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GOEWERMENSKENNISGEWINGS

**DEPARTEMENT VAN DOEANE
EN AKSYNS**

No. R.633]

[30 Maart 1978.

DOEANE- EN AKSYNSWET, 1964

WYSIGING VAN BYLAE 1 (NO. 1/1/549)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 1 van Bylae 1 by genoemde Wet hierby 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.633]

[30 March 1978.

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF SCHEDULE 1 (NO. 1/1/549)

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

O. P. F. HORWOOD
Minister of Finance

Bylae

I	II	III	IV	V
Tariefpos	Statistiese Eenheid	Skaal van Reg		
		Algemeen	M.B.N.	Voorkeur
Hoofstuk 22				
Deur Opmerking 3 by Hoofstuk 22 deur die volgende te vervang:				
„3. Dranke met 'n alkoholsterkte van meer as 23 persent alkohol volgens volume word geag in pos No. 22.09 vermeld te wees.”				
Deur Opmerkings 5 en 6 by Hoofstuk 22 deur die volgende te vervang:				
„5. Die uitdrukkings „onfortifiseerde wyn” en „onfortifiseerde gegiste appel-, peer- en lemoendranke” word geag wyn en gegiste appel-, peer- en lemoendranke te beteken met 'n alkoholsterkte van hoogstens 16 persent alkohol volgens volume en die uitdrukkings „gefertifiseerde wyn” en „gefertifiseerde gegiste appel-, peer- en lemoendranke” word geag wyn en gegiste appel-, peer- en lemoendranke te beteken met 'n alkoholsterkte van meer as 16 persent alkohol volgens volume.				
6. Die uitdrukkings „nie-skuimende wyn” en „nie-skuimende gegiste appel-, peer- en lemoendranke” word geag wyn en gegiste appel-, peer- en lemoendranke met 'n meterdruk bo atmosferiese druk van hoogstens 200 kPa by 20°C te beteken en die uitdrukkings „skuimwyn” en „skuimende gegiste appel-, peer- en lemoendranke” word geag wyn en gegiste appel-, peer- en lemoendranke met 'n hoër meterdruk te beteken.”				

OPMERKING.—Die Opmerkings word gewysig om voorsiening te maak vir gegiste appel-, peer- en lemoendranke.

Schedule

I Tariff Heading	II Statistical Unit	III	IV	V
		General	Rate of Duty M.F.N.	Pre-ferential
Chapter 22				
By the substitution for Note 3 to Chapter 22 of the following:				
“3. Beverages with an alcoholic strength exceeding 23 per cent of alcohol by volume shall be taken to fall within heading No. 22.09.”				
By the substitution for Notes 5 and 6 to Chapter 22 of the following:				
“5. The expressions “unfortified wine” and “unfortified fermented apple, pear and orange beverages” shall be taken to mean wine and fermented apple, pear and orange beverages with an alcoholic strength not exceeding 16 per cent of alcohol by volume and the expressions “fortified wine” and “fortified fermented apple, pear and orange beverages” shall be taken to mean wine and fermented apple, pear and orange beverages with an alcoholic strength exceeding 16 per cent of alcohol by volume.				
6. The expressions “still wine” and “still fermented apple, pear and orange beverages” shall be taken to mean wine and fermented apple, pear and orange beverages with a gauge pressure above atmospheric pressure not exceeding 200 kPa at 20 °C and the expressions “sparkling wine” and “sparkling fermented apple, pear and orange beverages” shall be taken to mean wine and fermented apple, pear and orange beverages with a greater gauge pressure.”				

NOTE.—The Notes are amended to make provision for fermented apple, pear and orange beverages.

No. R.634]

[30 Maart 1978. No. R.634]

[30 March 1978.

DOEANE- EN AKSYNSWET, 1964

CUSTOMS AND EXCISE ACT, 1964

WYSIGING VAN BYLAE 1 (NO. 1/2/10)

AMENDMENT OF SCHEDULE 1 (No. 1/2/10)

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

Under section 48 of the Customs and Excise Act, 1964, Part 2 of Schedule 1 to the said Act is hereby amended 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 Tarief- item	II Tariefpos en Beskrywing	III IV Skaal van Reg	
		Aksyns	Doeane
104.15	Deur tariefitem 104.15 deur die volgende te vervang:		
„104.15	22.05 Wyn van vars druiwe; druiwemos met fermentasie gestuit deur die byvoeging van alkohol;		
	22.06 Vermoete, en ander wyne van vars druiwe met aromatiese ekstrakte gekeur;		
	22.07 Rosyntjiewyn, industriële druiwestroop en industriële moskonfyt, met die fermentasie gestuit deur die byvoeging van alkohol; gegiste appel-, peer- en lemoendranke:		
	.10 Ongefortifiseerde nie-skuimende wyn	400c per 100 liter	400c per 100 liter
	.20 Ongefortifiseerde nie-skuimende gegiste appel-, peer- en lemoendranke	424c per 100 liter	424c per 100 liter
	.40 Gefortifiseerde nie-skuimende wyn	2 238c per 100 liter	2 238c per 100 liter
	.60 Gefortifiseerde nie-skuimende gegiste appel-, peer- en lemoendranke	2 372c per 100 liter	2 372c per 100 liter
	.70 Skuimwyn (uitgesonderd sjampanje)	3 844c per 100 liter	3 844c per 100 liter
	.80 Skuimende gegiste appel-, peer- en lemoendranke	4 074c per 100 liter	4 074c per 100 liter"

OPMERKINGS:

1. Die skaal van reg op ongefortifiseerde nie-skuimende wyn word met 300c per 100 liter verminder.
2. Die doeanereg op ongefortifiseerde nie-skuimende gegiste appel-, peer- en lemoendranke word met 424c per 100 liter verhoog en 'n aksynsreg van 424c per 100 liter word daarop gehef.
3. Die doeanereg op gefortifiseerde nie-skuimende gegiste appel-, peer- en lemoendranke word met 2 372c per 100 liter verhoog en 'n aksynsreg van 2 372c per 100 liter word daarop gehef.
4. Die doeanereg op skuimende gegiste appel-, peer- en lemoendranke word met 4 074c per 100 liter verhoog en 'n aksynsreg van 4 074c per 100 liter word daarop gehef.

Schedule

I Tariff Item	II Tariff Heading and Description	III IV Rate of Duty	
		Excise	Customs
104.15	By the substitution for tariff item 104.15 of the following: "104.15 22.05 Wine of fresh grapes; must with fermentation arrested by the addition of alcohol; 22.06 Vermouths, and other wines of fresh grapes flavoured with aromatic extracts; 22.07 Raisin wine, industrial grape syrup and industrial "moskonfy", with fermentation arrested by the addition of alcohol; fermented apple, pear and orange beverages: .10 Unfortified still wine .20 Unfortified still fermented apple, pear and orange beverages .40 Fortified still wine .60 Fortified still fermented apple, pear and orange beverages .70 Sparkling wine (excluding champagne) .80 Sparkling fermented apple, pear and orange beverages	400c per 100 litres 424c per 100 litres 2 238c per 100 litres 2 372c per 100 litres 3 844c per 100 litres 4 074c per 100 litres	400c per 100 litres 424c per 100 litres 2 238c per 100 litres 2 372c per 100 litres 3 844c per 100 litres 4 074c per 100 litres"

NOTES:

1. The rate of duty on unfortified still wine is decreased by 300c per 100 litres.
2. The customs duty on unfortified still fermented apple, pear and orange beverages is increased by 424c per 100 litres and an excise duty of 424c per 100 litres is imposed thereon.
3. The customs duty on fortified still fermented apple, pear and orange beverages is increased by 2 372c per 100 litres and an excise duty of 2 372c per 100 litres is imposed thereon.
4. The customs duty on sparkling fermented apple, pear and orange beverages is increased by 4 074c per 100 litres and an excise duty of 4 074c per 100 litres is imposed thereon.

No. R.635]

[30 Maart 1978.

No. R.635]

[30 March 1978.

DOEANE- EN AKSYNSWET, 1964

CUSTOMS AND EXCISE ACT, 1964

WYSIGING VAN BYLAE 1 (NO. 1/3/39)

AMENDMENT OF SCHEDULE 1 (NO. 1/3/39)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Kolom III van Deel 3 van Bylae 1 by genoemde Wet hierby 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 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) „8%”, oral waar dit voorkom, deur die uitdrukking „3%”; (b) „12,5%”, oral waar dit voorkom, deur die uitdrukking „7,5%”; (c) „16%”, oral waar dit voorkom, deur die uitdrukking „11%”; (d) „20,5%”, oral waar dit voorkom, deur die uitdrukking „15,5%”; (e) „25%”, oral waar dit voorkom, deur die uitdrukking „20%”; (f) „33%”, oral waar dit voorkom, deur die uitdrukking „28%”.	

OPMERKING.—Die verkoopreg op alle verkoopreggoedere word met 5% verminder.

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) “8%”, wherever it occurs, of the expression “3%”; (b) “12,5%”, wherever it occurs, of the expression “7,5%”; (c) “16%”, wherever it occurs, of the expression “11%”; (d) “20,5%”, wherever it occurs, of the expression “15,5%”; (e) “25%”, wherever it occurs, of the expression “20%”; (f) “33%”, wherever it occurs, of the expression “28%”.	

NOTE.—The sales duty on all sales duty goods is decreased by 5%.

No. R. 636]

[30 Maart 1978.

No. R.636]

[30 March 1978.

DOEANE- EN AKSYNSWET, 1964

CUSTOMS AND EXCISE ACT, 1964

WYSIGING VAN BYLAE 1 (NO. 1/4/12)

AMENDMENT OF SCHEDULE 1 (NO. 1/4/12)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 4 van Bylae 1 by genoemde Wet hierby gewysig in die mate in die Bylae hiervan aangetoon.

Under section 48 of the Customs and Excise Act, 1964, Part 4 of Schedule 1 to the said Act is hereby amended 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 Bobelas- tingitem	II Tariefpos en Beskrywing	III Skaal van Bobelasting
161.00 tot 181.00	Deur die skaal van bobelasting in Kolom III deur 12,5% te vervang.	

OPMERKING.—Die skaal van bobelasting op alle bobelastinggoedere word van 15% na 12,5% verminder.

Schedule

I Surcharge Item	II Tariff Heading and Description	III Rate of Surcharge
161.00 to 181.00	By the substitution for the rate of surcharge in Column III of 12,5%.	

NOTE.—The rate of surcharge on all surcharge goods is decreased from 15% to 12,5%.

No. R.637]

[30 Maart 1978.

No. R.637]

[30 March 1978.

DOEANE- EN AKSYNSWET, 1964

CUSTOMS AND EXCISE ACT, 1964

WYSIGING VAN BYLAE 6 (NO. 6/79)

AMENDMENT OF SCHEDULE 6 (NO. 6/79)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Bylae 6 by genoemde Wet hierby 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 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
601.04.10	Deur tariefitem 104.15 deur die volgende te vervang: „104.15 Wyn en gegiste appel-, peer- en lemoendranke	Volle reg”	
601.06.20	Deur tariefitem 104.15 deur die volgende te vervang: „104.15 Wyn en gegiste appel-, peer- en lemoendranke	Volle reg”	
602.01.10	Deur tariefitem 104.15 deur die volgende te vervang: „104.15 Wyn en gegiste appel-, peer- en lemoendranke	Volle reg”	
603.01.10	Deur tariefitem 104.15 deur die volgende te vervang: „104.15 Wyn en gegiste appel-, peer- en lemoendranke	Volle reg”	
605.04.05	Deur item 605.04.05 deur die volgende te vervang: „05 104.15 Gefortifiseerde wyn en gefortifiseerde gegiste appel-, peer- en lemoendranke wat gebruik word: (1) By die vervaardiging van medisinale wyn en medisinale gegiste appel-, peer- en lemoendranke (2) By die vervaardiging van spiritusdranke wat ingevolge item 603.01.15 uitgevoer word		Volle reg Volle reg”
606.04	Deur na item 606.04.05 die volgende in te voeg: „07 104.15 Ongefortifiseerde nie-skuimende gegiste appel-, peer- en lemoendranke geklaar vir gebruik: (1) By die vervaardiging van gefortifiseerde nie-skuimende gegiste appel-, peer- en lemoendranke (104.15) (2) By die vervaardiging van skuimende gegiste appel-, peer- en lemoendranke (104.15) (3) By die vervaardiging van spiritus (104.20) Deur na item 606.04.10 die volgende in te voeg: „12 104.15 Gefortifiseerde nie-skuimende gegiste appel-, peer- en lemoendranke geklaar vir gebruik: (1) By die vervaardiging van skuimende gegiste appel-, peer- en lemoendranke (104.15) (2) By die preserving of versoeting van ongefortifiseerde nie-skuimende gegiste appel-, peer- en lemoendranke (104.15) (3) By die vervaardiging van spiritus (104.20) Deur na item 606.04.15 die volgende in te voeg: „17 104.15 Skuimende gegiste appel-, peer- en lemoendranke geklaar vir gebruik: (1) By die vervaardiging van spiritus (104.20) Deur na item 606.04.25 die volgende in te voeg: „27 104.20 Spiritus verkry deur die distillering van enige appel-, peer- en lemoenprodukt en geklaar vir gebruik: (1) By die vervaardiging van gefortifiseerde nie-skuimende gegiste appel-, peer- en lemoendranke (104.15) (2) By die opvul of preserving van ongefortifiseerde nie-skuimende gegiste appel-, peer- en lemoendranke (104.15)	Volle reg Volle reg Volle reg” Volle reg Volle reg Volle reg” Volle reg Volle reg” Volle reg Volle reg”	

OPMERKING.—Verskeie voorsienings word gemaak vir 'n korting op/terugbetaling van aksynsreg op gegiste appel-, peer- en lemoendranke en op spiritus verkry deur die distillering daarvan.

Schedule

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
601.04.10	By the substitution for tariff item 104.15 of the following: "104.15 Wine and fermented apple, pear and orange beverages	Full duty"	
601.06.20	By the substitution for tariff item 104.15 of the following: "104.15 Wine and fermented apple, pear and orange beverages	Full duty"	
602.01.10	By the substitution for tariff item 104.15 of the following: "104.15 Wine and fermented apple, pear and orange beverages	Full duty"	
603.01.10	By the substitution for tariff item 104.15 of the following: "104.15 Wine and fermented apple, pear and orange beverages	Full duty"	
605.04.05	By the substitution for item 605.04.05 of the following: ".05 104.15 Fortified wine and fortified fermented apple, pear and orange beverages used: (1) In the manufacture of medicinal wine and medicinal fermented apple, pear and orange beverages (2) In the manufacture of spirituous beverages exported in terms of item 603.01.15		Full duty Full duty"
606.04	By the insertion after item 606.04.05 of the following: ".07 104.15 Unfortified still fermented apple, pear and orange beverages entered for use: (1) In the manufacture of fortified still fermented apple, pear and orange beverages (104.15) (2) In the manufacture of sparkling fermented apple, pear and orange beverages (104.15) (3) In the manufacture of spirits (104.20) By the insertion after item 606.04.10 of the following: ".12 104.15 Fortified still fermented apple, pear and orange beverages entered for use: (1) In the manufacture of sparkling fermented apple, pear and orange beverages (104.15) (2) In the preservation or sweetening of unfortified still fermented apple, pear and orange beverages (104.15) (3) In the manufacture of spirits (104.20) By the insertion after item 606.04.15 of the following: ".17 104.15 Sparkling fermented apple, pear and orange beverages entered for use: (1) In the manufacture of spirits (104.20) By the insertion after item 606.04.25 of the following: ".27 104.20 Spirits obtained by the distillation of any apple, pear and orange product and entered for use: (1) In the manufacture of fortified still fermented apple, pear and orange beverages (104.15) (2) In the topping or preservation of unfortified still fermented apple, pear and orange beverages (104.15)	Full duty Full duty Full duty" Full duty Full duty Full duty" Full duty Full duty"	

NOTE.—Various provisions are made for a rebate/refund of excise duty on fermented apple, pear and orange beverages and on spirits obtained by the distillation thereof.

INHOUD

Departement van Doeane en Aksyns

GOEWERMENTSKENNISGEWINGS

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