritusdranke sal toegelaat word in 'n opslagpakhuis met uitstel van betaling van reg tot by die stadium van bottelering, maar daardie hoeveelhede van gebottleerde drank wat vir verspreiding in entrepot benodig word, mag in 'n beveiligde kamer of ander goedgekeurde plek wat as deel van die opslagpakhuis gelisensieer moet word, geplaas word, op voorwaarde dat sulke gebottleerde drank in groot-handelhousers verpak is.

9. Die voorafgaande paragrawe verduidelik die verskil tussen vervaardigings- en opslagpakhuis, terwyl spesiale doeane- en aksynspakhuis nog verduidelik moet word. Spesiale pakhuis kan op enige plek, wat deur die Sekretaris goedgekeur is, opgerig word, maar in alle ander opsigte sal dit nie van vervaardigings- en opslagpakhuis verskil nie en sal gelisensieer word as spesiale vervaardigings- of spesiale opslagpakhuis, na gelang van elkeen se doel.

10. Ooreenkomstig internasionale doeane- en aksynsbeginnels mag goedere in 'n doeane- en aksynspakhuis nie verwyder word voordat sulke goedere geklaar is nie, en indien vir onbeperkte verbruik verwyder, voordat die verskuldigde reg daarop betaal is nie.

11. Tans word sinsbare goedere onder 'n verskeidenheid van sertifikate en fakture verwyder en betaling van reg word gedoen op aanslae gebaseer op opgawes. Die uitbreiding van die pakhuisprosedure na sinsbare goedere en die begeerte om ouditerings-, statistiese en rekeninge-prosedures te integreer met die oog op die gebruik van 'n berekenaar, vereis die aanwending van 'n gestandaardiseerde prosedure van klaring van goedere uit pakhuis en betaling van regte.

12. Om die bestaande toegewing aangaande die tyd van betalings van reg te handhaaf, is 'n sertifikaat (vorm CE/DA. S. 2.23) voorgeskryf vir gebruik by alle verwyderings van sinsbare goedere en spiritusdranke uit doeane- en aksynspakhuis vir watter doel ookal. Die regulasies vereis ook dat 'n klaringsbus in elke doeane- en aksynspakhuis geïnstalleer word vir die veilige bewaring van sertifikate wat daarin geplaas word.

13. Die grootte van die klaringsbus sal afhang van die omvang van verwyderings uit elke pakhuis. Dit moet veilig wees en dit moet ontwerp wees met 'n dubbele deksel met toebehoorsels om die Ontvanger in staat te stel om of die binneste deksel (wat 'n opening met 'n kapbedekking aan die binnekant moet hê om die deponering maar nie die verwydering van dokumente toe te laat nie) te sluit of om terselfdertyd albei deksels te sluit, sodat die opening deur die boonste deksel bedek word en dokumente nie ingegooi of verwyder kan word nie. Die klaringsbusse sal deur die departement gesluit word en geen ander persoon as die Ontvanger mag enige dokument uit 'n gesluite klaringsbus verwyder nie.

14. Die doel van die klaringsbus is om aan die vereistes van die Wet te voldoen, dat klaring gemaak moet word voor die verwydering van enige goedere uit 'n pakhuis. Dit is ook die doel om die klaringsbusse te gebruik vir beheer, wanneer inspeksies uitgevoer word of verhogings of verlagings van reg plaasvind. Om die sertifikate te pos sal nie aan die departement se vereistes voldoen nie.

15. Reg sal aangeslaan word op die besonderhede van die sertifikate in die klaringsbus gedurende enige maand geplaas en die lisensiehous sal sulke reg in rekening bring op voorgeskrewe klaringsbriewe vir die verskillende doeleindes, waarvoor die sertifikate in die klaringsbus by verwydering van die goedere uit die

bill of entry for rewarehousing will require to be presented to the Collector in respect of all excisable goods removed from any warehouse to another warehouse in the same city or town during any month and all the relative certificates issued for that purpose will require to be summarised and the certificates and summary attached to the relative bill of entry.

16. The bills of entry must be submitted to the Collector immediately after the end of the month to which they relate for checking and any duty payable in respect of such entries must be paid to the Collector not later than the time specified in the regulations, when the relative bills of entry will be accepted by the department if in order.

17. It should be noted, however, that the procedure of allowing the licensee to remove goods on depositing a certificate in the entry box can be allowed only in cases where the licensee guarantees the duty on goods so removed. Initially excisable goods in storage warehouses will be the property of the licensee and the guarantee will present no problem. It is anticipated, however, that the advantages of distribution and sale of excisable goods in bond will lead to the use of general customs and excise storage warehouses for the storage and distribution of imported and excisable goods where the licensee merely stores the goods on behalf of the various owners in his customs and excise storage warehouse established for that purpose. In such cases entry and payment of duty is required before removal of such excisable goods, as is the case with imported goods.

18. Attention is invited to regulation 4.04.06 which provides that imported petroleum products may also be removed under the abovementioned certificates but only for consumption as State stores, subject to the same conditions.

Chapter V.

See the remarks under Chapter IX.

Chapter VI.

No regulations.

Chapter VII.

Self-explanatory.

Chapter VIII.

These regulations are self-explanatory, but attention is invited to the code numbers to be allocated to customs and excise warehouses. Such numbers are required to be quoted on all relative customs and excise documents.

Chapter IX.

1. The question of value for duty purposes is very involved and in dealing with this matter it cannot do any harm to refer to certain elementary points which are nevertheless basic and essential to proper understanding.

2. As a package containing merchandise moves in time and in space its value changes constantly owing to storage, transport, handling and other charges and to price fluctuations.

3. Another factor is that sales contracts involve variable quantities, bigger quantities being sold at lower prices.

4. Sales also take place on different levels, e.g. factory to wholesaler, wholesaler to wholesaler, wholesaler to retailer, etc., the level affecting the price quoted. Sales between interconnected concerns take place at special prices.

5. In the Republic value for customs duty purposes is used for three distinct purposes, namely assessment of *ad valorem* duties, assessment of anti-dumping duties and tariff classification of goods. At present three different value formulae apply for the three different purposes and this causes utter confusion in many cases.

6. Merchandise does not move of its own volition but only as a result of wide variety of contracts between as wide a variety of merchants.

7. In all these circumstances it becomes necessary to decide on the point in space and time where the value of any particular consignment of merchandise is to be measured, and the quantity and the level of the sale on which the value should be based.

8. For various reasons the value for duty purposes has traditionally been based in South Africa on the F.O.B. contract. Where the contract in question is not a F.O.B. contract the particulars are converted to what they would have been if the contract had been a F.O.B. contract. If the supplier quotes a selling price at factory, the cost of transporting the goods to and placing them on board the ship is added to the selling price to convert it to a F.O.B. price.

pakhuis geplaas is, bv. een klaringsbrief vir heropslag word vereis om aan die Ontvanger voorgelê te word ten opsigte van alle synsbare goedere uit enige pakhuis na 'n ander pakhuis in dieselfde stad of dorp gedurende enige maand verwyder en al die betrokke sertifikate uitgereik vir daardie doel, moet opgesom word en die sertifikate asook die opsomming moet aan die betrokke klaringsbrief geheg word.

16. Die klaringsbriewe moet onmiddellik na die einde van die maand waarop dit betrekking het, aan die Ontvanger voorgelê word om nagesien te word en enige reg betaalbaar met betrekking tot sulke klarings moet aan die Ontvanger betaal word nie later as die tyd in die regulasies gespesifiseer nie, wanneer die betrokke klaringsbriewe, indien in orde, deur die departement aangeneem sal word.

17. Daar moet egter op gelet word dat die prosedure om aan die lisensiehouer toestemming te verleen om goedere te verwyder na deponering van 'n sertifikaat in die klaringsbus slegs toegelaat kan word in gevalle waar die lisensiehouer die reg op aldus verwyderde goedere waarborg. Aanvanklik sal synsbare goedere in opslagpakhuse die eiendom van die lisensiehouer wees en die waarborg sal geen probleem oplewer nie. Dit word egter verwag dat die voordele van verspreiding en verkoop van synsbare goedere in entrepot sal lei tot die gebruik van algemene doeane- en aksynsopslagpakhuse vir die opslag en verspreiding van ingevoerde en synsbare goedere waar die lisensiehouer die goedere alleenlik ten behoeve van die verskillende eienaars opslaan in sy doeane- en aksynspakhuis, wat vir die doel opgerig is. In sulke gevalle word klaring en betaling van reg vereis voor die verwydering van sodanige synsbare goedere, soos in die geval van ingevoerde goedere.

18. Aandag word bepaal by regulasie 4.04.06 wat bepaal dat ingevoerde petroleumprodukte ook kragtens bogenoemde sertifikate verwyder mag word maar slegs verbruik as Staatsvoorrade, onderworpe aan dieselfde voorwaardes.

Hoofstuk V.

Kyk opmerkings by Hoofstuk IX.

Hoofstuk VI.

Geen regulasies.

Hoofstuk VII.

Selfverklarend.

Hoofstuk VIII.

Hierdie regulasies is selfverklarend, maar aandag word bepaal by die kodenummers wat aan doeane- en aksynspakhuse toegewys moet word. Dit word vereis dat sulke nommers op alle betrokke doeane- en aksynsdokumente ingeskryf moet word.

Hoofstuk IX.

1. Die kwessie van waarde vir belastingdoeleindes is baie ingewikkeld en by die behandeling hiervan sal dit geen kwaad doen om na sekere elementêre punte wat basies en noodsaaklik is vir deeglike begrip, te verwys nie.

2. Wanneer 'n pak wat handelsware bevat in tyd en ruimte beweeg, verander die waarde gedurig ten gevolge van bergings-, vervoer-, hanterings- en ander koste en prysskommeling.

3. 'n Ander faktor is dat verkoopskontrakte wisselende hoeveelhede behels; groter hoeveelhede word teen laer pryse verkoop.

4. Verkope vind ook plaas op verskillende vlakke, bv. fabriek aan groot-handelaar, groothandelaar aan groothandelaar, groothandelaar aan kleinhandelaar, ens., terwyl die vlak die genoteerde prys beïnvloed. Verkope tussen onderling verbonde sake vind teen spesiale pryse plaas.

5. In die Republiek word waarde vir die doeleindes van doeanereg vir drie afsonderlike funksies gebruik, naamlik aanslag van *ad valorem*-regte, aanslag van anti-dumpingregte en tariefklassifikasie van goedere. Tans is drie verskillende waardeformules ten opsigte van die drie verskillende gebruike van toepassing en in baie gevalle veroorsaak dit ernstige verwarring.

6. Handelswaarde beweeg nie uit eie beweging voort nie, maar slegs as gevolg van 'n wye verskeidenheid van kontrakte tussen net so 'n groot verskeidenheid van handelaars.

7. In al hierdie omstandighede word dit nodig om te besluit op die punt in ruimte en tyd waar die waarde van enige besondere besending van handelsware gemeet moet word en die hoeveelheid en vlak van die verkoping waarvolgens die waarde bepaal moet word.

8. Om verskillende redes is die waarde vir belastingdoeleindes in Suid-Afrika tradisioneel op die V.A.B.-kontrak gebaseer. Waar die betrokke kontrak nie 'n V.A.B.-kontrak is nie, word die besonderhede omreken in wat dit sou wees as die kontrak 'n V.A.B.-kontrak was. As die leweransier 'n verkoopsprys by die fabriek noteer, word die koste van die vervoer van die goedere na en die laai daarvan aan boord 'n skip by die verkoopsprys getel om dit in 'n V.A.B.-prys te omskep.

9. The important point in connection with the F.O.B. price is that it is factual or as factual as it is possible to make it because it is based on the actual contract of sale between the supplier and the purchaser. The questions of quantity sold and level of the sale are factual and adjustments are only required to be made in respect of the point in time or space if the contract is not a F.O.B. contract.

10. In South Africa, however, the value for duty purposes has, for various obvious reasons, traditionally consisted of either of two elements, namely the F.O.B. price and the price of like goods in the open market in the country of export, converted to a F.O.B. basis to render the two prices comparable. The higher price is the value for duty purposes.

11. As already explained, the existing three value formulae for the three different purposes for which value is used, have resulted in utter confusion and numerous inconsistencies and it has been decided to introduce a single formula which will serve all three purposes.

12. A basic requirement of such a formula is that the two elements of the value formulae must be comparable in all respects. The formula in the new Act complies with this requirement in all respects.

13. Attention is invited to the new prescribed standardised invoice (form CE/DA. S. 3.01) which incorporates the above-stated principle that the F.O.B. price and the domestic value in the country of export of goods concerned must be completely comparable, i.e. they must be measured at the same point in time (date of purchase) and space (on board ship ready for transport), they must refer to comparable quantities and to prices quoted at the same sales level.

14. There is a further basic requirement which applies to both elements of the value formula in the Act, namely that prices (F.O.B. price or domestic price) in respect of sales or other transactions between interconnected concerns are not acceptable and in such cases the Secretary is empowered to determine the F.O.B. price or domestic value, subject to the abovementioned general principles. Prices will be acceptable only if they represent the open market price of like goods to all purchasers under conditions of unrestricted competition.

15. It should be noted that the F.O.B. price includes *all* charges incidental to placing the goods on board ship and incidental to the sale in question up to the point of receipt on board ship.

16. Attention is also invited to regulations 9.01.01 and 9.01.02 concerning the rate of exchange to be used in converting foreign currencies. While the value is measured on the date of purchase, conversion of F.O.B. price and the domestic values at the rates of exchange ruling on the date of shipment will, for practical reasons, be accepted provided both the F.O.B. price and the domestic value are converted at the appropriate rates ruling on the same day to render them comparable. International commitments prevent the application of this concession in respect of prices relating to goods which are subject to anti-dumping duties.

17. It is trusted that this general explanation of the value principles will eliminate many enquiries concerning practical application. Any difficulties in the practical application of these provisions will be dealt with as they arise in accordance with general principles stated herein.

Chapter X.

1. The regulations in this Chapter relate to the manufacture of goods from dutiable imported goods in respect of which a rebate of duty is prescribed for such purpose. The principles are well known and there is no need for any explanation except as stated below.

2. It will be observed that rebate manufacturers are no longer required to own the goods obtained under rebate of duty. They will, however, not be allowed to transfer rebate materials not owned by them to other rebate manufacturers using similar materials.

3. It should also be noted that no provision has been made in these regulations for what is known at present as registered importers. The existing provision, which was purely a concession, has led to rebate storerooms being used as customs and excise warehouses and has involved the department's rebate inspectors in much unproductive work. Owners will, however, be able to store any material which it is the intention to pass to a rebate manufacturer to be made up on his behalf, in a customs and excise storage warehouse until he has made the necessary arrangements with a manufacturer for such materials to be made up. Once such material has been transferred to a rebate manufacturer, retransfer to another manufacturer will not be possible.

4. The provisions of the regulations in this Chapter will also apply in respect of manufacturers using certain excisable goods as stated in the regulations in the Sixth Schedule in respect of the goods in question. Persons who use spirits under rebate of duty for what is known as "Arts and Manufacture" will be subject to the regulations in this Chapter. If the full duty is not rebated, the licensee will be

9. Die belangrike punt met betrekking tot die V.A.B.-prys is dat dit feitlik is of so feitlik as wat dit moontlik is om dit te maak, omdat dit op die werklike kontrak van verkoping tussen die leweransier en die koper gebaseer is. Die kwessies van hoeveelheid verkoop en die vlak van die verkoping is feitlik en aanpassings word slegs vereis met betrekking tot die punt in tyd en ruimte indien die kontrak nie 'n V.A.B.-kontrak is nie.

10. In Suid-Afrika het die waarde vir belastingdoeleindes egter, om verskeie klaarblyklike redes, tradisioneel uit een van twee elemente bestaan, nl. die V.A.B.-prys en die prys van ooreenstemmende goedere in die ope mark in die land van uitvoer, na 'n V.A.B.-basis omreken om die twee pryse vergelykbaar te maak. Die hoogste prys is die waarde vir belastingdoeleindes.

11. Soos reeds verduidelik, het die bestaande drie waardeformules vir die drie verskillende doeleindes waarvoor waarde gebruik word, tot uiterste wanorde en talle ongerymdhede gelei, en daar is op 'n enkele formule wat al drie gebruike sal dien, besluit.

12. 'n Basiese vereiste vir so 'n formule is dat die twee elemente van die waardeformule in alle opsigte vergelykbaar moet wees. Die formule in die nuwe Wet voldoen in alle opsigte aan hierdie vereistes.

13. Aandag word gevestig op die nuwe voorgeskrewe gestandaardiseerde faktuur (vorm CE/DA. S.3.01) wat die bogenoemde beginsel dat die V.A.B.-prys en die binnelandse waarde in die land van uitvoer van die betrokke goedere, volkome vergelykbaar moet wees, beliggaam; d.i. dit moet op dieselfde tydstip (datum van aankoping) en punt in ruimte (aan boord skip gereed vir verskeping) gemeet word, dit moet betrekking hê op vergelykbare hoeveelhede en op pryse op dieselfde vlak van verkope genoteer.

14. Daar is 'n verdere basiese vereiste wat van toepassing is op albei elemente van die waardeformule in die Wet, naamlik dat pryse (V.A.B.-prys of binnelandse prys) ten opsigte van verkope of ander transaksies tussen onderling verbonde sake nie aanvaarbaar is nie en dat die Sekretaris in sulke gevalle gemagtig is om die V.A.B.-prys of binnelandse waarde, onderworpe aan die bogenoemde beginsels, te bepaal. Pryse sal aanvaarbaar wees slegs as dit die ope markprys van ooreenkomstige goedere aan alle kopers onder toestande van onbeperkte mededinging verteenwoordig.

15. Daar moet op gelet word dat die V.A.B.-prys *alle* onkoste verbonde aan die aan boord plaas van goedere en verbonde aan die betrokke verkoping tot by die punt van ontvangs aan boord van die skip, insluit.

16. Aandag word ook bepaal by regulasies 9.01.01 en 9.01.02 betreffende die wisselkoers wat gebruik moet word by die omrekening van buitelandse betaalmiddels. Hoewel die waarde op die datum van aankoop gemeet word, sal omrekening van die V.A.B.-prys en die binnelandse waarde teen die wisselkoerse wat op die datum van verskeping heers om praktiese redes aanvaar word, op voorwaarde dat die V.A.B.-prys sowel as die binnelandse waarde teen die toepaslike koerse wat op dieselfde dag heers omreken word, sodat dit vergelykbaar kan wees. Internasionale verpligtinge verhoed die toepassing van hierdie konsessie ten opsigte van pryse wat betrekking het op goedere wat aan anti-dumpingregte onderhewig is.

17. Dit word vertrou dat hierdie algemene verklaring van die waardebeginsels baie navrae oor praktiese toepassing sal uitskakel. Enige moeilikhede by die praktiese toepassing van hierdie bepalinge sal soos dit opduik, ooreenkomstig hierdie algemene beginsels hierin genoem, behandel word.

Hoofstuk X.

1. Die regulasies in hierdie Hoofstuk het betrekking op die vervaardiging van goedere van belasbare ingevoerde goedere ten opsigte waarvan 'n korting op reg vir daardie doel voorgeskryf is. Die beginsels is welbekend en daar is geen noodigheid vir enige verklaring behalwe soos hieronder genoem nie.

2. Dit sal opgemerk word dat dit nie meer van kortingvervaardigers vereis word om die goedere met korting op reg verkry, te besit nie. Hulle sal egter nie toegelaat word om enige kortingmateriaal wat nie hul eiendom is nie, na ander kortingvervaardigers wat soortgelyke materiaal gebruik, oor te plaas nie.

3. Daar moet ook op gelet word dat geen voorsiening vir wat teenswoordig as geregistreerde invoerders bekend staan, in hierdie regulasies gemaak is nie. Die bestaande bepaling, wat suiwer 'n konsessie was, het daartoe gelei dat kortingpakkamers as doeane- en aksynspakhuse gebruik is en wat die departement se kortinginspekteurs in baie onproduktiewe werk betrek het. Eienaars sal egter in staat wees om enige materiaal wat hulle van voorneme is om na 'n kortingvervaardiger te stuur om vir hom te verwerk, in 'n doeane- en aksynsopslagpakhuis op te slaan totdat die nodige reëlings met 'n vervaardiger vir die verwerking van sodanige materiaal getref is. As sulke materiaal eers na 'n kortingvervaardiger oorgeplaas is, sal die oordrag daarvan na 'n ander vervaardiger nie moontlik wees nie.

4. Die bepalinge van die regulasies in hierdie Hoofstuk is ook van toepassing ten opsigte van vervaardigers wat sekere sinsbare goedere gebruik soos in die regulasies in die Sesde Bylae ten opsigte van die betrokke goedere vermeld. Persone wat spiritus met korting op reg vir wat bekend is as „Ambagte en Bedrywe” gebruik, sal onderworpe wees aan die regulasies in hierdie Hoofstuk. As die volle

assessed for the unrebated portion of the duty and he should accordingly include the duty for which he will be liable in his price to the rebate manufacturer. In the case of manufacturers using spirits for arts and manufacture, separate quantities of spirits entitled to a full rebate and a partial rebate should be ordered if both classes are used. The two classes may be kept in a single rebate tank if the manufacturer so prefers, but in such case separate records of receipts and withdrawals will require to be maintained and shortages will be assessed for duty as if a full rebate had been allowed thereon on clearance ex warehouse.

5. Apart from these general regulations, the regulations in the Third, Fourth, Fifth and Sixth Schedules to the regulations will apply to the goods specified in Schedules Nos. 3, 4, 5 and 6 to the Act, respectively.

Chapter XI.

No regulations.

Chapter XII.

Self-explanatory.

First, Second and Third Schedules.

Self-explanatory.

Fourth Schedule.

1. The regulations in this Schedule are the same as existing regulations in respect of the goods in question, except in the following important cases to which attention is invited.

2. Item 401.00: Conditions applicable to return to supplier, sale or disposal of goods entered as State stores.

3. Item 408.02 and 408.03: New.

4. Item 410.04: New in so far as the regulations relate to kerosene.

Fifth Schedule.

1. Drawbacks have become an important and permanent part of the customs and excise legislation and the relative regulations have been brought up to date. All persons who claim drawbacks should study the regulations in this Schedule.

2. This Schedule also contains regulations regarding refunds of duty in respect of the re-export of imported goods in the same condition as imported and certain miscellaneous refunds of duty.

Sixth Schedule.

1. Item 601.01: These regulations are self-explanatory but attention is invited to the new provision in item 601.03.90 and the regulations in respect thereof.

2. Item 602.00: This is a new rebate in so far as excisable goods are concerned but a well-established procedure exists in respect of imported goods and the same procedure will apply to excisable goods. The diplomatic and other foreign representatives are fully aware of the certificates which are required to be furnished. It should be noted, however, that supply under rebate of duty in terms of this item will eventually only be allowed in wholesale quantities and ex warehouse. The refunds of duty provided for in respect of spirituous beverages and tyres and tubes will be reviewed in due course when a final decision has been taken on the question of documentation, but refund claims at quarterly intervals in respect of wholesale quantities of spirituous beverages purchased will in the meantime be entertained provided claims are supported by evidence of purchase and supply and adequate particulars are stated by the seller to calculate the duty involved.

3. Item 604.00: Self-explanatory.

4. Item 605.00: Self-explanatory, but it should be noted that the manufacturer of motor vehicles should now claim a drawback of the duty paid on tyres and tubes fitted to such vehicles which have been exported.

5. Item 606.00:

(a) It should be carefully noted that the rebates of duty provided for in this item will only apply if the final product is excisable. Paragraph (3) of item 606.04.10 thus relates to fortified wine used for distilling purposes. Fortified wine used in the flavouring of blended brandy may not be entered under the abovequoted item because the final product (blended brandy) is not dutiable and is made in a storage warehouse and not a manufacturing warehouse as required by regulation 605.01.01. In such cases the wine is required to be entered for payment of duty before it is used for flavouring the blended brandy. The same applies to imported goods used in making spirituous beverages.

reg nie gekort word nie, sal die lisensiehouer aangeslaan word vir die ongekorte gedeelte van die reg en hy moet derhalwe die reg waarvoor hy aanspreeklik sal wees in sy prys aan die kortingvervaardiger insluit. In die geval van vervaardigers wat spiritus vir ambagte en bedrywe gebruik, moet aparte hoeveelhede spiritus waarvoor 'n volle korting en 'n gedeeltelike korting bestaan, bestel word indien albei klasse gebruik word. Die twee klasse kan in 'n enkele kortingtenk gehou word indien die vervaardiger dit so verkies, maar in so 'n geval sal aparte aantekeninge van ontvangste en onttrekkings gehou moet word en tekorte sal vir reg aangeslaan word asof volle korting daarop toegestaan is by uitklaring uit die pakhuis.

5. Behalwe hierdie algemene regulasies, sal die regulasies vervat in die Derde, Vierde, Vyfde en Sesde Bylaes by die genoemde regulasies ook van toepassing wees op die goedere onderskeidelik, in Bylaes Nos. 3, 4, 5, en 6 by die Wet gespesifiseer.

Hoofstuk XI.

Geen regulasies.

Hoofstuk XII.

Selfverklarend.

Eerste, Tweede en Derde Bylaes.

Selfverklarend.

Vierde Bylae.

1. Die regulasies in hierdie Bylae ten opsigte van die betrokke goedere is dieselfde as bestaande regulasies, behalwe in die volgende gevalle waarby die aandag bepaal word.

2. Item 401.00: Voorwaardes van toepassing op terugsending na leweransier, verkoop of van die hand sit van goedere geklaar as Staatsvoorrade.

3. Items 408.02 en 408.03: Nuut.

4. Item 410.04: Nuut vir sover die regulasies op kerosen betrekking het.

Vyfde Bylae.

1. Teruggawes het 'n belangrike en permanente deel van die doeane- en aksynswetgewing geword, en die betrokke regulasies is tot datum bygewerk. Alle persone wat teruggawes eis, behoort die regulasies in hierdie Bylae te bestudeer.

2. Hierdie Bylae bevat ook regulasies betreffende terugbetaling van reg ten opsigte van die heruitvoer van ingevoerde goedere in dieselfde toestand as by invoer en sekere diverse terugbetalings van reg.

Sesde Bylae.

1. Item 601.01: Hierdie regulasies is selfverklarend maar aandag word bepaal by die nuwe bepaling in item 601.03.90 en die regulasies in daardie opsig.

2. Item 602.00: Hierdie korting is nuut vir sover dit sinsbare goedere betref, maar 'n goedgevestigde prosedure bestaan ten opsigte van ingevoerde goedere en dieselfde prosedure sal van toepassing wees op sinsbare goedere. Die diplomatieke en ander buitelandse verteenwoordigers is ten volle bewus van die sertifikate wat verstrek moet word. Daar moet egter op gelet word dat verskaffing met korting op reg ingevolge hierdie item uiteindelik slegs in groothandelhoeveelhede en uit pakhuis toegelaat sal word. Die terugbetalings van reg waarvoor voorsiening gemaak is ten opsigte van spiritusdranke en buitebande en binnebande sal te bewaam tydens hersien word, wanneer 'n finale besluit geneem is aangaande die kwessie van dokumentasie, maar kwartaallike terugbetalingseise ten opsigte van groothandelhoeveelhede van aankope van spiritusdranke sal intussen toegestaan word op voorwaarde dat die eise gestaaf word deur bewyse van aankoop en verskaffing en genoegsame besonderhede deur die verkoper vermeld word om die betrokke reg te bereken.

3. Item 604.00: Selfverklarend.

4. Item 605.00: Selfverklarend, maar daar moet op gelet word dat die vervaardiger van motorvoertuie nou 'n teruggawe van reg betaal op buite- en binnebande aangebring aan sodanige voertuie wat uitgevoer is, moet eis.

5. Item 606.00:

(a) Daar moet noukeurig op gelet word dat die kortings op reg waarvoor in hierdie item voorsiening gemaak is, slegs van toepassing is as die finale produk sinsbaar is. Paragraaf (3) van item 606.04.10 het dus betrekking op gefortifiseerde wyn gebruik vir distilleringdoeleindes. Gefortifiseerde wyn in die geur van gemengde brandewyn gebruik, kan nie onder die bogenoemde item geklaar word nie, omdat die finale produk (gemengde brandewyn) nie belasbaar is nie en gemaak is in 'n opslagpakhuis en nie in 'n vervaardigingspakhuis soos deur regulasie 605.01.01 vereis nie. In sulke gevalle moet die wyn vir betaling van reg geklaar word voordat dit gebruik word vir die geur van die gemengde brandewyn. Dieselfde is van toepassing op ingevoerde goedere gebruik by die maak van spiritusdranke.

- (b) Attention is also invited to regulation 606.04.10 (2) in regard to the increase in strength of unfortified wine when fortified wine is used in the preservation or sweetening thereof.

6. Item 607.00: Self-explanatory.

7. Item 608.00: Authority will be delegated to Collectors to deal with normal losses in manufacture.

8. Item 609.00:

- (a) Attention is again invited to the provisions of item 609.05.20 and the relative regulations. The certificates in respect of the sale of distillate and residual fuels are being reprinted and the new certificate will also provide for kerosene.
- (b) Attention is also invited to the new rebate item 609.22 and the relative regulations which will also apply to popular gramophone records upon complete withdrawal from the market.

C. METHOD OF CHANGE-OVER TO NEW PROVISIONS AND EFFECT UPON CERTAIN SPECIFIC EXCISABLE GOODS.

1. General.

- (a) It should be noted that these regulations are to a certain degree of a tentative nature and will be applied as leniently as possible until the new procedures have become established. The department will give sympathetic consideration to any suggestion for improvements provided the revenue is not endangered and the suggestions do not affect or are not contrary to the provisions of the Act or the basic principles decided upon.
- (b) All representations should kindly be submitted in triplicate to the Collector concerned.

2. Licensing and registration.

- (a) A new form of application for licensing in terms of Schedule No. 7 to the Act and registration as a rebate manufacturer is being drafted and will be made available as soon as possible.
- (b) As the new Act will come into operation on the 1st January, 1965, licences cannot be issued under existing legislation for 1965. Persons who are already licensed or registered under existing provisions will be regarded as having been licensed or registered under the equivalent provisions of the new Act up to the end of March, 1965, by which time the new application forms should be in the hands of the Collector. Where the new Act calls for the licensing or registration of persons not previously licensed or registered (e.g. motor vehicle manufacturers in terms of item 317.03 or persons who claim drawbacks) such persons should advise the Collector immediately by completion of the existing application form or by letter setting forth full particulars of their wish to be licensed or registered under the provision in question. Such provisional applications will be regarded as proper licensing or registration pending completion of the new application forms.

3. Surety bonds.

- (a) The question of surety bonds will be reviewed at a later stage. For the time being existing surety bonds will remain in force.
- (b) Persons who have not previously been licensed or registered and have not furnished security, should complete the new application form for licensing or registration immediately on receipt and arrange for the necessary security as early as possible.

4. Entry boxes.

Licensees who intend to avail themselves of the provisions of regulation 4.04.02 should consult the Collector regarding the size and construction of the prescribed entry boxes which should be provided in each warehouse (even if on the same premises) by the end of March, 1965. In the meantime certificates may be kept in the warehouse concerned in a place approved by the Collector.

5. Forms.

- (a) An endeavour has been made to make the names of the customs forms more descriptive of their purpose and function. Importers and agents will be allowed up to the end of June, 1965, to use existing stocks of forms provided all the particulars required on the new forms are entered on the old forms (but existing declarations need not be amended). Importers are urgently requested, however, to bring the new standardised invoice form to the attention of their suppliers.

- (b) Aandag word ook by regulasie 606.04.10 (2) bepaal, aangaande die toename in sterkte van ongefortifiseerde wyn as gefortifiseerde wyn gebruik word by die preservering of versoeting daarvan.
- 6. Item 607.00: Selfverklarend.
- 7. Item 608.00: Magtiging sal aan Ontvangers gedelegeer word om normale verliese by vervaardiging af te handel.
- 8. Item 609.00:
 - (a) Aandag word weer eens bepaal by die bepalinge van item 609.05.20 en die betrokke regulasies. Die sertifikate ten opsigte van die verkoop van distillaat- en residu-brandstof word herdruk en die nuwe sertifikaat sal ook vir kerosen voorsiening maak.
 - (b) Aandag word ook bepaal by die nuwe kortingitem 609.22 en die betrokke regulasies wat ook van toepassing sal wees op populêre grammofoonplate by algehele onttrekking aan die mark.

C. METODE VAN OORSKAKELING NA DIE NUWE BEPALINGS EN UITWERKING OP SEKERE BEPAALDE SYNSBARE GOEDERE.

1. Algemeen.

- (a) Daar moet op gelet word dat hierdie regulasies in 'n sekere mate van 'n voorlopige aard is en so toegewend moontlik toegepas sal word, totdat die nuwe prosedure gevestig is. Die departement sal simpatieke oorweging aan enige voorstelle vir verbeterings skenk, mits die inkomste nie in gevaar gestel word nie en die voorstelle nie die bepalinge van die Wet of die basiese beginsels waartoe besluit is, sal affekteer of in stryd daarmee sal wees nie.
- (b) Alle vertoë moet asseblief in triplikaat aan die betrokke Ontvanger voorgelê word.

2. Lisensiëring en registrasie.

- (a) 'n Nuwe aansoekvorm vir lisensiëring kragtens Bylae No. 7 van die Wet en registrasie as 'n kortingvervaardiger word tans opgestel en sal so gou moontlik beskikbaar gestel word.
- (b) Aangesien die nuwe Wet op 1 Januarie 1965 in werking tree, kan lisensies vir 1965 nie kragtens die bestaande wetgewing uitgereik word nie. Persone wat alreeds kragtens die bestaande bepalinge gelisensieer of geregistreer is, sal beskou word asof hulle kragtens die ooreenstemmende bepaling van die nuwe Wet gelisensieer of geregistreer is tot aan die einde van Maart 1965, teen watter tyd die nuwe aansoekvorms al aan die Ontvanger ingelewer moet wees. Waar die nuwe Wet die lisensiëring of registrasie van persone wat nie vantevore gelisensieer of geregistreer was nie, vereis (bv. motorvoertuigvervaardigers ingevolge item 317.03 of persone wat teruggawes eis) moet sulke persone die Ontvanger dadelik in kennis stel deur die voltooiing van die bestaande aansoekvorm of 'n brief met volle besonderhede aangaande hul begeerte om kragtens die betrokke bepaling gelisensieer of geregistreer te word. Sulke voorlopige aansoeke sal beskou word as volwaardige lisensiëring of registrasie hangende die voltooiing van die nuwe aansoekvorms.

3. Borgaktes.

- (a) Die kwessie van borgaktes sal op 'n later stadium hersien word. Voorlopig sal bestaande borgaktes van toepassing bly.
- (b) Persone wat vantevore nie gelisensieer of geregistreer was nie en nie sekerheid verskaf het nie, moet die nuwe aansoekvorm vir lisensiëring of registrasie onmiddellik by ontvangs voltooi en die nodige sekerheid so gou moontlik reël.

4. Klaringsbusse.

Lisensiehouers wat van voorneme is om van die bepalinge van regulasie 4.04.02 gebruik te maak, moet die Ontvanger raadpleeg aangaande die grootte en konstruksie van die voorgeskrewe klaringsbusse wat in elke pakhuis (selfs wanneer op dieselfde perseel) teen die einde van Maart 1965 aangebring moet wees. Intussen kan sertifikate in die betrokke pakhuis op 'n plek deur die Ontvanger goedgekeur, gehou word.

5. Vorms.

- (a) 'n Poging is gemaak om die name van die docanenvorms meer beskrywend van die doel en funksie daarvan te maak. Invoerders en agente sal tot die einde van Junie 1965 toegelaat word om bestaande voorrade vorms te gebruik, op voorwaarde dat al die besonderhede op die nuwe vorm vereis op die ou vorm ingevul word (maar bestaande verklarings hoef egter nie gewysig te word nie). Invoerders word egter dringend versoek om die nuwe gestandaardiseerde faktuurvorm onder die aandag van hulle leweransiers te bring.

- (b) In so far as excise forms are concerned, manufacturers are requested to arrange for the early printing of stocks of the prescribed forms CE/DA. S. 2.23 and S.2.24. In the meantime the forms prescribed under the present Act should be used until all possible difficulties have been eliminated when the position will be reviewed.

6. Effect of new provisions on excisable beer.

- (a) The present procedure of removal on delivery notes (accepted as invoices) will continue and such notes need not be deposited in the entry box except when licensees are requested to do so on any particular date or dates.
- (b) For control purposes the return of undelivered invoiced (cleared) goods to a manufacturing warehouse cannot be accepted. The two possible methods of overcoming this difficulty, namely the introduction of a stamp duty on beer or the provision of separate facilities for the temporary storage of beer returned as a result of non-delivery are under investigation by the department and the industry. Pending a final decision arrangements will be made to grant credits in respect of returned beer provided the conditions imposed by the Collector are complied with in each case.

7. Effect on excisable wine, acetic acid, tobacco, mineral oils, matches, motor cars and gramophone records.

Existing procedures will remain in force until stocks of forms CE/DA. S. 2.23 and S. 2.24 are available when all removals of such goods for any purpose other than for payment of duty will require to be covered by form S. 2.23 (and S. 2.24 where applicable) deposited in the entry box before removal of the goods.

8. Effect on excisable spirits and on spirituous beverages.

- (a) Regulations 4.13.01 to 4.13.09 provide for the method of clearance and payment of duty in respect of spirits.
- (b) Stock will require to be taken on the last working day of December of all spirits in what will become manufacturing warehouses on the 1st January, 1965, with a separate account being taken of spirits in the process of maturation. Such stocks should be debited as opening balances.
- (c) Stock should also be taken at the same time of all spirits and spirits in spirituous beverages on which duty has not yet been paid (including bottled stocks) in what will become storage warehouses and such stocks debited as opening balances.
- (d) Careful account should be taken of all removals from manufacturing to storage warehouses and certificates issued clearly indicating that such removal is from manufacturing to storage warehouse.
- (e) Any unpacked bottled spirituous beverages found in stock in what will become storage warehouses, may after stocktaking be removed without further certificates as if duty had been paid thereon. At the end of January, 1965, stocktaking will not include bottled stocks (except the bottled stocks packed in wholesale containers and stored in the separate secured room or cage which forms part of the storage warehouse together with the licensed fixed vessels).
- (f) Representations have been received regarding the adequacy of the allowance of 1.5% of all spirits produced to compensate the trade for individual losses. Any manufacturer of spirits or other person involved in the losses in question who wishes to submit any evidence of losses suffered in his case should submit such evidence to the Secretary for Customs and Excise, P.O. Box 678, Cape Town, before the end of February, 1965.
- (g) It has also been brought to attention that the abovementioned provision in section 75 (18) of the Act does not give effect to the intention that the abovementioned allowance refers to all wine spirits and to other for potable purposes only. It is the intention to ask Parliament to make this intention clear with retrospective effect and such allowance will accordingly not be allowed in respect of other spirits entered for any purpose other than for potable purposes.

D. CONCLUDING REMARKS.

1. It has been arranged for an officer who is fully conversant with the contents and intent of these regulations to be available in Cape Town towards the end of December, 1964, to assist manufacturers (particularly those of spirits and wine) and Collectors with any problems arising out of the change-over. The officer's date of arrival and telephone number will be made available to Collectors as early as possible.

2. It is trusted that the change-over will be without serious problems and that the co-operation of the public will be enjoyed in solving such problems as may arise. The department would like to extend an assurance of full co-operation and best wishes for a trouble-free change-over.

- (b) Vir sover aksynsvorms betrokke is, word vervaardigers versoek om dadelik te reël vir die druk van voorrade van die voorgeskrewe vorms CE/DA. S.2.23 en S.2.24.

Intussen kan die vorms soos kragtens die bestaande Wet voorgeskryf, gebruik word totdat alle moontlike probleme uitgeskakel is wanneer die posisie hersien sal word.

6. Uitwerking van nuwe bepalings op synsbare bier.

- (a) Die huidige prosedure van verwydering op afleweringsbriewe (wat as fakture aanvaar word) mag voortgaan en sulke briewe hoef nie in die klaringsbus gegooi te word nie, behalwe wanneer lisensiehouers versoek word om dit op enige besondere datum of datums te doen.
- (b) Vir beheerdoeleindes kan die terugsending van onafgelewerde geklaarde goedere na 'n vervaardigingspakhuis nie aanvaar word nie. Die twee moontlike metodes om hierdie probleem te oorkom nl. die instelling van 'n seëlreg op bier of die voorsiening van aparte fasiliteite vir die tydelike opslag van bier wat teruggestuur is omdat dit nie afgelewer is nie, word deur die departement en die nywerheid ondersoek.

Hangende 'n finale beslissing sal reëlins gemaak word om krediete toe te staan ten opsigte van teruggestuurde bier, indien die voorwaardes deur die Ontvanger in elke geval opgelê, nagekom word.

7. Uitwerking op synsbare wyn, asynsuur, tabak, mineraalolies, vuurhoutjies, motorkarre en grammofoonplate.

Bestaande prosedures sal van toepassing bly totdat voorrade van vorms CE/DA. S.2.23 en S.2.24 beskikbaar is wanneer alle verwydering van sulke goedere vir enige ander doel as die betaling van reg, gedek moet word deur vorm S.2.23 (en S.2.24 waar van toepassing) wat in die klaringsbus geplaas moet word voor die goedere verwyder word.

8. Uitwerking op synsbare spiritus en op spiritusdranke.

- (a) Regulasies 4.13.01 tot 4.13.09 maak voorsiening vir die metode van klaring en betaling van reg ten opsigte van spiritus.
- (b) Voorraad van spiritus in wat bestem is om op 1 Januarie 1965 vervaardigingspakhuisse te word moet op die laaste werksdag van Desember opgeneem word en 'n aparte opname moet gemaak word van spiritus in die proses van veroudering. Sulke voorrade moet as openingsbalanse gedebiteer word.
- (c) Voorrade moet ook terselfdertyd opgeneem word van alle spiritus en spiritus in spiritusdranke waarop reg nog nie betaal is nie (ingesluit die gebottleerde voorraad) in wat bestem is om opslagpakhuisse te word en sulke voorrade moet as openingsbalanse gedebiteer word.
- (d) Noukeurige rekening moet gehou word van alle verwyderings uit vervaardigings- na opslagpakhuisse en uitgereikte sertifikate moet duidelik aandui dat sodanige verwydering uit vervaardigingspakhuis na opslagpakhuis plaasvind.
- (e) Enige onverpakte gebottleerde spiritus in voorraad gevind in wat opslagpakhuisse sal word, kan na voorraadopname verwyder word sonder verdere sertifikate asof reg daarop betaal is. Aan die einde van Januarie 1965 sal voorraadopname nie gebottleerde voorrade insluit nie (behalwe die gebottleerde voorrade verpak in groothandelhousers en opgeslaan in die aparte beveiligde kamer of hok, wat deel uitmaak van die opslagpakhuis saam met die gelisensieerde vaste bevatters).
- (f) Verloë is ontvang oor die toereikendheid van die toelating van 1.5% van alle spiritus vervaardig, om die bedryf vir individuele verliese te vergoed. Enige vervaardiger van spiritus of ander persoon wat by sodanige verliese betrokke is en wat begeer om getuienis van verliese in sy geval voor te lê, moet sodanige getuienis voor die einde van Februarie 1965 aan die Sekretaris van Doeane en Aksyns, Posbus 678, Kaapstad, voorlê.
- (g) Dit het ook onder die aandag gekom dat die bovermelde bepaling in artikel 75 (18) van die Wet nie aan die bedoeling gevolg gee dat die toelating betrekking het slegs op alle wynspiritus en op ander spiritus wat vir drinkdoeleindes aangewend word nie. Dit is die voorneme om aan die Parlement 'n versoek voor te lê om vermelde bedoeling met terugwerkende krag reg te stel en sodanige toelating sal derhalwe nie ten opsigte van ander spiritus wat vir 'n ander gebruik as drinkdoeleindes geklaar word, toegestaan word nie.

D. SLOTOPMERKINGS.

1. Daar is gereël dat 'n beampte wat volkome op hoogte van sake aangaande die inhoud en doel van hierdie regulasies is, teen die einde van Desember 1964 in Kaapstad beskikbaar sal wees om vervaardigers (veral dié van spiritus en wyn) en Ontvangers behulpsaam te wees met enige probleem wat by die oorskakeling kan opduik. Die datum van hierdie beampte se aankoms en sy telefoonnommer sal so gou moontlik aan Ontvangers beskikbaar gestel word.

2. Dit word vertrou dat die oorskakeling sonder ernstige probleme sal geskied en dat die samewerking van die publiek verkry sal word by die oplossing van die probleme wat mag opduik. Die departement gee graag sy versekering van volle samewerking en spreek beste wense vir 'n kommerlose oorskakeling uit.

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