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GOVERNMENT GAZETTE

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GOEWERMENTSKENNISGEWINGS

DEPARTEMENT VAN DOEANE EN AKSYNS

No. R. 1361 3 Julie 1978

DOEANE- EN AKSYNSWET, 1964

WYSIGING VAN REËLS (No. DAR/24)

Kragtens artikel 120 van die Doeane- en Aksynswet, 1964, word die reëls gepubliseer by Goewermentskennisgewing R. 1771 van 5 Oktober 1973 gewysig deur—

die vervanging in reël 4.03 van „DA 13" deur „DA 600 of DA 610".

Sekretaris van Doeane en Aksyns.

Opmerking.—Die wysiging is as gevolg van die wysiging van die regulasies waardeur hersiene klaringsbriewe voorgeskryf word.

No. R. 1362 3 Julie 1978

DOEANE- EN AKSYNSWET, 1964

WYSIGING VAN REGULASIES (MR/34)

Kragtens artikel 120 van die Doeane- en Aksynswet, 1964, word die regulasies gepubliseer by Goewermentskennisgewing R. 1770 van 5 Oktober 1973 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. 1361 3 July 1978

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF RULES (No. DAR/24)

Under section 120 of the Customs and Excise Act, 1964, the rules published in Government Notice R. 1771 of 5 October 1973, are amended by—

the substitution in rule 4.03 of "DA 600 or DA 610" for "DA 13".

Secretary for Customs and Excise.

Note.—The amendment is consequential to the amendment of the regulations whereby revised bills of entry are prescribed.

No. R. 1362 3 July 1978

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF REGULATIONS (MR/34)

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

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

BYLAE

(a) Deur regulasies 1.05, 3.07.01 tot 3.07.06, 3.13.01, 3.13.02, 3.13.10, 3.13.11 en 4.13.01 deur die volgende te vervang:

„1.05 Enige persoon wat met die Departement sake doen moet wanneer die Sekretaris dit verlang aansoek doen om 'n kodenommer en sodanige kodenommer moet op alle voorgeskrewe vorms of enige ander dokument deur die Sekretaris bepaal, aangebring word.

3.07.01 Niemand mag goedere uit 'n skip of vliegtuig geland van 'n deurvoerloods, kaai of ander goedgekeurde plek af aflewer voordat hy 'n lossingsafskrif van 'n klaringsbrief of enige ander dokument deur die Sekretaris goedgekeur met betrekking tot sodanige goedere en wat aflewering van sodanige goedere aan die invoerder magtig, aan die owerheid in beheer van sodanige loods, kaai of ander goedgekeurde plek, voorgelê het nie.

3.07.02 Indien enige goedere afgelewer is voordat lossing deur die Kontroleur ten opsigte van sodanige goedere vir die aflewering of afsending daarvan aan die invoerder verleen is, moet sodanige goedere, indien die Kontroleur dit verlang, op koste van die gesagvoerder of loods na die plek waarvandaan sodanige goedere aldus afgelewer is, teruggestuur word, of na so 'n ander plek wat die Kontroleur besluit, gebring word.

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

3.07.04 Die aflewering van goedere van 'n deurvoerloods, kaai of ander goedgekeurde plek af voordat die aflaai uit 'n skip of vliegtuig afgehandel is, word toegelaat mits die lossingsafskrif van die klaringsbrief of ander goedgekeurde dokument na gelang van die geval, wat bewys dat die goedere behoorlik geklaar is, deur die owerheid in beheer van sodanige deurvoerloods, kaai of ander goedgekeurde plek ontvang is en die goedere nie vir die doeleindes van die Departement vereis word om aangehou te word nie.

3.07.05 Lossing van enige behoorlik geklaarde goedere mag deur die Kontroleur gemagtig word deur enige afskrif van die betrokke klaringsbrief tot dien effekte te endosseer. Sodanige endossement moet deur die Kontroleur onderteken en met 'n stempel gedateer word. Geen ander goedgekeurde lossingsdokument is geldig en daar mag nie daarkragtens gehandel word, tensy sodanige dokument deur die Kontroleur onderteken en met 'n stempel gedateer is en die nommer en datum van die klaringsbrief bevat waarin die goedere waarop sodanige dokument betrekking het, ooreenkomstig die Wet geklaar is nie.

3.07.06 Die Kontroleur kan by endossement op enige lossingsafskrif van 'n klaringsbrief of enige ander goedgekeurde lossingsdokument of op enige ander wyse, die aanhouding van of die aflewering by 'n deur hom bepaalde plek vir die doeleindes van die Departement van die geheel of enige gedeelte van die goedere waarop sodanige dokument betrekking het, gelas en sodanige goedere mag nie afgelewer of verwyder word behalwe soos deur die Kontroleur gelas nie.

3.13.01 Alle goedere kragtens die bepalings van artikel 18 (1) onder waarborg vervoer, moet op 'n klaringsbrief vir vervoer onder waarborg (vorm DA 14, DA 600 of DA 610) geklaar word, maar die Sekretaris kan, ten opsigte van sodanige klas of soort goedere waarop hy besluit, sodanige ander vorm van klaring aanvaar wat hy goedkeur op die voorwaardes wat hy oplê.

3.13.02 Behoudens die bepalings van regulasies 3.13.06 en 3.13.07 mag geen goedere onder waarborg vervoer word nie, totdat die vervoerder deur die Kontroleur op 'n lossingsafskrif van 'n klaringsbrief of ander goedgekeurde dokument gemagtig is om sodanige goedere te vervoer.

3.13.10 Wanneer goedere onder waarborg van 'n plek in die Republiek na 'n ander plek in die Republiek oor Maputo vervoer word moet die vervoerder sodanige goedere op 'n klaringsbrief vir vervoer onder waarborg (vorm DA 14, DA 600 of DA 610) klaar en moet hy, in die geval van goedere wat die Republiek weer by 'n kushawe binnekom, 'n afskrif van sodanige klaringsbrief aan die Kontroleur by daardie hawe voorlê. In die geval van goedere wat oor land oor Maputo weer die Republiek binnekom, moet 'n afskrif van sodanige klaringsbrief aan die Kontroleur van Doeane te Maputo gestuur word.

3.13.11 Goedere wat na 'n doeane-en-aksynspakhuis vir vervaardigingsdoeleindes onder waarborg vervoer is, of vir opslag in sodanige pakhuis, moet op 'n klaringsbrief vir opslag of heropslag (vorm DA 500, DA 600 of DA 610) geklaar word, maar goedere wat onder waarborg na 'n klaringsplek vir enige ander doeleindes vervoer is, kan behoorlik vir sodanige doeleindes geklaar word al is dit na sodanige plek van 'n doeane-en-aksynspakhuis ooreenkomstig artikel 20 (4) (c) vervoer.

4.13.01 Enige klaringsbrief vir vervoer onder waarborg of heropslag (vorm DA 600 of DA 610) of sertifikaat vir verwydering van synsbare/gespesifiseerde goedere ex pakhuis (vorm DA 32), vir oordrag van enige spiritus van 'n doeane-en-aksynsvervaardigingspakhuis na 'n doeane-en-aksynsopslagpakhuis moet vir die werklike hoeveelheid aldus verwyder wees en moet deur die lisensiehouer van die bedoelde doeane-en-aksynsopslagpakhuis met die persentasie vermeld in artikel 75 (18) met betrekking tot spiritus verminder word en sodanige verminderde hoeveelheid sal geag word in sodanige opslagpakhuis ontvang te gewees het: Met dien verstande dat, vir doeleindes van die toelating van die bedoelde persentasie, die Sekretaris enige doeane-en-aksynsopslagpakhuis as 'n doeane-en-aksynsvervaardigingspakhuis kan beskou mits bedoelde persentasie nie daardeur meer as een keer ten opsigte van dieselfde spiritus toegelaat word nie."

(b) Deur in die Eerste Bylae paragrawe 108.02.02 (1), 108.02.02 (2), 108.02.04 (1), 108.02.10, 108.02.11 108.02.13, 108.02.14 en 108.02.15 deur die volgende te vervang:

„108.02.02 (1)	Doeane-en-Aksynskantoor	(a) Vir die aanname van klaringsbriewe (uitgesonderd klaringsbriewe vir uitvoer en vorm DA 14) en vir die ontvangs van regte en ander inkomste	Maandag tot Vrydag: 08h00 tot 12h30 en 13h30 tot 15h00.
		(b) Vir die aanname van klaringsbriewe vir uitvoer en vorm DA 14	Maandag tot Vrydag: 08h00 tot 12h30 en 13h30 tot 16h30.
		(c) Vir ander sake	Maandag tot Vrydag: 08h00 tot 12h45 en 13h30 tot 16h30.

108.02.02 (2)	Lugvragdepot (H. F. Verwoerdlughawe, Port Elizabeth)	(a) Vir die aanname van klaringsbriewe (uitgesonderd klaringsbriewe vir uitvoer en vorm DA 14) en vir die ontvangs van regte en ander inkomste	Maandag tot Vrydag: 08h00 tot 12h30.
		(b) Vir die aanname van klaringsbriewe vir uitvoer en vorm DA 14	Maandag tot Vrydag: 08h00 tot 12h30 en 13h30 tot 16h30.
		(c) Vir ander sake	Maandag tot Vrydag: 08h00 tot 12h45 en 13h30 tot 16h30.
108.02.04 (1)	Doeane-en-Aksynskantoor	(a) Vir die aanname van klaringsbriewe (uitgesonderd klaringsbriewe vir uitvoer en vorm DA 14) en vir die ontvangs van regte en ander inkomste	Maandag tot Vrydag: 08h00 tot 12h00 en 13h00 tot 15h00.
		(b) Vir die aanname van klaringsbriewe vir uitvoer en vorm DA 14	Maandag tot Vrydag: 07h30 tot 12h00 en 13h00 tot 16h00.
		(c) Vir ander sake	Maandag tot Vrydag: 07h30 tot 12h15 en 13h00 tot 16h00.
108.02.10	Pretoria	(a) Vir die aanname van klaringsbriewe (uitgesonderd klaringsbriewe vir uitvoer en vorm DA 14) en vir die ontvangs van regte en ander inkomste	Maandag tot Vrydag: 08h00 tot 12h30 en 13h30 tot 15h00.
		(b) Vir die aanname van klaringsbriewe vir uitvoer en vorm DA 14	Maandag tot Vrydag: 07h45 tot 12h30 en 13h30 tot 16h15.
		(c) Vir ander sake	Maandag tot Vrydag: 07h45 tot 12h45 en 13h30 tot 16h15.
108.02.11	Richardsbaai	(a) Vir die aaname van klaringsbriewe (uitgesonderd klaringsbriewe vir uitvoer en vorm DA 14) en vir die ontvangs van regte en ander inkomste	Maandag tot Vrydag: 08h00 tot 12h00 en 13h00 tot 15h00.
		(b) Vir die aanname van klaringsbriewe vir uitvoer en vorm DA 14	Maandag tot Vrydag: 07h30 tot 12h00 en 13h00 tot 16h00.
		(c) Vir ander sake	Maandag tot Vrydag: 07h30 tot 12h15 en 13h00 tot 16h00.
	Doeane-en-Aksynslughawens:		
108.02.13	D. F. Malanlughawe	(a) Vir die aanname van klaringsbriewe (uitgesonderd klaringsbriewe vir uitvoer en vorm DA 14) en vir die ontvangs van regte en ander inkomste	Maandag tot Vrydag: 08h00 tot 12h30 en 13h30 tot 15h00.
		(b) Vir die aanname van klaringsbriewe vir uitvoer en vorm DA 14	Maandag tot Vrydag: 08h00 tot 12h30 en 13h30 tot 16h30.
		(c) Vir ander sake	Maandag tot Vrydag: 08h00 tot 12h45 en 13h30 tot 16h30.
108.02.14	Jan Smutslughawe	(a) Vir die aanname van klaringsbriewe (uitgesonderd klaringsbriewe vir uitvoer en vorm DA 14) en vir die ontvangs van regte en ander inkomste	Maandag tot Vrydag: 08h00 tot 12h30 en 13h30 tot 15h00.
		(b) Vir die aanname van klaringsbriewe vir uitvoer en vorm DA 14	Maadag tot Vrydag: 08h00 tot 12h30 en 13h30 tot 16h30.
		(c) Vir die ondersoek van passasiers en hul bagasie	Etmaaldiens.
		(d) Vir ander sake	Maandag tot Vrydag: 08h00 tot 12h45 en 13h30 tot 16h30.
108.02.15	Louis Bothalughawe	(a) Vir die aanname van klaringsbriewe (uitgesonderd klaringsbriewe vir uitvoer en vorm DA 14) en vir die ontvangs van regte en ander inkomste	Maandag tot Vrydag: 07h30 tot 12h00 en 13h00 tot 14h30.
		(b) Vir die aanname van klaringsbriewe vir uitvoer en vorm DA 14	Maandag tot Vrydag: 07h30 tot 12h00 en 13h00 tot 16h00.
		(c) Vir ander sake	Maandag tot Vrydag: 07h30 tot 12h15 en 13h00 tot 16h00."

(c) Deur die Tweede Bylae soos volg te wysig:

(i) regulasies 200.01 tot 200.06 deur die volgende te vervang:

„200.01 Die voorgeskrewe vorms vir doeane-en-aksynsdoeleindes verlang moet soos in hierdie Bylae aangetoon, uiteengesit wees en—

1. ten opsigte van vorms DA 500, DA 501, DA 510, DA 600, DA 601, DA 610 en DA 611 moet—
   (a) dit oorlangs gedruk word,
   (b) die afmetings daarvan 210 mm × 297 mm wees,
   (c) dit met swart ink gedruk word, en
   (d) dit op papier van 'n kleur soos in die doelkodetabel hieronder aangedui gedruk word;
2. ten opsigte van vorms DA 504, DA 514, DA 604 en DA 614 moet—
   (a) dit oorlangs gedruk word,
   (b) die afmetings daarvan 210 mm × 297 mm wees,
   (c) dit met swart ink gedruk word, en
   (d) dit op geel papier gedruk word;
3. ten opsigte van alle ander vorms dui die betrokke vorm aan—
   (a) of dit oorlangs of oordwars gedruk moet word,
   (b) die afmetings,
   (c) die kleur van die ink, en
   (d) die kleur van die papier; en
4. die drukwerk moet so gerangskik word dat die maksimumruimte vir die besonderhede wat ingeskryf moet word, toegelaat word.

DOELKODETABEL

KLARINGSBRIEF (REGSTREEKS) VORMS DA 500 EN DA 501
Gedruk op wit papier.

Doel van klaring	*Doelkode*
Betaling van reg of vry	DP
Opslag	WH
Opslag slegs vir uitvoer	WE
Nywerheidskortings op doeaneregte (Bylae No. 3 by die Wet)	IR
Algemene kortings op doeaneregte (Bylae No. 4 by die Wet) (uitgesonderd Staatsvoorrade)	GR
Staatsvoorrade	SS

KLARINGSBRIEF (REGSTREEKS) OORDRAG VAN AANSPREEKLIKHEID VORM DA 510
Gedruk op wit papier.

Doel van klaring	*Doelkode*
Nywerheidskortings op doeaneregte (Bylae No. 3 by die Wet) waar die invoerder van die goedere nie die geregistreerde kortingvervaardiger is nie	TIR
Algemene kortings op doeaneregte (Bylae No. 4 by die Wet) waar die invoerder goedere (uitgesonderd Staatsvoorrade) regstreeks aan 'n persoon of firma wil lewer wat gemagtig is om die goedere met korting op reg te verkry	TGR
Waar die invoerder die goedere regstreeks as Staatsvoorrade wil lewer	TSS

KLARINGSBRIEF (EX PAKHUIS) INGEVOERDE GOEDERE VORMS DA 600 EN DA 601
Gedruk op pienkpapier.

Doel van klaring	*Doelkode*
Betaling van reg	XDP
Heropslag	XRW
Vervoer onder waarborg	XIB
Nywerheidskortings op doeaneregte (Bylae No. 3 by die Wet)	XIR
Algemene kortings op doeaneregte (Bylae No. 4 by die Wet) (uitgesonderd Staatsvoorrade)	XGR
Staatsvoorrade	XSS

KLARINGSBRIEF (EX PAKHUIS) SUID-AFRIKAANSE PRODUKTE VORMS DA 610 EN DA 611
Gedruk op groen papier.

Doel van klaring	*Doelkode*
Betaling van reg	ZDP
Heropslag	ZRW
Vervoer onder waarborg	ZIB
Bepaalde kortings op aksynsregte (Bylae No. 6 by die Wet) (uitgesonderd Staatsvoorrade)	ZGR
Staatsvoorrade	ZSS

200.02 Elke ruimte gemerk „No." of „Klaringsbriefnommer" in die onderste regterhoek van enige voorgeskrewe vorm (behalwe vorms DA 62, DA 63, DA 68, DA 69 en DA 70) moet 'n minimumafmeting van 35 mm by 45 mm wees, enige sodanige ruimte vir 'n inkomsteseël moet van 'n minimumafmeting van 25 mm by 35 mm wees en enige ruimte gereserveer vir amptelike gebruik moet van 'n minimumafmeting van 35 mm by 50 mm wees.

200.03 'n Inbindruimte van 20 mm wyd moet bokant die veld „DOEL" op vorms DA 500, DA 504, DA 510, DA 514, DA 600, DA 604, DA 610 en DA 614 gelaat word en 'n soortgelyke inbindruimte moet bokant die veld „LYN" op vorms DA 501, DA 601 en DA 611 gelaat word. Ten opsigte van elke ander voorgeskrewe vorm moet 'n inbindruimte van 20 mm wyd bo-aan elke vorm wat oorlangs gedruk word, gelaat word en by elke voorgeskrewe vorm wat oordwars gedruk word moet 'n soortgelyke inbindruimte aan die linkerkant gelaat word.

200.04 Die inkomsteseël moet op die oorspronklike van enige voorgeskrewe vorm ten opsigte waarvan dit verlang word, geplak word.

200.05 Die oorspronklike van enige voorgeskrewe vorm en soveel afskrifte as die Kontroleur in elke geval mag verlang, moet, wanneer sodanige vorm vir enige doel kragtens die bepalings van die Wet en hierdie regulasies gebruik word, aan hom voorgelê word.

200.06 Ten opsigte van voorgeskrewe klaringsbriewe, vorms DA 14, DA 22, DA 27, DA 28, DA 29, DA 30 en DA 31, is daar 'n verdere voorgeskrewe vorm met die woorde „Verbeteringsbewys" by die naam van die vorm en die letter „A" by die nommer van die vorm gevoeg. Die verklaring(s) word weggelaat indien sodanige bewyse afsonderlik gedruk word en die oop gedeelte vir inskrywing van die besonderhede van die goedere in twee gelyke dele verdeel word met twee ewewydige horisontale lyne en die woorde „Oorspronklik op Kb. No....................... van... geklaar as" tussen die twee lyne. Ten opsigte van enige vorm moet 'n kolom wat op die bedrag van reg betrekking het moet die woord „Totale" op sodanige vorm deur die woorde „Verskil in reg" vervang word. Sodanige bewyse mag afsonderlik gedruk word of die gewone voorgeskrewe vorms mag gebruik word en die bovermelde veranderings daaraan aangebring word. Voorsiening moet in alle gevalle vir die handtekening van die persoon wat sodanige bewys aan die Kontroleur aanbied, gemaak word.

200.07 Na 30 Junie 1978 mag vorms DA 10, DA 11, DA 12, DA 13, DA 15, DA 16, DA 17, DA 18, DA 19, DA 20 en DA 21 nie meer gebruik word vir die klaring van goedere nie, maar slegs as verbeteringsbewyse ten opsigte van klaringsbriewe wat voor 1 Julie 1978 aanvaar is.";

(ii) vorms DA 10, DA 12, DA 16, DA 18 en DA 20 deur vorm DA 500 te vervang;

(iii) vorms DA 501, DA 504, DA 510 en DA 514 in te voeg;

(iv) vorms DA 11, DA 13, DA 15, DA 17, DA 19 en DA 21 deur vorm DA 600 te vervang;

(v) vorms DA 601, DA 604, DA 610, DA 611 en DA 614 in te voeg; en

(vi) gewysigde vorms DA 67 en DA 74 in te voeg.

(d) Deur in die Vierde Bylae regulasies 401.00.08, 470.00.03 en 480.00.03 deur die volgende te vervang:

„401.00.08 Klaring van enige goedere kragtens die bepalings van item 401.00 is onderworpe aan die voorlegging deur die betrokke Staatsliggaam van die skriftelike verklaring op of geheg aan die klaringsbrief soos vereis deur die Sekretaris en in hierdie regulasies voorgeskryf.

470.00.03 Goedere toegelaat kragtens die bepalings van item 470.00 moet by invoer op vorm DA 500 en by uitvoer op vorm DA 24 geklaar word. Sodanige klarings moet vir statistiese doeleindes afsonderlik gekodeer word.

480.00.03 Goedere tydelik toegelaat kragtens items 480.00 moet by invoer op vorm DA 500 en by uitvoer op vorm DA 24 geklaar word. Sodanige klarings moet vir statistiese doeleindes afsonderlik gekodeer word."

Opmerking.—Die regulasies word gewysig om aan te dui watter dokumente gebruik mag word om lossing van ingevoerde goedere te verkry en om herontwerpte klaringsbriewe voor te skryf.

SCHEDULE

(a) By the substitution for regulations 1.05, 3.07.01 to 3.07.06, 3.13.01, 3.13.02, 3.13.10, 3.13.11 and 4.13.01 of the following:

"1.05 Any person who conducts any business with the Department 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.

3.07.01 No person shall deliver goods landed from a ship or aircraft from any transit shed, wharf or other approved place until he has submitted to the authority in control of such shed, wharf or other approved place a release copy of a bill of entry or any other document approved by the Secretary, relating to such goods and authorising delivery to the importer of such goods.

3.07.02 If any goods have been delivered before release has been granted by the Controller in respect of such goods for the delivery or forwarding thereof to the importer, such goods shall, if the Controller so requires, be returned at the expense of the master or pilot, to the place from which such goods were so delivered, or be brought to such other place as the Controller may decide.

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

3.07.04 The delivery of goods from any transit shed, wharf or other approved place before discharge of the ship or aircraft has been completed, will be permitted, provided a release copy of the bill of entry or other approved document, as the case may be, proving that the goods have been duly entered has been received by the authority in control of such transit shed, wharf or other approved place and the goods are not required to be detained for the purposes of the Department.

3.07.05 Release of any duly entered goods may be authorised by the Controller by endorsing any copy of the relevant bill of entry to that effect. Such endorsement must be signed and date-stamped by the Controller. No other approved release document shall be valid and shall be acted upon unless such document is signed and date-stamped by the Controller and bears the number and date of the bill of entry on which the goods to which such document relates were entered in terms of the Act.

3.07.06 The Controller may by endorsement on any release copy of the bill of entry or any other approved release document or in any other manner, order the detention or the delivery to a place indicated by him for the purposes of the Department of the whole or any part of the goods to which such document relates and such goods shall not be delivered or removed except as ordered by the Controller.

3.13.01 All goods removed in bond under the provisions of section 18 (1) shall be entered for removal on a bill of entry for removal in bond (form DA 14, DA 600 or DA 610), but the Secretary may, in respect of such class or kind of goods as he may decide, accept such other form of entry as he may approve on such conditions as he may impose.

3.13.02 Subject to the provisions of regulations 3.13.06 and 3.13.07 no goods shall be removed in bond until the remover has been authorised by the Controller on a release copy of a bill of entry or other approved document to remove such goods.

3.13.10 When goods are removed in bond from a place in the Republic to another place in the Republic via Maputo the remover shall enter such goods on a bill of entry for removal in bond (form DA 14, DA 600 or DA 610), and shall in the case of goods re-entering the Republic at a coastal port, produce a copy of such bill of entry to the Controller at that port. In the case of goods re-entering the Republic overland via Maputo, the copy of such bill of entry shall be forwarded to the Controller of Customs at Maputo.

3.13.11 Goods removed in bond to a customs and excise warehouse for manufacturing purposes or for storage in such warehouse shall be entered on a bill of entry for warehousing or rewarehousing (form DA 500, DA 600 or DA 610) but goods removed in bond to a place of entry for any other purpose may be duly entered for such purpose even if removed to such place from a customs and excise warehouse in terms of section 20 (4) (c).

4.13.01 Any bill of entry for removal in bond or rewarehousing (form DA 600 or DA 610) or a certificate for removal of excisable/specified goods ex warehouse (form DA 32), for transfer of any spirits from any customs and excise manufacturing warehouse to any customs and excise storage warehouse shall be for the actual quantity so removed and shall be reduced by the licensee of the said customs and excise storage warehouse by the percentage relating to spirits specified in section 75 (18) and such reduced quantity shall be deemed to have been received in such storage warehouse: Provided that, for the purposes of the allowance of the said percentage, the Secretary may regard any customs and excise storage warehouse as a customs and excise manufacturing warehouse provided the said percentage is thereby not allowed more than once in respect of the same spirits."

(b) By the substitution in the First Schedule for paragraphs 108.02.02 (1), 108.02.02 (2), 108.02.04 (1), 108.02.10, 108.02.11, 108.02.13, 108.02.14 and 108.02.15 of the following:

„108.02.02 (1)	Customs and Excise Office	(a) For the acceptance of bills of entry (except bills of entry for export and form DA 14) and for the receipt of duties and other revenue	Monday to Friday: 08h00 to 12h30 and 13h30 to 15h00.
		(b) For the acceptance of bills of entry for export and form DA 14	Monday to Friday: 08h00 to 12h30 and 13h30 to 16h30.
		(c) For other business	Monday to Friday: 08h00 to 12h45 and 13h30 to 16h30.
108.02.02 (2)	Airfreight depot (H. F. Verwoerd Airport, Port Elizabeth)	(a) For the acceptance of bills of entry (except bills of entry for export and form DA 14) and for the receipt of duties and other revenue	Monday to Friday: 08h00 to 12h30.
		(b) For the acceptance of bills of entry for export and form DA 14	Monday to Friday: 08h00 to 12h30 and 13h30 to 16h30.
		(c) For other business	Monday to Friday: 08h00 to 12h45 and 13h30 to 16h30.
108.02.04 (1)	Customs and Excise Office	(a) For the acceptance of bills of entry (excepts bills of entry for export and form DA 14) and for the receipt of duties and other revenue	Monday to Friday: 08h00 to 12h00 and 13h00 to 15h00.
		(b) For the acceptance of bills of entry for export and form DA 14	Monday to Friday: 07h30 to 12h00 and 13h00 to 16h00.
		(c) For other business	Monday to Friday: 07h30 to 12h15 and 13h00 to 16h00.
108.02.10	Pretoria	(a) For the acceptance of bills of entry (except bills of entry for export and form DA 14) and for the receipt of duties and other revenue	Monday to Friday: 08h00 to 12h30 and 13h30 to 15h00.
		(b) For the acceptance of bills of entry for export and form DA 14	Monday to Friday: 07h45 to 12h30 and 13h30 to 16h15.
		(c) For other business	Monday to Friday: 07h45 to 12h45 and 13h30 to 16h15.
108.02.11	Richards Bay	(a) For the acceptance of bills of entry (except bills of entry for export and form DA 14) and for the receipt of duties and other revenue	Monday to Friday: 08h00 to 12h00 and 13h00 to 15h00.
		(b) For the acceptance of bills of entry for export and form DA 14	Monday to Friday: 07h30 to 12h00 and 13h00 to 16h00.
		(c) For other business	Monday to Friday: 07h30 to 12h15 and 13h00 to 16h00.

Customs and Excise Airports

108.02.13	D. F. Malan Airport	(a) For the acceptance of bills of entry (except bills of entry for export and form DA 14) and for the receipt of duties and other revenue	Monday to Friday: 08h00 to 12h30 and 13h30 to 15h00.
		(b) For the acceptance of bills of entry for export and form DA 14	Monday to Friday: 08h00 to 12h30 and 13h30 to 16h30.
		(c) For other business	Monday to Friday: 08h00 to 12h45 and 13h30 to 16h30.
108.02.14	Jan Smuts Airport	(a) For the acceptance of bills of entry (except bills of entry for export and form DA 14) and for the receipt of duties and other revenue	Monday to Friday: 08h00 to 12h30 and 13h30 to 15h00.
		(b) For the acceptance of bills of entry for export and form DA 14	Monday to Friday: 08h00 to 12h30 and 13h30 to 16h30.
		(c) For the examination of passengers and their baggage	Twenty-four hour service.
		(d) For other business	Monday to Friday: 08h00 to 12h45 and 13h30 to 16h30.
108.02.15	Louis Botha Airport	(a) For the acceptance of bills of entry (except bills of entry for export and form DA 14) and for the receipt of duties and other revenue	Monday to Friday: 07h30 to 12h00 and 13h00 and 14h30.
		(b) For the acceptance of bills of entry for export and form DA 14	Monday to Friday: 07h30 to 12h00 and 13h00 to 16h00.
		(c) For other business	Monday to Friday: 07h30 to 12h15 and 13h00 to 16h00."

(c) By the amendment of the Second Schedule as follows:

(i) the substitution for regulations 200.01 to 200.06 of the following:

"200.01 The prescribed forms required for customs and excise purposes shall be set out as shown in this Schedule and—

1. in respect of forms DA 500, DA 501, DA 510, DA 600, DA 601, DA 610 and DA 611, must—
   (a) be printed lengthwise,
   (b) have dimensions of 210 mm × 297 mm,
   (c) be printed in black ink, and
   (d) be printed on paper of a colour indicated in the purpose code table below;
2. in respect of forms DA 504, DA 514, DA 604 and DA 614, must—
   (a) be printed lengthwise,
   (b) have dimensions of 210 mm × 297 mm,
   (c) be printed in black ink, and
   (d) be printed on yellow paper;
3. in respect of all other forms, each form reflects—
   (a) whether printing is to be lengthwise or upright,
   (b) the dimensions,
   (c) the colour of the ink, and
   (d) the colour of the paper; and
4. the printing shall be so arranged as to allow the maximum space for the particulars to be entered.

PURPOSE CODE TABLE

BILL OF ENTRY (DIRECT) FORMS DA 500 AND DA 501

Printed on white paper

Purpose of entry	*Purpose code*
Payment of duty or free	DP
Warehousing	WH
Warehousing for export only	WE
Industrial rebates of customs duties (Schedule No. 3 to the Act)	IR
General rebates of customs duties (Schedule No. 4 to the Act) (excluding State Stores)	GR
State Stores	SS

BILL OF ENTRY (DIRECT) TRANSFER OF LIABILITY FORM DA 510

Printed on white paper

Purpose of entry	*Purpose code*
Industrial rebates of customs duties (Schedule No. 3 to the Act) where the importer of the goods is not the registered rebate manufacturer	TIR
General rebates of customs duties (Schedule No. 4 to the Act) where the importer desires to deliver goods (excluding State Stores) directly to a person or firm authorised to receive the goods under rebate of duty	TGR
Where the importer desires to deliver goods directly as State Stores	TSS

BILL OF ENTRY (EX WAREHOUSE) IMPORTED GOODS FORMS DA 600 AND DA 601
Printed on pink paper

Purpose of entry	*Purpose code*
Payment of duty	XDP
Rewarehousing	XRW
Removal in bond	XIB
Industrial rebates of customs duties (Schedule No. 3 to the Act)	XIR
General rebates of customs duties (Schedule No. 4 to the Act) (excluding State Stores)	XGR
State Stores	XSS

BILL OF ENTRY (EX WAREHOUSE) SOUTH AFRICAN PRODUCTS FORMS DA 610 AND DA 611
Printed on green paper

Purpose of entry	*Purpose code*
Payment of duty	ZDP
Rewarehousing	ZRW
Removal in bond	ZIB
Specific rebates of excise duty (Schedule No. 6 to the Act) (excluding State Stores)	ZGR
State Stores	ZSS

200.02 Any space marked "No." or "Bill of Entry Number" in the lower right-hand corner of any prescribed form (except forms DA 62, DA 63, DA 68, DA 69 and DA 70) shall be of a minimum dimension of 35 mm by 45 mm, any such space for a revenue stamp shall be of a minimum dimension of 25 mm by 35 mm and any space reserved for official use shall be of a minimum dimension of 35 mm by 50 mm.

200.03 A binding margin of 20 mm wide shall be left above the field "Purpose" on forms DA 500, DA 504, DA 510, DA 514, DA 600, DA 604, DA 610 and DA 614 and a similar binding margin shall be left above the field "Line" on forms DA 501, DA 601 and DA 611. In respect of every other prescribed form a binding margin of 20 mm wide shall be left at the top of each form printed lengthwise and each form printed upright shall have a similar binding margin on the left-hand side.

200.04 The revenue stamp shall be affixed to the original of any prescribed form in respect of which it is required.

200.05 The original of any prescribed form and so many copies as the Controller may require in each case shall be presented to him when such form is used for any purpose under the provisions of the Act and these regulations.

200.06 In respect of the prescribed bills of entry, forms DA 14, DA 22, DA 27, DA 28, DA 29, DA 30 and DA 31 there shall be a further prescribed form with the words "Voucher of Correction" added to the name of the form and the letter "A" added to the number of the form. The declaration(s) shall be omitted if such vouchers are printed separately and the blank portion for entry of the particulars of the goods shall be divided into equal portions with two parallel horizontal lines and the words "Originally entered on B/E No................. of.. as" between the two lines. In respect of any form with a column relating to the amount of duty, the words "Difference in duty" shall be substituted for the word "Totals" on such form. Such vouchers may be printed separately or the normal prescribed forms may be used and the above-stated adjustments made thereto. Provision should in all cases be made for the signature of the person presenting such voucher to the Controller.

200.07 Forms DA 10, DA 11, DA 12, DA 13, DA 15, DA 16, DA 17, DA 18, DA 19, DA 20 and DA 21 may no longer be used for the clearance of goods after 30 June 1978, except as vouchers of correction in respect of bills of entry accepted prior to 1 July 1978.";

(ii) the substitution for forms DA 10, DA 12, DA 16, DA 18 and DA 20 of form DA 500;

(iii) the insertion of forms DA 501, DA 504, DA 510 and DA 514;

(iv) the substitution for forms DA 11, DA 13, DA 15, DA 17, DA 19 and DA 21 of form DA 600;

(v) the insertion of forms DA 601, DA 604, DA 610, DA 611 and DA 614; and

(vi) the insertion of revised forms DA 67 and DA 74.

(d) By the substitution in the Fourth Schedule for regulations 401.00.08, 470.00.03 and 480.00.03 of of the following:

"401.00.08 Entry of any goods under the provisions of item 401.00 shall be subject to such declaration in writing being furnished by the State body concerned on or attached to the bill of entry as is required by the Secretary and prescribed in these regulations.

470.00.03 Goods admitted under the provisions of item 470.00 shall on importation be entered on form DA 500 and on exportation on form DA 24. Such entries shall be coded separately for statistical purposes.

480.00.03 Goods temporarily admitted under item 480.00 shall on importation be entered on form DA 500 and on exportation on form DA 24. Such entries shall be coded separately for statistical purposes."

Note.—The regulations are amended to indicate which documents may be used to obtain release of imported goods and to prescribe revised bills of entry.

AFLOSORDER VAN GOEDERE OORSPRONKLIK TERUGGEHOU — DA 74

DIE VOLGENDE PAK(KE) OORSPRONKLIK VIR DOEANEDOELEINDES TERUGGEHOU, MAG GELOS WORD

SKIP & VAARTNOMMER OF VLUGNOMMER & DATUM	
INVOERDER SE NAAM EN ADRES	
KLARINGSBRIEFNOMMER EN DATUM	

MERKE, NOMMERS & BESKRYWING VAN PAKKE EN/OF HOUERNOMMER(S)	DATUMSTEMPEL
TOTALE GETAL PAKKE	KONTROLEUR VAN DOEANE EN AKSYNS

(Hierdie vorm moet met SWART ink op WIT papier gedruk word en die afmetings daarvan moet 148 mm x 210 mm wees)

RELEASE ORDER FOR GOODS ORIGINALLY DETAINED — DA 74

THE FOLLOWING PACKAGE(S), ORIGINALLY DETAINED FOR CUSTOMS PURPOSES, MAY BE RELEASED

SHIP & VOYAGE NUMBER OR FLIGHT NUMBER & DATE	
IMPORTER'S NAME AND ADDRESS	
BILL OF ENTRY NUMBER AND DATE	

MARKS, NUMBERS & DESCRIPTION OF PACKAGES AND/OR CONTAINER NUMBER(S)	DATE STAMP
TOTAL NUMBER OF PACKAGES	CONTROLLER OF CUSTOMS AND EXCISE

(This form must be printed in BLACK ink on WHITE paper and the dimensions thereof must be 148 mm x 210 mm)

STROKIE VIR BETALING VAN DOEANE-EN AKSYNSINKOMSTE

DA 67

NAAM VAN INVOERDER / EIENAAR	DOEANEREG		REG: BYLAE 1 DEEL 2B		VERKOOPBELASTING		BOBELASTING		VOORLOPIGE BETALING		ANDER INKOMSTE		
	R	C	R	C	R	C	R	C	R	C	R	C	TIPE
													BEDRAG VERSKULDIG
TOTALE HIERDIE STROKIE													

BETAALSTROKIENOMMER	NASIENER	KASSIER	INVOERDER / EIENAAR / AGENT	HOE AANGEBIED			
				TJEK			
			HANDTEKENING	KONTANT			
			DATUM	ANDER			
	DATUMSTEMPEL	DATUMSTEMPEL		TOTAAL			

(Hierdie vorm moet met SWART ink op WIT papier gedruk word en die afmetings daarvan moet 210 mm x 297 mm wees)

SLIP FOR PAYMENT OF CUSTOMS AND EXCISE REVENUE	DA 67

NAME OF IMPORTER / OWNER	CUSTOMS DUTY		DUTY: SCH. 1 PART 2B		SALES TAX		SURCHARGE		PROVISIONAL PAYMENT		OTHER REVENUE		
	R	C	R	C	R	C	R	C	R	C	R	C	TYPE
													AMOUNT DUE
TOTALS THIS SLIP													

PAYMENT SLIP NUMBER	CHECKING OFFICER	CASHIER	IMPORTER / OWNER / AGENT	HOW TENDERED		
			SIGNATURE	CHEQUE		
				CASH		
			DATE	OTHER		
	DATE STAMP	DATE STAMP		TOTAL		

(This form must be printed in BLACK ink on WHITE paper and the dimensions thereof must be 210 mm x 297 mm)

G.P.-S. (F-L)

DA 500

KLARINGSBRIEF (regstreeks)

Vir invoerder/agent se gebruik

DOEL	Agentkode	Totale lyne	Land van uitvoer	Land van bestemming	V.O.W. No.	Datum	Aanvaar te

	Doeanekode	Naam en adres
Invoerder		
Verskaffer		
Pakhuis		

Vervoer-kode	Vervoerdokument No.	Datum	Uitgereik te	Skip en vaartnommer of vlugnommer en datum	Verwagte datum van aankoms	Kb.-op sig No.	Datum

Lyn	Herkoms	Tariefkode		Hoeveelheid en kode		Doeanewaarde	Doeanereg	Reg: bylae I deel 2B	Verkoopbelasting	Bobelasting	Bykomende inligting	
		Bylae I deel I									Werklike prys	
		Bylae 3/4				Beskrywing van goedere						
		Handels-ooreenkoms										
		Bylae 2										
		Bylae I deel 2 B										

	K.a.v. & k.	Doeanewaarde	Ander betaling		Doeanereg	Reg: bylae I deel 2B	Verkoopbelasting	Bobelasting	Bedrag verskuldig
TOTALE HIERDIE KLARING.....									

Merke, nommers en beskrywing van pakke en/of houernommer(s)

Totale getal pakke

Ek, ...namens ....(agent) namens invoerder verklaar hierby dat die besonderhede hierin waar en korrek is en aan die bepalings van die Doeane-en Aksynswet voldoen.

....

Datum *Handtekening*

Opdrag deur die Kontroleur van Doeane en Aksyns

Goedere verklaar sonder betaling van verkoopbelasting is vrygestel kragtens Registrasiesertifikaat No.

Behouerdevrag gemanifes vir:

Depot [ ] Terminaal [ ] City Deep [ ]

[Merk betrokke blok(ke) met 'n 'X']

Endossemente

Invoerpermit

No.	Bedrag	Kb.-lyn No.(s)

Klaringsplek

Vir inkomsteseël	Klaringsbrief No.

DA 500

BILL OF ENTRY (direct)

For importer's/agent's use

PURPOSE	Agent code	Total lines	Country of export	Country of destination	R.I.B. No.	Date	Accepted at

	Customs code	Name and address
Importer		
Supplier		
Warehouse		

Transport code	Transport document No.	Date	Issued at	Ship and voyage number or flight number and date	Est. date of arrival	B/E sight No.	Date

Line	Origin	Tariff code		Quantity and code		Customs value	Customs duty	Duty: sch. I part 2B	Sales tax	Surcharge	Additional information	
		Sch. I part I									Actual price	
		Sch. 3/4				Description of goods						
		Trade agreement										
		Sch. 2										
		Sch. I part 2 B										

	C.i.f. & c.	Customs value	Other payment	Customs duty	Duty: sch. I part 2B	Sales tax	Surcharge	Amount due
TOTALS THIS ENTRY..								

Marks, numbers and description of packages and/or container numbers(s)

Total number of packages

I, ...for ....(agent) for importer hereby declare that the particulars herein are true and correct and comply with the provisions of the Customs and Excise Act.

.... Date .... *Signature*

Instructions by Controller of Customs and Excise

Goods entered without payment of sales tax are exempted by virtue of Registration Certificate No.

Containerised cargo manifested for:

Depot [ ] Terminal [ ] City Deep [ ]

[Mark approp. block(s) with an 'X']

Endorsements

Import Permit		
No.	Amount	B/E line No.(s)

Place of entry

For revenue stamp	Bill of entry No.

G.P.-S. (F-L)

VERVOLGBLAD: KLARINGSBRIEF (regstreeks)

DA 501

OORGEBRING	DOEANEWAARDE	DOEANEREG	REG: BYLAE I DEEL 2B	VERKOOP-BELASTING	BOBELASTING

LYN	HERKOMS	TARIEFKODE		HOEVEELHEID EN KODE							BYKOMENDE INLIGTING	
		Bylae I deel I									Werklike prys	
		Bylae 3/4				Beskrywing van goedere						
		Handels-ooreenkoms										
		Bylae 2										
		Bylae I deel 2 B										
		Bylae I deel I									Werklike prys	
		Bylae 3/4				Beskrywing van goedere						
		Handels-ooreenkoms										
		Bylae 2										
		Bylae I deel 2 B										
		Bylae I deel I									Werklike prys	
		Bylae 3/4				Beskrywing van goedere						
		Handels-ooreenkoms										
		Bylae 2										
		Bylae I deel 2 B										
		Bylae I deel I									Werklike prys	
		Bylae 3/4				Beskrywing van goedere						
		Handels-ooreenkoms										
		Bylae 2										
		Bylae I deel 2 B										
		Bylae I deel I									Werklike prys	
		Bylae 3/4				Byskrywing van goedere						
		Handels-ooreenkoms										
		Bylae 2										
		Bylae I deel 2 B										

HANDTEKENING NAMENS INVOERDER

OORGEDRA					

DA 501

CONTINUATION SHEET: BILL OF ENTRY (direct)

	CUSTOMS VALUE	CUSTOMS DUTY	DUTY: SCH. I PART 2B	SALES TAX	SURCHARGE
BROUGHT FORWARD					

LINE	ORIGIN	TARIFF CODE		QUANTITY AND CODE							ADDITIONAL INFORMATION	
		Sch. I part I									Actual price	
		Sch. 3/4						Description of goods				
		Trade agreement										
		Sch. 2										
		Sch. I part 2 B										
		Sch. I part I									Actual price	
		Sch. 3/4						Description of goods				
		Trade agreement										
		Sch. 2										
		Sch. I part 2 B										
		Sch. I part I									Actual price	
		Sch. 3/4						Description of goods				
		Trade agreement										
		Sch. 2										
		Sch. I part 2 B										
		Sch. I part I									Actual price	
		Sch. 3/4						Description of goods				
		Trade agreement										
		Sch. 2										
		Sch. I part 2 B										
		Sch. I part I									Actual price	
		Sch. 3/4						Description of goods				
		Trade agreement										
		Sch. 2										
		Sch. I part 2 B										

SIGNATURE FOR IMPORTER	**CARRIED FORWARD**					

G.P.-S. (F-L)

DA 504

Vir invoerder/agent se gebruik

VERBETERINGSBEWYS: KLARINGSBRIEF (regstreeks)

Oorspronklike Kb. No.	Datum	Aanvaar te	DOEL	Agentkode	Totale lyne	Land van uitvoer	Land van bestemming	V.O.W. No.	Datum	Aanvaar te

	Doeanekode	Naam en adres
Invoerder		
Verskaffer		
Pakhuis		

Vervoerkode	Vervoerdokument No.	Datum	Uitgereik te	Skip en vaartnommer of vlugnommer en datum	Verwagte datum van aankoms	Kb.-op sig No.	Datum

Lyn	Herkoms	Tariefkode		Hoeveelheid en kode	Doeanewaarde	Doeanereg	Reg: bylae I deel 2B	Verkoopbelasting	Bobelasting	Bykomende inligting
		Bylae I deel I								Werklike prys
		Bylae 3/4			Byskrywing van goedere					
		Handels-ooreenkoms								
		Bylae 2								
		Bylae I deel 2 B								

	K.a.v. & k.	Doeanewaarde
TOTALE NA VERBETERING........		
TOTALE VOOR VERBETERING........		
VERSKILLE..........		

	Ander betaling	Doeanereg	Reg: bylae I deel 2B	Verkoopbelasting	Bobelasting	Bedrag verskuldig

Merke, nommers en beskrywing van pakke en/of houernommer(s)

Totale getal pakke

Ek, ...namens

....(agent) namens invoerder verklaar hierby dat die besonderhede hierin waar en korrek is en aan die bepalings van die Doeane- en Aksynswet voldoen.

....

Datum *Handtekening*

Rede(s) vir verbeteringsbewys

Goedere verklaar sonder betaling van verkoopbelasting is vrygestel kragtens Registrasiesertifikaat No.

Endossemente

Invoerpermit

No.	Bedrag	Kb.-lyn No.(s)

Klaringsplek

Datumstempel

Klaringsbrief No.

DA 504

For importer's/agent's use

VOUCHER OF CORRECTION: BILL OF ENTRY (direct)

Original B/E No.	Date	Accepted at	PURPOSE	Agent code	Total lines	Country of export	Country of destination	R.I.B. No.	Date	Accepted at

	Customs code	Name and address
Importer		
Supplier		
Warehouse		

Transport code	Transport document No.	Date	Issued at	Ship and voyage number or flight number and date	Est. date of arrival	B/E sight No.	Date

Line	Origin	Tariff code		Quantity and code		Customs value	Customs duty	Duty: sch. I part 2B	Sales tax	Surcharge	Additional information	
		Sch. I part I									Actual price	
		Sch. 3/4				Description of goods						
		Trade agreement										
		Sch. 2										
		Sch. I part 2 B										

	C.i.f. & c.	Customs value	Other payment		Customs duty	Duty: sch. I part 2B	Sales tax	Surcharge	Amount due
TOTALS AFTER CORRECTION..........									
TOTALS BEFORE CORRECTION.........									
DIFFERENCES..........									

Marks, numbers and description of packages and/or container number(s)

Total number of packages

I, ...for

....(agent) for importer hereby declare that the particulars herein are true and correct and comply with the provisions of the Customs and Excise Act.

....

Date *Signature*

Reason(s) for voucher of correction

Goods entered without payment of sales tax are exempted by virtue of Registration Certificate No.

Endorsements

Import permit

No.	Amount	B/E line No.(s)

Place of entry

Bill of entry No.

Date stamp

G.P.-S. (F-L)

DA 510

KLARINGSBRIEF (regstreeks) OORDRAG VAN AANSPREEKLIKHEID

Vir invoerder/agent se gebruik

DOEL	Agentkode	Totale lyne	Land van uitvoer	Land van bestemming	V.O.W. No.	Datum	Aanvaar te

	Doeanekode	Naam en adres
Invoerder		
Verskaffer		
Eienaar		
Kortinggebruiker		

Vervoer-kode	Vervoerdokument No.	Datum	Uitgereik te	Skip en vaartnommer of vlugnommer en datum	Verwagte datum van aankoms	Kb.-op sig No.	Datum

Lyn	Herkoms	Tariefkode		Hoeveelheid en kode		Doeanewaarde	Doeanereg	Reg: bylae I deel 2B	Verkoopbelasting	Bobelasting	Bykomende inligting	
		Bylae I deel I									Werklike prys	
		Bylae 3/4				Beskrywing van goedere						
		Handels-ooreenkoms										
		Bylae 2										
		Bylae I deel 2 B										

TOTALE HIERDIE KLARING.....

K.a.v. & k.	Doeanewaarde	Ander betaling		Doeanereg	Reg: bylae I deel 2B	Verkoopbelasting	Bobelasting	Bedrag verskuldig

Merke, nommers en beskrywing van pakke en/of houernommer(s)

Totale getal pakke

Ek, ...namens ....(agent) namens invoerder verklaar hierby dat die besonderhede hierin waar en korrek is en aan die bepalings van die Doeane-en Aksynswet voldoen.

....
Datum *Handtekening*

Opdrag deur die Kontroleur van Doeane en Aksyns

Ek, ...namens ....(kortinggebruiker) verbind my hierby om ten opsigte van die goedere hierin verklaar aan die bepalings van die Doeane-en Aksynswet te voldoen.

....
Datum *Handtekening*

Goedere verklaar sonder betaling van verkoopbelasting is vrygestel kragtens Registrasiesertifikaat No.

Behouerdevrág gemanifes vir.

Depot ☐ Terminaal ☐ City Deep ☐

[Merk betrokke blok(ke) met 'n 'X']

Endossemente

Invoerpermit

Nommer	Bedrag	Kb.-lyn No.(s)

Klaringsplek

Vir inkomsteseël

Klaringsbrief No.

DA 510

BILL OF ENTRY (direct) TRANSFER OF LIABILITY

For importer's/agent's use

PURPOSE	Agent code	Total lines	Country of export	Country of destination	R.I.B. No.	Date	Accepted at

	Customs code	Name and address
Importer		
Supplier		
Owner		
Rebate user		

Transport code	Transport document No.	Date	Issued at	Ship and voyage number or flight number and date	Est. date of arrival	B/E sight No.	Date

Line	Origin	Tariff code		Quantity and code		Customs value	Customs duty	Duty: sch. I part 2B	Sales tax	Surcharge	Additional information	
		Sch. 1 part 1									Actual price	
		Sch. 3/4				Description of goods						
		Trade agreement										
		Sch. 2										
		Sch. 1 part 2 B										

	C.i.f. & c.	Customs value	Other payment	Customs duty	Duty: sch. I part 2B	Sales tax	Surcharge	Amount due
TOTALS THIS ENTRY..								

Marks, numbers and description of packages and/or container number(s)

Total number of packages

I, ...for ....(agent) for importer hereby declare that the particulars herein are true and correct and comply with the provisions of the Customs and Excise Act.

....
Date *Signature*

I, ...for ....(rebate user) hereby undertake to comply with the provisions of the Customs and Excise Act in respect of the goods entered herein.

....
Date *Signature*

Instructions by Controller of Customs and Excise

Goods entered without payment of sales tax are exempted by virtue of Registration Certificate No.

Containerised cargo manifested for:

Depot ☐ Terminal ☐ City Deep ☐

[Mark approp. block(s) with an 'X']

Endorsements

Import permit		
No.	Amount	B/E line No.(s)

Place of entry

For revenue stamp

Bill of entry No.

G.P.-S. (F-L)

DA 514

Vir invoerder/agent se gebruik

VERBETERINGSBEWYS: KLARINGSBRIEF (regstreeks) OORDRAG VAN AANSPREEKLIKHEID

Oorspronklike Kb. No.	Datum	Aanvaar te	DOEL	Agentkode	Totale lyne	Land van uitvoer	Land van bestemming	V.O.W. No.	Datum	Aanvaar te

	Doeanekode	Naam en adres
Invoerder		
Verskaffer		
Eienaar		
Kortinggebruiker		

Vervoer-kode	Vervoerdokument No.	Datum	Uitgereik te	Skip en vaartnommer of vlugnommer en datum	Verwagte datum van aankoms	Kb.- op sig No.	Datum

Lyn	Herkoms	Tariefkode		Hoeveelheid en kode		Doeanewaarde	Doeanereg	Reg: bylae I deel 2B	Verkoopbelasting	Bobelasting	Bykomende inligting	
		Bylae I deel I									Werklike prys	
		Bylae 3/4				Beskrywing van goedere						
		Handels-ooreenkoms										
		Bylae 2										
		Bylae I deel 2 B										

	K.a.v. & k.	Doeanewaarde	Ander betaling		Doeanereg	Reg: bylae I deel 2B	Verkoopbelasting	Bobelasting	Bedrag verskuldig
TOTALE NA VERBETERING.......									
TOTALE VOOR VERBETERING.......									
VERSKILLE...........									

Merke, nommers en beskrywing van pakke en/of houernommer(s)

Totale getal pakke

Ek, ...namens ....(agent) namens invoerder verklaar hierby dat die besonderhede hierin waar en korrek is en aan die bepalings van die Doeane- en Aksynswet voldoen.

....

Datum *Handtekening*

Ek, ...namens ....(kortinggebruiker) verbind my hierby om ten opsigte van die goedere hierin verklaar aan die bepalings van die Doeane-en Aksynswet te voldoen.

....

Datum *Handtekening*

Rede(s) vir verbeteringsbewys

Goedere verklaar sonder betaling van verkoopbelasting is vrygestel kragtens Registrasiesertifikaat No.

Endossemente

Invoerpermit		
No.	Bedrag	Kb.-lyn No.(s)

Klaringsplek

Datumstempel

Klaringsbrief No.

For importer's/agent's use

VOUCHER OF CORRECTION: BILL OF ENTRY (direct) TRANSFER OF LIABILITY

Original B/E No.	Date	Accepted at	PURPOSE	Agent code	Total lines	Country of export	Country of destination	R.I.B. No.	Date	Accepted at

	Customs code	Name and address
Importer		
Supplier		
Owner		
Rebate user		

Transport code	Transport document No.	Date	Issued at	Ship and voyage number or flight number and date	Est. date of arrival	B/E sight No.	Date

Line	Origin	Tariff code		Quantity and code		Customs value	Customs duty	Duty: sch. I part 2B	Sales tax	Surcharge	Additional information	
		Sch. 1 part 1									Actual price	
		Sch. 3/4				Description of goods						
		Trade agreement										
		Sch. 2										
		Sch. 1 part 2 B										

	C.i.f. & c.	Customs value	Other payment		Customs duty	Duty: sch. I part 2B	Sales tax	Surcharge	Amount due
TOTALS AFTER CORRECTION........									
TOTALS BEFORE CORRECTION........									
DIFFERENCES........									

Marks, numbers and description of packages and/or container number(s)

Total number of packages

I, ...for ....(agent) for importer hereby declare that the particulars herein are true and correct and comply with the provisions of the Customs and Excise Act.

.... Date .... *Signature*

Reason(s) for voucher of correction

I, ...for ....(rebate user) hereby undertake to comply with the provisions of the Customs and Excise Act in respect of the goods entered herein.

.... Date .... *Signature*

Goods entered without payment of sales tax are exempted by virtue of Registration Certificate No.

Endorsements

Import permit

Number	Amount	B/E line No.(s)

Place of entry

Date stamp	Bill of entry No.

G.P.-S. (F-L)

KLARINGSBRIEF (ex pakhuis) INGEVOERDE GOEDERE

DA 600

DOEL	Agentkode	Totale lyne	Land van bestemming	V.O.W. No.	Datum	Aanvaar te	Vir invoerder/agent se gebruik

	Doeanekode	Naam en adres	Vervoer onder waarborg na
Ex pakhuis			
Eienaar			
In pakhuis/ kortinggebruiker			
Vervoerder			

Lyn	Herkoms	Opslagbesonderhede			
		Kb. No.	Datum	Lyn No.	Aanvaar te

Tariefkode		Hoeveelheid en kode	Doeanewaarde	Doeanereg	Reg: bylae I deel 2B	Verkoopbelasting	Bobelasting	Bykomende inligting
Bylae I deel I								Werklike prys
Bylae 3/4								
Handels-ooreenkoms								
Bylae 2								
Bylae I deel 2 B								

Beskrywing van goedere en merke, nommers en beskrywing van pakke

	Doeanewaarde	Ander betaling	Doeanereg	Reg: bylae I deel 2B	Verkoopbelasting	Bobelasting	Bedrag verskuldig
TOTALE HIERDIE KLARING................							

Ek, ...namens ....(agent/ vervoerder) namens eienaar verklaar hierby dat die besonderhede hierin waar en korrek is en aan die bepalings van die Doeane-en Aksynswet voldoen.

....
Datum *Handtekening*

Ek, ...namens ....(kortinggebruiker) verbind my hierby om ten opsigte van die goedere hierin verklaar aan die bepalings van die Doeane- en Aksynswet te voldoen.

....
Datum *Handtekening*

Goedere verklaar sonder betaling van verkoopbelasting is vrygestel kragtens Registrasiesertifikaat No.

VIR AMPTELIKE GEBRUIK

Endossemente

Klaringsplek

Vir inkomsteseël

Klaringsbrief No.

DA 600

BILL OF ENTRY (ex warehouse) IMPORTED GOODS

For importer's/agent's use

PURPOSE	Agent code	Total lines	Country of destination	R.I.B. No.	Date	Accepted at

	Customs code	Name and address	Removed in bond to
Ex warehouse			
Owner			
To warehouse/ rebate user			
Remover			

Line	Origin	Warehousing particulars: B/E No.	Date	Line No.	Accepted at

Tariff code		Quantity and code	Customs value	Customs duty	Duty: sch. I part 2B	Sales tax	Surcharge	Additional information
Sch. I part I								Actual price
Sch. 3/4			Description of goods and marks, numbers and description of packages					
Trade agreement								
Sch. 2								
Sch. I part 2 B								

	Customs value	Other payment	Customs duty	Duty: sch. I part 2B	Sales tax	Surcharge	Amount due
TOTALS THIS ENTRY....................							

I, ...for

....(agent/remover) for owner hereby declare that the particulars herein are true and correct and comply with the provisions of the Customs and Excise Act.

.... Date .... *Signature*

I, ...for

....(rebate user) hereby undertake to comply with the provisions of the Customs and Excise Act in respect of the goods entered herein.

.... Date .... *Signature*

Goods entered without payment of sales tax are exempted by virtue of Registration Certificate No.

FOR OFFICIAL USE

Endorsements

Place of entry

For revenue stamp

Bill of entry No.

G.P.-S. (F-L)

DA 601

VERVOLGBLAD: KLARINGSBRIEF (ex pakhuis) INGEVOERDE GOEDERE

OORGEBRING

DOEANEWAARDE	DOEANEREG	REG: BYLAE I DEEL 2B	VERKOOP-BELASTING	BOBELASTING

LYN	HERKOMS	Opslagbesonderhede: Kb. No.	Datum	Lyn No.	Aanvaar te

Tariefkode		Hoeveelheid en kode	
Bylae I deel I			
Bylae 3/4			
Handels-ooreenkoms			
Bylae 2			
Bylae I deel 2 B			

Beskrywing van goedere en merke, nommers en beskrywing van pakke

BYKOMENDE INLIGTING	
Werklike prys	

Opslagbesonderhede: Kb. No.	Datum	Lyn No.	Aanvaar te

Tariefkode		Hoeveelheid en kode	
Bylae I deel I			
Bylae 3/4			
Handels-ooreenkoms			
Bylae 2			
Bylae I deel 2 B			

Beskrywing van goedere en merke, nommers en beskrywing van pakke

Werklike prys	

Opslagbesonderhede: Kb. No.	Datum	Lyn No.	Aanvaar te

Tariefkode		Hoeveelheid en kode	
Bylae I deel I			
Bylae 3/4			
Handels-ooreenkoms			
Bylae 2			
Bylae I deel 2 B			

Beskrywing van goedere en merke, nommers en beskrywing van pakke

Werklike prys	

HANDTEKENING NAMENS EIENAAR

OORGEDRA

DA 601

CONTINUATION SHEET: BILL OF ENTRY (ex warehouse) IMPORTED GOODS

	CUSTOMS VALUE	CUSTOMS DUTY	DUTY: SCH. I PART 2B	SALES TAX	SURCHARGE
BROUGHT FORWARD					

LINE	ORIGIN	Warehousing particulars: B/E No.	Date	Line No.	Accepted at

Tariff code		Quantity and code	
Sch. I part I			
Sch. 3/4			
Trade agreement			
Sch. 2			
Sch. I part 2 B			

Description of goods and marks, numbers and description of packages

ADDITIONAL INFORMATION	
Actual price	

Warehousing particulars: B/E No.	Date	Line No.	Accepted at

Tariff code		Quantity and code	
Sch. I part I			
Sch. 3/4			
Trade agreement			
Sch. 2			
Sch. I part 2 B			

Description of goods and marks, numbers and description of packages

Actual price	

Warehousing particulars: B/E No.	Date	Line No.	Accepted at

Tariff code		Quantity and code	
Sch. I part I			
Sch. 3/4			
Trade agreement			
Sch. 2			
Sch. I part 2 B			

Description of goods and marks, numbers and description of packages

Actual price	

SIGNATURE FOR OWNER

CARRIED FORWARD					

G.P.-S. (F-L)

DA 604

VERBETERINGSBEWYS: KLARINGSBRIEF (ex pakhuis) INGEVOERDE GOEDERE

Oorspronklike Kb. No.	Datum	Aanvaar te	DOEL	Agentkode	Totale lyne	Land van bestemming	V.O.W. No.	Datum	Aanvaar te	Vir invoerder/agent se gebruik

	Doeanekode	Naam en adres	Vervoer onder waarborg na
Ex pakhuis			
Eienaar			
In pakhuis/ kortinggebruiker			
Vervoerder			

Lyn	Herkoms	Opslagbesonderhede: Kb. No.	Datum	Lyn No.	Aanvaar te

Tariefkode		Hoeveelheid en kode		Doeanewaarde	Doeanereg	Reg: bylae I deel 2B	Verkoopbelasting	Bobelasting	Bykomende inligting
Bylae I deel I									Werklike prys
Bylae 3/4									
Handels-ooreenkoms									
Bylae 2									
Bylae I deel 2 B									

Beskrywing van goedere en merke, nommers en beskrywing van pakke

	Doeanewaarde	Ander betaling		Doeanereg	Reg: bylae I deel 2B	Verkoopbelasting	Bobelasting	Bedrag verskuldig
TOTALE NA VERBETERING.								
TOTALE VOOR VERBETERING.								
VERSKILLE.								

Ek, ...namens ....(agent/ vervoerder) namens eienaar verklaar hierby dat die besonderhede hierin waar en korrek is en aan die bepalings van die Doeane-en Aksynswet voldoen.

....

Datum *Handtekening*

Ek, ...namens ....(kortinggebruiker) verbind my hierby om ten opsigte van die goedere hierin verklaar aan die bepalings van die Doeane- en Aksynswet te voldoen.

....

Datum *Handtekening*

Goedere verklaar sonder betaling van verkoopbelasting is vrygestel kragtens Registrasiesertifikaat No.

Rede(s) vir verbeteringsbewys

Endossemente

Klaringsplek

Datumstempel

Klaringsbrief No.

DA 604

VOUCHER OF CORRECTION: BILL OF ENTRY (ex warehouse) IMPORTED GOODS

For importer's/agent's use

Original B/E No.	Date	Accepted at	PURPOSE	Agent code	Total lines	Country of destination	R.I.B. No.	Date	Accepted at

	Customs code	Name and address	Removed in bond to
Ex warehouse			
Owner			
To warehouse/ rebate user			
Remover			

Line	Origin	Warehousing particulars			
		B/E No.	Date	Line No.	Accepted at

Tariff code		Quantity and code	Customs value	Customs duty	Duty: sch. I part 2B	Sales tax	Surcharge	Additional information
Sch. I part I								Actual price
Sch. 3/4								
Trade agreement								
Sch. 2								
Sch. I part 2 B								

Description of goods and marks, numbers and description of packages

	Customs value	Other payment	Customs duty	Duty: sch. I part 2B	Sales tax	Surcharge	Amount due
TOTALS AFTER CORRECTION...............							
TOTALS BEFORE CORRECTION...............							
DIFFERENCES...............................							

I, ...for ....(agent/ remover) for owner hereby declare that the particulars herein are true and correct and comply with the provisions of the Customs and Excise Act.

....
Date *Signature*

I, ...for ....(rebate user) hereby undertake to comply with the provisions of the Customs and Excise Act in respect of the goods entered herein.

....
Date *Signature*

Goods entered without payment of sales tax are exempted by virtue of Registration Certificate No.

Reason(s) for voucher of correction

Endorsements

Place of entry

Date stamp

Bill of entry No.

G.P.-S. (F-L)

DA 610

KLARINGSBRIEF (ex pakhuis) SUID-AFRIKAANSE PRODUKTE

Vir lisensiehouer se gebruik

DOEL	Agentkode	Totale lyne	Land van bestemming	V.O.W. No.	Datum	Aanvaar te

	Doeanekode	Naam en adres	Vervoer onder waarborg na
Ex pakhuis			
Eienaar			
In pakhuis/ kortinggebruiker			
Vervoerder			

	Opslagbesonderhede			
Lyn	Kb. No.	Datum	Lyn No.	Aanvaar te

Tariefkode		Hoeveelheid en kode		Aksynswaarde	Aksynsreg	Reg: bylae I deel 2B	Bykomende inligting
Bylae I deel 2							
Bylae 6				Beskrywing van goedere			

	− Bedrag oorbetaal op vorige rekening	+ Bedrag onderbetaal op vorige rekening	Ander betaling	Aksynsreg	Reg: bylae I deel 2B	Bedrag verskuldig
TOTALE HIERDIE KLARING....						

Ek, ... namens

.... (agent/ vervoerder) namens eienaar verklaar hierby dat die besonderhede hierin waar en korrek is en aan die bepalings van die Doeane- en Aksynswet voldoen.

....

Datum *Handtekening*

Ek, ... namens

.... (kortinggebruiker) verbind my hierby om ten opsigte van die goedere hierin verklaar aan die bepalings van die Doeane- en Aksynswet te voldoen.

....

Datum *Handtekening*

VIR AMPTELIKE GEBRUIK

Endossemente

Sluitingsdatum van aksynsrekening

Klaringsplek

Vir inkomsteseël

Klaringsbrief No.

DA 610

BILL OF ENTRY (ex warehouse) SOUTH AFRICAN PRODUCTS

For licensee's use

PURPOSE	Agent code	Total lines	Country of destination	R.I.B. No.	Date	Accepted at

	Customs code	Name and address	Removed in bond to
Ex warehouse			
Owner			
To warehouse/ rebate user			
Remover			

	Warehousing particulars			
Line	B/E No.	Date	Line No.	Accepted at

Tariff code		Quantity and code		Excise value	Excise duty	Duty: sch. I part 2B	Additional information
Sch. I part 2							
Sch. 6				Description of goods			

	− Amount overpaid on previous account	+ Amount underpaid on previous account	Other payment	Excise duty	Duty: sch. I part 2B	Amount due
TOTALS THIS ENTRY..........						

I, ... for .... (agent/ remover) for owner hereby declare that the particulars herein are true and correct and comply with the provisions of the Customs and Excise Act.

.... Date .... *Signature*

I, ... for .... (rebate user) hereby undertake to comply with the provisions of the Customs and Excise Act in respect of the goods entered herein.

.... Date .... *Signature*

FOR OFFICIAL USE

Endorsements

Closing date of excise account

Place of entry

For revenue stamp

Bill of entry No.

G.P.-S. (F-L)

DA 611

VERVOLGBLAD: KLARINGSBRIEF (ex pakhuis) SUID-AFRIKAANSE PRODUKTE

LYN	Opslagbesonderhede: Kb. No.	Datum	Lyn No.	Aanvaar te

Tariefkode		Hoeveelheid en kode	
Bylae I deel 2			
Bylae 6			

OORGEBRING

AKSYNSREG	REG: BYLAE I DEEL 2B

AKSYNSWAARDE		

Beskrywing van goedere

Bykomende inligting	

	Opslagbesonderhede: Kb. No.	Datum	Lyn No.	Aanvaar te

Tariefkode		Hoeveelheid en kode	
Bylae I deel 2			
Bylae 6			

Beskrywing van goedere

	Opslagbesonderhede: Kb. No.	Datum	Lyn No.	Aanvaar te

Tariefkode		Hoeveelheid en kode	
Bylae I deel 2			
Bylae 6			

Beskrywing van goedere

	Opslagbesonderhede: Kb. No.	Datum	Lyn No.	Aanvaar te

Tariefkode		Hoeveelheid en kode	
Bylae I deel 2			
Bylae 6			

Beskrywing van goedere

HANDTEKENING NAMENS EIENAAR

OORGEDRA

DA 611

CONTINUATION SHEET: BILL OF ENTRY (ex warehouse) SOUTH AFRICAN PRODUCTS

BROUGHT FORWARD

EXCISE DUTY	DUTY: SCH. I PART 2B

LINE	Warehousing particulars: B/E No.	Date	Line No.	Accepted at

Tariff code		Quantity and code		EXCISE VALUE			Additional information	
Sch. I part 2								
Sch. 6				Description of goods				

Warehousing particulars: B/E No.	Date	Line No.	Accepted at

Tariff code		Quantity and code						
Sch. I part 2								
Sch. 6				Description of goods				

Warehousing particulars: B/E No.	Date	Line No.	Accepted at

Tariff code		Quantity and code						
Sch. I part 2								
Sch. 6				Description of goods				

Warehousing particulars: B/E No.	Date	Line No.	Accepted at

Tariff code		Quantity and code						
Sch. I part 2								
Sch. 6				Description of goods				

SIGNATURE FOR OWNER

CARRIED FORWARD

G.P.-S. (F-L)

DA 614

VERBETERINGSBEWYS: KLARINGSBRIEF (ex pakhuis) SUID-AFRIKAANSE PRODUKTE

Vir lisensiehouer se gebruik

Oorspronklike Kb. No.	Datum	Aanvaar te	DOEL	Agentkode	Totale lyne	Land van bestemming	V.O.W. No.	Datum	Aanvaar te

	Doeanekode	Naam en adres	Vervoer onder waarborg na
Ex pakhuis			
Eienaar			
In pakhuis/ kortinggebruiker			
Vervoerder			

Lyn	Opslagbesonderhede: Kb. No.	Datum	Lyn No.	Aanvaar te

	Tariefkode	Hoeveelheid en kode		Aksynswaarde	Aksynsreg	Reg: bylae I deel 2B	Bykomende inligting
Bylae I deel 2							
Bylae 6				Beskrywing van goedere			

	− Bedrag oorbetaal op vorige rekening	+ Bedrag onderbetaal op vorige rekening
TOTALE NA VERBETERING.......		
TOTALE VOOR VERBETERING....		
VERSKILLE......................		

Ander betaling		Aksynsreg	Reg: bylae I deel 2B	Bedrag verskuldig

Ek, ... namens .... (agent/ vervoerder) namens eienaar verklaar hierby dat die besonderhede hierin waar en korrek is en aan die bepalings van die Doeane- en Aksynswet voldoen.

.... Datum .... *Handtekening*

Ek, ... namens .... (kortinggebruiker) verbind my hierby om ten opsigte van die goedere hierin verklaar aan die bepalings van die Doeane- en Aksynswet te voldoen.

.... Datum .... *Handtekening*

Rede(s) vir verbeteringsbewys

Endossemente

Sluitingsdatum van aksynsrekening

Klaringsplek

Datumstempel

Klaringsbrief No.

DA 614

VOUCHER OF CORRECTION: BILL OF ENTRY (ex warehouse) SOUTH AFRICAN PRODUCTS

For licensee's use

Original B/E No.	Date	Accepted at	PURPOSE	Agent code	Total lines	Country of destination	R.I.B. No.	Date	Accepted at

	Customs code	Name and address	Removed in bond to
Ex warehouse			
Owner			
To warehouse/ rebate user			
Remover			

	Warehousing particulars			
Line	B/E No.	Date	Line No.	Accepted at

Tariff code		Quantity and code		Excise value	Excise duty	Duty: sch. I part 2B	Additional information
Sch. I part 2							
Sch. 6				Description of goods			

	− Amount overpaid on previous account	+ Amount underpaid on previous account	Other payment	Excise duty	Duty: sch. I part 2B	Amount due
TOTALS AFTER CORRECTION.....						
TOTALS BEFORE CORRECTION....						
DIFFERENCES....................						

I, ...for

.... (agent/remover) for owner hereby declare that the particulars herein are true and correct and comply with the provisions of the Customs and Excise Act.

.... Date .... *Signature*

I, ...for

.... (rebate user) hereby undertake to comply with the provisions of the Customs and Excise Act in respect of the goods entered herein.

.... Date .... *Signature*

Reason(s) for voucher of correction

Endorsements

Closing date of excise account

Place of entry

Date stamp

Bill of entry No.

No. R. 1363 3 Julie 1978

DOEANE- EN AKSYNSWET, 1964

WYSIGING VAN BYLAE 1 (No. 1/2/11)

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.

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

No. R. 1363 3 July 1978

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF SCHEDULE 1 (No. 1/2/11)

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 of Finance.

BYLAE

I Tarief-item	II Tariefpos en beskrywing	III Skaal van reg Aksyns	IV Doeane
Deel 2	Deur die titel van Deel 2 deur die volgende te vervang: „AFDELING A SPESIFIEKE AKSYNSREGTE, EN SPESIFIEKE DOEANE-REGTE OP INGEVOERDE GOEDERE VAN DIESELFDE KLAS OF SOORT"		
117.05	Deur na tariefitem 117.05 die volgende in te voeg: „AFDELING B *AD VALOREM* AKSYNSREGTE, EN *AD VALOREM* DOEANEREGTE OP INGEVOERDE GOEDERE VAN DIESELFDE KLAS OF SOORT		
118.00	PRODUKTE VAN DIE CHEMIESE EN VERWANTE NYWERHEDE		
118.10	**33.06 Parfumerie, skoonheidsmiddels en toiletpreparate (uitgesonderd pastas en ander intermediêre produkte, nie vir kleinhandelverkoop bemark nie, wierookstokkies en -papiere en beskermroom in verpakkings van minstens 5 kg); waterdistillate en wateroplossings van vlugtige olies, vir kleinhandelverkoop bemark**	20%	20%
118.15	**37.01 Filmpakke wat bestaan uit 'n houer wat 'n aantal liggevoelige velle van enige stof (uitgesonderd papier, papierbord of doek) (negatiewe), dieselfde getal spesiaal voorbereide velle (positiewe) en 'n ontwikkelaar bevat, vir vinnige bereiding van klaar positiewe foto's**	15%	15%
118.20	**37.02 Film in rolle, gevoelig, onbelig, geperforeer al dan nie (uitgesonderd film uitkenbaar as radiografiese film, fotomeganiese film, lugfotofilm, fotogrammetriese film, mikrofilm, film ontwerp vir wetenskaplike opnames, film vir gebruik met elektronemikroskope en kinematograaffilm met 'n wydte van meer as 8 mm)**	15%	15%
118.25	**37.03 Filmpakke wat bestaan uit 'n houer wat 'n aantal liggevoelige velle van papier, papierbord of doek (negatiewe), dieselfde getal spesiaal voorbereide velle (positiewe) en 'n ontwikkelaar bevat, vir vinnige bereiding van klaar positiewe foto's**	15%	15%
120.00	ONGELOOIDE HUIDE EN VELLE, LEER, PELSVELLE EN ARTIKELS DAARVAN; SAAL- EN TUIEMAKERSWARE; REISARTIKELS, HANDSAKKE EN DERGELIKE HOUERS; ARTIKELS VAN DERM (BEHALWE SYWURMSNAAR)		
120.10	**43.03 Kledingstukke en klerasiebykomstighede, van pelsvel**	20%	20%
120.15	**43.04 Kledingstukke en klerasiebykomstighede, van nagemaakte pels**	20%	20%
122.00	PÊRELS, EDEL- EN HALFEDELSTENE, EDELMETALE, GEWALSTE EDELMETALE, EN ARTIKELS DAARVAN; NAGEMAAKTE JUWELIERSWARE; MUNTSTUKKE		
122.10	**71.01 Pêrels, bewerk, maar nie gemonteer, geset of geryg nie (uitgesonderd ongegradeerde pêrels tydelik geryg om vervoer te vergemaklik)**	20%	20%
122.15	**71.02 Edel- en halfedelstene, geslyp of andersins bewerk, maar nie gemonteer, geset of geryg nie (uitgesonderd ongegradeerde stene tydelik geryg om vervoer te vergemaklik en industriële diamante)**	20%	20%
122.20	**71.12 Juweliersware en onderdele daarvan, van edelmetaal of gewalste edelmetaal**	20%	20%
122.25	**71.13 Artikels van goudsmids- of silwersmidswerk en onderdele daarvan, van edelmetaal of gewalste edelmetaal, nie elders vermeld of in hierdie item ingesluit nie (uitgesonderd nagmaalserviesstukke, doopbakke en ander dergelike artikels uitkenbaar vir gebruik deur godsdienstige liggame by openbare eredienste, wat deur die Sekretaris goedgekeur is en nie versierings, ornamente of vaste boutoebehore is nie)**	20%	20%
122.30	**71.14 Ander artikels van edelmetaal of gewalste edelmetaal (uitgesonderd artikels van 'n soort gewoonlik gebruik in laboratoriums of in die nywerheid)**	20%	20%
122.35	**71.15 Artikels wat bestaan uit, of wat pêrels, edel- of halfedelstene (natuurlik, sinteties of gerekonstrueer) inkorporeer (uitgesonderd knope van halfedelstene en artikels gewoonlik gebruik in laboratoriums of in die nywerheid)**	20%	20%
122.40	**71.16 Nagemaakte juweliersware.**	20%	20%

I	II	III	IV
Tarief-item	Tariefpos en beskrywing	Skaal van reg	
		Aksyns	Doeane
124.00	MASJINERIE EN MEGANIESE TOESTELLE; ELEKTRIESE TOERUSTING; ONDERDELE DAARVAN		
124.10	**85.14** Mikrofone en staanders daarvoor; luidsprekers; elektriese oudiofrekwensieversterkers (uitgesonderd onderdele van alle sodanige artikels)	20%	20%
124.15	**85.15** Huishoudelike televisie- en radio-ontvangstoestelle, met inbegrip van motorradio-ontvangstoestelle, hetsy dit grammofone inkorporeer al dan nie (uitgesonderd kabinette en onderdele van sodanige ontvangstoestelle)	20%	20%
126.00	VOERTUIE, VLIEGTUIE, EN ONDERDELE DAARVAN; VAARTUIE EN SEKERE VERWANTE VERVOERTOERUSTING		
126.10	**87.02** Passasiersvoertuie met sitruimte (minimum 38 cm aaneenlopende sitpleklengte per persoon) van minstens 10 sitplekke en hoogstens 20 sitplekke (met inbegrip van die bestuurder), gemonteer, met 'n waarde vir belastingdoeleindes van hoogstens R4 750	5%	5%
126.15	**87.02** Passasiersvoertuie met sitruimte (minimum 38 cm aaneenlopende sitpleklengte per persoon) van minstens 10 sitplekke en hoogstens 20 sitplekke (met inbegrip van die bestuurder), gemonteer, met 'n waarde vir belastingdoeleindes van meer as R4 750	10%	10%
126.20	**87.02** Motorkarre (met inbegrip van renmotors) en stasiewaens en dergelike dubbeldoelmotorvoertuie, gemonteer, met 'n waarde vir belastingdoeleindes van hoogstens R4 250	5%	5%
126.25	**87.02** Motorkarre (met inbegrip van renmotors) en stasiewaens en dergelike dubbeldoelmotorvoertuie, gemonteer, met 'n waarde vir belastingdoeleindes van meer as R4 250	10%	10%
126.30	**87.09** Motorfietse, outofietse en fietse met hulpmotore toegerus, met 'n enjinkapasiteit van minder as 200 cm³	5%	5%
126.35	**87.09** Ander motorfietse, outofietse en fietse met hulpmotore toegerus	15%	15%
128.00	OPTIESE, FOTOGRAFIESE, KINEMATOGRAFIESE, MEET-, KONTROLEER-, PRESISIE-, MEDIESE EN CHIRURGIESE INSTRUMENTE EN APPARATE; UURWERKE EN HORLOSIES; MUSIEKINSTRUMENTE; KLANKOPNEMERS OF -WEERGEWERS; TELEVISIEBEELD- EN KLANKOPNEMERS OF -WEERGEWERS; ONDERDELE DAARVAN		
128.10	**90.02** Gemonteerde lense uitkenbaar vir gebruik met fotografiese kameras (uitgesonderd lense uitkenbaar vir gebruik slegs met lugopmetingskameras, mikrokameras vir aanhegting aan mikroskope, kameras vir mediese of chirurgiese doeleindes, litografiese proseskameras, mikrofilmkameras, opneemkameras en stilkameras vir gebruik met film van 'n grootte 6 cm by 6 cm of groter)	20%	20%
128.15	**90.04** Sonbrille	20%	20%
128.20	**90.05** Refraksieteleskope (vir een of twee oë), prismaties al dan nie	20%	20%
128.25	**90.07** Fotografiese kameras (uitgesonderd lugopmetingskameras, mikrokameras vir aanhegting aan mikroskope, kameras vir mediese of chirurgiese doeleindes, litografiese proseskameras, mikrofilmkameras, opneemkameras en stilkameras vir gebruik met film van 'n grootte 6 cm by 6 cm of groter; kamerastaanders en -stutte)	20%	20%
128.30	**90.07** Fotografiese blitsligapparate (uitgesonderd elektroniese blitsligapparate)	20%	20%
128.35	**90.08** Kinematografiese kameras (uitgesonderd staanders en stutte daarvoor) en kinematografiese projektors (klank en klankloos), vir gebruik met film met 'n wydte van hoogstens 8 mm	20%	20%
128.40	**90.09** Beeldprojektors (uitgesonderd kinematografiese projektors en oorhoofse projektors)	20%	20%
128.45	**91.01** Sakhorlosies, polshorlosies en ander horlosies, met inbegrip van stophorlosies (uitgesonderd Braille-horlosies)	15%	15%
128.50	**91.02** Uurwerke met horlosiegangwerke (uitgesonderd instrumentborduurwerke en uurwerke van 'n soortgelyke tipe, vir voertuie, vliegtuie of vaartuie)	15%	15%
128.55	**91.04** Ander uurwerke wat by hierdie tariefpos in Deel 1 van hierdie Bylae ingedeel word (uitgesonderd toring-, astronomiese en sterrewaguurwerke)	15%	15%
128.60	**92.11** Grammofone, dikteermasjiene en ander klankopnemers of -weergewers, met inbegrip van plaatspelers en band- of draadeenhede, met of sonder klankkoppe (uitgesonderd telefoonantwoordmasjiene en industriële klankbandduplikators)	20%	20%
128.65	**92.12** Grammofoonplate en ander klank- of dergelike opnames (uitgesonderd grammofoonplate vir die leer van tale en seismiese opnames); bereide bande, drade, stroke en soortgelyke artikels van 'n soort gewoonlik vir klank- of dergelike opnames gebruik (uitgesonderd magnetiese skyfpakke vir outomatiese dataverwerkmasjiene)	20%	20%
130.00	WAPENS EN AMMUNISIE; ONDERDELE DAARVAN		
130.10	**93.02** Rewolwers en pistole, wat vuurwapens is (uitgesonderd skyfskietpistole van 5,6 mm kaliber)	15%	15%
130.15	**93.04** Jag- en skyfskietbukse, -gewere en -karabyne	15%	15%
130.20	**93.05** Lug-, veer- en dergelike pistole, gewere en bukse	15%	15%"

Opmerking.—Ad valorem aksynsregte op die gelyste goedere en *ad valorem* doeaneregte op ingevoerde goedere van dieselfde klas of soort word gehef.

SCHEDULE

I Tariff Item	II Tariff Heading and Description	III Rate of Duty Excise	IV Customs
Part 2	By the substitution for the title of Part 2 of the following: "SECTION A SPECIFIC EXCISE DUTIES, AND SPECIFIC CUSTOMS DUTIES ON IMPORTED GOODS OF THE SAME CLASS OR KIND"		
117.05	By the insertion after tariff item 117.05 of the following: "SECTION B *AD VALOREM* EXCISE DUTIES, AND *AD VALOREM* CUSTOMS DUTIES ON IMPORTED GOODS OF THE SAME CLASS OR KIND		
118.00	PRODUCTS OF THE CHEMICAL AND ALLIED INDUSTRIES		
118.10	**33.06 Perfumery, cosmetics and toilet preparations (excluding pastes and other intermediate products, not put up for sale by retail, incense sticks and papers and barrier cream in packings of 5 kg or more); aqueous distillates and aqueous solutions of essential oils, put up for sale by retail**	20%	20%
118.15	**37.01 Film packs consisting of a container containing a number of sensitised sheets of any material (excluding paper, paperboard or cloth) (negatives), the same number of specially treated sheets (positives) and a developer, for quick production of finished positive photographs**	15%	15%
118.20	**37.02 Film in rolls, sensitised, unexposed, perforated or not (excluding film identifiable as radiographic film, photomechanical film, aerial photography film, photogrammetrical film, microfilm, film designed for scientific recording purposes, film for use with electron microscopes and cinematograph film exceeding 8 mm in width)**	15%	15%
118.25	**37.03 Film packs consisting of a container containing a number of sensitised sheets of paper, paperboard or cloth (negatives), the same number of specially treated sheets (positives) and a developer, for quick production of finished positive photographs**	15%	15%
120.00	RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF GUT (OTHER THAN SILKWORM GUT)		
120.10	**43.03 Articles of apparel and clothing accessories, of furskin**	20%	20%
120.15	**43.04 Articles of apparel and clothing accessories, of artificial fur**	20%	20%
122.00	PEARLS, PRECIOUS AND SEMI-PRECIOUS STONES, PRECIOUS METALS, ROLLED PRECIOUS METALS, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN		
122.10	**71.01 Pearls, worked, but not mounted, set or strung (excluding ungraded pearls temporarily strung for convenience of transport)**	20%	20%
122.15	**71.02 Precious and semi-precious stones, cut or otherwise worked, but not mounted, set or strung (excluding ungraded stones temporarily strung for convenience of transport and industrial diamonds)**	20%	20%
122.20	**71.12 Articles of jewellery and parts thereof, of precious metal or rolled precious metal**	20%	20%
122.25	**71.13 Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or rolled precious metal, not elsewhere specified or included in this item (excluding communion set pieces, fonts and other like articles identifiable for use by religious bodies at public worship, approved by the Secretary and not being decorations, ornaments or building fixtures)**	20%	20%
122.30	**71.14 Other articles of precious metal or rolled precious metal (excluding articles of a kind commonly used in laboratories or in industry)**	20%	20%
122.35	**71.15 Articles consisting of, or incorporating pearls, precious or semi-precious stones (natural, synthetic or reconstructed) (excluding buttons of semi-precious stones and articles of a kind commonly used in laboratories or in industry)**	20%	20%
122.40	**71.16 Imitation jewellery**	20%	20%
124.00	MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF		
124.10	**85.14 Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers (excluding parts of all such articles)**	20%	20%
124.15	**85.15 Domestic television and radio receivers, including motor vehicle radio receivers, whether or not incorporating gramophones (excluding cabinets and parts of such receivers)**	20%	20%

I Tariff Item	II Tariff Heading and Description	III Rate of Duty Excise	IV Customs
126.00	VEHICLES, AIRCRAFT, AND PARTS THEREOF; VESSELS AND CERTAIN ASSOCIATED TRANSPORT EQUIPMENT		
126.10	**87.02 Passenger vehicles with a seating capacity (minimum 38 cm continuous seat length per person) of not less than 10 seats and not exceeding 20 seats (including the driver), assembled, with a value for duty purposes not exceeding R4 750**	5%	5%
126.15	**87.02 Passenger vehicles with a seating capacity (minimum 38 cm continuous seat length per person) of not less than 10 seats and not exceeding 20 seats (including the driver), assembled, with a value for duty purposes exceeding R4 750**	10%	10%
126.20	**87.02 Motor cars (including racing cars) and station wagons and similar dual purpose motor vehicles, assembled, with a value for duty purposes not exceeding R4 250**	5%	5%
126.25	**87.02 Motor cars (including racing cars) and station wagons and similar dual purpose motor vehicles, assembled, with a value for duty purposes exceeding R4 250**	10%	10%
126.30	**87.09 Motor cycles, auto-cycles and cycles fitted with auxiliary motors, of an engine capacity of less than 200 cm³**	5%	5%
126.35	**87.09 Other motor cycles, auto-cycles and cycles fitted with auxiliary motors**	15%	15%
128.00	OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL AND SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; SOUND RECORDERS OR REPRODUCERS; TELEVISION IMAGE AND SOUND RECORDERS OR REPRODUCERS; PARTS THEREOF		
128.10	**90.02 Mounted lenses identifiable for use with photographic cameras (excluding lenses identifiable for use only with air survey cameras, microcameras for attachment to microscopes, cameras for medical or surgical purposes, lithographic process cameras, microfilm cameras, recording cameras and still cameras for use with film of a size 6 cm by 6 cm or larger)**	20%	20%
128.15	**90.04 Sunglasses**	20%	20%
128.20	**90.05 Refracting telescopes (monocular and binocular), prismatic or not**	20%	20%
128.25	**90.07 Photographic cameras (excluding air survey cameras, microcameras for attachment to microscopes, cameras for medical or surgical purposes, lithographic process cameras, microfilm cameras, recording cameras and still cameras for use with film of a size 6 cm by 6 cm or larger; camera stands and supports)**	20%	20%
128.30	**90.07 Photographic flashlight apparatus (excluding electronic flashlight apparatus)**	20%	20%
128.35	**90.08 Cinematographic cameras (excluding stands and supports therefor) and cinematographic projectors (sound and silent), for use with film not exceeding 8 mm in width**	20%	20%
128.40	**90.09 Image projectors (excluding cinematographic projectors and overhead projectors)**	20%	20%
128.45	**91.01 Pocket-watches, wrist-watches and other watches, including stop-watches (excluding Braille-watches)**	15%	15%
128.50	**91.02 Clocks with watch movements (excluding instrument panel clocks and clocks of a similar type, for vehicles, aircraft or vessels)**	15%	15%
128.55	**91.04 Other clocks classified within this tariff heading in Part 1 of this Schedule (excluding tower, astronomical and observatory clocks)**	15%	15%
128.60	**92.11 Gramophones, dictating machines and other sound recorders or reproducers, including record-players and tape decks, with or without sound-heads (excluding telephone answering machines and industrial tape duplicators)**	20%	20%
128.65	**92.12 Gramophone records and other sound or similar recordings (excluding gramophone records for teaching languages and seismic recordings); prepared tapes, wires, strips and like articles of a kind commonly used for sound or similar recording (excluding magnetic disc packs for automatic data processing machines)**	20%	20%
130.00	ARMS AND AMMUNITION; PARTS THEREOF		
130.10	**93.02 Revolvers and pistols, being fire-arms (excluding target shooting pistols of 5,6 mm calibre)**	15%	15%
130.15	**93.04 Sporting and target shooting guns, rifles and carbines**	15%	15%
130.20	**93.05 Air, spring and similar pistols, rifles and guns**	15%	15%"

Note.—Ad valorum excise duties on the goods listed and *ad valorum* customs duties on imported goods of the same class or kind are being imposed.

No. R. 1364 3 Julie 1978

DOEANE- EN AKSYNSWET, 1964

WYSIGING VAN BYLAE 1 (No. 1/3/42)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 3 van Bylae 1 by genoemde Wet hierby gewysig deur die uitdrukkings „3%", „7,5%", „11%", „15,5%", „20%" en „28%", waar dit ookal in Kolom III voorkom, deur die uitdrukking "Nul" te vervang. Die verpligting om verkoopreggoedere te verklaar word hiermee opgehef.

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

No. R. 1364 3 July 1978

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF SCHEDULE 1 (No. 1/3/42)

Under section 48 of the Customs and Excise Act, 1964, Part 3 of Schedule 1 to the said Act is hereby amended by the substitution for the expressions "3%", "7,5%", "11%", "15,5%", "20%" and "28%", wherever they occur in Column III, of the expression "Nil". The obligation to declare sales duty goods is hereby revoked.

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

Opmerking.—Die uitwerking van hierdie kennisgewing is dat goedere ingevoer of uit 'n doeane-en-aksynspakhuis verwyder, vanaf 3 Julie 1978 nie meer aan die betaling van verkoopreg onderhewig is nie.

Note.—The effect of this notice is that goods imported or removed from a customs and excise warehouse are, as from 3 July 1978, no longer liable to the payment of sales duty.

No. R. 1365 3 Julie 1978

DOEANE- EN AKSYNSWET, 1964

WYSIGING VAN BYLAE 3 (No. 3/552)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Bylae 3 by genoemde Wet hierby gewysig in die mate in die Bylae hiervan aangetoon.

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

No. R. 1365 3 July 1978

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF SCHEDULE 3 (No. 3/552)

Under section 75 of the Customs and Excise Act, 1964, Schedule 3 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 Item	II Tariefpos en Beskrywing	III Mate van Korting
Diverse	Deur die uitdrukking „Volle reg" waar dit in Kolom III teenoor tariefpos No. 71.16 in item 304.03, paragraaf (1) in item 317.08 en tariefpos No. 85.14 in item 318.02 voorkom, deur die uitdrukking „Volle reg min die reg in Afdeling B van Deel 2 van Bylae No. 1" te vervang.	

Opmerking.—Hierdie wysigings spruit voort uit die instelling van *ad valorem* aksynsregte.

SCHEDULE

I Item	II Tariff Heading and Description	III Extent of Rebate
Various	By the substitution for the expression "Full duty" where it occurs in Column III against tariff heading No. 71.16 in item 304.03, paragraph (1) in item 317.08 and tariff heading No. 85.14 in item 318.02, of the expression "Full duty less the duty in Section B of Part 2 of Schedule No. 1".	

Note.—These amendments are consequential to the imposition of *ad valorem* excise duties.

No. R. 1366 3 Julie 1978

DOEANE- EN AKSYNSWET, 1964

WYSIGING VAN BYLAE 4 (No. 4/223)

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

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

No. R. 1366 3 July 1978

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF SCHEDULE 4 (No. 4/223)

Under section 75 of the Customs and Excise Act, 1964, Schedule 4 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 Item	II Tariefpos en Beskrywing	III Mate van Korting
405.03	Deur na tariefpos No. 90.10 die volgende in te voeg: „92.11 Magnetiese bandklankopnemers en -weergewers	Hoogstens die reg in Afdeling B van Deel 2 van Bylae No. 1"
405.11	Deur na item 405.10 die volgende in te voeg: „405.11 **Goedere vir liefdadigheids- of welsynsorganisasies:** Goedere vir 'n deur die Sekretaris goedgekeurde organisasie of liggaam wat omsien na die belange van persone met liggaams- of geestesgebreke of bejaardes, onderworpe aan die voorwaardes wat die Sekretaris in elke geval stel en aan 'n permit deur hom uitgereik	Hoogstens die reg in Afdeling B van Deel 2 van Bylae No. 1"
408.02	Deur tariefpos No. 87.02 deur die volgende te vervang: „87.02 Een motorkar of stasiewa of dergelike dubbeldoelmotorvoertuig, vir bestuur deur 'n permanent liggaamlik gestremde persoon, onderhewig, in elke geval, aan 'n permit deur die Sekretaris uitgereik en die voorwaardes wat hy stel met betrekking, onder andere, tot die aanpassing van die voertuig vir bestuur deur die onderhawige persoon: Met dien verstande dat dit, behalwe met die toestemming van die Sekretaris, nie binne 'n tydperk van 2 jaar na die datum van klaring verkoop of vervreem word nie	Die reg in Deel 1 van Bylae No. 1 min 20%"
411.00	Deur tariefpos No. 87.02 deur die volgende te vervang: „87.02 Motorkarre wat meer as 30 jaar voor die datum van invoer, vervaardig is	Die reg in Deel 1 van Bylae No. 1 min 20%"
412.18 en 412.19	Deur na item 412.17 die volgende in te voeg: „412.18 **Goedere ingevoer deur persone wie se persele as VSJ spesiale doeane-en-aksynspakhuise gelisensieer is:**	
	71.01 Pêrels, bewerk, maar nie gemonteer, geset of geryg nie (uitgesonderd ongegradeerde pêrels tydelik geryg om vervoer te vergemaklik)	Hoogstens die reg in Afdeling B van Deel 2 van Bylae No. 1
	71.02 Edel- en halfedelstene, geslyp of andersins bewerk, maar nie gemonteer, geset of geryg nie (uitgesonderd ongegradeerde stene tydelik geryg om vervoer te vergemaklik en industriële diamante)	Hoogstens die reg in Afdeling B van Deel 2 van Bylae No. 1
	71.12 Juweliersware en onderdele daarvan, van edelmetaal	Hoogstens die reg in Afdeling B van Deel 2 van Bylae No. 1
	71.13 Artikels van goudsmids- of silwersmidswerk en onderdele daarvan, van edelmetaal, nie elders in hierdie item vermeld of ingesluit nie	Hoogstens die reg in Afdeling B van Deel 2 van Bylae No. 1
	71.14 Ander artikels van edelmetaal (uitgesonderd artikels van 'n soort gewoonlik in laboratoriums en die nywerheid gebruik)	Hoogstens die reg in Afdeling B van Deel 2 van Bylae No. 1
	71.15 Artikels wat geheel uit pêrels bestaan	Hoogstens die reg in Afdeling B van Deel 2 van Bylae No. 1
	412.19 **Mikrofone en luidsprekers, nie in omhulsels of kabinette gemonteer nie. Vir die vervaardiging van telefone, televisieontvangstoestelle en klankopneem- of -weergee-apparate, onderworpe aan sodanige voorwaardes wat die Sekretaris kan stel**	Hoogstens die reg in Afdeling B van Deel 2 van Bylae No. 1"
Diverse	Deur die uitdrukking „Volle reg" waar dit in Kolom III teenoor paragrawe (I) tot en met (XIII) in item 404.03, item 404.04, paragraaf (I) in item 405.05, tariefpos No. 87.00 in item 407.04, tariefpos No. 87.02 in item 407.05, tariefpos No. 93.00 en paragraaf (I) in item 411.00, item 412.01, item 412.05 en item 460.23 voorkom, deur die uitdrukking „Volle reg min die reg in Afdeling B van Deel 2 van Bylae No. 1" te vervang.	

Opmerking.—Hierdie wysigings spruit voort uit die instelling van *ad valorem* aksynsregte.

SCHEDULE

I Item	II Tariff Heading and Description	III Extent of Rebate
405.03	By the insertion after tariff heading No. 90.10 of the following: "92.11 Magnetic tape sound recorders and reproducers	Not exceeding the duty in Section B of Part 2 of Schedule No. 1"
405.11	By the insertion after item 405.10 of the following: "405.11 **Goods for charitable or welfare organisations:** Goods for an organisation or body approved by the Secretary for the care of persons with physical or mental defects or the aged, subject to the conditions imposed by the Secretary in each case and to a permit issued by him	Not exceeding the duty in Section B of Part 2 of Schedule No. 1"
408.02	By the substitution for tariff heading No. 87.02 of the following: "87.02 One motor car or station wagon or similar dual purpose motor vehicle, for driving by a permanently physically disabled person, subject, in each case, to a permit issued by the Secretary and the conditions imposed by him in connection with, *inter alia*, the adaptation of the vehicle for driving by the person concerned: Provided that it is, except with the permission of the Secretary, not sold or disposed of within a period of 2 years after the date of entry	The duty in Part 1 of Schedule No. 1 less 20%"
411.00	By the substitution for tariff heading No. 87.02 of the following: "87.02 Motor cars manufactured more than 30 years prior to the date of importation	The duty in Part 1 of Schedule No. 1 less 20%"
412.18 and 412.19	By the insertion after item 412.17 of the following: "412.18 **Goods imported by persons whose premises are licensed as VS.J special customs and excise warehouses:**	
	71.01 Pearls, worked, but not mounted, set or strung (excluding ungraded pearls temporarily strung for convenience of transport)	Not exceeding the duty in Section B of Part 2 of Schedule No. 1
	71.02 Precious and semi-precious stones, cut or otherwise worked, but not mounted, set or strung (excluding ungraded stones temporarily strung for convenience of transport and industrial diamonds)	Not exceeding the duty in Section B of Part 2 of Schedule No. 1
	71.12 Articles of jewellery and parts thereof, of precious metal	Not exceeding the duty in Section B of Part 2 of Schedule No. 1
	71.13 Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal, not elsewhere specified or included in this item	Not exceeding the duty in Section B of Part 2 of Schedule No. 1
	71.14 Other articles of precious metal (excluding articles of a kind commonly used in laboratories and industry)	Not exceeding the duty in Section B of Part 2 of Schedule No. 1
	71.15 Articles consisting entirely of pearls	Not exceeding the duty in Section B of Part 2 of Schedule No. 1
	412.19 **Microphones and loudspeakers, not mounted in housings or cabinets, for the manufacture of telephones, television receiving sets and sound recording or reproducing apparatus, subject to such conditions as the Secretary may impose**	Not exceeding the duty in Section B of Part 2 of Schedule No. 1"
Various	By the substitution for the expression "Full duty" where it occurs in Column III against paragraphs (I) to (XIII), inclusive, in item 404.03, item 404.04, paragraph (I) in item 405.05, tariff heading No. 87.00 in item 407.04, tariff heading No. 87.02 in item 407.05, tariff heading No. 93.00 and paragraph (I) in item 411.00, item 412.01, item 412.05 and item 460.23, of the expression "Full duty less the duty in Section B of Part 2 of Schedule No. 1".	

Note.—These amendments are consequential to the imposition of *ad valorem* excise duties.

No. 1367 3 Julie 1978

DOEANE- EN AKSYNSWET, 1964

WYSIGING VAN BYLAE No. 5 (No. 5/80)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Bylae 5 by genoemde Wet hierby gewysig in die mate in die Bylae hiervan aangetoon.

O. P. F. HORWOOD, Minister van Finansies

No. R. 1367 3 July 1978

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF SCHEDULE No. 5 (No. 5/80)

Under section 75 of the Customs and Excise Act, 1964, Schedule 5 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 Item	II Tariefpos en Beskrywing	III Mate van Terugbetaling
Opmerking 10	Deur na Opmerking 9 die volgende in te voeg: „10. Die bepalings van item 534.00 is nie van toepassing nie ten opsigte van goedere waarvoor in item 412.19 van Bylae No. 4 voorsien is wanneer dit bestem is vir die doeleindes daarin vermeld."	
530.01	Deur item 530.01 deur die volgende te vervang: „530.01 Die Suid-Afrikaanse Spoorweë en Hawens Administrasie	Hoogstens die reg in Deel 1 en Afdeling A van Deel 2 van Bylae No. 1"
534.00	Deur na item 533.00 die volgende in te voeg: „534.00 GOEDERE GEBRUIK BY DIE VERVAARDIGING VAN SYNSBARE GOEDERE **Goedere waarop die reg in Afdeling B van Deel 2 van Bylae No. 1 voorsien, betaal is en wat in ongebruikte toestand geïnkorporeer is in enige synsbare goedere in enige spesiale doeane-en-aksynspakhuis vervaardig**	Hoogstens die reg in Afdeling B van Deel 2 van Bylae No. 1 voorsien op sodanige finale produkte"

Opmerking.—Hierdie wysigings spruit voort uit die instelling van *ad valorem* aksynsregte.

SCHEDULE

I Item	II Tariff Heading and Description	III Extent of Refund
Note 10	By the insertion after Note 9 of the following: "10. The provisions of item 534.00 shall not apply in respect of goods provided for in item 412.19 of Schedule No. 4 when intended for the purposes specified in that item."	
530.01	By the substitution for item 530.01 of the following: "530.01 The South African Railways and Harbours Administration	Not exceeding the duty in Part 1 and Section A of Part 2 of Schedule No. 1"
534.00	By the insertion after item 533.00 of the following: "534.00 GOODS USED FOR THE MANUFACTURE OF EXCISABLE GOODS **Goods on which the duty provided for in Section B of Part 2 of Schedule No. 1 has been paid and which have been incorporated, in unused condition, in any excisable goods manufactured in any special customs and excise warehouse**	Not exceeding the duty provided for in Section B of Part 2 of Schedule No. 1 on such final products"

Note.—These amendments are consequential to the imposition of *ad valorem* excise duties.

No. R. 1368 3 Julie 1978

DOEANE- EN AKSYNSWET, 1964

WYSIGING VAN BYLAE No. 5 (No. 5/81)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Bylae 5 by genoemde Wet hierby gewysig in die mate in die Bylae hiervan aangetoon.

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

No. R. 1368 3 July 1978

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF SCHEDULE No. 5 (No. 5/81)

Under section 75 of the Customs and Excise Act, 1964, Schedule 5 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 Item	II Tariefpos en Beskrywing	III Mate van Teruggawe
Diverse	Deur die uitdrukking „Volle reg" waar dit in Kolom III teenoor tariefpos No. 71.16 in item 514.01, tariefpos No. 85.14 in item 516.07 en paragraaf (I) in item 521.00 voorkom, deur die uitdrukking „Volle reg min die reg in Afdeling B van Deel 2 van Bylae No. 1" te vervang.	

Opmerking.—Hierdie wysigings spruit voort uit die instelling van *ad valorem* aksynsregte.

SCHEDULE

I Item	II Tariff Heading and Description	III Extent of Drawback
Various	By the substitution for the expression "Full duty" where it occurs in Column III against tariff heading No. 71.16 in item 514.01, tariff heading No. 85.14 in item 516.07 and paragraph (I) in item 521.00, of the expression "Full duty less the duty in Section B of Part 2 of Schedule No. 1".	

Note.—These amendments are consequential to the imposition of *ad valorem* excise duties.

No. R. 1369 3 Julie 1978

DOEANE- EN AKSYNSWET, 1964

WYSIGING VAN BYLAE No. 6 (No. 6/81)

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.

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

No. R. 1369 3 July 1978

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF SCHEDULE 6 (No. 6/81)

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 of Finance.

BYLAE

I Item	II Tariefitem en Beskrywing	III Mate van Korting	IV Mate van Terugbetaling
Opmerkings	Deur Opmerkings 1, 2, 3, 4, 5, 6 en 7 by Bylae No. 6 deur die volgende te vervang: „DEEL 1 KORTINGS OP EN TERUGBETALINGS VAN SPESIFIEKE AKSYNSREGTE *Opmerkings*: 1. Die synsbare goedere in Kolom II van hierdie Deel vermeld kan, behoudens die bepalings van artikel 75 en die regulasies, geklaar word met korting op die aksynsreg wat in Afdeling A van Deel 2 van Bylae No. 1 ten opsigte van sodanige goedere ten tyde van klaring vir binnelandse verbruik daarvan vermeld word, in die mate in Kolom III van hierdie Deel aangetoon, of 'n terugbetaling van die reg wat daarop betaal is kragtens enige item in Afdeling A van Deel 2 van Bylae No. 1 word gedoen, in die mate in Kolom IV van hierdie Deel aangetoon, ten opsigte van sodanige goedere by nakoming van die bepalings van die item in hierdie Deel waarin sodanige goedere vermeld word en van enige opmerkings van toepassing ten opsigte van sodanige item. 2. Tensy uit die samehang anders blyk, is Opmerkings Nos. I en IX van die Algemene Opmerkings by Bylae No. 1 *mutatis mutandis* op hierdie Deel van toepassing.		

I Item	II Tariefitem en Beskrywing	III Mate van Korting	IV Mate van Terug-betaling
	3. Die uitdrukking „Volle reg" het, by die toepassing van Kolomme III en IV van hierdie Deel, betrekking op 'n korting op of terugbetaling van, in die mate aangetoon, die aksynsreg in Afdeling A van Deel 2 van Bylae No. 1 vermeld wat betaalbaar of betaal is ten opsigte van enige goedere, met inbegrip van enige opgeskorte reg in werking ten opsigte van sodanige goedere. 4. 'n Terugbetaling van reg in hierdie Deel vermeld ten opsigte van enige goedere, is onderworpe aan enige korting op reg wat ten opsigte van sodanige goedere toegestaan is. 5. Geen terugbetaling van reg is kragtens hierdie Deel verskuldig indien die goedere in enige item daarin vermeld, gebruik word vir 'n doel wat nie in sodanige item vermeld word nie voordat dit vir 'n doel gebruik word of daar aan 'n voorwaarde voldoen word wat aldus vermeld is. 6. Waar die tariefitem waaronder enige goedere in Afdeling A van Deel 2 van Bylae No. 1 ingedeel word, aangehaal word in enige item in hierdie Deel waarin sodanige goedere vermeld word, word die goedere wat aldus vermeld word in sodanige item in hierdie Deel, geag nie goedere in te sluit wat nie onder bedoelde tariefitem ingedeel word nie. 7. 'n Terugbetaling van reg kragtens hierdie Deel word betaal slegs aan die vervaardiger of die persoon wat die reg by klaring vir binnelandse verbruik van die betrokke goedere betaal het, behalwe as die Sekretaris betaling van sodanige terugbetaling aan enige ander persoon magtig by nakoming van die voorwaardes wat hy in elke geval voorskryf".		
608.02.10	Deur die woord „Bylae" deur die woord „Deel" te vervang.		
608.02.30	Deur die woord „Bylae" deur die woord „Deel" te vervang.		
609.00	Deur in die Opmerking by item 609.00 die woord „Bylae" deur die woord „Deel" te vervang.		
Deel 2	Deur na item 609.22.20 die volgende in te voeg: „DEEL 2 KORTINGS OP EN TERUGBETALINGS VAN *AD VALOREM* AKSYNSREGTE *Opmerkings*: 1. Die synsbare goedere in Kolom II van hierdie Deel vermeld, kan, behoudens die bepalings van artikel 75 en die regulasies, geklaar word met korting op die aksynsreg wat in Afdeling B van Deel 2 van Bylae No. 1 ten opsigte van sodanige goedere ten tyde van klaring vir binnelandse verbruik daarvan vermeld word, in die mate in Kolom III van hierdie Deel aangetoon, of 'n terugbetaling van die aksynsreg wat op sodanige goedere betaal is kragtens enige item in Afdeling B van Deel 2 van Bylae No. 1 word gedoen, in die mate in Kolom IV van hierdie Deel aangetoon, ten opsigte van sodanige goedere by nakoming van die bepalings van die item in hierdie Deel waarin sodanige goedere vermeld word en van enige opmerkings van toepassing ten opsigte van sodanige item. 2. Tensy uit die samehang anders blyk, is Opmerkings I, II, VI en IX van die Algemene Opmerkings by Bylae No. 1 *mutatis mutandis* op hierdie Deel van toepassing. 3. Enige besonderhede in Kolom III of IV in hierdie Deel ten opsigte van enige goedere het betrekking op die aksynsreg in Afdeling B van Deel 2 van Bylae No. 1 vermeld wat ten opsigte van sodanige goedere betaalbaar of betaal is. 4. 'n Terugbetaling van aksynsreg in hierdie Deel vermeld ten opsigte van enige goedere, is onderworpe aan enige korting op reg wat ten opsigte van sodanige goedere by klaring daarvan vir binnelandse verbruik toegestaan is. 5. Geen terugbetaling van aksynsreg is kragtens hierdie Deel verskuldig indien die goedere in enige item daarin vermeld, gebruik word vir 'n doel wat nie in sodanige item vermeld word nie voordat dit vir 'n doel gebruik word of daar aan 'n voorwaarde voldoen word wat aldus vermeld is. 6. Waar die tariefitem of tariefpos waaronder enige goedere in Afdeling B van Deel 2 of Deel 1 van Bylae No. 1 ingedeel word, aangehaal word in enige item in hierdie Deel waarin sodanige goedere vermeld word, word die goedere wat aldus vermeld word in sodanige item in hierdie Deel, geag nie goedere in te sluit wat nie onder bedoelde tariefitem of tariefpos ingedeel word nie. 7. 'n Terugbetaling van aksynsreg kragtens hierdie Deel word betaal slegs aan die vervaardiger of die persoon wat die reg by klaring vir binnelandse verbruik van die betrokke goedere betaal het, behalwe as die Sekretaris betaling van sodanige terugbetaling aan enige ander persoon magtig by nakoming van die voorwaardes wat hy in elke geval voorskryf. 8. Die bepalings van item 613.02 is nie van toepassing nie ten opsigte van goedere waarvoor in item 613.03 voorsien is wanneer dit bestem is vir die doeleindes daarin vermeld.		

I	II	III	IV
Item	Tariefitem en Beskrywing	Mate van Korting	Mate van Terugbetaling
610.00	SYNSBARE GOEDERE VIR GEBRUIK DEUR DIE STAAT, OPENBARE HOSPITALE EN ANDER INRIGTINGS OF LIGGAME		
610.01	Synsbare goedere vir gebruik deur enige sentrale regeringsdepartement van die Republiek, die Departement van Pos-en-Telegraafwese, die Suid-Afrikaanse Spoorweë en Hawens Administrasie, enige Provinsiale Administrasie in die Republiek, die Suidwes-Afrika Administrasie, die Regering van die Transkei, die Regering van 'n gebied ten opsigte waarvan 'n wetgewende vergadering kragtens die grondwet van die Bantoetuislande, 1971 (Wet No. 21 van 1971), ingestel is, die Regering van 'n gebied waaraan selfregering toegeken is kragtens die Wet op die ontwikkeling van selfbestuur vir Naturellevolke in Suidwes-Afrika, 1968 (Wet No. 54 van 1968), die Krygstuigraad en die Krygstuigontwikkelings- en Vervaardigingskorporasie van Suid-Afrika, Beperk, onderworpe aan die voorwaardes in item 401.00 van Bylae No. 4 vermeld	Volle reg	
610.02	Synsbare goedere vir gebruik deur openbare hospitale	Volle reg	
610.03	Deur die Sekretaris goedgekeurde synsbare goedere voorsien aan skole vir primêre en middelbare onderwys of aan kolleges vir die opleiding van onderwysers, onderworpe aan die voorwaardes wat die Sekretaris in elke geval stel en aan 'n permit deur hom uitgereik, mits— (a) sodanige goedere aangekoop word vir eie gebruik deur sodanige skole of kolleges, en (b) enige eis om 'n korting op aksynsreg ingevolge hierdie item gestaaf word deur— (i) 'n beëdigde verklaring deur die hoof van die skool of kollege dat die goedere aangekoop is uit fondse wat die skool of kollege ingesamel het, en (ii) 'n gewaarmerkte afskrif of 'n fotostaatafdruk van die bestelling vir die betrokke goedere	Volle reg	
610.04	128.65 Grammofoonplate, godsdienstig en hoofsaaklik 'n weergawe van spraak, geklaar deur 'n godsdienstige liggaam hieronder vermeld vir sy eie gebruik by godsdiensonderrig of vir gratis verspreiding daarvan, onderhewig aan voorlegging van 'n skriftelike verklaring deur vermelde liggaam wat die aard en gebruik van sodanige plaat aantoon: ,Gospel Recordings Incorporated'	Volle reg	
610.05	Synsbare goedere vir gebruik deur die Bybelgenootskap van Suid-Afrika vir die amptelike werksaamhede van die genootskap	Volle reg	
610.06	Synsbare goedere vir gebruik deur opvoedkundige inrigtings of vir doeleindes wat deur die Minister goedgekeur is, onderworpe aan die bepalings van die regulasies wat betrekking het op item 405.03 van Bylae No. 4:		
	124.10 Luidsprekers en elektriese oudiofrekwensieversterkers, vir gebruik met projektors	Volle reg	
	128.35 Kinematografiese projektors	Volle reg	
	128.40 Beeldprojektors	Volle reg	
	128.60 Magnetiese bandklankopnemers en -weergewers	Volle reg	
610.07	Synsbare goedere vir gebruik deur 'n deur die Sekretaris goedgekeurde organisasie of liggaam wat omsien na die belange van persone met liggaams- of geestesgebreke of bejaardes, onderworpe aan die voorwaardes wat die Sekretaris in elke geval stel en aan 'n permit deur hom uitgereik	Volle reg	
610.08	Radio-, televisie- en aanvullende apparate, -toebehore en -materiale, vir gebruik deur 'n liggaam of persoon wat gelisensieer is om 'n openbare radio- of televisiediens te bestuur, onderworpe aan die regulasies wat op item 405.02 van Bylae No. 4 van toepassing is	Volle reg	
610.09	Synsbare goedere vir gebruik deur die Nasionale Seereddingsinstituut van Suid-Afrika en die Vereniging van Strandreddingswagte van Suid-Afrika	Volle reg	
610.10	Uitrusting en insignia, vir gebruik deur enige inrigting in item 405.01 van Bylae No. 4 vermeld	Volle reg	
611.00	SYNSBARE GOEDERE VIR GEBRUIK DEUR STAATSHOOFDE, DIPLOMATIEKE EN ANDER BUITELANDSE VERTEENWOORDIGERS *Opmerking:* Die bepalings van Opmerkings 1 tot 4 by item 406.00 van Bylae No. 4 is *mutatis mutandis* van toepassing op hierdie item.		
611.01	Synsbare goedere vir die persoonlike of amptelike gebruik van die Staatspresident en sy gesin	Volle reg	

I Item	II Tariefitem en Beskrywing	III Mate van Korting	IV Mate van Terug-betaling
	611.02 **Synsbare goedere vir die persoonlike of amptelike gebruik van diplomatieke agente by die Republiek geakkrediteer en hul families en die staf van sodanige agente en hul families, mits hulle nie Suid-Afrikaanse burgers of permanente inwoners van die Republiek is nie**	Volle reg	
	611.03 **Synsbare goedere vir die persoonlike of amptelike gebruik van beroepskonsulêre verteenwoordigers, beroepshandelskommissarisse en beroepspers- en -inligtingsbeamptes, mits hulle nie Suid-Afrikaanse burgers of permanente inwoners van die Republiek is nie**	Volle reg	
	611.04 **Konsulêre uitrusting, vir die amptelike gebruik van ander konsulêre beamptes of handelskommissarisse as dié wat in item 611.03 vermeld word**	Volle reg	
	612.00 SYNSBARE GOEDERE VIR GEBRUIK DEUR SEKERE PERSONE		
	612.01 **Nie-duursame verbruiksgoedere, gratis verskaf aan 'n deur die Sekretaris goedgekeurde organisasie of liggaam vir gratis verspreiding deur daardie organisasie of liggaam aan Weermag- of Polisiepersoneel terwyl sodanige personeel na die oordeel van die Sekretaris weg van gevestigde kwartiere diens doen, onderworpe aan die voorwaardes wat die Sekretaris in elke geval stel en aan 'n permit deur hom uitgereik**	Volle reg	
	613.00 SYNSBARE GOEDERE VIR REGSTREEKSE GEBRUIK BY DIE VERVAARDIGING VAN ANDER SYNSBARE GOEDERE		
	613.01 **Synsbare goedere deur 'n lisensiehouer in 'n spesiale doeane-en-aksynspakhuis vervaardig en in ongebruikte toestand in ander synsbare goedere deur dieselfde lisensiehouer in dieselfde spesiale doeane-en-aksynspakhuis vervaardig, geïnkorporeer**	Hoogstens die skaal op sodanige finale goedere van toepassing	
	613.02 **Synsbare goedere waarop aksynsreg betaal is en wat in ongebruikte toestand geïnkorporeer is in ander synsbare goedere in 'n spesiale doeane-en-aksynspakhuis vervaardig**		Hoogstens die skaal op sodanige finale goedere van toepassing
	613.03 **Synsbare goedere vir gebruik deur die Sekretaris goedgekeurde vervaardigers, onderworpe aan sodanige voorwaardes wat hy kan stel vir vervaardigingsdoeleindes:**		
	122.40 Nagemaakte juweliersware, vir die skoeiselnywerheid	Volle reg	
	124.10 Mikrofone en luidsprekers, nie in omhulsels of kabinette gemonteer nie, vir die vervaardiging van telefone, televisie-ontvangstoestelle en klankopneem- of -weergee-apparate	Volle reg	
	128.60 Platespelers en band- of draadeenhede, nie in kabinette of soortgelyke houers gemonteer nie, vir die vervaardiging van klankopnemers of -weergewers (met inbegrip van radio-ontvangsapparate wat sodanige artikels inkorporeer)	Volle reg	
	614.00 SYNSBARE GOEDERE UITGEVOER		
	614.01 **Synsbare goedere uitgevoer uit 'n doeane-en-aksynspakhuis (met inbegrip van verskaffing as voorrade aan skepe of vliegtuie op vreemde vaart of vlug)**	Volle reg	
	614.02 **Synsbare goedere uitgevoer deur 'n uitvoerder wat by die Sekretaris van Handel geregistreer is as 'n goedgekeurde uitvoerder, mits 'n behoorlik voltooide eis om 'n terugbetaling op die voorgeskrewe vorm vir 'n totale bedrag aksynsreg van minstens R20, met die nodige dokumentêre bewyse daarby, aan die Kontroleur voorgelê word binne 'n tydperk van 6 maande vanaf die datum waarop dit gepos word in die geval van uitvoer deur die pos, of binne 'n tydperk van 6 maande vanaf die datum van klaring vir uitvoer op enige ander wyse, maar nie later as 2 jaar vanaf die datum waarop die aksynsreg op sodanige goedere betaal is nie: Met dien verstande dat sodanige eis om terugbetaling op meer as een besending met 'n waarde van minstens R20 elk betrekking kan hê en die datum van klaring vir uitvoer geag word die datum van uitvoer van die eerste sodanige besending te wees**		Volle reg

I Item	II Tariefitem en Beskrywing	III Mate van Korting	IV Mate van Terug-betaling
	615.00 SYNSBARE GOEDERE WAT PRYSGEGEE OF VERNIETIG IS OF VERLORE GEGAAN HET		
	615.01 **Synsbare goedere wat onvoorwaardelik aan die Departement prysgegee word deur die eienaar of wat met die toestemming van die Sekretaris vernietig word: Met dien verstande dat die Sekretaris kan weier om prysgawe te aanvaar of om toestemming vir vernietiging te verleen: Met dien verstande voorts dat aanvaarding van prysgawe of vernietiging van enige goedere onderworpe sal wees aan die voorwaardes wat die Minister by regulasie voorskryf:**		
	615.01.05 Motorvoertuie (uitgesonderd dié van *bona fide* toeriste), kragtens enige item van hierdie Deel geklaar, wat as gevolg van 'n ongeluk of onvermydelike oorsaak beskadig is	Volle reg	
	615.01.10 Synsbare goedere terwyl dit nog in 'n doeane-en-aksynspakhuis of onder die beheer van die Departement is (uitgesonderd goedere met korting op reg geklaar)	Volle reg	Volle reg
	615.01.15 Ander synsbare goedere kragtens enige item van hierdie Deel geklaar en wat nog onder die beheer van die Departement is	Volle reg min die reg by klaring betaal	Volle reg
	615.02 **Synsbare goedere wat onvermydelik verlore geraak het in 'n spesiale doeane-en-aksynspakhuis in vervaardigingsprosesse of aan bewerking, pomp, hantering en soortgelyke oorsake of aan natuurlike oorsake te wyte is, in die mate wat die Sekretaris redelik ag, mits bewyse tot bevrediging van die Sekretaris voorgelê word dat sodanige goedere nie in verbruik gegaan het nie**	Volle reg	Volle reg
	615.03 **Synsbare goedere ten opsigte waarvan die aksynsreg minstens R2 500 bedra wat tot bevrediging van die Sekretaris bewys word by enige enkele geleentheid verlore te gegaan het, of vernietig of beskadig te gewees het in omstandighede van *vis major* of in die ander omstandighede wat die Sekretaris buitengewoon ag, terwyl sodanige goedere in enige doeane-en-aksynspakhuis is of onder waarborg verwyder word of onder die beheer van die Departement is, mits geen vergoeding ten opsigte van aksynsreg op sodanige goedere betaal is aan of aan die eienaar deur enige ander persoon verskuldig is nie en die Sekretaris oortuig is dat sodanige verlies, vernietiging of beskadiging nie te wyte is aan enige nalatigheid of bedrog deur die persoon aanspreeklik vir die reg nie en sodanige goedere nie in verbruik gegaan het nie**	Volle reg	Volle reg
	616.00 SYNSBARE GOEDERE WAT UITGEVOER WORD EN DAARNA TERUGGEBRING WORD NA DIE REPUBLIEK		
	616.01 **Synsbare goedere wat in die Republiek vervaardig is, wat daarvandaan uitgevoer word en daarna na die uitvoerder teruggestuur of deur hom teruggebring word, sonder dat dit enige proses van vervaardiging of bewerking ondergaan het en sonder dat daar 'n permanente verandering in eiendomsreg plaasgevind het, onderworpe aan die voorwaardes van die opmerkings in item 409.00 van Bylae No. 4 vermeld**	Volle reg min die bedrag van enige korting of terugbetaling wat voorheen toegestaan is	
	616.02 **Synsbare goedere wat na die buiteland gestuur word vir verwerking of reparasie, mits dit uitgevoer word onder doeane-en-aksynstoesig, hul wesenlike aard behou, na die uitvoerder teruggestuur word sonder dat verandering in eiendomsreg plaasgevind het en by herinvoer uitgeken kan word, onderworpe aan die voorwaardes van die opmerkings in item 409.00 van Bylae No. 4 vermeld**	Volle reg min die bedrag van enige korting of terugbetaling wat voorheen toegestaan is	
	617.00 DIVERSE KORTINGS EN TERUGBETALINGS		
	617.01 **Synsbare goedere van een VSJ spesiale doeane-en-aksynspakhuis na 'n ander sodanige pakhuis verwyder, die volgende:**		
	122.10 Pêrels, bewerk, maar nie gemonteer, geset of geryg nie (uitgesonderd ongegradeerde pêrels tydelik geryg om vervoer te vergemaklik)	Volle reg	
	122.15 Edel- en halfedelstene, geslyp of andersins bewerk, maar nie gemonteer, geset of geryg nie (uitgesonderd ongegradeerde stene tydelik geryg om vervoer te vergemaklik en industriële diamante)	Volle reg	
	122.20 Juweliersware en onderdele daarvan, van edelmetaal	Volle reg	
	122.25 Artikels van goudsmids- of silwersmidswerk en onderdele daarvan, van edelmetaal, nie elders in hierdie item vermeld of ingesluit nie	Volle reg	

I Item	II Tariefitem en Beskrywing			III Mate van Korting	IV Mate van Terug-betaling
		122.30	Ander artikels van edelmetaal (uitgesonderd artikels van 'n soort gewoonlik in laboratoriums en die nywerheid gebruik)	Volle reg	
		122.35	Artikels wat geheel uit pêrels bestaan	Volle reg	
	617.02	126.20 126.25	**Motorkarre en stasiewaens en dergelike dubbeldoelmotorvoertuie, verskaf uit 'n doeane-en-aksynspakhuis in die omstandighede en op die voorwaardes wat op items 412.11 en 412.12 van Bylae No. 4 van toepassing is**	Volle reg	
	617.03	126.00	**Motorvoertuie wat vervaardig word deur die omskepping van ander motorvoertuie, mits sodanige voertuie meer as 36 maande lank in gebruik was voor die omskepping**	Volle reg"	

Opmerking.—Voorsiening word gemaak vir verskeie kortings op en terugbetalings van *ad valorem* aksynsreg.

SCHEDULE

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
Notes	By the substitution for Notes 1, 2, 3, 4, 5, 6 and 7 to Schedule No. 6 of the following: "PART 1 REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES *Notes:* 1. The excisable goods specified in Column II of this Part may, subject to the provisions of section 75 and the regulations, be entered under rebate of the excise duty specified in Section A of Part 2 of Schedule No. 1 in respect of such goods at the time of entry for home consumption thereof, to the extent stated in Column III of this Part, or a refund of the duty paid thereon under any item in Section A of Part 2 of Schedule No. 1, to the extent stated in Column IV of this Part, shall be paid in respect of such goods on compliance with the provisions of the item in this Part in which such goods are specified and of any notes applicable in respect of such item. 2. Unless the context otherwise indicates, Notes Nos. I and IX of the General Notes to Schedule No. 1 shall *mutatis mutandis* apply to this Part. 3. The expression "Full duty" shall, for the purposes of Columns III and IV of this Part, relate to a rebate or refund, to the extent stated, of the excise duty specified in Section A of Part 2 of Schedule No. 1 and payable or paid in respect of any goods including any suspended duty in operation in respect of such goods. 4. Any refund of duty specified in this Part in respect of any goods, shall be subject to any rebate of duty allowed in respect of such goods. 5. No refund of duty shall be due under this Part if the goods specified in any item therein are used for a purpose not specified in such item prior to use for a purpose or compliance with a condition so specified. 6. Wherever the tariff item under which any goods are classified in Section A of Part 2 of Schedule No. 1 is quoted in any item in this Part in which such goods are specified, the goods so specified in such item in this Part shall be deemed not to include goods which are not classified under the said tariff item. 7. A refund of duty under this Part shall be paid only to the manufacturer or the person who paid the duty on entry for home consumption of the goods in question, unless the Secretary authorises payment of such refund to any other person on compliance with such conditions as he may impose in each case."		
608.02.10	By the substitution for the word "Schedule" of the word "Part".		
608.02.30	By the substitution for the word "Schedule" of the word "Part".		
609.00	By the substitution in the Note to item 609.00 for the word "Schedule" of the word "Part".		

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
Part 2	By the insertion after item 609.22.20 of the following:		
	"PART 2		
	REBATES AND REFUNDS OF *AD VALOREM* EXCISE DUTIES		
	Notes:		
	1. The excisable goods specified in Column II of this Part may, subject to the provisions of section 75 and the regulations, be entered under rebate of the excise duty specified in Section B of Part 2 of Schedule No. 1 in respect of such goods at the time of entry for home consumption thereof, to the extent stated in Column III of this Part, or a refund of the excise duty paid on such goods under any item in Section B of Part 2 of Schedule No. 1, to the extent stated in Column IV of this Part, shall be paid in respect of such goods on compliance with the provisions of the item in this Part in which such goods are specified and of any notes applicable in respect of such item.		
	2. Unless the context otherwise indicates, Notes I, II, VI and IX of the General Notes to Schedule No. 1 shall *mutatis mutandis* apply to this Part.		
	3. Any particulars in Column III or IV in this Part in respect of any goods relate to the excise duty specified in Section B of Part 2 of Schedule No. 1 and payable or paid in respect of such goods.		
	4. Any refund of excise duty specified in this Part in respect of any goods, shall be subject to any rebate of duty allowed in respect of such goods on entry for home consumption thereof.		
	5. No refund of excise duty shall be due under this Part if the goods specified in any item therein are used for a purpose not specified in such item prior to use for a purpose or compliance with a condition so specified.		
	6. Wherever the tariff items or tariff heading under which any goods are classified in Section B of Part 2 or Part 1 of Schedule No. 1 is quoted in any item in this Part in which such goods are specified, the goods so specified in such item in this Part shall not include goods which are not classified under the said tariff item or tariff heading.		
	7. A refund of excise duty under this Part shall be paid only to the manufacturer or the person who paid the duty on entry for home consumption of the goods in question, unless the Secretary authorises payment of such refund to any other person on compliance with such conditions as he may impose in each case.		
	8. The provisions of item 613.02 shall not apply in respect of goods provided for in item 613.03 when intended for the purposes specified therein.		
	610.00 EXCISABLE GOODS FOR USE BY THE STATE, PUBLIC HOSPITALS AND OTHER INSTITUTIONS OR BODIES		
	610.01 **Excisable goods for use by any central government department of the Republic, the Department of Posts and Telegraphs, the South African Railways and Harbours Administration, any Provincial Administration in the Republic, the South-West Africa Administration, the Government of the Transkei, the Government of an Area in respect of which a legislative assembly is established in terms of the Bantu Homelands Constitution Act, 1971 (Act No. 21 of 1971), the Government of an Area to which self-government is granted in terms of the Development of Self-Government for Native Nations in South-West Africa Act, 1968 (Act No. 54 of 1968), the Armaments Board and the Armaments Development and Production Corporation of South Africa, Limited, subject to the conditions specified in item 401.00 of Schedule No. 4**	Full duty	
	610.02 **Excisable goods for use by public hospitals**	Full duty	
	610.03 **Excisable goods approved by the Secretary, supplied to schools for primary and secondary education or to colleges for the training of teachers, subject to the conditions imposed by the Secretary in each case and to a permit issued by him, provided—** **(a) such goods are purchased by such schools or colleges for their own use, and** **(b) any claim for a rebate of excise duty in terms of this item is supported by—** **(i) a sworn affidavit by the head of the school or college that the goods were purchased from funds collected by the school or college, and** **(ii) a certified copy or photostatic copy of the order for the goods concerned**	Full duty	

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
610.04	128.65 **Gramophone records, religious and mainly a reproduction of speech, entered by any religious body mentioned hereunder for its own use in religious instruction or for distribution thereof free of charge, subject to production of a written declaration by the said body stating the nature and use of such records:** Gospel Recordings Incorporated	Full duty	
610.05	**Excisable goods for use by the Bible Society of South Africa for the official operations of the society**	Full duty	
610.06	**Excisable goods for use by educational institutions or for purposes approved by the Minister, subject to the provisions of the regulations relating to item 405.03 of Schedule No. 4:**		
	124.10 Loudspeakers and electric audio-frequency amplifiers, for use with projectors	Full duty	
	128.35 Cinematographic projectors	Full duty	
	128.40 Image projectors	Full duty	
	128.60 Magnetic tape sound recorders and reproducers	Full duty	
610.07	**Excisable goods for use by an organisation or body approved by the Secretary for the care of persons with physical or mental defects or the aged, subject to the conditions imposed by the Secretary in each case and to a permit issued by him**	Full duty	
610.08	**Radio, television and ancillary apparatus, equipment and materials, for use by a body or person licensed to conduct a public radio or television service, subject to the regulations which apply to item 405.02 of Schedule No. 4**	Full duty	
610.09	**Excisable goods for use by the National Sea Rescue Institute of South Africa and the Surf Life-Saving Association of South Africa**	Full duty	
610.10	**Appointments and insignia, for use by any institution specified in item 405.01 of Schedule No. 4**	Full duty	
611.00	EXCISABLE GOODS FOR USE BY HEADS OF STATE, DIPLOMATIC AND OTHER FOREIGN REPRESENTATIVES *Note:* The provisions of Notes 1 to 4 to item 406.00 of Schedule No. 4 shall *mutatis mutandis* apply to this item.		
611.01	**Excisable goods for the personal or official use of the State President and his family**	Full duty	
611.02	**Excisable goods for the personal or official use of diplomatic agents accredited to the Republic and their families and the staff of the said agents and their families, provided they are not South African citizens or permanent residents of the Republic**	Full duty	
611.03	**Excisable goods for the personal or official use of career consular representatives, career trade commissioners and career press and information officers, provided they are not South African citizens or permanent residents of the Republic**	Full duty	
611.04	**Consular appointments, for the official use of consular officers or trade commissioners other than those referred to under item 611.03**	Full duty	
612.00	EXCISABLE GOODS FOR USE BY CERTAIN PERSONS		
612.01	**Non-durable consumer goods, for gratis supply to an organisation or body approved by the Secretary, for gratis distribution by that organisation or body to members of the Defence or Police Force whilst such members are in the opinion of the Secretary doing duty away from established quarters, subject to the conditions imposed by the Secretary in each case and to a permit issued by him**	Full duty	
613.00	EXCISABLE GOODS FOR USE DIRECTLY IN THE MANUFACTURE OF OTHER EXCISABLE GOODS		
613.01	**Excisable goods manufactured by any licensee in any special customs and excise warehouse and incorporated, in unused condition, in any other excisable goods manufactured by the same licensee in the same special customs and excise warehouse**	Not exceeding the rate applicable to such final goods	
613.02	**Excisable goods on which excise duty has been paid and which have been incorporated, in unused condition, in any other excisable goods manufactured in any special customs and excise warehouse**		Not exceeding the rate applicable to such final goods
613.03	**Excisable goods for use by manufacturers approved by the Secretary, subject to such conditions as he may impose for manufacturing purposes:**		
	122.40 Imitation jewellery, for the footwear industry	Full duty	

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
	124.10 Microphones and loudspeakers, not mounted in housings or cabinets, for the manufacture of telephones, television receiving sets and sound recording or reproducing apparatus	Full duty	
	128.60 Records players and tape decks, not mounted in cabinets or the like, for the manufacture of sound recorders or reproducers (including radio reception apparatus incorporating such articles)	Full duty	
	614.00 EXCISABLE GOODS EXPORTED		
	614.01 **Excisable goods exported ex a customs and excise warehouse (including supply as stores to foreign-going ships or aircraft)**	Full duty	
	614.02 **Excisable goods exported by an exporter registered with the Secretary for Commerce as an approved exporter, provided a duly completed refund application in the prescribed form for a total amount of excise duty of R20 or more, supported by the necessary documentary evidence, is submitted to the Controller within a period of 6 months from the date of posting in the case of export by post, or within a period of 6 months from the date of entry for export in the case of export in any other manner, but not later than 2 years from the date on which the excise duty on any such goods was paid: Provided that such refund application may relate to more than one consignment of a value of less than R20 or more each and the date of entry for export is taken to be the date of export of the first such consignment**		Full duty
	615.00 EXCISABLE GOODS ABANDONED, DESTROYED OR LOST		
	615.01 **Excisable goods unconditionally abandoned to the Department by the owner or destroyed with the permission of the Secretary: Provided that the Secretary may decline to accept abandonment or grant permission for destruction: Provided further that acceptance of abandonment or destruction of any goods shall be subject to such conditions as the Minister may prescribe by regulation:**		
	615.01.05 Motor vehicles (excluding those of *bona fide* tourists), cleared under any item of this Part, damaged by accident or unavoidable cause	Full duty	
	615.01.10 Excisable goods while still in a customs and excise warehouse or under the control of the Department (excluding goods cleared under rebate of duty)	Full duty	Full duty
	615.01.15 Other excisable goods cleared under any item of this Part and which are still under the control of the Department	Full duty less the duty paid on entry	Full duty
	615.02 **Excisable goods unavoidably lost in a special customs and excise warehouse in manufacturing processes or through working, pumping, handling and similar causes or through natural causes, to such extent as the Secretary deems reasonable, subject to production of proof to the satisfaction of the Secretary that such goods did not enter into consumption**	Full duty	Full duty
	615.03 **Excisable goods in respect of which the excise duty amount to not less than R2 500, proved to the satisfaction of the Secretary to have been lost, destroyed or damaged, on any single occasion in circumstances of *vis major* or in such other circumstances as the Secretary deems exceptional, while such goods are in any customs and excise warehouse or are being removed in bond or are under the control of the Department, provided no compensation in respect of excise duty on such goods has been paid or is due to the owner by any other person and the Secretary is satisfied that such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty and that such goods did not enter into consumption**	Full duty	Full duty
	616.00 EXCISABLE GOODS EXPORTED AND THEREAFTER BROUGHT BACK TO THE REPUBLIC		
	616.01 **Excisable goods manufactured in the Republic, exported therefrom and thereafter returned to or brought back by the exporter, without having been subjected to any process of manufacture or manipulation and without a permanent change in ownership, subject to the provisions of the notes to item 409.00 of Schedule No. 4**	Full duty less the amount of any rebate or refund granted previously	

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
	616.02 **Excisable goods sent abroad for processing or repair, provided they are exported under customs and excise supervision, retain their essential character are returned to the exporter, no change of ownership having taken place, and can be identified on re-importation, subject to the provisions of the notes to item 409.00 of Schedule No. 4**	Full duty less the amount of any rebate or refund granted previously	
	617.00 MISCELLANEOUS REBATES AND REFUNDS		
	617.01 **Excisable goods removed from one licensed VSJ special customs and excise warehouse to another such warehouse, the following:**		
	122.10 Pearls, worked, but not mounted, set or strung (excluding ungraded pearls temporarily strung for convenience of transport)	Full duty	
	122.15 Precious and semi-precious stones, cut or otherwise worked, but not mounted, set or strung (excluding ungraded stones temporarily strung for convenience of transport and industrial diamonds)	Full duty	
	122.20 Articles of jewellery and parts thereof, of precious metal	Full duty	
	122.25 Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal, not elsewhere specified or included in this item	Full duty	
	122.30 Other articles of precious metal (excluding articles of a kind commonly used in laboratories and industry)	Full duty	
	122.35 Articles consisting entirely of pearls	Full duty	
	617.02 126.20 126.25 **Motor cars and station wagons and similar dual purpose motor vehicles, supplied ex a customs and excise warehouse in the circumstances and under the conditions which apply to items 412.11 and 412.12 of Schedule No. 4**	Full duty	
	617.03 126.00 **Motor vehicles manufactured by the conversion of other motor vehicles, provided such vehicles were used for more than 36 months prior to conversion**	Full duty"	

Note.—Provision is made for various rebates and refunds of *ad valorem* excise duty.

Nuttige wenke—

1. Adresseer alle posstukke 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. Posstukke 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.*

INHOUD

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