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GOEWERMENSKENNISGEWINGS

**DEPARTEMENT VAN DOEANE
EN AKSYNS**

No. R.300]

[7 Maart 1977.

DOEANE- EN AKSYNSWET, 1964

WYSIGING VAN BYLAE 1 (NO. 1/1/461)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 1 van Bylae 1 by genoemde Wet hierby, met ingang van 15h00, gewysig in die mate in die Bylae hiervan aangetoon.

O. P. F. HORWOOD
Minister van Finansies

GOVERNMENT NOTICES

**DEPARTMENT OF CUSTOMS
AND EXCISE**

No. R.300]

[7 March 1977.

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF SCHEDULE 1 (NO. 1/1/461)

Under section 48 of the Customs and Excise Act, 1964, Part 1 of Schedule 1 to the said Act is hereby amended, with effect from 15h00, to the extent set out in the Schedule hereto.

O. P. F. HORWOOD
Minister of Finance

Bylae

I Tariefpos	II Statistiese Eenheid	III IV V Skaal van Reg		
		Algemeen	M.B.N.	Voorkeur
22.05 Deur subpos No. 22.05.50.10 deur die volgende te vervang: „.10 Sjampanje	liter	6 373c per 100 liter”		
22.07 Deur subpos No. 22.07.90 deur die volgende te vervang: „22.07.90 Ander	liter	4 481c per 100 liter”		
24.02 Deur subpos No. 24.02.70 deur die volgende te vervang: „24.02.70 Pyptabak	kg	180c per kg netto”		

OPMERKING—Die reg op sjampanje, sekere ander gegiste drankie en pyptabak word gewysig in die mate aangedui.

Schedule

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
22.05 By the substitution for subheading No. 22.05.50.10 of the following: “ .10 Champagne	litre	6 373c per 100 litres”		
22.07 By the substitution for subheading No. 22.07.90 of the following: “22.07.90 Other	litre	4 481c per 100 litres”		
24.02 By the substitution for subheading No. 24.02.70 of the following: “24.02.70 Pipe tobacco	kg	180c per kg net”		

NOTE—The duty on champagne, certain other fermented beverages and pipe tobacco is amended to the extent indicated.

No. R.301]

[7 Maart 1977.

DOEANE- EN AKSYNSWET, 1964

WYSIGING VAN BYLAE 1 (NO. 1/2/7)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 2 van Bylae 1 by genoemde Wet hierby, met ingang van 15h00, gewysig in die mate in die Bylae hiervan aangetoon.

O. P. F. HORWOOD
Minister van Finansies

No. R.301]

[7 March 1977.

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF SCHEDULE 1 (NO. 1/2/7)

Under section 48 of the Customs and Excise Act, 1964, Part 2 of Schedule 1 to the said Act is hereby amended, with effect from 15h00, to the extent set out in the Schedule hereto.

O. P. F. HORWOOD
Minister of Finance

Bylae

I Tarief- item	II Tariefpos en Beskrywing	III IV Skaal van Reg	
		Aksyns	Doeane
104.10	Deur tariefitem 104.10 deur die volgende te vervang: „104.10 22.03 Bier van mout gemaak (uitgesonderd Bantoe- bier soos omskryf in die Wet op Bantoebier, 1962 (Wet No. 63 van 1962)): .10 Met 'n relatiewe digtheid voor fermentasie van hoog- stens 1 040° Plus 'n opgeskorte reg van: In werking Maksimumskaal .20 Met 'n relatiewe digtheid voor fermentasie van meer as 1 040° maar hoogstens 1 050°, wat uit 'n doeane- en-aksynsvervaardigingspakhuis gedurende 'n boekjaar geklar word, of wat in die Republiek ingevoer word, of wat onwettige bier is: (1) Op die eerste 4 500 000 liter of enige hoeveelheid minder as 4 500 000 liter aldus gedurende 'n boek- jaar geklaar (2) Op die hoeveelheid aldus gedurende 'n boekjaar geklar wat meer as 4 500 000 liter maar hoogstens 9 000 000 liter is (3) Op die hoeveelheid aldus gedurende 'n boekjaar geklar wat meer as 9 000 000 liter maar hoogstens 18 000 000 liter is (4) Op die hoeveelheid aldus gedurende 'n boekjaar geklar wat meer as 18 000 000 liter maar hoogstens 27 000 000 liter is (5) Op die hoeveelheid aldus gedurende 'n boekjaar geklar wat meer as 27 000 000 liter maar hoogstens 36 000 000 liter is (6) Op die hoeveelheid aldus gedurende 'n boekjaar geklar wat meer as 36 000 000 liter is (7) Indien reg op onwettige bier betaal word (8) Indien ingevoer .30 Met 'n relatiewe digtheid voor fermentasie van meer as 1 050° Plus, vir elke graad relatiewe digtheid voor fermentasie bo 1 080°	2 247c per 100 liter Nul 275c per 100 liter 2 522c per 100 liter 2 654c per 100 liter 2 786c per 100 liter 2 918c per 100 liter 3 050c per 100 liter 3 182c per 100 liter 3 182c per 100 liter 3 281c per 100 liter 22c per 100 liter	2 246c per 100 liter Nul 275c per 100 liter 2 500c per 100 liter 2 720c per 100 liter 22c per 100 liter
104.15	Deur subitems 104.15.10, 104.15.40 en 104.15.70 deur die volgende te vervang: „.10 Ongefortifiseerde nie-skuimende wyn .40 Gefortifiseerde nie-skuimende wyn .70 Skuimwyn (uitgesonderd sjampanje)	700c per 100 liter 2 238c per 100 liter 3 844c per 100 liter	700c per 100 liter 2 238c per 100 liter 3 844c per 100 liter
104.20	Deur subitems 104.20.10, 104.20.20, 104.20.30 en 104.20.40 deur die volgende te vervang: „.10 Wynspiritus, in die Republiek vervaardig deur die distillering van wyn	70 142c per 100 liter absolute alkohol	

Schedule

I Tariff Item	II Tariff Heading and Description	III Rate of Duty	
		Excise	Customs
104.10	By the substitution for tariff item 104.10 of the following: "104.10 22.03 Beer made from malt (excluding Bantu beer as defined in the Bantu beer Act, 1962 (Act No. 63 of 1962)): .10 Of a relative density before fermentation not exceeding 1 040° Plus a suspended duty of: In operation Maximum rate .20 Of a relative density before fermentation exceeding 1 040° but not exceeding 1 050°, which is cleared ex any customs and excise manufacturing warehouse during any financial year, or which is imported into the Republic, or which is illicit beer: (1) On the first 4 500 000 litres or any quantity less than 4 500 000 litres so cleared during a financial year (2) On the quantity so cleared during a financial year which is more than 4 500 000 litres but not exceeding 9 000 000 litres (3) On the quantity so cleared during a financial year which is more than 9 000 000 litres but not exceeding 18 000 000 litres (4) On the quantity so cleared during a financial year which is more than 18 000 000 litres but not exceeding 27 000 000 litres (5) On the quantity so cleared during a financial year which is more than 27 000 000 litres but not exceeding 36 000 000 litres (6) On the quantity so cleared during a financial year which is more than 36 000 000 litres (7) If duty is paid on illicit beer (8) If imported .30 Of a relative density before fermentation exceeding 1 050° Plus, for every degree of relative density before fermentation exceeding 1 080°	2 247c per 100 litres Nil 275c per 100 litres 2 522c per 100 litres 2 654c per 100 litres 2 786c per 100 litres 2 918c per 100 litres 3 050c per 100 litres 3 182c per 100 litres 3 182c per 100 litres 3 281c per 100 litres 22c per 100 litres	2 246c per 100 litres Nil 275c per 100 litres 2 500c per 100 litres 2 720c per 100 litres 22c per 100 litres
104.15	By the substitution for subitems 104.15.10, 104.15.40 and 104.15.70 of the following: " .10 Unfortified still wine .40 Fortified still wine .70 Sparkling wine (excluding champagne)	700c per 100 litres 2 238c per 100 litres 3 844c per 100 litres	700c per 100 litres 2 238c per 100 litres 3 844c per 100 litres
104.20	By the substitution for subitems 104.20.10, 104.20.20, 104.20.30 and 104.20.40 of the following: " .10 Wine spirits, manufactured in the Republic by the distillation of wine	70 142c per 100 litres of absolute alcohol	

I Tarief- item	II Tariefpos en Beskrywing	III IV Skaal van Reg	
		Aksyns	Doeane
	.20 Ander spiritus, in die Republiek vervaardig	74 579c per 100 liter absolute alkohol	
	Plus 'n opgeskorte reg ten opsigte van spiritus wat deur die distillering van enige suikerrietproduk verkry is:		
	In werking	2 926c per 100 liter absolute alkohol	
	Maksimum skaal	3 850c per 100 liter absolute alkohol	
	.30 Ingevoerde spiritus van enige aard, met inbegrip van spiritus in ingevoerde spiritusdranke (uitgesonderd likeure, soetdranke en dergelike spiritusdranke wat bygevoegde suiker bevat) en in saamgestelde alkoholiese preparate met 'n alkoholsterkte van meer as 1,713 persent alkohol volgens volume		60 529c per 100 liter absolute alkohol of 26 886c per 100 liter
	.40 Spiritus van enige aard in ingevoerde likeure, soetdranke en dergelike spiritusdranke wat bygevoegde suiker bevat, met of sonder geurende bestanddele		60 529c per 100 liter absolute alkohol''
104.30	Deur subitems 104.30.10, 104.30.20, 104.30.30 en 104.30.40 deur die volgende te vervang:		
	„.10 Sigare	140c per kg netto	162c per kg netto
	.20 Sigarette	9,5c per 10 sigarette (seëlreg) plus 56c per kg tabak- inhoud	9,5c per 10 sigarette (seëlreg) plus 56c per kg tabak- inhoud
	Plus, ten opsigte van sigarette waarvan die massa van die tabak 1,5 kg per 1 000 sigarette oorskry	452c per kg tabak- inhoud	452c per kg tabak- inhoud
	.30 Sigarettabak	9,5c per 50 g of gedeelte daarvan (seëlreg) plus 213c per kg tabak	9,5c per 50 g of gedeelte daarvan (seëlreg) plus 213c per kg tabak
	Plus 'n opgeskorte reg van:		
	In werking	Nul	Nul
	Maksimum skaal	73c per kg tabak	73c per kg tabak
	.40 Pyptabak in verpakkings van minder as 5 kg	180c per kg netto	180c per kg netto
	.50 Pyptabak in verpakkings van minstens 5 kg	162c per kg netto	162c per kg netto''

OPMERKING—Die reg op bier en ander alkoholiese drankte, sigare, sigarette, sigarettabak en pyptabak word gewysig in die mate aangedui.

I Tariff Item	II Tariff Heading and Description	III IV Rate of Duty	
		Excise	Customs
	.20 Other spirits, manufactured in the Republic	74 579c per 100 litres of absolute alcohol	
	Plus a suspended duty in respect of spirits obtained by the distillation of any sugar cane product:		
	In operation	2 926c per 100 litres of absolute alcohol	
	Maximum rate	3 850c per 100 litres of absolute alcohol	
	.30 Imported spirits of any nature, including spirits in imported spirituous beverages (excluding liqueurs, cordials and similar spirituous beverages containing added sugar) and in compound alcoholic preparations of an alcoholic strength exceeding 1,713 per cent alcohol by volume		60 529c per 100 litres of absolute alcohol or 26 886c per 100 litres
	.40 Spirits of any nature in imported liqueurs, cordials and similar spirituous beverages containing added sugar, with or without flavouring ingredients		60 529c per 100 litres of absolute alcohol"
104.30	By the substitution for subitems 104.30.10, 104.30.20, 104.30.30 and 104.30.40 of the following:		
	“.10 Cigars	140c per kg net	162c per kg net
	.20 Cigarettes	9,5c per 10 cigarettes (stamp duty) plus 56c per kg tobacco content	9,5c per 10 cigarettes (stamp duty) plus 56c per kg tobacco content
	Plus, in respect of cigarettes the mass of the tobacco of which exceeds 1,5 kg per 1 000 cigarettes	452c per kg tobacco content	452c per kg tobacco content
	.30 Cigarette tobacco	9,5c per 50 g or fraction thereof (stamp duty) plus 213c per kg tobacco	9,5c per 50 g or fraction thereof (stamp duty) plus 213c per kg tobacco
	Plus a suspended duty of:		
	In operation	Nil	Nil
	Maximum rate	73c per kg tobacco	73c per kg tobacco
	.40 Pipe tobacco in packings of less than 5 kg	180c per kg net	180c per kg net
	.50 Pipe tobacco in packings of 5 kg or more	162c per kg net	162c per kg net"

NOTE—The duty on beer and other alcoholic beverages, cigars, cigarettes, cigarette tobacco and pipe tobacco is amended to the extent indicated.

No. R.302]

[7 Maart 1977.

No. R.302.]

[7 March 1977.

DOEANE- EN AKSYNSWET, 1964

CUSTOMS AND EXCISE ACT, 1964

WYSIGING VAN BYLAE 1 (NO. 1/3/34)

AMENDMENT OF SCHEDULE 1 (NO. 1/3/34)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Kolom III van Deel 3 van Bylae 1 by genoemde Wet hierby, met ingang van 15h00, gewysig in die mate in die Bylae hiervan aangetoon.

Under section 48 of the Customs and Excise Act, 1964, Column III of Part 3 of Schedule 1 to the said Act is hereby amended, with effect from 15h00, to the extent set out in the Schedule hereto.

O. P. F. HORWOOD
Minister van Finansies

O. P. F. HORWOOD
Minister of Finance

Bylae

I Verkoop- regitem	II Tariefpos en Beskrywing	III Skaal van Verkoopreg
135.00 tot 152.00	Deur die vervanging van die uitdrukking— (a) „6,5%”, oral waar dit voorkom, deur die uitdrukking „8%”; (b) „10%”, oral waar dit voorkom, deur die uitdrukking „12,5%”; (c) „13%”, oral waar dit voorkom, deur die uitdrukking „16%”; (d) „16,5%”, oral waar dit voorkom, deur die uitdrukking „20,5%”; (e) „20%”, oral waar dit voorkom, deur die uitdrukking „25%”; (f) „26,5%”, oral waar dit voorkom, deur die uitdrukking „33%”.	

OPMERKING—Die verkoopreg op alle verkoopreggoedere word verhoog in die mate aangedui.

Schedule

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
135.00 to 152.00	By the substitution for the expression— (a) “6,5%”, wherever it occurs, of the expression “8%”; (b) “10%”, wherever it occurs, of the expression “12,5%”; (c) “13%”, wherever it occurs, of the expression “16%”; (d) “16,5%”, wherever it occurs, of the expression “20,5%”; (e) “20%”, wherever it occurs, of the expression “25%”; (f) “26,5%”, wherever it occurs, of the expression “33%”.	

NOTE—The sales duty on all sales duty goods is increased to the extent indicated.

No. R.303]

[7 Maart 1977.

No. R.303]

[7 March 1977.

DOEANE- EN AKSYNSWET, 1964

CUSTOMS AND EXCISE ACT, 1964

WYSIGING VAN BYLAE 4 (NO. 4/203)

AMENDMENT OF SCHEDULE 4 (NO. 4/203)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Bylae 4 by genoemde Wet hierby, met ingang van 15h00, gewysig in die mate in die Bylae hiervan aangetoon.

Under section 75 of the Customs and Excise Act, 1964, Schedule 4 to the said Act is hereby amended, with effect from 15h00, to the extent set out in the Schedule hereto.

O. P. F. HORWOOD
Minister van Finansies

O. P. F. HORWOOD
Minister of Finance

Bylae

I Item	II Tariefpos en Beskrywing	III Mate van Korting
410.05	Deur tariefpos No. 22.09 deur die volgende te vervang: „22.09 Wynspiritus wat vir 'n tydperk van minstens 3 jaar verouder is, in die hoeveelhede en op die tye en onderworpe aan die voorwaardes wat die Sekretaris van Landbou-ekonomie en -bemarking by bepaalde permit toelaat, vir gebruik by die vermenging van brandewyn ingevolge artikel 9 (1) (b) van die Wet op Beheer oor Wyn en Spiritus, 1970 (Wet No. 47 van 1970)	Volle reg min 61 510c per 100 liter absolute alkohol"

OPMERKING—Die mate van korting op reg op gemelde wynspiritus word gewysig.

Schedule

I Item	II Tariff Heading and Description	III Extent of Rebate
410.05	By the substitution for tariff heading No. 22.09 of the following: “22.09 Wine spirit which has been matured for a period of 3 years or more, in such quantities and at such times and subject to such conditions as the Secretary for Agricultural Economics and Marketing may allow by specific permit, for use in the blending of brandy in terms of section 9 (1) (b) of the Wine and Spirit Control Act, 1970 (Act No. 47 of 1970)	Full duty less 61 510c per 100 litres of absolute alcohol"

NOTE—The extent of rebate of duty on the specified wine spirit is amended.

No. R.304]

[7 Maart 1977.

No. R.304]

[7 March 1977.

DOEANE- EN AKSYNSWET, 1964

CUSTOMS AND EXCISE ACT, 1964

WYSIGING VAN BYLAE 6 (NO. 6/72)

AMENDMENT OF SCHEDULE 6 (NO. 6/72)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Bylae 6 by genoemde Wet hierby, met ingang van 15h00, gewysig in die mate in die Bylae hiervan aangetoon.

Under section 75 of the Customs and Excise Act, 1964, Schedule 6 to the said Act is hereby amended, with effect from 15h00, to the extent set out in the Schedule hereto.

O. P. F. HORWOOD
Minister van Finansies

O. P. F. HORWOOD
Minister of Finance

Bylae

I Item	II Tariefitem en Beskrywing	III Mate van Korting	IV Mate van Terugbetaling
609.04.40	Deur paragraaf (1) van tariefitem 104.20 deur die volgende te vervang: „(1) By die vervaardiging van jenewer	Volle reg min 76 115c per 100 liter absolute alkohol”	

OPMERKING—Die mate van korting op reg op rietspiritus vir die vervaardiging van jenewer word gewysig.

Schedule

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
609.04.40	By the substitution for paragraph (1) of tariff item 104.20 of the following: “(1) In the manufacture of gin	Full duty less 76 115c per 100 litres of absolute alcohol”	

NOTE—The extent of rebate of duty on cane spirits for the manufacture of gin is amended.

INHOUD

Departement van Doeane en Aksyns

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