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GOVERNMENT NOTICE

DEPARTMENT OF CUSTOMS AND EXCISE

20 Januarie 1978

No. R. 146

20 January 1978

DOEANE- EN AKSYNSWET. 1964

CUSTOMS AND EXCISE ACT, 1964

WYSIGING VAN REGULASIES (No. MR/31)

AMENDMENT OF REGULATIONS (No. MR/31)

Kragtens artikel 120 van die Doeane- en Aksynswet, 964, word die regulasies gepubliseer by Goewermments-ennisgewing R. 1770 van 5 Oktober 1973 gewysig in hiermate in die Bylae hiervan aangetoon.

Under section 120 of the Customs and Excise Act, 1964 the regulations published in Government Notice R. 1770 of 5 October 1973 are amended to the extent set out in the Schedule hereto.

D. P. F. HORWOOD, Minister van Finansies.

O. P. F. HORWOOD, Minister of Finance.

BYLAE

SCHEDULE

1. Deur na regulasie 1.04 die volgende in te voeg:
 "1.05 Enige invoerder of uitvoerder van goedere in die Republiek moet wanneer die Sekretaris dit verlang aan-
 soek doen om 'n kodenommer en sodanige kondennommer
 moet op alle voorgeskrewe vorms of enige ander dokum-
 ent deur die Sekretaris bepaal, aangebring word.

1. By the insertion after regulation 1.04 of the following:

- "1.05 Any importer or exporter of goods in the Republic shall, if required by the Secretary, apply for a code number and such code number shall be reflected on all prescribed forms or any other document specified by the Secretary".

2. By the deletion in line 2 of regulation 3.13.12 (c) of the expression "and domestic value".

3. By the substitution for regulation 4.04.09 of the following:

3. Deur regulasie 4.04.09 deur die volgende regulasie te vervang:

- “4.04.09. Die reg op enige goedere uit 'n doeane-enklynspakhuis verwyder, is betaalbaar voor sodanige goedere aldus verwyder word, maar ten opsigte van goedere deur 'n lisensiehouer kragtens die bepalings van regulasie 4.04.02 verwyder, kan die Sekretaris, onderworpe aan die ekerheid wat hy vereis en die voorwaardes wat hy in lke geval oplê, die verwydering van sodanige goedere onder voorafgaande betaling van enige betaalbare reg oelaat onder dekking van 'n sertifikaat vir verwydering an synsbare/gespesifiseerde goedere ex pakhuis (vorm DA 32) en toestemming verleen dat die betaling van verkuldigde reg ten opsigte van sodanige verwyderinge deur odanige lisensiehouer maandeliks of driemaandeliks, oos deur die Sekretaris bepaal, geskied by die kantoor an die Kontroleur, mits voorraadopname of die sluit an belastingrekeninge, volgens reëlins met die Kontroleur, plaasvind tussen die 25ste dag en die laaste dag an die maand of die tydperk van drie maande wat volg op die maand of die tydperk van drie maande waarin hierdie regulasie gepubliseer word of die maand f tydperk van drie maande waarin goedere uit die eerste

- “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 by any licensee, 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 ex warehouse (form DA 32) and permit the payment of duty due in respect of such removals to be effected by such licensee monthly or three monthly, as determined by the Secretary, at the office of the Controller, provided stocktaking or the closing of duty accounts shall take place, by arrangement with the Controller, between the 25th day and the last day of the month or period of three months following the month or period of three months during which this regulation is published or the month or period

keer kragtens regulasie 4.04.02 deur enige lisensiehouer verwyder is. Die datum waarop so besluit word sal permanent gedurende elke maand of tydperk van drie maande van toepassing bly behalwe wanneer sodanige datum op 'n Saterdag, Sondag of openbare vakansiedag val in welke geval die Kontroleur die bedoelde datum vasstel, maar die datum vir betaling van reg soos hierna voorsien word nie daardeur geraak nie. Die reg op goedere wat sonder voorafgaande betaling van reg kragtens hierdie regulasie verwyder word tussen die datum van voorraadopname of die sluit van belastingrekeninge in een maand of tydperk van drie maande en die bedoelde datum in die volgende maand of tydperk van drie maande moet binne 30 dae na die datum van sodanige voorraadopname of die sluit van belastingrekeninge maar nie later as die voorlaaste amptelike werkdag van die maand wat volg op die maand of die tydperk van drie maande waarin die datum vir voorraadopname of die sluit van belastingrekeninge voorkom, betaal word nie. Die Sekretaris kan egter in die omstandighede wat hy buitengewoon ag en onderworpe aan sodanige voorwaardes wat hy stel enige datum vir voorraadopname of die sluit van belastingrekeninge vasstel. Die Sekretaris kan voorts ook, ten opsigte van enige ingevoerde of synsbare produkte, onderworpe aan die sekerheid wat hy vereis en onderworpe aan sodanige voorwaardes wat hy stel, die verwydering van sodanige produkte toelaat met betaling van die verskuldigde reg daarop met die tussenposes waarop hy besluit mits minstens 12 betalings per jaar gedoen word.”

4. Deur regulasie 4.17.03 deur die volgende te vervang:

“4.17.03 Behoudens die voorbehoudsbepaling by artikel 35A (2) mag geen vervaardiger enige sigarette of sigarettabak verwyder of toelaat dat enige sigarette of sigarettabak uit sy gelisensieerde doeane-en-akssynvervaardigingspakhuis vir gebruik in die Republiek verwyder word nie tensy dit—

(a) in die geval van sigarette, behoorlik in 'n ongebroke en ongeopende houer wat 10, 20 of 30 sigarette bevat, verpak is en waarop 'n deur die Sekretaris bepaalde stempelfdruk aangebring is; en

(b) in die geval van sigarettabak, behoorlik in 'n ongebroke en ongeopende houer verpak is wat 'n netto massa van 50 gram of veelvoude daarvan tot 'n maksimum van 200 gram bevat.

4.17.04 Die stempels om die stempelfdrukke waarna in regulasie 4.17.03 verwys word, te maak, sal deur die Sekretaris aan vervaardigers beskikbaar gestel word teen betaling van 'n bedrag waarop hy van tyd tot tyd kan besluit. Vervaardigers moet behoorlik rekord hou van alle sodanige stempels wat onder hulle beheer is en beskadigde en verslede stempels moet binne sewe dae na vervanging aan die Sekretaris terugbesorg word.

4.17.05 Die naam en adres van die lisensiehouer van die doeane-en-akssynvervaardigingspakhuis waarin enige sigarette of sigarettabak vervaardig word of enige identifikasiemerk of -nommer, in die plek van sodanige naam en adres, wat deur die Sekretaris goedgekeur is, moet permanent op die onmiddellike houer van sodanige sigarette of sigarettabak op 'n deur die Sekretaris goedgekeurde wyse aangebring word.

4.17.06 Ondanks die bepalinge van regulasie 4.17.03 mag onverpakte tabak uit een doeane-en-akssynvervaardigingspakhuis na 'n ander sodanige pakhuis onder waarborg vervoer word behoudens die bepalinge van hierdie regulasies en behoudens sodanige voorwaardes wat die Sekretaris in elke geval mag bepaal.

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

of regulation 4.04.02 by any licensee. The date so decided shall apply permanently in every month or period of three months except when such date falls on a Saturday, Sunday or public holiday in which case the Controller shall determine the said date, but the date of payment of duty as provided for hereafter shall not be affected thereby. The duty on goods removed without prior payment of duty in terms of this regulation between the date of stocktaking or closing of duty accounts in one month or period of three months and the said date in the next month or period of three months shall be paid within 30 days of the date of such stocktaking or closing of duty accounts but not later than the penultimate official working day of the month following the month or period of three months during which the date determined for stocktaking or closing of duty accounts occurs. The Secretary may, however, in circumstances which he deems exceptional and subject to such conditions as he may impose determine any date for stocktaking or the closing of duty accounts. The Secretary may further also, in respect of any imported or excisable 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 at least 12 payments are made per annum.”

4. By the substitution for regulation 4.17.03 of the following:

“4.17.03 Subject to the proviso to section 35A (2) no manufacturer shall remove any cigarettes or cigarette tobacco or permit any cigarettes or cigarette tobacco to be removed from his licensed customs and excise manufacturing warehouse for consumption in the Republic unless—

(a) in the case of cigarettes they are properly packed in an unbroken and unopened container which contains 10, 20 or 30 cigarettes and a stamp impression as determined by the Secretary has been made thereon; and

(b) in the case of cigarette tobacco it is properly packed in an unbroken and unopened container containing a nett mass of 50 grammes or multiples thereof with a maximum of 200 grammes.

4.17.04 The dies for making the stamp impressions referred to in regulation 4.17.03, shall be made available by the Secretary to manufacturers on payment of an amount to be decided upon from time to time by him. Manufacturers shall keep proper record of all such dies under their control and damaged and worn out dies shall be returned to the Secretary within seven days from the date of replacement of such dies.

4.17.05 The name and address of the licensee of the customs and excise manufacturing warehouse in which any cigarettes or cigarette tobacco are manufactured or any identification mark or number, in lieu of such name and address, approved by the Secretary, shall be permanently applied to the immediate container of such cigarettes or cigarette tobacco in a manner approved by the Secretary.

4.17.06 Notwithstanding the provisions of regulation 4.17.03 unpacked tobacco may be removed in bond from one customs and excise manufacturing warehouse to another such warehouse subject to the provisions of these regulations and subject to such conditions as the Secretary may impose in each case.

4.17.07 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.”

5. Deur regulasies 5.01.04, 5.02.01, 5.02.04 en 5.02.05 onderskeidelik deur die volgende te vervang:

"5.01.04 Enigiemand wat enige goedere ooreenkomstig die bepalings van die Wet vir enige doel klaar, moet maak, bo en behalwe die besonderhede wat by die berekening van reg op sodanige goedere benodig word, die volgende verstrek:

(a) Die besonderhede van sodanige goedere wat die Sekretaris van tyd tot tyd mag vereis vir die samestelling van handelsopgawes ooreenkomstig artikel 117;

(b) bo en behalwe die normale prys soos omskryf in artikel 66, die werklike prys wat deur die uitvoerder betaal word ten opsigte van sodanige goedere plus alle onkoste en koste verbonde aan die betrokke verkoping van aan die plasing van sodanige goedere aan boord van 'n skip of op 'n voertuig gereed vir uitvoer en enige agentskommissie (bereken op sodanige prys, onkoste en koste) ten opsigte van sodanige goedere; en

(c) die K.A.V. en K. (koste, assuransië, vraggeld en kommissie) prys. Sodanige prys moet bereken word deur die byvoeging van assuransië, vraggeld (vanaf die plek van uitvoer na die plek van invoer in die Republiek) en kommissie waar van toepassing by die prys wat ingevolge subparagraaf (b) hierbo, bereken is.

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 van die leweransier van sodanige goedere aan die kontroleur voorlê, wat volledige besonderhede soos vereis kragtens hierdie regulasies, aandui.

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 bepaal en mits klaring by 'n doeane-en-aksynskantoor 'n vereiste kragtens artikel 13 is nie, van die voorlegging van 'n faktuur op die voorwaardes wat hy in elke geval ophê, afsien.

5.02.05 'n 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, newens enige eiendoms- of handelsnaam van sodanige goedere, 'n volledige beskrywing van die aard en eienappe van sodanige goedere bevat nie, tesame met die besonderhede daarvan wat by die berekening van die reg skuldig vereis word en om handelstatistieke saam te stel."

6. Deur in reël 2 van regulasie 5.02.06 die woord "oorgeskrewe" te skrap.

7. Deur regulasie 5.02.07 te skrap.

8. Deur na regulasie 5.03.03 die volgende in te voeg:

"5.03.04 Enigiemand wat enige ingevoerde goedere of goedere wat ingevoer staan te word klaar, moet ten tyde van die voorlegging van die betrokke klaringsbrief in die volgende omstandighede 'n verklaring van herkoms in die oorgeskrewe vorm (vorm DA 59) van die leweransier van sodanige goedere aan die Kontroleur voorlê, wat in die opsigte soos in die bedoelde vorm aangedui en ooreenkomstig die vereistes daarin aangedui, ingevul is—

(a) waar die land van herkoms die skaal van reg bepaal en sodanige reg ten opsigte van sodanige goedere laer is as die algemene skaal; en

(b) in sodanige omstandighede wat die Sekretaris dienstig ag."

9. Deur die opskrif voor regulasie 5.04.01 en regulasies 5.04.01 tot 5.04.08 deur die volgende te vervang:

"Regulasies ten opsigte van die invoer van sigarette

5.04.01 Behoudens die voorbehoudsbepaling by artikel

5. By die substitusie voor regulasies 5.01.04, 5.02.01, 5.02.04 en 5.02.05, respectievelik, van die volgende:

"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 the following:

(a) Such particulars of such goods as the Secretary may require from time to time for the compilation of trade returns in terms of section 117;

(b) in addition to the normal price as defined in section 66 the actual price charged in respect of such goods by the exporter plus all the costs and charges incidental to the sale in question and to placing such goods on board ship or on any vehicle ready for exportation and any agent's commission (calculated on such price, costs and charges) in respect of such goods; and

(c) the C.I.F. and C. (cost, insurance, freight and commission) price. Such price shall be calculated by the addition of insurance, freight (from the port of exportation to the port of importation in the Republic) and commission where applicable to the price as calculated in terms of subparagraph (b) above.

5.02.01 Any person entering any goods imported or to be imported shall produce to the Controller at the time of presenting the bill of entry in question an invoice from the supplier of the goods showing all particulars required in terms of these regulations.

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 under the provisions of section 13 is not a requirement, dispense with production of an invoice on such conditions as he may impose in each case.

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

6. By the deletion in line 2 of regulation 5.02.06 of the word "prescribed".

7. By the deletion of regulation 5.02.07.

8. By the insertion after regulation 5.03.03 of the following:

"5.03.04 Any person entering any goods imported or to be imported shall produce to the Controller at the time of presenting the bill of entry in question in the following circumstances a declaration of origin in the prescribed form (form DA 59) from the supplier of such goods, completed in all respects as indicated in the said form and in accordance with the requirements indicated therein—

(a) where the rate of duty is determined by the country of origin and such rate of duty in respect of such goods is lower than the general rate; and

(b) in such circumstances as the Secretary may deem expedient."

9. By the substitution for the heading before regulation 5.04.01 and regulations 5.04.01 to 5.04.08 of the following:

"Regulations in respect of the importation of cigarettes

5.04.01 Subject to the provisions of the

ongeopende houer, wat 10, 20 of 30 sigarete bevat, verpak is en waarop 'n deur die Sekretaris bepaalde stempelafdruk aangebring is.

5.04.02 Die stempels om die stempelafdrucke waarna in regulasie 5.04.01 verwys word, te maak, sal deur die Suid-Afrikaanse Diplomatieke Verteenwoordigers in vreemde lande aan verskaffers van sigarete beskikbaar gestel word teen betaling van 'n bedrag waarop die Sekretaris van tyd tot tyd kan besluit. Beskadigde en verslete stempels moet binne sewe dae na vervanging van sodanige stempels aan die Diplomatieke Verteenwoordiger terugbesorg word."

10. Deur regulasie 6.01 deur die volgende te vervang:

"Bywyslas"

6.01.01 Iemand wat beweer dat die invoer van enige goedere wesenlike skade aan 'n gevestigde nywerheid berokken of in vooruitsig stel of die vestiging van 'n nywerheid in die Republiek wesenlik strem of wesenlike skade aan 'n gevestigde nywerheid in 'n ander gebied wat die gebied van herkoms is van identiese of vergelykbare goedere wat in die Republiek ingevoer word berokken of in vooruitsig stel moet die Raad van Handel en Nywerheid voorsien van sodanige inligting as wat hy vir 'n ondersoek mag benodig.

"Omrekening van betaalmiddele"

6.02.01 Die bepalings van regulasies 9.01.01 tot 9.01.03 is *mutatis mutandis* ten opsigte van die omrekening van buitelandse betaalmiddele vir die doeleindes van artikels 55, 56, 57 en 57A van die Wet, van toepassing."

11. Deur die opskrif voor regulasie 9.01.01 en regulasies 9.01.01 en 9.01.02 deur die volgende te vervang:

"Omrekening van betaalmiddele"

9.01.01 Wanneer die berekening van die waarde van enige ingevoerde goedere of van die prys wat betaal of betaalbaar is van faktore afhang wat in 'n buitelandse betaalmiddel uitgedruk word moet dit in die betaalmiddel van die Republiek omreken word teen die verkoopswisselkoers wat op die valutamark van die Republiek op die datum van verskeping van die goedere heers, maar indien volgens die oordeel van die Sekretaris 'n aanmerklike verandering in die bedoelde koers tussen die datum van aankoop en die datum van verskeping plaasgevind het, kan hy gelas dat die bedoelde waarde of prys omreken moet word teen die koers wat op die datum van aankoop heers.

9.01.02 Indien geen koers vir die datum van verskeping genoteer word nie word die jongste genoteerde wisselkoers voor daardie datum gebruik, en indien daar geen amptelike wisselkoers vir 'n besondere betaalmiddel is nie kan die Sekretaris, in oorleg met die Reserwebank, 'n verkoopswisselkoers bepaal.

9.01.03 By die toepassing van regulasies 9.01.01 en 9.01.02 word die datum van verskeping geag die datum van die ladingsbrief of lugvragbrief te wees, of sodanige ander dokumentêre bewys van sodanige datum wat die Sekretaris verlang."

12. Deur die opskrif voor regulasie 9.02.01 en regulasie 9.02.01 deur die volgende te vervang:

"Verklaring"

9.02.01 Elke invoerder van goedere onderhewig aan 'n *ad valorem*-reg, of aan 'n *ad valorem*-reg benewens, of as alternatief tot, enige ander reg, moet ten tyde van klaring van sodanige goedere aan die Kontroleur 'n verklaring op vorm DA 50, DA 51 of DA 52, na gelang van die geval, voorlê, behalwe goedere—

- (i) waarvan die waarde nie R1 000 oorskry nie;
- (ii) wat kragtens die bepalings van paragrawe (i) tot

unopened container which contains 10, 20 or 30 cigarette and bears a stamp impression as determined by the Secretary.

5.04.02 The dies for making the stamp impression referred to in regulation 5.04.01 shall be made available by the South African Diplomatic Representatives in foreign countries to suppliers of cigarettes in such countries on payment of an amount to be decided upon from time to time by the Secretary. Damaged and worn out dies shall be returned to the Diplomatic Representative within seven days from the date of replacement of such dies."

10. By the substitution for regulation 6.01 of the following:

"Onus of proof"

6.01.01 Any person who claims that the importation of any goods causes or threatens material injury to an established industry or retards the establishment of an industry in the Republic or causes or threatens material injury to an established industry in another territory which is the territory of origin of any identical or comparable goods imported into the Republic, shall furnish the Board of Trade and Industries with such information as it may require in an investigation.

"Currency conversion"

6.02.01 The provisions of regulations 9.01.01 to 9.01.03 shall *mutatis mutandis* apply in respect of the conversion of foreign currency for the purpose of section 55, 56, 57 and 57A of the Act."

11. By the substitution for the heading before regulation 9.01.01 and regulations 9.01.01 and 9.01.02 of the following:

"Currency conversion"

9.01.01 When the calculation of the value of any imported goods or of the price paid or payable depends on factors expressed in a foreign currency it shall be converted into the currency of the Republic at the selling rate current on the exchange market of the Republic, at the date of shipment of the goods, 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 or price should be converted at the rate ruling at the date of purchase of the goods.

9.01.02 If no rate is quoted for the date of shipment the latest rate quoted before that date shall be used, and if there is no official rate for a particular currency the Secretary may, in consultation with the Reserve Bank, determine a selling rate of exchange.

9.01.03 For the purpose of regulations 9.01.01 and 9.01.02 the date of shipment of any goods shall be taken to be the date of the Bill of Lading or Air Waybill, or such other documentary proof of such date as the Secretary may require."

12. By the substitution for the heading before regulation 9.02.01 and regulation 9.02.01 of the following:

"Declaration"

9.02.01 Every importer of goods liable to an *ad valorem* duty, or to an *ad valorem* duty in addition to, or as an alternative to, any other duty, shall furnish to the Controller at the time of entry of such goods a declaration on form DA 50, DA 51 or DA 52, whichever applies in each case, except for goods—

- (i) not exceeding R1 000 in value;

(iii) van enige waarde wat ingevolge items 401.00 tot 409.00, 410.03/30.03, 411.00 (1), 412.00, alle items van Deel 3 van Bylae No. 4, 701.00, 702.00, 703.00, 704.00, 707.00, 708.00 en 709.02 tot 709.08 geklaar word; en

(iv) wat die Sekretaris van tyd tot tyd van hierdie verpligting vrystel.”

13. Deur in die Eerste Bylae by die regulasies paragraaf 106.00 te skrap.

14. Deur in die Tweede Bylae by die regulasies vorm DA 50, vorm DA 51, vorm DA 52 (Doeanewaardeverklaring) en vorm DA 59 (Verklaring van Oorsprong) in te voeg en vorm DA 60 (Gestandaardiseerde Faktuur) te onttrek.

15. Deur in die Tweede Bylae in die sewende reël op bladsy 2 van vorm DA 66 die woorde “gestandaardiseerde faktuur” te skrap.

16. Deur in die Sesde Bylae paragraaf (1) (p) van regulasie 607.04.10 deur die volgende te vervang:

“(p) Geen lisensiehouer of ’n persoon kragtens paragraaf (o) hierbo vermeld geregistreer mag behalwe dryfmiddels deur die Sekretaris goedgekeur enige vlugtige olie, geursel of enige ander stof by brandspiritus voeg of met brandspiritus vermeng nie: Met dien verstande dat die Sekretaris ’n lisensiehouer kan toelaat om ’n hoeveelheid hars van minstens 85 gram per 4,5 liter by ongekleurde brandspiritus te voeg vir verskaffing aan meubelvervaardigers vir die poleer van meubels, en sodanige meubelvervaardigers word van die vereistes van paragraaf (o) vrygestel.”

Opmerkings:

1. Regulasie 1.05 word ingevoeg om voorsiening te maak vir kodenommers.

2. Regulasie 4.04.09 word gewysig om voorsiening te maak vir die betaling van aksynsreg op tye deur die Sekretaris bepaal.

3. Regulasie 607.04.10 van die Sesde Bylae word gewysig om voorsiening te maak vir die byvoeging van dryfmiddels by brandspiritus.

4. Die verdere wysigings is as gevolg van die wysigings soos vervat in die Wysigingswet op Doeane en Aksyns, 1977.

(iii) of any value entered under items 401.00 to 409.00, 410.03/30.03, 411.00 (1), 412.00, all items of Part 3 of Schedule No. 4, 701.00, 702.00, 703.00, 704.00, 707.00, 708.00 and 709.02 to 709.08; and

(iv) which the Secretary may from time to time exempt from this obligation.”

13. By the deletion in the First Schedule to the regulations of paragraph 106.00.

14. By the insertion in the Second Schedule to the regulations of form DA 50, form DA 51, form DA 52 (Customs Value Declarations) and form DA 59 (Declaration of Origin) and by the withdrawal of form DA 60 (Standardised Invoice).

15. By the deletion in line 7 on page 2 of form DA 66 in the Second Schedule of the words “standardised invoice”.

16. By the substitution in the Sixth Schedule for paragraph (1) (p) of regulation 607.04.10 of the following:

“(p) No licensee or person registered in terms of paragraph (o) mentioned above shall, apart from propellants approved by the Secretary, add to or mix with methylated spirits any essential oil, flavouring matter or any other substance: Provided that the Secretary may allow a licensee to add a quantity of resin, not being less than 85 grammes per 4,5 litres, to non-coloured methylated spirits for supply to furniture-makers for polishing furniture and such furniture-makers shall be exempted from the requirements of paragraph (o).”

Notes:

1. Regulation 1.05 is inserted to make provision for code numbers.

2. Regulation 4.04.09 is amended to make provision for the payment of excise duty at such times as the Secretary may specify.

3. Regulation 607.04.10 of the Sixth Schedule is amended to make provision for the addition of propellants to methylated spirits.

4. The further amendments are consequential to the amendments contained in the Customs and Excise Amendment Act, 1977.

DOEANEWAARDEVERKLARING: INVOERDER NIE OP SAKEGEBIED MET DIE LEWERANSIER
VERBONDE NIE

DA 50

OPMERKINGS

1. Invoerders wat op sakegebied met die leweransier verbonde is moet of vorm DA 51 (DOEANEWAARDEVERKLARING: INVOERDER OP SAKEGEBIED MET DIE LEWERANSIER VERBONDE) of vorm DA 52 (DOEANEWAARDEVERKLARING: WAARDE VERKLAAR IN OOREENSTEMMING MET DOEANEWAARDEBESLISSING) invul.
2. Skrap woorde in kursief wat nie van toepassing is nie. Van invoerders word verwag om die bewoording hieronder aan te pas by hulle eie omstandighede. Tensy alle skrappings deur die ondertekenaar geparafeer word sal die verklaring nie aanvaar word nie.
3. Waar nodig mag verklarings ingevolge enige van die paragrawe hieronder op voortsettings-blaaie vervolg word.

Vir amptelike gebruik

Kb. no. en datum

WAARSKUWING

Invoerders moet hierdie vorm en die opmerkings daarby sorgvuldig lees voordat 'n verklaring gemaak word. Hierdie vorm moet nie onderteken word voordat dit volledig ingevul is nie.

Invoerderkodenommer

Ek, verklaar hiermee dat—
(volle name)

1. ek die is van
(kyk opmerking 1 op keersy) (naam en adres van invoerder)

..... wat die invoerder van die goedere is wat in die aangehegte
..... faktuur/fakture gedateer
(meld getal) (vul datum van elk in)

..... gespesifiseer is en wat in totaal bedra;
(totale waarde in gefaktureerde betaalmiddel)

2. (a) die invoerder nie—

- (i) 'n agent of makelaar vir die leweransier;
- (ii) 'n verspreider of konsessiehouer binne die bedoeling van opmerking 2 op keersy;
- (iii) op sakegebied verbonde met die leweransier binne die bedoeling van opmerking 3 op keersy;
- (iv) 'n lisensiehouer soos omskryf in opmerking 4 op keersy, is nie;

- (b) die goedere onvoorwaardelik aangekoop is van
(naam van leweransier)

..... vir die totale bedrag aangedui op bovermelde faktuur/fakture volgens kontrak(te)
of bestelling(s) gedateer

- (c) die volgende materiale, toerusting of dienste in verband met die lewering of vervaardiging van die goedere voorsien is deur of
ten behoeve van die invoerder of sy klant (indien nie van toepassing nie voeg "geen" in)

- (d) geen verdere betaling, hetsy regstreeks of onregstreeks, behalwe die onkoste, koste en uitgawes wat in paragraaf 4 hieronder
verklaar is, is of sal deur die invoerder ten opsigte van die goedere gemaak word nie;

- (e) geen deel van die opbrengs van die latere herverkoop, gebruik of beskikking oor die goedere, hetsy regstreeks of onregstreeks,
die leweransier of enige ander persoon, wat binne die bedoeling van opmerking 3 op keersy, op sakegebied met hom verbonde
is, sal toeval nie;

3. die bedinge van die verkoopkontrak is (bv. ex fabriek, v.a.b., k.a.v., ens.);

4. die onkoste, koste en uitgawes hieronder verklaar bykomstig is tot die verkoping en die plasing van die goedere aan boord van 'n
skip of ander voertuig by die plek van uitvoer en is benewens die bedrag verklaar in paragraaf 1 betaalbaar (kyk opmerking 5 op
keersy; indien geen sodanige betaling gemaak of uitgawes aangegaan is nie voeg "geen" in)

5. die bedrag/bedrae aangedui op vermelde faktuur/fakture of ander dokument(e) die volgende items(s) insluit en ek eis dat 'n afslag
toegestaan word in die berekening van die waarde vir belastingdoeleindes (kyk opmerking 6 op keersy; indien niks geëis word nie
voeg "geen" in)

6. bogenelde besonderhede korrek is en ek daarvan bewus is dat enige onjuistheid in hierdie verklaring as 'n misdryf strafbaar is.

Plek Datum Handtekening

OPMERKINGS

1. *Verklarings mag slegs gemaak word deur—*
 - (a) die invoerder self, indien 'n individu;
 - (b) 'n vennoot, in die geval van 'n vennootskap;
 - (c) 'n direkteur of die sekretaris, in die geval van 'n maatskappy wat in die Republiek kragtens die Maatskappywet ingelyf is;
 - (d) enige werknemer behoorlik skriftelik deur een van voormelde persone gemagtig.
2. 'n Invoerder is 'n "verspreider" of "konsessiehouer" vir die doeleindes van paragraaf 2 (a) (ii) waar daar 'n mondelinge of skriftelike ooreenkoms bestaan waarvolgens die leweransier regstreekse voorsiening van goedere aan ander invoerders in die Republiek weier of beperk.
3. Twee persone word geag op sakegebied met mekaar verbonde te wees indien, hetsy regstreeks of onregstreeks, enigeen van hulle enige belang in die sake of eiendom van die ander het of beide van hulle 'n gemeenskaplike belang in enige sake of eiendom het of 'n derde persoon 'n belang in die sake of eiendom van beide van hulle het.
4. 'n Invoerder is 'n "lisensiehouer" vir die doeleindes van paragraaf 2 (a) (iv) indien die goedere wat gedek is deur die verklaring, vir gebruik is in of vir 'n aktiwiteit wat deur die leweransier (of deur 'n geassosieerde, lisensiehouer of agent van, of lisensieverlener aan die leweransier) hetsy deur mondelinge of skriftelike ooreenkoms gelisensieer is.
5. Voorbeelde van items wat by paragraaf 4 verklaar moet word is—

afloweringsuitgawes van die goedere, bv. verpakking; vervoer na en koste by verskepingshawes; buitelandse regte of belastinge waarvan die goedere by uitvoer nie onthef word nie; ander uitgawes soos kommissie of ander vergoeding; tantième of lisensiegeelde; bewerking- of ander ontwerponkoste; koste van materiale, toerusting of dienste deur of ten behoeve van die invoerder voorsien in verband met die produksie van die goedere; inspeksiegeelde.
6. Afslag mag geëis word vir nie-belasbare items soos vrag (see/lug) en assuransie ná uitvoer; finansieringskoste, bv. rente; buitelandse regte en belastinge waarvan die goedere by uitvoer onthef is en wat in die faktuurprys ingesluit is.

CUSTOMS VALUE DECLARATION: IMPORTER NOT ASSOCIATED IN BUSINESS WITH SUPPLIER

DA 50

NOTES

1. Importers who are associated in business with the supplier must complete form DA 51 (CUSTOMS VALUE DECLARATION: IMPORTER ASSOCIATED IN BUSINESS WITH SUPPLIER) or form DA 52 (CUSTOMS VALUE DECLARATION: VALUE DECLARED IN ACCORDANCE WITH CUSTOMS VALUE DECISION).
2. Words in italics which do not apply must be deleted. Importers are expected to adapt the texts below to suit their own circumstances. Unless all alterations are initialled by the signatory, the declaration will not be accepted.
3. Where necessary, declarations under any of the paragraphs below may be extended to continuation sheets.

For official use

B/E No. and date

WARNING

Importers must read this form and the notes thereto carefully before making a declaration. This form should not be signed before it is fully completed.

Importer Code No.

I, hereby declare that—
(full names)

1. I am *the* of
(see note 1 overleaf) (name and address of importer)
..... who is the importer of the goods specified in the attached
..... invoice(s) dated
(state how many) (insert date of each)
and amounting in all to;
(total value in invoiced currency)
2. (a) the importer is not—
(i) an agent or broker for the supplier;
(ii) a distributor or concessionaire within the meaning of note 2 overleaf;
(iii) associated in business with the supplier within the meaning of note 3 overleaf;
(iv) a licensee as defined in note 4 overleaf;
(b) the goods have been purchased unconditionally from
(name of supplier)
..... for the total amount
shown on the said invoice(s), under contract(s) or order(s) dated;
(c) the following materials, equipment or services in connection with the supply or production of the goods were provided by or
on behalf of the importer or his customer (if not applicable, insert "none");
(d) no further payment, either direct or indirect, other than the costs, charges and expenses declared under paragraph 4 below,
has been or will be made by the importer in respect of the goods;
(e) no part of the proceeds of the subsequent resale, use or disposal of the goods will accrue either directly or indirectly to the
supplier or any person associated in business with him within the meaning of note 3 overleaf;
3. the terms of the contract of sale are (e.g. ex factory, f.o.b., c.i.f., etc.);
4. the costs, charges and expenses declared below are incidental to the sale and to placing the goods on board ship or other vehicle
at the place of export, and are payable in addition to the amount declared in paragraph 1 (see note 5 overleaf; if no such payments
or expenses have been incurred, insert "none");
5. the amount(s) shown on the said invoice(s) or other document(s) include(s) the following item(s) for which I claim that an allowance
should be made when calculating the value for duty purposes (see note 6 overleaf; if nothing claimed insert "none");
6. the above particulars are correct and I am aware that any inaccuracy in this declaration is punishable as an offence.

Place

Date

Signature

NOTES

1. *Declarations may only be made by—*

- (a) the actual importer if an individual;
- (b) a partner in the case of a partnership;
- (c) a director or the secretary in the case of a company incorporated in the Republic under the Companies Act;
- (d) any employee duly authorised in writing by one of the aforementioned persons.

2. An importer is a “distributor” or “concessionaire” for the purpose of paragraph 2 (a) (ii) where there is an oral or written agreement by which the supplier refuses or restricts direct supplies of goods to other importers in the Republic.

3. Two persons are deemed to be associated in business with each other if, whether directly or indirectly, either of them has any interest in the business or property of the other, or both have a common interest in any business or property, or any third person has an interest in the business or property of both of them.

4. An importer is a “licensee” for the purpose of paragraph 2 (a) (iv) if the goods covered by the declaration are to be used in or for an activity licensed by the supplier (or by an associate, licensee or agent of, or licensor to the supplier) in terms of either an oral or written agreement.

5. Examples of items to be declared in paragraph 4 are—

expenses of delivery of the goods, e.g. packing; carriage to and charges at port of shipment; foreign duties or taxes from which the goods are not exempted on exportation; other expenses such as commission or other remuneration; royalty or license fees; tooling or other design costs; costs of materials, equipment or services provided by or on behalf of the importer in connection with the production of the goods; inspection fees.

6. Allowance may be claimed for non-dutiable items such as post-exportation freight (ocean/air) and insurance; finance charges, e.g. interest; foreign duties and taxes from which the goods are exempt on exportation and which are included in the invoiced price.

DOEANEWAARDEVERKLARING: INVOERDER OP SAKEGEBIED MET DIE LEWERANSIER VERBONDE

DA 51

OPMERKINGS

1. Invoerders wat nie op sakegebied met die leweransier verbonde is nie, moet vorm DA 50 (DOEANEWAARDEVERKLARING: INVOERDER NIE OP SAKEGEBIED MET DIE LEWERANSIER VERBONDE NIE) invul.
2. Skrap woorde in kursief wat nie van toepassing is nie. Van invoerders word verwag om die bewoording hieronder aan te pas by hulle eie omstandighede. Tensy alle skappings deur die ondertekenaar geparafeer word sal die verklaring nie aanvaar word nie. Skappings van twee of meer reëls mag in die vorm van 'n Z gemaak word met die paraaf aan beide ente daarvan.
3. Waar nodig mag verklarings onder enige van die paragrawe hieronder op voortsettingsblaaie vervolg word.

Vir amptelike gebruik

Kb. no. en datum

WAARSKUWING

Invoerders moet hierdie vorm en die opmerkings daarby sorgvuldig lees voordat 'n verklaring gemaak word. Hierdie vorm moet nie onderteken word voordat dit volledig ingevul is nie.

Invoerderkodenommer

Ek, verklaar hiermee dat—
(volle name)

1. ek die is van
(kyk opmerking 1 op keersy) (naam en adres van invoerder)
..... wat die invoerder van die goedere is wat in die aangehegte
..... faktuur/fakture gedateer
(meld getal) (vul datum van elk in)
..... gespesifiseer is en wat in totaal bedra;
(totale waarde in gefaktureerde betaalmiddel)
2. (a) die invoerder—
(i) 'n agent of makelaar vir die leweransier is;
(ii) 'n verspreider of konsessiehouer binne die bedoeling van opmerking 2 op keersy is;
(iii) op sakegebied verbonde is met die leweransier binne die bedoeling van opmerking 3 op keersy, op grond van (meld aard van verwantskap en die invloed wat dit op pryse het)
(iv) 'n lisensiehouer soos omskryf in opmerking 4 op keersy is;
(b) die goedere onvoorwaardelik aangekoop is van
(naam van leweransier)
..... vir die totale bedrag aangedui op bovermelde faktuur/fakture volgens kontrak(te) of bestelling(s) gedateer;
(c) die volgende materiale, toerusting of dienste in verband met die lewering of vervaardiging van die goedere voorsien is deur of ten behoeve van die invoerder of sy klant (indien nie van toepassing nie voeg "geen" in);
(d) die volgende verdere betaling(s) ten opsigte van die goedere, behalwe die onkoste, koste en uitgawes wat in paragraaf 4 hieronder verklaar is, is of regstreeks of onregstreeks gemaak of sal deur die invoerder gemaak word (indien geen sodanige betalings gemaak is of gemaak sal word nie, voeg "geen" in);
(e) die goedere ten tyde van invoer—
(i) onvoorwaardelik verkoop is, teen bestellings wat deur die invoerder as *agent van die leweransier* geneem is, aan klante nie verbonde met die invoerder of die leweransier nie, binne die bedoeling van opmerking 3 op keersy en teen die pryse soos aangedui op bygaande faktuur/fakture of staat/state en dat geen verdere betaling, uitgesonderd die koste verklaar in paragraaf 4, ten opsigte van die goedere gemaak is of gemaak sal word nie;
(ii) nie aan enige persoon anders as die invoerder verkoop is nie, maar dat dit ingevoer is vir verkoop uit voorraad ten behoeve van die leweransier teen pryse soos gespesifiseer in bygaande pryslyste, ens.
(spesifiseer)
3. die bedinge van die verkoopkontrak is (bv. ex fabriek, v.a.b., k.a.v., ens.);
4. die onkoste, koste en uitgawes hieronder verklaar bykomstig is tot die verkoping en die plasing van die goedere aan boord van 'n skip of ander voertuig by die plek van uitvoer en is benewens die bedrag verklaar in paragraaf 1 betaalbaar (kyk opmerking 5 op keersy; indien geen sodanige betalings gemaak of uitgawes aangegaan is nie voeg "geen" in);
5. die bedrag/bedrae aangedui op vermelde faktuur/fakture of ander dokument(e) die volgende item(s) insluit en ek eis dat 'n afslag toegestaan word in die berekening van die waarde vir belastingdoeleindes (kyk opmerking 6 op keersy; indien niks geëis word nie voeg "geen" in);
6. bogemelde besonderhede korrek is en ek daarvan bewus is dat enige onjuistheid in hierdie verklaring as 'n misdryf strafbaar is.

Plek.....

Datum.....

Handtekening

OPMERKINGS

1. *Verklarings mag slegs gemaak word deur—*
 - (a) die invoerder self, indien 'n individu;
 - (b) 'n vennoot, in die geval van 'n vennootskap;
 - (c) 'n direkteur of die sekretaris, in die geval van 'n maatskappy wat in die Republiek kragtens die Maatskappywet ingelyf is;
 - (d) enige werknemer behoorlik skriftelik deur een van voormelde persone gemagtig.
2. 'n Invoerder is 'n "verspreider" of "konsessiehouer" vir die doeleindes van paragraaf 2 (a) (ii) waar daar 'n mondelinge of skriftelike ooreenkoms bestaan waarvolgens die leweransier regstreekse voorsiening van goedere aan ander invoerders in die Republiek weier of beperk.
3. Twee persone word geag op sakegebied met mekaar verbonde te wees indien, hetsy regstreeks of onregstreeks, enigeen van hulle enige belang in die sake of eiendom van die ander het of beide van hulle 'n gemeenskaplike belang in enige sake of eiendom het of 'n derde persoon 'n belang in die sake of eiendom van beide van hulle het.
4. 'n Invoerder is 'n "lisensiehouer" vir die doeleindes van paragraaf 2 (a) (iv) indien die goedere wat gedek is deur die verklaring, vir gebruik is in of vir 'n aktiwiteit wat deur die leweransier (of deur 'n geassosieerde, lisensiehouer of agent van, of lisensieverlener aan die leweransier) hetsy deur mondelinge of skriftelike ooreenkoms gelisensieer is.
5. Voorbeelde van items wat by paragraaf 4 verklaar moet word is—

afloweringsuitgawes van die goedere, bv. verpakking; vervoer na en koste by verskepingshawes; buitelandse regte of belastingen waarvan die goedere by uitvoer nie onthef word nie; ander uitgawes soos kommissie of ander vergoeding; tantieme of lisensiegede; bewerking- of ander ontwerponkoste; koste van materiale, toerusting of dienste deur of ten behoeve van die invoerder voorsien in verband met die produksie van die goedere; inspeksiegelde.
6. Afslag mag geëis word vir nie-belasbare items soos vrag (see/lug) en assuransië ná uitvoer; finansieringskoste, bv. rente; buitelandse regte en belastingen waarvan die goedere by uitvoer onthef is en wat in die faktuurprys ingesluit is.

CUSTOMS VALUE DECLARATION: IMPORTER ASSOCIATED IN BUSINESS WITH SUPPLIER

DA 51

NOTES

1. Importers who are not associated in business with the supplier must complete form DA 50 (CUSTOMS VALUE DECLARATION: IMPORTER NOT ASSOCIATED IN BUSINESS WITH SUPPLIER).
2. Words in italics which do not apply must be deleted. Importers are expected to adapt the texts below to suit their own circumstances. Unless all alterations are initialled by the signatory, the declaration will not be accepted. Deletions of two or more lines may be made in the form of a Z with the initials at each end.
3. Where necessary, declarations under any of the paragraphs below may be extended to continuation sheets.

For official use

B/E No. and date

WARNING

Importers must read this form and the notes thereto carefully before making a declaration. This form should not be signed before it is fully completed.

Importer Code No.

I, hereby declare that—

(full names)

1. I am *the* of
 (see note 1 overleaf) (name and address of importer)

who is the importer of the goods specified in the attached invoice(s) dated
 (state how many) (insert date of each)

..... and amounting in all to
 (total value in invoiced currency)

2. (a) the importer is—

- (i) an agent or broker for the supplier;
- (ii) a distributor or concessionaire within the meaning of note 2 overleaf;
- (iii) associated in business with the supplier within the meaning of note 3 overleaf by virtue of (state nature of association and influence it has on prices)

- (iv) a licensee as defined in note 4 overleaf;

- (b) the goods have been purchased unconditionally from
 (name of supplier)

..... for the total amount shown on the said invoice(s), under contract(s) or order(s) dated

- (c) the following materials, equipment or services in connection with the supply or production of the goods were provided by or on behalf of the importer or his customer (if not applicable insert "none")

- (d) the following further payment(s) either direct or indirect, other than the costs, charges and expenses declared under paragraph 4 below, has/have been or will be made by the importer in respect of the goods [if no such payment(s) has/have been or will be made, insert "none"]

- (e) at the time of importation the goods—

- (i) have been sold unconditionally under orders taken by the importer *as agent of the supplier* to customers *not* associated with the importer or the supplier within the meaning of note 3 overleaf at the prices shown on the attached invoice(s) or statement(s) and that no further payment with the exception of the charges declared in paragraph 4 has been or will be made in respect of the goods;
- (ii) have not been sold to any person *other than the importer* but have been imported for sale from stock on behalf of the supplier at the prices set out in the attached price lists, etc.

(specify)

3. the terms of the contract of sale are (e.g. ex factory, f.o.b., c.i.f., etc.);
4. the costs, charges and expenses declared below are incidental to the sale and to placing the goods on board ship or other vehicle at the place of export, and are payable in addition to the amount declared in paragraph 1 (see note 5 overleaf; if no such payments of expenses have been incurred, insert "none")
5. the amount(s) shown on the said invoice(s) or other document(s) include(s) the following item(s) for which I claim that an allowance should be made when calculating the value for duty purposes (see note 6 overleaf; if nothing claimed, insert "none")
6. the above particulars are correct and I am aware that any inaccuracy in this declaration is punishable as an offence.

Place

Date

Signature

NOTES

1. *Declarations may only be made by—*

- (a) the actual importer if an individual;
- (b) a partner in the case of a partnership;
- (c) a director or the secretary in the case of a company incorporated in the Republic under the Companies Act;
- (d) any employee duly authorised in writing by one of the aforementioned persons.

2. An importer is a "distributor" or "concessionaire" for the purpose of paragraph 2 (a) (ii) where there is an oral or written agreement by which the supplier refuses or restricts direct supplies of goods to other importers in the Republic.

3. Two persons are deemed to be associated in business with each other if, whether directly or indirectly, either of them has any interest in the business or property of the other, or both have a common interest in any business or property, or any third person has an interest in the business or property of both of them.

4. An importer is a "licensee" for the purpose of paragraph 2 (a) (iv) if the goods covered by the declaration are to be used in or for an activity licensed by the supplier (or by an associate, licensee or agent of, or licensor to the supplier) in terms of either an oral or written agreement.

5. Examples of items to be declared in paragraph 4 are—

expenses of delivery of the goods, e.g. packing; carriage to and charges at port of shipment; foreign duties or taxes from which the goods are not exempted on exportation; other expenses such as commission or other remuneration; royalty or license fees; tooling or other design costs; costs of materials, equipment or services provided by or on behalf of the importer in connection with the production of the goods; inspection fees.

6. Allowance may be claimed for non-dutiable items such as post-exportation freight (ocean/air) and insurance; finance charges, e.g. interest; foreign duties and taxes from which the goods are exempt on exportation and which are included in the invoiced price.

DOEANEWAARDEVERKLARING: WAARDE VERKLAAR IN OOREENSTEMMING MET DOEANE-WAARDEBESLISSING

DA 52

OPMERKINGS

1. Invoerders wat op sakegebied met die leweransier verbonde is en nie in besit van 'n waardebeslissing is nie, moet vorm DA 51 (DOEANEWAARDEVERKLARING: INVOERDER OP SAKEGEBIED MET LEWERANSIER VERBONDE) invul.
2. Skrap woorde in kursief wat nie van toepassing is nie. Van invoerders word verwag om die bewoording hieronder aan te pas by hulle eie omstandighede. Tensy alle skrapings deur die ondertekenaar geparafeer word sal die verklaring nie aanvaar word nie.

Vir amptelike gebruik

Kb. no. en datum

WAARSKUWING

Invoerders moet hierdie vorm en die opmerkings daarby sorgvuldig lees voordat 'n verklaring gemaak word. Hierdie vorm moet nie onderteken word voordat dit volledig ingevul is nie.

Invoerderkodenommer

Ek, verklaar hiermee dat—
(volle name)

1. ek die is van
(kyk opmerking hieronder) (naam en adres van invoerder)
..... wat die invoerder van die goedere is wat in die aangehegte
..... faktuur/fakture gedateer
(meld getal) (vul datum van elk in)
gespesifiseer is en wat in totaal bedra;
(totale waarde in gefaktureerde betaalmiddel)
2. die waarde(s) van genoemde goedere wat op die klaringsbrief voorkom in ooreenstemming is met die beslissing genommer
..... soos deur die Sekretaris van Doeane en Aksyns in sy brief onder verwysing
..... gedateer verwittig;
3. die totale waarde van die goedere op hierdie grondslag R is;
4. die handelsbepalinge en voorwaardes tussen die invoerder en
(meld naam van leweransier)
nie verander het sedert uitreiking van die waardebeslissing in paragraaf 2 hierbo vermeld nie;
5. die inligting wat aan die Sekretaris van Doeane en Aksyns verstrekk is om hom in staat te stel om bogemelde waardebeslissing uit te reik, die feite korrek weergegee het en steeds van toepassing is.

Plek Datum Handtekening

OPMERKING

Verklarings mag slegs gemaak word deur—

- (a) die invoerder self, indien 'n individu;
- (b) 'n vennoot, in geval van 'n vennootskap;
- (c) 'n direkteur of die sekretaris in geval van 'n maatskappy wat in die Republiek kragtens die Maatskappywet ingelyf is;
- (d) enige werknemer behoorlik skriftelik deur een van voormelde persone gemagtig.

CUSTOMS VALUE DECLARATION: VALUE DECLARED IN ACCORDANCE WITH CUSTOMS VALUE DECISION

DA 52

NOTES

1. Importers who are associated in business with the supplier but have not been notified of a value decision must complete form DA 51 (CUSTOMS VALUE DECLARATION: IMPORTER ASSOCIATED IN BUSINESS WITH SUPPLIER).
2. Words in italics which do not apply must be deleted. Importers are expected to adapt the texts below to suit their own circumstances. Unless all alterations are initialled by the signatory, the declaration will not be accepted.

For official use

B/E No. and date

WARNING

Importers must read this form and the notes thereto carefully before making a declaration. This form should not be signed before it is fully completed.

Importer Code No.

I, hereby declare that—
(full names)

1. I am the of
(see note below) (name and address of importer)
..... who is the importer of the goods specified in the attached
..... invoice(s) dated
(state how many) (insert date of each)
and amounting in all to
(total value in invoiced currency);
2. the value(s) of the said goods shown on the bill of entry is/are in accordance with the decision numbered
as notified by the Secretary for Customs and Excise in his letter reference and dated
3. the total value of the goods on this basis is R
4. the terms and conditions of trading between the importer and
(name of supplier)
have not changed since the value decision referred to in paragraph 2 above was issued;
5. the information furnished to the Secretary for Customs and Excise to enable him to arrive at that decision correctly represented and still represents the facts.

Place Date
Signature

NOTE

Declarations may only be made by:

- (a) the actual importer if an individual;
- (b) a partner in the case of a partnership;
- (c) a director or the secretary in the case of a company incorporated in the Republic under the Companies Act;
- (d) any employee duly authorised in writing by one of the aforementioned persons.

Supplier (Name, address, country)	DECLARATION OF ORIGIN— for the export of goods to the REPUBLIC OF SOUTH AFRICA
Consignee (Name, address, country)	NOTE TO IMPORTERS This declaration, properly completed by the supplier, must be furnished in support of the relative bill of entry where goods qualify for and are entered at a rate of duty lower than the general rate.
Particulars of transport	Customs date-stamp

1 Item No.	2 Marks and numbers	3 No. and description of packages	4 Description of goods	5 Country of origin	6 Gross mass	7 Invoice no./ref.

I (name and capacity)..... duly authorised by the supplier of the goods enumerated above hereby declare that—

1. the goods enumerated opposite item(s)..... in column 1 above have been wholly produced or manufactured in the country stated in column 5 in respect of such goods from raw materials produced in that country;
2. the goods enumerated opposite item(s)..... in column 1 above have been wholly or partly manufactured from imported materials in the country specified in column 5 in respect of such goods; and
 - 2.1 the final process of manufacture has taken place in the said country;
 - 2.2 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;
 - 2.3 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.

MILITARIA

Militaria is 'n militêr-historiese tydskrif wat deur die Dokumentasiediens van die Suid-Afrikaanse Weermag op 'n kwartaalbasis uitgegee word.

Hierdie geïllustreerde tydskrif bevat artikels oor o.a.:

Die Anglo-Boereoorlog en vroeëre Suid-Afrikaanse militêre geskiedenis.

Suid-Afrikaanse deelname aan beide Wêreldoorloë.

Eenheidsgeskiedenis.

Die groei en ontwikkeling van die Suid-Afrikaanse Weermag.

Bronnepublikasies en besprekings van militêr belangrike boeke word in die meeste nommers ingesluit.

Daar het reeds 23 uitgawes van *Militaria* verskyn.

Huidige nommers van *Militaria* kan by Die Staatsdrukker, Privaatsak X85, Pretoria, 0001, teen R1 (buitelands R1,25) per eksemplaar gekoop word. Die meerderheid vorige nommers is nog beskikbaar.

MILITARIA

Militaria is a military-historical journal published quarterly by the Documentation Service of the South African Defence Force.

This illustrated journal contains articles on subjects as:

The Anglo Boer War and early South African military history.

South Africa's participation in the two World Wars.

Unit histories.

The growth and development of the South African Defence Force.

Source publication and book reviews of important military publications are included in most issues.

To date 23 editions of *Militaria* have been published.

Current copies of *Militaria* may be obtained from The Government Printer, Private Bag X85, Pretoria, 0001, at R1 (overseas R1,25) per copy. Copies of most back editions are still available.

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deur

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- Maak u gesprekke so kort moontlik.
- Wees seker dat u die regte nommer het voordat u 'n oproep maak.
- Beantwoord u telefoon onmiddellik en praat duidelik.

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Satisfactory Telephone Service

- Read the special services and other information pages of your directory for useful hints and directions.
- Avoid long conversations.
- Be sure of the number you want before making a call.
- Answer your telephone promptly and speak distinctly.

Nuttige wenke—

1. Adresseer alle poststukke volledig, duidelik en sonder misleidende afkortings.
2. Plaas u eie adres agterop die koevert of omslag.
3. Moenie muntstukke of ander harde artikels in briewe insluit nie.
4. Gebruik posorders of poswissels wanneer geld deur die pos gestuur word.
5. Verpak pakkette behoorlik. Gebruik sterk houers en dik papier en bind dit stewig vas.
6. Maak seker dat die posgeld ten volle vooruitbetaal is.
7. Plak die posseëls in die boonste regterhoek van die koevert of omslag.
8. Verseker u pakkette en registreer waardevolle briewe. Dokumente wat slegs teen hoë koste vervang kan word, moet verkieslik verseker word.
9. Pos vroegtydig en dikwels gedurende die dag. Poststukke wat tot op die laaste oomblik teruggehou word kan vertraging veroorsaak.
10. Verstrek u volledige posadres aan u korrespondente asook u posbusnommer waar van toepassing.
11. 'n Posadres is onvoldoende as die toepaslike poskode weggelaat is.

Useful hints—

1. Address all mail fully, clearly and without misleading abbreviations.
2. Place your own address on the back of the envelope or wrapper.
3. Do not enclose coins or other hard objects in letters.
4. Send remittances by Postal Order or Money Order.
5. Pack parcels properly, using strong containers and heavy paper. Tie securely.
6. Prepay postage fully.
7. Place postage stamps in the upper right hand corner of the envelope or wrapper.
8. Insure your parcels and register valuable letters. Documents which can only be replaced at considerable cost should preferably be insured.
9. Post early and often during the day. Mail held until the last moment may cause delay.
10. Give your correspondents your correct post office address including your box number where applicable.
11. A postal address is insufficient when the appropriate postcode is omitted.

AGROCHEMOPHYSICA

Hierdie publikasie is 'n voortsetting van die Suid-Afrikaanse Tydskrif vir Landbouwetenskap Jaargang 1 tot 11, 1958-1968 en bevat artikels oor Biochemie, Biometrika, Grondkunde, Landbou-ingenieurswese, Landbouweerkunde en Ontledingstegnieke. Vier dele van die tydskrif word per jaar gepubliseer.

Verdienstelike landboukundige bydraes van oorspronklike wetenskaplike navorsing word vir plasing in hierdie tydskrif verwelkom. Voorskrifte vir die opstel van sulke bydraes is verkrygbaar van die Direkteur, Landbou-inligting, Privaatsak X144, Pretoria, aan wie ook alle navrae in verband met die tydskrif gerig moet word.

Die tydskrif is verkrygbaar van bogenoemde adres teen 50 sent per eksemplaar of R2 per jaar, posvry (buitelands 60 sent per eksemplaar of R2,40 per jaar).

AGROCHEMOPHYSICA

This publication is a continuation of the South African Journal of Agricultural Science Vol. 1 to 11, 1958-1968 and deals with Biochemistry, Biometry, Soil Science, Agricultural Engineering, Agricultural Meteorology and Analysis Techniques. Four parts of the journal are published annually.

Contributions of scientific merit on agricultural research are invited for publication in this journal. Directions for the preparation of such contributions are obtainable from the Director, Agricultural Information, Private Bag X144, Pretoria, to whom all communications in connection with the journal should be addressed.

The journal is obtainable from the above-mentioned address at 50 cents per copy or R2 per annum, post free (foreign 60 cents per copy or R2,40 per annum).

DIE BLOMPLANTE VAN AFRIKA

Hierdie publikasie word uitgegee as 'n geïllustreerde reeks, baie na die aard van Curtis se "Botanical Magazine". Die doel van die werk is om die skoonheid en variasie van vorm van die flora van Afrika aan die leser bekend te stel, om belangstelling in die studie en kweek van die inheemse plante op te wek, en om plantkunde in die algemeen te bevorder.

Die meeste van die illustrasies word deur kunstenaars van die Navorsingsinstituut vir Plantkunde gemaak, dog die redakteur verwelkom geskikte bydraes van 'n wetenskaplike en kunsstandaard afkomstig van verwante inrigtings.

Onder huidige omstandighede word twee dele van die werk gelyktydig gepubliseer, maar met onreëlmatige tussenpose; elke deel bevat tien kleurplate. Intekengeld bedra R1,50 per deel: Vier dele per band. Vanaf band 27 is die prys per band in linne gebind R10; in morocco-leer gebind R14.

Verkrygbaar van die Direkteur, Afdeling Landbou-inligting, Privaatsak X144, Pretoria.

THE FLOWERING PLANTS OF AFRICA

This publication is issued as an illustrated serial, much on the same lines as Curtis's Botanical Magazine, and for imitating which no apology need be tendered.

The desire and object of the promoters of the publication will be achieved if it stimulates further interest in the study and cultivation of our indigenous plants.

The illustrations are prepared mainly by the artists at the Botanical Research Institute, and the Editor is pleased to receive living plants of general interest or of economic value for illustration.

Each part contains 10 plates and costs R1,50 per part. Two, three or four parts may be published annually, depending on the availability of illustrations. A volume consists of four parts. From Volume 27, the price per volume is: Cloth binding, R10; morocco binding, R14.

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