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GOEWERMENSKENNISGEWINGS

DEPARTEMENT VAN FINANSIES

No. R. 657

30 Maart 1988

DOEANE- EN AKSYNSWET, 1964

WYSIGING VAN BYLAE 5 (No. 5/1)

Kragtens artikel 48A van die Doeane- en Aksynswet, 1964, word Bylae 5 by genoemde Wet hiermee gewysig, met terugwerkende krag tot 1 Januarie 1988, in die mate in die Bylae hiervan aangetoon.

K. D. S. DURR,
Adjunk-minister van Finansies.

GOVERNMENTS NOTICES

DEPARTMENT OF FINANCE

No. R. 657

30 March 1988

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF SCHEDULE 5 (No. 5/1)

Under section 48A of the Customs and Excise Act, 1964, Schedule 5 to the said Act is hereby amended, with retrospective effect to 1 January 1988, to the extent set out in the Schedule hereto.

K. D. S. DURR,
Deputy Minister of Finance.

BYLAE

I	II				III	Annota- sies
Korting- item	Tarief- pos	Korting- kode	T. S.	Beskrywing	Mate van Terugbe- taling	
				Deur Opmerking 6 by Bylae 5 deur die volgende te vervang: “6. Waar die tariefpos of subpos waaronder enige goedere in Deel 1 van Bylae No. 1 ingedeel word of die brandstofheffingitem waaronder enige goedere in Deel 5 van Bylae 1 ingedeel word, aangehaal word in enige item in hierdie Bylae waarin sodanige goedere vermeld word, word die goedere wat aldus vermeld word in sodanige item in hierdie Bylae, geag nie goedere in te sluit wat nie onder bedoelde tariefpos of subpos of brandstofheffingitem ingedeel word nie.” Deur na Opmerking 10 die volgende in te voeg: “11. 'n Terugbetaling van die brandstofheffing wat kragtens Deel 5 van Bylae No. 1 ten opsigte van enige in Kolom II van Deel 4 van hierdie Bylae vermelde goedere betaal is, word, behoudens die bepalings van artikel 75 en die regulasies, in die mate in Kolom III van daardie Deel aangetoon, by nakoming van die bepalings van die item in hierdie Deel waarin daardie goedere vermeld word en van enige opmerkings van toepassing ten opsigte van sodanige item gedoen.		

I		II			III	Annota- sies
Korting- item	Tarief- pos	Korting- kode	T. S.	Beskrywing	Mate van Terugbe- taling	
533.00				12. Enige besonderhede in Kolom III in Deel 4 ten opsigte van enige goedere het betrekking op die brandstofheffing in Deel 5 van Bylae 1 vermeld. 13. 'n Terugbetaling van doeanereg in item 533.00 vermeld of van brandstofheffing in item 540.00 vermeld, word betaal slegs aan die persoon wat die bedoelde goedere aangekoop en gebruik het vir doeleindes vermeld in sodanige item, behalwe as die Kommissaris betaling van sodanige terugbetaling aan enige ander persoon magtig by nakoming van sodanige voorwaardes as wat hy in elke geval mag voorskryf."		
"533.00				Deur kortingitem 533.00 deur die volgende te ver- vang: Distillaatbrandstowwe gebruik vir bepaalde doel- eindes: Opmerkings: By hierdie item beteken— (a) "pad" enige terrein waarop met 'n voertuig gery kan word hetsy dit private eiendom is al dan nie en "padvervoer" het 'n ooreenstem- mende betekenis— (b) "landbou" die wetenskap, kuns en funksie van grondbewerking, met inbegrip van die insameling van oeste, die teel en versorging van diere, vis en reptiele en byeboerdery, vir die produksie van landbouprodukte, die boor vir water en die bou van damme en paaie en gehuurde dienste wat sodanige funksies verrig op "n plek waar landbou beoefen word; (c) "landbouprodukte" diere, vis en reptiele en hulle produkte, plante en plantaardige produkte in hulle natuurlike staat of die verwerkte landbouprodukte en sluit in eiers, melk, room, vleis, heuning, graan, groente, vars vrugte, droë vrugte, wyn, blomme, kwekeryprodukte, wol en velle, hetsy verpak vir bemarking al dan nie; (d) "landboubenodigdhede" goedere wat noodsaaklik is vir landbou en sluit in goedere vir bewerking van die grond, die verbouing van gewasse, insameling van oeste, teel en versorging van diere, vis en reptiele en die bou van wonings en strukture vir landboudoel- eindes; (e) "vervoer in landbou" die vervoer van arbeid na en vanaf die plek waar landbou beoefen word, landbouprodukte op en vanaf sodanige plek tot by die persele van die koper of ander plek van waar die goedere bemark of waar die goedere verwerk sal word deur iemand anders as die persoon wat landbou beoefen, watter bestemming ook al eerste is, en die vervoer van landboubenodigdhede op sodanige plek en vanaf die leweransier se oplaai- punt na sodanige plek. Vir die doel van hierdie omskrywing word 'n voertuig geag ge- bruik te word vir vervoer in landbou wanneer dit op of die heen- of terugreis hoofsaaklik landbouprodukte of -benodigdhede vervoer en sluit in gehuurde dienste verrig namens die persoon wat landbou beoefen;		

I Korting- item	II				III	Annota- sies
	Tarief- pos	Korting- kode	T. S.	Beskrywing	Mate van Terugbe- taling	
533.01	27.10			(f) "bosbou" die wetenskap, kuns en funksie van die plant en onderhoud van plantasies, met inbegrip van die kweek van saad, saailinge en boompies, die bewerking van grond, die beskerming van plantasies teen brand en die vel van bome deur die persoon wat bosbou beoefen en die bou en instandhouding van paaie in die plantasie;		
				(g) "vervoer in bosbou" vervoer van primêre bosbouprodukte, byvoorbeeld, saad, saailinge en boompies, bas en gevelde bome in die plantasie, vanaf die plantasie na die saagmeul of na enige ander aflaai-punt; vervoer van bosboubenodigdhede, byvoorbeeld, spuitmiddels, implemente, saad, saailinge en boompies, in die plantasie en vanaf die lewens-ransier se oplaai-punt na die plantasie en die vervoer van werknemers vir bosboubedrywig-hede. Vir die doel van hierdie omskrywing word 'n voertuig geag gebruik te word vir vervoer in bosbou wanneer dit op of die heen of terugreis hoofsaaklik bosbouproduk-te of -benodigdhede vervoer en sluit in gehuurde dienste verrig namens die persoon wat bosbou beoefen.		
				Distillaatbrandstowwe:		
		01.00	49	Gebruik as enjinbrandstof in skepe en bote (uitge-sonderd walvisbote, treilers en ander diepseevis-vangvaartuie, ekskursiebote en jagte en ander vaar-tuie vir plesier of sport)	3,817 c/ℓ	
		02.00	43	Gebruik as brandstof vir die produksie van landbou-produkte (uitgesonderd sodanige brandstof gebruik vir padvervoer in landbou of in passasiersvoertuie soos motorkarre, stasiewaens en minibusse) of as enjinbrandstof in walvisbote, treilers en ander diep-seevisvangvaartuie	3,634 c/ℓ	
		03.00	48	Gebruik as brandstof vir padvervoer in landbou (uit-gesonderd sodanige brandstof gebruik in passasiersvoertuie soos motorkarre, stasiewaens en minibusse)	3,634 c/ℓ	
		04.00	42	Gebruik as brandstof in bosbou (uitgesonderd soda-nige brandstof gebruik in padvervoer in bosbou of in passasiersvoertuie soos motorkarre, stasiewaens en minibusse)	3,634 c/ℓ	
		05.00	47	Gebruik as brandstof in padvervoer in bosbou (uit-gesonderd sodanige brandstof gebruik in passasiersvoertuie soos motorkarre, stasiewaens en minibusse)	3,634 c/ℓ	
		06.00	41	Gebruik as brandstof in verwarmers en verhittings-apparate, fornuise, oonde en ketels (ex Hoofstuk 73, 74, 76 of 84)	3,634 c/ℓ	
		07.00	46	Gebruik as brandstof in vaste turbines en vaste kom-pressie-onstekingsenjins (uitgesonderd dié wat op selfaangedrewe voertuie gemonteer is) (ex tariefpos No. 84.08, 84.11 of 84.12)	3,634 c/ℓ	
		08.00	40	Gebruik as brandstof in ander kompressie-ontste-kingsenjins vir die aandrywing van of geïnkorporeer in masjinerie en implemente van Hoofstukke 84 en 85, byvoorbeeld, generators, kompressors, laaiers, pompe, masjinerie en meganiese toestelle vir open-bare werke, padbou en grondverskuiwing en self-aangedrewe hyskrane	3,634 c/ℓ	
		09.00	45	Gebruik as brandstof in lokomotiewe (tariefpos No. 86.02)	3,634 c/ℓ	
		10.00	48	Gebruik as brandstof in stortvoertuie waarvan, vol-gens die vervaardiger se spesifikasies, elke wielmas-salas minstens 4 500 kg is of waarvan die totale massalas op elke agteras meer as 20 000 kg is (ta-riefpos No. 87.04)	3,634 c/ℓ	

I Korting- item	II				III	Annota- sies
	Tarief- pos	Korting- kode	T. S.	Beskrywing	Mate van Terugbe- taling	
540.00		11.00	42	Gebruik as brandstof in voertuie vir gebruik in ondergrondse myne (tariefpos No. 87.04) of in mobiele boortorings (tariefpos No. 87.05)	3,634 c/ℓ	
		12.00	47	Gebruik as brandstof in installasievoertuie, byvoorbeeld, vurkheftrokke, kraantrokke, perronwaentjies, buideldraers en ander hys- en stapeltrokke (tariefpos No. 84.26, 84.27 of 87.09)	3,634 c/ℓ	
"540.00"				Deur kortingitem 540.00 deur die volgende te vervang: Petrol en distillaatbrandstowwe gebruik vir bepaalde doeleindes: Opmerkings: By hierdie item beteken "pad", "landbou", "landbouprodukte", "landboubenodigdhede", "vervoer in landbou", "bosbou" en "vervoer in bosbou" dieselfde as die betekenis daaraan toegewys in die Opmerkings by item 533.00 van hierdie Bylae.		
540.01	195.10			Petrol en distillaatbrandstowwe gebruik deur die Staatspresident, diplomatieke en ander buitelandse verteenwoordigers in item 406.01, 406.02, 406.03, 406.05 of 406.07 van Bylae No. 4 vermeld, onderworpe aan die vereistes van sodanige items en die opmerkings (behalwe Opmerking 1) wat daarop betrekking het:		
540.02	195.10.15	01.00	50	Petrol	8,9 c/ℓ	
		02.00	55	Distillaatbrandstowwe	9 c/ℓ	
				Distillaatbrandstowwe:		
		01.00	76	Gebruik as enjinbrandstof in skepe en bote (uitgesonderd walvisbote, treilers en ander diepseevisvangvaartuie, ekskursiebote en jagte en ander vaartuie vir plesier of sport)	11,7 c/ℓ	
		02.00	70	Gebruik as brandstof vir die produksie van landbouprodukte (uitgesonderd sodanige brandstof gebruik vir padvervoer in landbou of in passasiersvoertuie soos motorkarre, stasiewaens en minibusse) of as enjinbrandstof in walvisbote, treilers en ander diepseevisvangvaartuie	20,5 c/ℓ	
		03.00	75	Gebruik as brandstof in padvervoer in landbou (uitgesonderd sodanige brandstof gebruik in passasiersvoertuie soos motorkarre, stasiewaens en minibusse)	10,5 c/ℓ	
		04.00	76	Gebruik as brandstof in bosbou (uitgesonderd sodanige brandstof gebruik in padvervoer in bosbou of in passasiersvoertuie soos motorkarre, stasiewaens en minibusse)	20,5 c/ℓ	
		05.00	74	Gebruik as brandstof in padvervoer in bosbou (uitgesonderd sodanige brandstof gebruik in passasiersvoertuie soos motorkarre, stasiewaens en minibusse)	10,5 c/ℓ	
		06.00	79	Gebruik as brandstof in verwarmers en verhittingsapparate, fornuise, oonde en ketels (ex Hoofstuk 73, 74, 76 of 84)	11,7 c/ℓ	
		07.00	73	Gebruik as brandstof in vaste turbines en vaste kompressie-ontstekingsenjins (uitgesonderd dié wat op selfaangedrewe voertuie gemonteer is) (ex tariefpos No. 84.08, 84.11 of 84.12)	11,7 c/ℓ	
		08.00	78	Gebruik as brandstof in ander kompressie-ontstekingsenjins vir die aandrywing van of geïnkorporeer in masjinerie en implemente van Hoofstukke 84 en 85, byvoorbeeld, generators, kompressors, laaiers, pompe, masjinerie en meganiese toestelle vir openbare werke, padbou en grondverskuiwings en selfaangedrewe hyskrane	11,7 c/ℓ	
		09.00	72	Gebruik as brandstof in lokomotiewe (tariefpos No. 86.02)	11,7 c/ℓ	

I Korting- item	II				III	Annota- sies
	Tarief- pos	Korting- kode	T. S.	Beskrywing	Mate van Terugbe- taling	
		10.00	75	Gebruik as brandstof in stortvoertuie waarvan, volgens die vervaardiger se spesifikasies, elke wielmas- salas minstens 4 500 kg is of waarvan die totale massalas op elke agteras meer as 20 000 kg is (ta- riefpos No. 87.04)	11,7 c/ℓ	
		11.00	77	Gebruik as brandstof in voertuie vir gebruik in on- dergrondse myne (tariefpos No. 87.04) of in mo- biele boortorings (tariefpos No. 87.05)	11,7 c/ℓ	
		12.00	74	Gebruik as brandstof in installasievoertuie, byvoor- beeld, vurkheftrokke, kraantrokke, perronwaentjies, buideldraers en ander hys- en stapeltrokke (tariefpos No. 84.26, 84.27 of 87.09)	11,7 c/ℓ"	

Opmerking.—Die posisie met betrekking tot terugbetalings van brandstofheffing wat gegeld het voor 1 Januarie 1988 word gehandhaaf.

SCHEDULE

I Rebate Item	II				III	Annota- tions
	Tariff Heading	Rebate Code	C. D.	Description	Extent of Refund	
				By the substitution for Note 6 to Schedule 5 of the following: "6. Whenever the tariff heading or subheading under which any goods are classified in Part 1 of Schedule No. 1 or the fuel levy item under which any goods are classified in Part 5 of Schedule 1 is quoted in any item in this Schedule in which such goods are specified, the goods so specified in such item in this Schedule shall be deemed not to include goods which are not classified under the said tariff heading or subheading or fuel levy item." By the insertion after Note 10 of the following: "11. A refund of fuel levy paid under Part 5 of Schedule No. 1 in respect of any goods specified in Column II of Part 4 of this Schedule shall, subject to the provisions of section 75 and the regulations, be allowed to the extent stated in Column III of that Part, 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. 12. Any particulars in Column III in Part 4 in respect of any goods relate to the fuel levy specified in Part 5 of Schedule 1. 13. A refund of the customs duty specified in item 533.00 or the fuel levy specified in item 540.00 shall be paid only to the person who purchased and used the goods in question for the purpose specified in such item, unless the Commissioner authorizes payment of such refund to any other person on compliance with such conditions as he may impose in each case." By the substitution for rebate item 533.00 of the following: Distillate fuels used for specific purposes: Notes: In this item— (a) "road" means any terrain over which a vehicle can be driven whether or not it is a private property and "road transport" has a corresponding meaning;		
533.00						
"533.00						

I Rebate Item	II				III Extent of Refund	Annota- tions
	Tariff Heading	Rebate Code	C. D.	Description		
				(b) "agriculture" means the science, art and function of soil cultivation, including the reaping of harvests, the rearing of and caring for animals, fish and reptiles and the keeping of bees, for the production of agricultural products, the drilling for water and the building of dams and roads and hired services performing such functions at a place where agriculture is conducted; (c) "agricultural products" means animals, fish and reptiles and their products, plants and vegetable products in their natural state or the processed produce of agriculture, and includes eggs, milk, cream, meat, honey, grain, vegetables, fresh fruit, dried fruit, wine, flowers, nursery products, wool and hides, whether or not packed for marketing; (d) "agricultural requirements" means goods that are essential for agriculture and includes goods for the cultivation of the soil, growing of crops, reaping of harvests, rearing of and caring for animals, fish and reptiles and the building of dwellings and structures for agricultural purposes; (e) "transport in agriculture" means the transport of labour to and from the place where agriculture is conducted, agricultural products on and from such place to the premises of the buyer or other place from where the goods are marketed or where the goods will be processed by a person other than the person carrying on agriculture, whichever destination comes first and the transport of agricultural requirements on such place and from the supplier's loading point to such place, for the purpose of this definition a vehicle shall be regarded as being used for transport in agriculture when either on the forward or return journey it conveys mainly agricultural products or requirements and includes hired services performed on behalf of the person carrying on agriculture; (f) "forestry" means the science, art and function of planting and maintenance of plantations, including the growing of seed, seedlings and saplings, the cultivation of the soil, the protection of plantations against fire and the felling of trees by the person carrying on forestry and the building and maintenance of roads in the plantation; (g) "transport in forestry" means transport of primary forestry products, for example, seed, seedlings and saplings, bark and felled trees in the plantation, from the plantation to the saw-mill or to any other point of discharge; transport of forestry requirements, for example, sprays, implements, seed, seedlings and saplings in the plantation and from the supplier's point of loading to the plantation and the transport of employees for activities in forestry. For the purpose of this definition a vehicle shall be regarded as being used for transport in forestry when either on the forward or return journey it conveys mainly forestry products or requirements and includes hired services performed on behalf of the person carrying on forestry.		
533.01	27.10	01.00	49	Distillate fuels: Used as engine fuel in ships and boats (excluding whalers, trawlers and other ocean-going fishing vessels, excursion boats and yachts and other vessels for pleasure or sports)	3,817 c/l	

I Rebate Item	II				III Extent of Refund	Annota- tions
	Tariff Heading	Rebate Code	C. D.	Description		
		02.00	43	Used as fuel for the production of agricultural products (excluding such fuel used for road transport in agriculture or in passenger vehicles such as motor cars, station wagons and minibuses) or as engine fuel in whalers, trawlers and other ocean-going fishing vessels	3,634 c/l	
		03.00	48	Used as fuel for road transport in agriculture (excluding such fuel used in passenger vehicles such as motor cars, station wagons and minibuses)	3,634 c/l	
		04.00	42	Used as fuel in forestry (excluding such fuel used for road transport in forestry or in passenger vehicles such as motor cars, station wagons and minibuses)	3,634 c/l	
		05.00	47	Used as fuel for road transport in forestry (excluding such fuel used in passenger vehicles such as motor cars, station wagons and minibuses)	3,634 c/l	
		06.00	41	Used as fuel in heaters and heating apparatus, furnaces, ovens and boilers (ex Chapter 73, 74, 76 or 84)	3,634 c/l	
		07.00	46	Used as fuel in stationary turbines and stationary compression ignition engines (excluding those mounted on self-propelled vehicles) (ex tariff heading No. 84.08, 84.11 or 84.12)	3,634 c/l	
		08.00	40	Used as fuel in other compression ignition engines for the driving of or incorporated in machinery and implements of Chapters 84 and 85, for example, generators, compressors, loaders, pumps, machinery and mechanical appliances for public works, roadbuilding and earthmoving and self-propelled cranes	3,634 c/l	
		09.00	45	Used as fuel in locomotives (tariff heading No. 86.02)	3,634 c/l	
		10.00	48	Used as fuel in dumper vehicles of which, according to the manufacturer's specifications, each wheel massload is 4 500 kg or more or of which the total massload on each rear axle exceeds 20 000 kg (tariff heading No. 87.04)	3,634 c/l	
		11.00	42	Used as fuel in vehicles for use in underground mines (tariff heading No. 87.04) or in mobile drilling derricks (tariff heading No. 87.05)	3,634 c/l	
		12.00	47	Used as fuel in works trucks, for example, fork-lift trucks, crane trucks, platform trucks, straddle carriers and other elevating or stacking trucks (tariff heading No. 84.26, 84.27 or 87.09)	3,634 c/l	
540.00				By the substitution for rebate item 540.00 of the following:		
"540.00				Petrol and distillate fuels used for specific purposes		
				Notes:		
				In this item "road", "agriculture", agricultural products", "agricultural requirements", "transport in agriculture", "forestry" and "transport in forestry" shall have the meanings assigned thereto in the Notes to item 533.00.		
540.01	195.10			Petrol and distillate fuels used by the State President, diplomatic and other foreign representatives mentioned in item 406.01, 406.02, 406.03, 406.05, or 406.07 of Schedule No. 4, subject to the requirements of those items and of the notes (except Note 1) applicable thereto:		
		01.00	50	Petrol	8,9 c/l	
		02.00	55	Distillate fuels:	9 c/l	
540.02	195.10.15			Distillate fuels:		
		01.00	76	Used as engine fuel in ships and boats (excluding whalers, trawlers and other ocean-going fishing vessels, excursion boats and yachts and other vessels for pleasure or sports)	11,7 c/l	

I Rebate Item	II				III Extent of Refund	Annota- tions
	Tariff Heading	Rebate Code	C. D.	Description		
		02.00	70	Used as fuel for the production of agricultural products (excluding such fuel used for road transport in agriculture or in passenger vehicles such as motor cars, station wagons and minibuses) or as engine fuel in whalers, trawlers and other ocean-going fishing vessels	20,5 c/ℓ	
		03.00	75	Used as fuel for road transport in agriculture (excluding such fuel used in passenger vehicles such as motor cars, station wagons and minibuses)	10,5 c/ℓ	
		04.00	76	Used as fuel in forestry (excluding such fuel used for road transport in forestry or in passenger vehicles such as motor cars, station wagons and minibuses)	20,5 c/ℓ	
		05.00	74	Used as fuel for road transport in forestry (excluding such fuel used in passenger vehicles such as motor cars, station wagons and minibuses)	10,5 c/ℓ	
		06.00	79	Used as fuel in heaters and heating apparatus, furnaces ovens and boilers (ex Chapter 73, 74, 76 or 84)	11,7 c/ℓ	
		07.00	73	Used as fuel in stationary turbines and stationary compression ignition engines (excluding those mounted on self-propelled vehicles) (ex tariff heading No. 84.08, 84.11 or 84.12)	11,7 c/ℓ	
		08.00	78	Used as fuel in other compression ignition engines for the driving of or incorporated in machinery and implements of Chapters 84 and 85, for example, generators, compressors, loaders, pumps, machinery and mechanical appliances for public works, roadbuilding and earthmoving and self-propelled cranes	11,7 c/ℓ	
		09.00	72	Used as fuel in locomotives (tariff heading No. 86.02)	11,7 c/ℓ	
		10.00	75	Used as fuel in dumper vehicles of which, according to the manufacturer's specifications, each wheel massload is 4 500 kg or more or of which the total massload on each rear axle exceeds 20 000 kg (tariff heading No. 87.04)	11,7 c/ℓ	
		11.00	77	Used as fuel in vehicles for use in underground mines (tariff heading No. 87.04) or in mobile drilling derricks (tariff heading No. 87.05)	11,7 c/ℓ	
		12.00	74	Used as fuel in works trucks, for example, fork-lift trucks, crane trucks, platform trucks, straddle carriers and other elevating or stacking trucks (tariff heading No. 84.26, 84.27 or 87.09)	11,7 c/ℓ"	

Note.—The position in respect of refunds of fuel levy applicable prior to 1 January 1988 is maintained.

No. R. 658

30 Maart 1988

DOEANE- EN AKSYNSWET, 1964

WYSIGING VAN BYLAE 6 (No. 6/4)

Kragtens artikel 48A van die Doeane- en Aksynswet, 1964, word Bylae 6 by genoemde Wet hiermee gewysig, met terugwerkende krag tot 1 Januarie 1988, in die mate in die Bylae hiervan aangetoon.

K. D. S. DURR,
Adjunk-minister van Finansies.

No. R. 658

30 March 1988

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF SCHEDULE 6 (No. 6/4)

Under section 48A of the Customs and Excise Act, 1964, Schedule 6 to the said Act is hereby amended, with retrospective effect to 1 January 1988, to the extent set out in the Schedule hereto.

K. D. S. DURR,
Deputy Minister of Finance.

BYLAE

I Korting- item	II Tarief- item	III Kode	T. S.	IV Beskrywing	V Mate van Korting	VI Mate van Terug- betaling	Annota- sies
Bylae 6				Deur die volgende opskrif van Bylae 6 in te voeg: "Kortings op en terugbetalings van aksynsregte en brandstofheffing" Deur die opskrif van Deel 1 deur die volgende te vervang: "Kortings op en terugbetalings van spesifieke aksynsregte en brandstofheffing" Deur na Opmerking 7 by Deel 1 die volgende in te voeg: "8. 'n Terugbetaling van aksynsreg ingevolge kortingitem 609.05.10 word betaal slegs aan die persoon wat die bedoelde goedere aangekoop en gebruik het vir die doeleindes vermeld in sodanige kortingitem, behalwe as die Kommissaris betaling van sodanige terugbetaling aan enige ander persoon magtig by nakoming van sodanige voorwaardes as wat hy in elke geval voorskryf. 9. 'n Korting op brandstofheffing in Deel 5 van Bylae 1 vermeld, word, behoudens die bepalings van artikel 75, en die regulasies, toegelaat in die mate in Kolom V van kortingitem 603.02 aangetoon by nakoming van die bepalings van die kortingitem en van enige opmerkings van toepassing daarop."			
603.02				Deur na kortingitem 603.01 die volgende in te voeg:			
"603.02	195.00	01.00	59	Brandstofheffinggoedere uitvoer (met inbegrip van verskaffing as voorrade vir skepe of vliegtuie op vreemde vaart of vlug)	Volle brandstofheffing"		
606.04				Deur kortingitems 606.04.20 en 606.04.23 deur die volgende te vervang:			
"20	104.20	01.00	59	Skoon spiritus geklaar vir die vermenging met petrol in 'n pakhuis wat deur die Kommissaris vir hierdie doel goedgekeur is	Volle reg"		
606.05				Deur kortingitem 606.05.30 deur die volgende te vervang:			
"10	105.10	01.00	56	Petrol verkry deur die vermenging van spiritus wat in die Republiek vervaardig is deur die distillering van steenkool en wat, volgens volume, minstens 10 persent van die alkohole in pos No. 29.05 van Bylae 1 vermeld bevat, met petrol in 'n pakhuis wat deur die Kommissaris vir hierdie doel goedgekeur is		1,209 c/l spiritus in die mengsel	

I Korting- item	II Tarief- item	III Kode	T. S.	IV Beskrywing	V Mate van Korting	VI Mate van Terug- betaling	Annota- sies
.20	105.10	01.00	54	Petrol verkry deur die vermen- ging van spiritus in die Republiek vervaardig (uitgesonderd spiritus wat in die Republiek vervaardig is deur die distillering van steen- kool en wat, volgens volume, minstens 10 persent van die alko- hole in pos No. 29.05 van Bylae 1 vermeld bevat) met petrol in 'n pakhuis wat deur die Kommis- saris vir hierdie doel goedgekeur is		1,409 c/ℓ spi- ritus in die mengsel"	
607.05				Deur kortingitem 607.05.10 deur die volgende te vervang:			
"10	105.10	01.00	50	Distillaatbrandstowwe gebruik: By die vervaardiging van smeer- ghies		3,817 c/ℓ	
		02.00	55	By die vervaardiging van ont- smettingsmiddels, insektedoders, swamdoders, onkruidodders, antiontkiemingsmiddels, rotte- giwwe en dergelike produkte (met inbegrip van vlieëpapiere)		3,817 c/ℓ	
		03.00	53	Vir gebruik as grondstof (reaktor- en tangensiaalolie) by die ver- vaardiging van olie-oondkool- swart		3,817 c/ℓ	
		04.00	54	By die kalsinering van vuurvaste klei		3,817 c/ℓ	
		05.00	59	By die vervaardiging van pro- dukte nie elders in hierdie item- vermeld nie (uitgesonderd die vervaardiging van brandstof)		3,817 c/ℓ"	
609.05				Deur kortingitem 607.05.30 te skrap.			
				Deur kodes 01.00, 02.00, 03.00, 04.00 en 05.00 by tarifitem 105.10 van kortingitem 609.05.10 deur die volgende te vervang:			
		*01.00	53	Gebruik as enjinbrandstof in skepe en bote (uitgesonderd wal- visbote, treilers en ander diepsee- visvangvaartuie, ekskursiebote en jagte en ander vaartuie vir ple- sier of sport)		3,817 c/ℓ	
		02.00	54	Gebruik as brandstof in die pro- duksie van landbouprodukte (uit- gesonderd sodanige brandstof ge- bruik vir padvervoer in landbou of in passasiersvoertuie soos motorkarre, stasiewaens en mini- busse) of as enjinbrandstof in walvisbote, treilers en ander diepseevisvangvaartuie.		3,634 c/ℓ	
		03.00	59	Gebruik as brandstof vir padver- voer in landbou (uitgesonderd so- danige brandstof gebruik in passasiersvoertuie soos motor- karre, stasiewaens en minibusse)		3,634 c/ℓ	
		04.00	53	Gebruik as brandstof in bosbou (uitgesonderd sodanige brandstof gebruik in padvervoer in bosbou of in passasiersvoertuie soos motorkarre, stasiewaens en mini- busse)		3,634 c/ℓ	
		05.00	58	Gebruik as brandstof vir padver- voer in bosbou (uitgesonderd so- danige brandstof gebruik in passasiersvoertuie soos motor- karre, stasiewaens en minibusse)		3,634 c/ℓ"	

Opmerking.—Die posisie met betrekking tot kortings op brandstofheffing wat gegeld het voor 1 Januarie 1988 word gehandhaaf.

SCHEDULE

I Rebate Item	II Tariff Item	III Code	C. D.	IV Description	V Extent of Rebate	VI Extent of Refund	Annotations
Schedule 6				By the insertion of the following title of Schedule 6: "Rebates and refunds of excise duties and fuel levy" By the substitution for the title of Part 1 of the following: "Rebates and refunds of specific excise duties and fuel levy" By the insertion after Note 7 to Part 1 of the following: "8. A refund of the excise duty in terms of rebate item 609.05.10 shall be paid only to the person who purchased and used the goods in question for the purpose specified in such rebate item, unless the Commissioner authorizes payment of such refund to any other person on compliance with such conditions as he may impose in each case. 9. A rebate of fuel levy specified in Part 5 of Schedule 1 shall, subject to the provisions of section 75, and the regulations, be allowed to the extent stated in Column V of rebate item 603.02, on compliance with the provisions of the rebate item and any notes applicable thereto."			
603.02				By the insertion after rebate item 603.01 of the following:			
"603.02	195.00	01.00	59	Fuel levy goods exported (including supply as stores for foreign-going ships and aircraft)	Full fuel levy"		
606.04				By the substitution for rebate items 606.04.20 and 606.04.23 of the following:			
" 20	104.20	01.00	59	Plain spirits entered for mixing with petrol in a warehouse approved for this purpose by the Commissioner	Full Duty"		
606.05				By the substitution for rebate item 606.05.30 of the following:			
" 10	105.10	01.00	56	Petrol obtained from the mixing of spirits manufactured in the Republic by the distillation of coal and containing, by volume, 10 per cent or more of the alcohols specified in heading No. 29.05 of Schedule 1 with petrol, in a warehouse approved for this purpose by the Commissioner		1,209 c/l spirits in the mixture	
20	105.10	01.00	54	Petrol obtained from the mixing of spirits manufactured in the Republic (excluding spirits manufactured in the Republic by the distillation of coal and containing, by volume, 10 per cent or more of the alcohols specified in tariff heading No. 29.05 of Schedule 1) with petrol, in a warehouse approved for this purpose by the Commissioner		1,409 c/l spirits in the mixture"	

I Rebate Item	II Tariff Item	III Code	C. D.	IV Description	V Extent of Rebate	VI Extent of Refund	Annotations
607.05	105.10			By the substitution for rebate item 607.05.10 of the following: Distillate fuels used:			
		01.00	50	In the manufacture of lubricating grease		3,817 c/ℓ	
		02.00	55	In the manufacture of disinfectants, insecticides, fungicides, weed-killers, anti-sprouting products, rat poisons and similar products (including fly papers)		3,817 c/ℓ	
		03.00	53	As raw material (reactor and tangential oil) in the manufacture of oil-furnace carbon black		3,817 c/ℓ	
		04.00	54	In the calcination of refractory clay		3,817 c/ℓ	
		05.00	59	In the manufacture of products not elsewhere specified in this item (excluding the manufacture of fuel)		3,817 c/ℓ	
609.05				By the deletion of rebate item 607.05.30. By the substitution for codes 01.00, 02.00, 03.00, 04.00 and 05.00 to tariff item 105.10 of rebate item 609.05.10 of the following:			
		01.00	53	Used as engine fuel in ships and boats (excluding whalers, trawlers and other ocean-going fishing vessels, excursion boats and yachts and other vessels for pleasure or sport)		3,817 c/ℓ	
		02.00	54	Used as fuel for the production of agricultural products (excluding such fuel used for road transport in agriculture or in passenger vehicles such as motor cars, station wagons and minibuses) or as engine fuel in whalers, trawlers and other ocean-going fishing vessels		3,634 c/ℓ	
		03.00	59	Used as fuel for road transport in agriculture (excluding such fuel used in passenger vehicles such as motor cars, station wagons and minibuses)		3,634 c/ℓ	
		04.00	53	Used as fuel in forestry (excluding such fuel used for road transport in forestry or in passenger vehicles such as motor cars, station wagons and minibuses)		3,634 c/ℓ	
		05.00	58	Used as fuel for road transport in forestry (excluding such fuel used in passenger vehicles such as motor cars, station wagons and minibuses)		3,634 c/ℓ''	

Note.—The position in respect of rebates of fuel levy applicable prior to 1 January 1988 is maintained.

No. R. 659

30 Maart 1988

DOEANE- EN AKSYNSWET, 1964

WYSIGING VAN BYLAE 6 (No. 6/5)

Kragtens artikel 48A van die Doeane- en Aksynswet, 1964, word Bylae 6 by genoemde Wet hiermee gewysig, met terugwerkende krag tot 1 Januarie 1988, in die mate in die Bylae hiervan aangetoon.

K. D. S. DURR,
Adjunk-minister van Finansies.

No. R. 659

30 March 1988

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF SCHEDULE 6 (No. 6/5)

Under section 48A of the Customs and Excise Act, 1964, Schedule 6 to the said Act is hereby amended, with retrospective effect to 1 January 1988, to the extent set out in the Schedule hereto.

K. D. S. DURR,
Deputy Minister of Finance.

BYLAE

I Korting- item	II Tarief- item	III Kode	T. S.	IV Beskrywing	V Mate van terug- betaling	Annota- sies
Deel 3				Deur Opmerkings 4 en 5 by Deel 3 deur die volgende te vervang: “4. Waar die tariefpos of subpos waaronder enige goedere in Deel 1 van Bylae No. 1 ingedeel word of die brandstofheffingitem waaronder enige goedere in Deel 5 van Bylae No. 1 ingedeel word, aangehaal word in enige item in hierdie Bylae waarin sodanige goedere vermeld word, word die goedere wat aldus vermeld word in sodanige item in hierdie Bylae, geag nie goedere in te sluit wat nie onder bedoelde tariefpos of subpos of brandstofheffingitem ingedeel word nie. 5. 'n Terugbetaling ingevolge hierdie Deel word betaal slegs aan die persoon wat die bedoelde goedere aangekoop en gebruik het vir die doeleinde in sodanige item vermeld, behalwe as die Kommissaris betaling van sodanige terugbetaling aan enige ander persoon magtig by nakoming van sodanige voorwaardes wat hy in elke geval mag voorskryf. 6. Ingevolge die bepalings van artikel 75 (1) (f) is 'n terugbetaling vermeld in Kolom V van paragraaf (9) van item 640.03 betaalbaar ten opsigte van distillaatbrandstowwe gebruik in lokomotiewe deur die Suid-Afrikaanse Vervoerdienste in die Suid-Afrikaanse Vervoerdienstewet, 1981 (Wet No. 65 van 1981), bedoel.” Deur kortingitems 640.00 en 640.10 deur die volgende te vervang: Petrol en distillaatbrandstowwe gebruik vir bepaalde doeleindes: Opmerkings: By hierdie item beteken “pad”, “landbou”, “landbouprodukte”, “landboubenodighede”, “vervoer in landbou”, “bosbou” en “vervoer in bosbou” dieselfde as die betekenis daaraan toegewys in die Opmerkings by kortingitem 609.05 van hierdie Bylae. Petrol en distillaatbrandstowwe gebruik deur die Staatspresident, diplomatieke en ander buitelandse verteenwoordigers in item 406.01, 406.02, 406.03, 406.05, of 406.07 van Bylae No. 4 vermeld, onderworpe aan die vereistes van sodanige kortingitems en die Opmerkings (behalwe Opmerking 1) wat daarop betrekking het:		
640.00 en 640.10 “640.00						
640.01	195.10					
		01.00	59	Petrol	8,9 c/l	
		02.00	53	Distillaatbrandstowwe	9 c/l	
640.02	195.10.15	01.00	76	Distillaatbrandstowwe gebruik in die vervaardiging van die goedere in kortingitem 607.05.10 vermeld	20,5 c/l	
640.03	195.10.15			Distillaatbrandstowwe:		
		01.00	77	Gebruik as enjinbrandstof in skepe en bote (uitgesonderd walvisbote, treilers en ander diepseevisvangvaartuie, ekskursiebote en jagte en ander vaartuie vir plezier of sport)	11,7 c/l	
		02.00	71	Gebruik as brandstof vir die produksie van landbouprodukte (uitgesonderd sodanige brandstof gebruik vir padvervoer in landbou of in passasiers voertuie soos motorkarre, stasiewaens en minibusse) of as enjinbrandstof in walvisbote, treilers en ander diepseevisvangvaartuie	20,5 c/l	
		03.00	76	Gebruik as brandstof vir padvervoer in landbou (uitgesonderd sodanige brandstof gebruik in passasiersvoertuie soos motorkarre, stasiewaens en minibusse)	10,5 c/l	

I Korting- item	II Tarief- item	III Kode	T. S.	IV Beskrywing	V Mate van terug- betaling	Annota- sies
		04.00	70	Gebruik as brandstof in bosbou (uitgesonderd sodanige brandstof gebruik in padvervoer in bosbou of in passasiersvoertuie soos motorkarre, stasiewaens en minibusse)	20,5 c/ℓ	
		05.00	75	Gebruik as brandstof vir padvervoer in bosbou (uitgesonderd sodanige brandstof gebruik in passasiersvoertuie soos motorkarre, stasiewaens en minibusse)	10,5 c/ℓ	
		06.00	73	Gebruik as brandstof in verwarmers en verhitings-apparate, fornuise, oonde en ketels (ex Hoofstuk 73, 74, 76 of 84)	11,7 c/ℓ	
		07.00	74	Gebruik as brandstof in vaste turbinas en vaste kompressie-ontstekingsenjins (uitgesonderd dié wat op selfaangedrewe voertuie gemonteer is) (ex tariefpos No. 84.08, 84.11 of 84.12)	11,7 c/ℓ	
		08.00	79	Gebruik as brandstof in ander kompressie-ontstekingsenjins vir die aandrywing van of geïnkorporeer in masjinerie en implemente van Hoofstukke 84 en 85, byvoorbeeld, generators, kompressors, laaiers, pompe, masjinerie en meganiese toestelle vir openbare werke, padbou en grondverskuiwing en selfaangedrewe hyskrane	11,7 c/ℓ	
		09.00	73	Gebruik as brandstof in lokomotiewe (tariefpos No. 86.02)	11,7 c/ℓ	
		10.00	76	Gebruik as brandstof in stortvoertuie waarvan, volgens die vervaardiger se spesifikasies, elke wielmassalas minstens 4 500 kg is of waarvan die totale massalas op elke agteras meer as 20 000 kg is (tariefpos No. 87.04)	11,7 c/ℓ	
		11.00	70	Gebruik as brandstof in voertuie vir gebruik in ondergrondse myne (tariefpos No. 87.04) of in mobiele boortorings (tariefpos No. 87.05)	11,7 c/ℓ	
		12.00	75	Gebruik as brandstof in installasievoertuie, byvoorbeeld vurkheftrokke, kraantrokke, perronwaentjies, buideldraers en ander hys- en stapeltrokke (tariefpos No. 84.26, 84.27 of 87.09)	11,7 c/ℓ''	

Opmerking.—Die posisie met betrekking tot terugbetalings van brandstofheffing wat gegeld het voor 1 Januarie 1988 word gehandhaaf.

SCHEDULE

I Rebate Item	II Tariff Heading	III Code	C. D.	IV Description	V Extent of Refund	Annota- tions
Part 3				By the substitution for Notes 4 and 5 to Part 3 of the following: “4. Wherever the tariff heading or subheading under which any goods are classified in Part 1 of Schedule No. 1 or the fuel levy item under which any goods are classified in Part 5 of Schedule No. 1 is quoted in any item in this Schedule in which such goods are specified, the goods so specified in such item in this Schedule shall be deemed not to include goods which are not classified under the said tariff heading or subheading or fuel levy item. 5. A refund in terms of this Part shall be paid only to the person who purchased and used the goods concerned for the purpose specified in such item, unless the Commissioner authorizes payment of such refund to any other person on compliance with such conditions as he may impose in each case. 6. In terms of the provisions of section 75 (1) (f) the refund specified in Column V of paragraph (9) of item 640.03 is payable in respect of distillate fuels used in locomotives by the South African Transport Services referred to in the South African Transport Services Act, 1981 (Act No. 65 of 1981).”		

I Rebate Item	II Tariff Heading	III Code	C. D.	IV Description	V Extent of Refund	Annotations
640.00 and 640.10 "640.00"				By the substitution for rebate items 640.00 and 640.10 of the following: Petrol and distillate fuels used for specific purposes: Notes In this item "road", "agriculture", "agricultural products", "agricultural requirements", "transport in agriculture", "forestry" and "transport in forestry" shall have the meaning assigned thereto in the Notes to rebate item 609.05 of this Schedule.		
640.01	195.10			Petrol and distillate fuels used by the State President, diplomatic and other foreign representatives mentioned in rebate item 406.01, 406.02, 406.03, 406.05 or 406.07 of Schedule No. 4, subject to the requirements of those rebate items and of the Notes (except Note 1) applicable thereto:		
		01.00	59	Petrol	8,9 c/l	
		02.00	53	Distillate fuels	9 c/l	
640.02	195.10.15	01.00	76	Distillate fuels used in the manufacture of the goods specified in rebate item 607.05.10	20,5 c/l	
640.03	195.10.15	01.00	77	Distillate fuels: Used as engine fuel in ships and boats (excluding whalers, trawlers and other ocean-going fishing vessels, excursion boats and yachts and other vessels for pleasure or sport)	11,7 c/l	
		02.00	71	Used as fuel for the production of agricultural products (excluding such fuel for use for road transport in agriculture or a passenger vehicles such as motor cars, station wagons and minibuses) or as engine fuel in whalers, trawlers and other ocean-going fishing vessels	20,5 c/l	
		03.00	76	Used as fuel for road transport in agriculture (excluding such fuel used in passenger vehicles such as motor cars, station wagons and minibuses)	10,5 c/l	
		04.00	70	Used as fuel in forestry (excluding such fuel for use for road transport in forestry or in passenger vehicles such as motor cars, station wagons and minibuses)	20,5 c/l	
		05.00	75	Used as fuel for road transport in forestry (excluding such fuel used in passenger vehicles such as motor cars, station wagons and minibuses)	10,5 c/l	
		06.00	73	Used as fuel in heaters and heating apparatus, furnaces, ovens and boilers (ex Chapter 73, 74, 76 or 84)	11,7 c/l	
		07.00	74	Used as fuel in stationary turbines and stationary compression ignition engines (excluding those mounted on self-propelled vehicles) (ex tariff heading No. 84.08, 84.11 or 84.12)	11,7 c/l	
		08.00	79	Used as fuel in other compression ignition engines for the driving of or incorporated in machinery and implements of Chapters 84 and 85, for example, generators, compressors, loaders, pumps, machinery and mechanical appliances for public works, road building and earthmoving and selfpropelled cranes	11,7 c/l	
		09.00	73	Used as fuel in locomotives (tariff heading No. 86.02)	11,7 c/l	
		10.00	76	Used as fuel in dumper vehicles of which according to the manufacturer's specifications, each wheel massload is 4 500 kg or more or of which the total massload on each rear axle exceeds 20 000 kg (tariff heading No. 87.04)	11,7 c/l	
		11.00	70	Used as fuel in vehicles for use in underground mines (tariff heading No. 87.04) or in mobile drilling derricks (tariff heading No. 87.05)	11,7 c/l	
		12.00	75	Used as fuel in works trucks, for example, forklift trucks, crane trucks, platform trucks, straddle carriers and other elevating or stacking trucks (tariff heading No. 84.26, 84.27 or 87.09)	11,7 c/l	

Note.—The position in respect of refunds of fuel levy applicable prior to 1 January 1988 is maintained.

No. R. 660

30 Maart 1988

DOEANE- EN AKSYNSWET, 1964

WYSIGING VAN BYLAE 1 (No. 1/1/28)

Kragtens artikel 48A van die Doeane- en Aksynswet, 1964, word Deel 1 van Bylae 1 by genoemde Wet hiermee gewysig, met terugwerkende krag tot 1 Januarie 1988, in die mate in die Bylae hiervan aangetoon.

K. D. S. DURR,
Adjunk-minister van Finansies.

No. R. 660

30 March 1988

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF SCHEDULE 1 (No. 1/1/28)

Under section 48A of the Customs and Excise Act, 1964, Part 1 of Schedule 1 to the said Act is hereby amended, with retrospective effect to 1 January 1988, to the extent set out in the Schedule hereto.

K. D. S. DURR,
Deputy Minister of Finance.

BYLAE

Pos	Subpos	T. S.	Artikel Beskrywing	Statistiese Eenheid	Skaal van Reg	Annotasies
87.02 "87.02	8702.10		Deur tariefpos No. 87.02 deur die volgende te vervang: Openbare vervoertipe passasiersmotorvoertuie. Met kompressie-ontstekingsbinnebrandsuierejin (diesel of halfdiesel):			
	.10	8	Met 'n sitruimte van minder as 16 sitplekke (met inbegrip van die bestuurder se sitplek), ongemonteer	getal	20%	
	.20	5	Met 'n sitruimte van minder as 16 sitplekke (met inbegrip van die bestuurder se sitplek), gemonteer	getal	100%	
	.30	2	Ander, ongemonteer	getal	20%	
	.90	6	Ander	getal	10%	
	8702.90		Ander:			
	.10	4	Met 'n sitruimte van minder as 16 sitplekke (met inbegrip van die bestuurder se sitplek), ongemonteer	getal	20%	
	.20	1	Met 'n sitruimte van minder as 16 sitplekke (met inbegrip van die bestuurder se sitplek), gemonteer	getal	100%	
	.30	9	Ander, ongemonteer	getal	20%	
	.90	2	Ander	getal	10%''	
87.04			Deur subpos No. 8704.21.60 deur die volgende te vervang:			
	""60	2	Ander eenheidsgeboue voertuie met 'n massa van meer as 1 300 kg maar hoogstens 1 600 kg, ongemonteer	getal	20%	
	.65	3	Ander voertuie, met 'n massa van meer as 1 300 kg maar hoogstens 1 500 kg sonder agterbak of hoogstens 1 600 kg met agterbak, ongemonteer	getal	20%	
	.70	6	Ander, ongemonteer	getal	20%''	
			Deur subpos No. 8704.31.50 deur die volgende te vervang:			
	""60	2	Ander eenheidsgeboude voertuie met 'n massa van meer as 1 300 kg maar hoogstens 1 600 kg, ongemonteer	getal	20%	
	.65	3	Ander voertuie, met 'n massa van meer as 1 300 kg maar hoogstens 1 500 kg sonder agterbak of hoogstens 1 600 kg met agterbak, ongemonteer	getal	20%	
	.70	6	Ander, ongemonteer	getal	20%''	

Opmerking.—Hierdie kennisgewing spruit voort uit die oorskakeling na die Geharmoniseerde Stelsel en het terugwerkende krag tot 1 Januarie 1988.

SCHEDULE

Heading	Subheading	C. D.	Article Description	Statistical Unit	Rate of Duty	Annotations
87.02 "87.02	8702.10		By the substitution for tariff heading No. 87.02 of the following: PUBLIC-TRANSPORT TYPE PASSENGER MOTOR VEHICLES. With compression-ignition internal combustion piston engine (diesel or semi-diesel):			
	.10	8	With a seating capacity of less than 16 seats (including the driver's seat), unassembled	No.	20 %	
	.20	5	With a seating capacity of less than 16 seats (including the driver's seat), assembled	No.	100 %	

Head- ing	Subheading	C. D.	Article Description	Statistical Unit	Rate of Duty	Anno- tions
87.04	.30	2	Other, unassembled	No.	20 %	
	.90	6	Other	No.	10 %	
	8702.90		Other:			
	.10	4	With a seating capacity of less than 16 seats (including the driver's seat), unassembled	No.	20 %	
	.20	1	With a seating capacity of less than 16 seats (including the driver's seat), assembled	No.	100 %	
	.30	9	Other, unassembled	No.	20 %	
	.90	2	Other	No.	10 %	
			By the substitution for subheading No. 8704.21.60 of the following:			
	.60	2	Other mono-built vehicles, of a mass exceeding 1 300 kg but not exceeding 1 600 kg, unassembled	No.	20 %	
	.65	3	Other vehicles, of a mass exceeding 1 300 kg but not exceeding 1 500 kg without rear body or not exceeding 1 600 kg with rear body, unassembled	No.	20 %	
	.70	6	Other, unassembled	No.	20 %	
			By the substitution for subheading No. 8704.31.50 of the following:			
	.60	2	Other mono-built vehicles, of a mass exceeding 1 300 kg but not exceeding 1 600 kg, unassembled	No.	20 %	

Note.—This notice is consequential to the change-over to the Harmonized System and has retrospective effect to 1 January 1988.

No. R. 661

30 Maart 1988

DOEANE- EN AKSYNSWET, 1964

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

Kragtens artikel 48A van die Doeane- en Aksynswet, 1964, word Deel 2 van Bylae 1 by genoemde Wet hiermee gewysig, met terugwerkende krag tot 1 Januarie 1988, in die mate in die Bylae hiervan aangetoon.

K. D. S. DURR,
Adjunk-minister van Finansies.

No. R. 661

30 March 1988

CUSTOMS AND EXCISE ACT, 1964

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

Under section 48A of the Customs and Excise Act, 1964, Part 2 of Schedule 1 to the said Act is hereby amended, with retrospective effect to 1 January 1988, to the extent set out in the Schedule hereto.

K. D. S. DURR,
Deputy Minister of Finance.

BYLAE

Item	Tarief- pos	Artikel Beskrywing	Skaal van Reg		Annota- sies
			Aksyns	Doecane	
117.00		Deur Opmerking 1 (b) by tariefitem 117.00 deur die volgende te vervang: “(b) beteken, behoudens die bepalings van Opmerking 2 by item 609.17 van Bylae No. 6 “netto plaaslike inhoud” sover dit betrekking het op motorkarmodelle, minibusmodelle en ligte vragvoertuigmodelle, en motorvoertuie met 'n aksynsmassa van meer as 1 300 kg maar hoogstens 1 600 kg met agterbak of 1 500 kg sonder agterbak, die massa per voertuig van komponente in die Gemeenskaplike Doeanegedebied vervaardig van— (i) onderdele en materiale geheel in sodanige Gebied vervaardig, of (ii) materiale geheel in sodanige Gebied vervaardig en/of enige van die volgende ingevoerde materiale, naamlik: Mineraalprodukte (Afdeling V) Produkte van die chemiese en verwante nywerhede (Afdeling VI)			

Item	Tarief-pos	Artikel Beskrywing	Skaal van Reg		Annotasies
			Aksyns	Doeane	
		Harse en plastiekstowwe, sellulose-esters en -eters, vloeistof of pasta, met inbegrip van emulsies, dispersies en oplossings, of in blokke, stukke, poeiers, korrels, vlokke en dergelike massavorms (Hoofstuk 39) Rubber, ru of eenvoudig behandel voor koagulering (Hoofstuk 40) Kurk (uitgesonderd artikels van kurk) (Hoofstuk 45) Tekstielvesels, nie gespin of geweef nie (Afdeling XI) Onedelmetale en artikels van onedelmetaal (nie op enige wyse gevorm nie anders as in die vorm van ru-blokke, blokke, stukke, poeiers, gietblokke, voorblokke, knuppels, platblokke, plaatknuppels, rolle, universeel-plate, stawe, stange, hoepel en band, fyn-plate en plate, en draad (met inbegrip van draadtou) (Afdeling XV) Gietstukke en smeestukke, in die omstandighede of in die mate en onderworpe aan die voorwaardes wat die Minister van Ekonomiese Sake en Tegnologie op aanbeveling van die Raad van Handel en Nywerheid, goedkeur (Afdelings XV, XVI en XVII) Hoeke, vorms en profile, van yster of staal, warmgewals (Hoofstuk 72): Met dien verstande dat komponente wat geïnkorporeer is in, of geheg is aan subsamestelle wat vervaardig is in en ingevoer is van 'n vreemde land, by aansoek, as plaaslike inhoud geag mag word mits bewys tot die Kommissaris se bevrediging gelewer word dat 'n gelyke of groter hoeveelheid van identiese komponente wat in die Gemeenskaplike Doeanegebied vervaardig is, na 1 Oktober 1982 deur die applikant uitgevoer is en dat sodanige applikant ten opsigte van die uitgevoerde komponente 'n geldige Sertifikaat van Oorsprong en Massa van Motorvoertuigonderdele en Subsamestelle (DA 190) voorle wat met die betrokke Uitvoerklaringsbrief ooreenstem"			
117.01		Deur voor subitem 117.01.10 die volgende in te voeg:			
"05		Padtrekkers vir leunsleepwaens met 'n aksynsmassa van hoogstens 1 500 kg	8%	—	
		Deur die opskrif van subitem 117.01.10 deur die volgende te vervang:			
		"Ander padtrekkers vir leunsleepwaens"			
117.20, 117.25 en 117.30		Deur tariefitem 117.20, 117.25 en 117.30 deur die volgende te vervang:			
"117.21	87.02	Openbare vervoertipe passasiersmotorvoertuie, eenheidsgebou, met 'n sitruimte van minstens 16 sitplekke (met inbegrip van die bestuurder se sitplek) en met 'n aksynsmassa van hoogstens 1 600 kg	8%	—	
117.22	87.02	Openbare vervoertipe passasiersmotorvoertuie, eenheidsgebou, met 'n sitruimte van minstens 16 sitplekke (met inbegrip van die bestuurder se sitplek) en met 'n aksynsmassa van meer as 1 600 kg	20%	—	
		Plus, ten opsigte van enige sodanige motorvoertuig wat 'n binnebrandsuierinjin met 'n silinderkapasiteit van hoogstens 22 000 cm ³ inkorporeer wat nie vervaardig is onder 'n vervaardigingsprogram deur die Minister van Ekonomiese Sake en Tegnologie, op aanbeveling van die Raad van Handel en Nywerheid, goedgekeur nie	30%	30%	

Item	Tariefpos	Artikel Beskrywing	Skaal van Reg		Annotasies
			Aksyns	Doeane	
		Plus, ten opsigte van enige sodanige motorvoertuig aangedryf deur 'n kompressie-ontstekingsenjin met 'n silinderkapasiteit van minstens 4 000 cm ³ maar hoogstens 22 000 cm ³ , wat 'n handratkas inkorporeer wat nie vervaardig is onder 'n vervaardigingsprogram deur die Minister van Ekonomiese Sake en Tegnologie, op aanbeveling van die Raad van Handel en Nywerheid, goedgekeur nie	100 000 c elk min 62c/kg van die massa van die ratkas	5%	
		Plus, ten opsigte van enige sodanige motorvoertuig met 'n BVM van minstens 13 000 kg maar hoogstens 17 000 kg, wat 'n outomatiese of semi-outomatiese ratkas inkorporeer wat nie vervaardig is onder 'n vervaardigingsprogram deur die Minister van Ekonomiese Sake en Tegnologie, op aanbeveling van die Raad van Handel en Nywerheid, goedgekeur nie	350 c/kg van die massa van die ratkas	5%	
		Plus, ten opsigte van enige sodanige motorvoertuig aangedryf deur 'n binnebrandsuierenjin met 'n silinderkapasiteit van hoogstens 22 000 cm ³ , wat 'n aandryfwielas inkorporeer wat nie vervaardig is onder 'n vervaardigingsprogram deur die Minister van Ekonomiese Sake en Tegnologie, op aanbeveling van die Raad van Handel en Nywerheid, goedgekeur nie	165 c/kg van die massa van die aandryfwielas	5%	
117.24	87.04	Motorvoertuie vir die vervoer van goedere, eenheidsgebou, met 'n aksynsmassa van meer as 1 300 kg maar hoogstens 1 600 kg	8%	—	
117.26	87.04	Motorvoertuie vir die vervoer van goedere, eenheidsgebou, met 'n aksynsmassa van meer as 1 600 kg	20%	—	
		Plus, ten opsigte van enige sodanige motorvoertuig wat 'n binnebrandsuierenjin met 'n silinderkapasiteit van hoogstens 22 000 cm ³ inkorporeer wat nie vervaardig is onder 'n vervaardigingsprogram deur die Minister van Ekonomiese Sake en Tegnologie, op aanbeveling van die Raad van Handel en Nywerheid, goedgekeur nie	30%	30%	
		Plus, ten opsigte van enige sodanige motorvoertuig aangedryf deur 'n kompressie-ontstekingsenjin met 'n silinderkapasiteit van minstens 4 000 cm ³ maar hoogstens 22 000 cm ³ , wat 'n handratkas inkorporeer wat nie vervaardig is onder 'n vervaardigingsprogram deur die Minister van Ekonomiese Sake en Tegnologie, op aanbeveling van die Raad van Handel en Nywerheid, goedgekeur nie	100 000 c elk min 62 c/kg van die massa van die ratkas	5%	
		Plus, ten opsigte van enige sodanige motorvoertuig aangedryf deur 'n binnebrandsuierenjin met 'n silinderkapasiteit van hoogstens 22 000 cm ³ , wat 'n aandryfwielas inkorporeer wat nie vervaardig is onder 'n vervaardigingsprogram deur die Minister van Ekonomiese Sake en Tegnologie, op aanbeveling van die Raad van Handel en Nywerheid, goedgekeur nie	165 c/kg van die massa van die aandryfwielas	5%	
117.27	87.04	Motorvoertuie vir die vervoer van goedere (uitgesonderd eenheidsgebou) met 'n aksynsmassa van meer as 1 300 kg maar hoogstens 1 600 kg met agterbak of 1 500 kg sonder agterbak	8%	—	
117.29	87.02	Onderstelle met enjins en kajuite toegerus,	20%	—	
	87.04	met 'n aksynsmassa van meer as 1 600 kg vir motorvoertuie van subposte nos. 8702.10, 8702.90, 8704.21.55, 8704.22.30, 8704.23.30, 8704.31.40, 8704.32.20 en 8704.90.40			

Item	Tarief-pos	Artikel Beskrywing	Skaal van Reg		Annotasies
			Aksyns	Doeane	
117.30	87.06	Plus, ten opsigte van enige sodanige onderstel wat 'n binnebrandsuierenjin met 'n silinderkapasiteit van hoogstens 22 000 cm ³ inkorporeer wat nie vervaardig is onder 'n vervaardigingsprogram deur die Minister van Ekonomiese Sake en Tegnologie, op aanbeveling van die Raad van Handel en Nywerheid, goedgekeur nie	30%	30%	
		Plus, ten opsigte van enige sodanige onderstel aangedryf deur 'n kompressie-ontstekingsenjin met 'n silinderkapasiteit van minstens 4 000 cm ³ maar hoogstens 22 000 cm ³ , wat 'n handratkas inkorporeer wat nie vervaardig is onder 'n vervaardigingsprogram deur die Minister van Ekonomiese Sake en Tegnologie, op aanbeveling van die Raad van Handel en Nywerheid, goedgekeur nie	100 000 c elk min 62 c/kg van die massa van die ratkas	5%	
		Plus, ten opsigte van enige sodanige onderstel vir openbare vervoertipe passasiersmotorvoertuie met 'n BVM van minstens 13 000 kg maar hoogstens 17 000 kg, wat 'n outomatiese of semi-outomatiese ratkas inkorporeer wat nie vervaardig is onder 'n vervaardigingsprogram deur die Minister van Ekonomiese Sake en Tegnologie, op aanbeveling van die Raad van Handel en Nywerheid, goedgekeur nie	350 c/kg van die massa van die ratkas	5%	
		Plus, ten opsigte van enige sodanige onderstel aangedryf deur 'n binnebrandsuierenjin met 'n silinderkapasiteit van hoogstens 22 000 cm ³ , wat 'n aandryfwielas inkorporeer wat nie vervaardig is onder 'n vervaardigingsprogram deur die Minister van Ekonomiese Sake en Tegnologie, op aanbeveling van die Raad van Handel en Nywerheid, goedgekeur nie	165 c/kg van die massa van die aandryfwielas	5%	
		Onderstelle met enjins toegerus vir motorvoertuie van subposte nos. 8701.20.20, 8702.10.90, 8702.90.90, 8704.21.55, 8704.21.90, 8704.22.30, 8704.22.90, 8704.23.30, 8704.23.90, 8704.31.40, 8704.31.90, 8704.32.20, 8704.32.90, 8704.90.40 en 8704.90.90	20%	5%	
		Plus, ten opsigte van enige sodanige onderstel wat 'n binnebrandsuierenjin met 'n silinderkapasiteit van hoogstens 22 000 cm ³ inkorporeer wat nie vervaardig is onder 'n vervaardigingsprogram deur die Minister van Ekonomiese Sake en Tegnologie, op aanbeveling van die Raad van Handel en Nywerheid, goedgekeur nie	30%	30%	
		Plus, ten opsigte van enige sodanige onderstel aangedryf deur 'n kompressie-ontstekingsenjin met 'n silinderkapasiteit van minstens 4 000 cm ³ maar hoogstens 22 000 cm ³ , wat 'n handratkas inkorporeer wat nie vervaardig is onder 'n vervaardigingsprogram deur die Minister van Ekonomiese Sake en Tegnologie, op aanbeveling van die Raad van Handel en Nywerheid, goedgekeur nie	100 000 c elk min 62 c/kg van die massa van die ratkas	5%	
		Plus, ten opsigte van enige sodanige onderstel vir openbare vervoertipe passasiersmotorvoertuie met 'n BVM van minstens 13 000 kg maar hoogstens 17 000 kg, wat 'n outomatiese of semi-outomatiese ratkas inkorporeer wat nie vervaardig is onder 'n vervaardigingsprogram deur die Minister van Ekonomiese Sake en Tegnologie, op aanbeveling van die Raad van Handel en Nywerheid, goedgekeur nie	350 c/kg van die massa van die ratkas	5%	
		Plus, ten opsigte van enige sodanige onderstel aangedryf deur 'n binnebrandsuierenjin met 'n silinderkapasiteit van hoogstens 22 000 cm ³ , wat 'n aandryfwielas inkorporeer wat nie vervaardig is onder 'n vervaardigingsprogram deur die Minister van Ekonomiese Sake en Tegnologie, op aanbeveling van die Raad van Handel en Nywerheid, goedgekeur nie	165 c/kg van die massa van die aandryfwielas	5%	

Opmerking.—Hierdie kennisgewing spruit voort uit die oorskakeling na die Geharmoniseerde Stelsel en het terugwerkende krag tot 1 Januarie 1988.

SCHEDULE

Item	Tariff Heading	Article Description	Rate of Duty		Annotations
			Excise	Customs	
117.00		By the substitution for Note 1 (b) to tariff item 117.00 of the following: “(b) subject to the provisions of Note 2 to item 609.17 of Schedule No. 6 “net local content” in so far as it relates to motorcar models, minibus models and light goods vehicle models, and motor vehicles of an excise mass exceeding 1 300 kg but not exceeding 1 600 kg with rear body or 1 500 kg without rear body, means the mass per vehicle of components manufactured in the Common Customs Area from— (i) parts or materials wholly produced in such Area, or (ii) materials wholly produced in such Area and/or any of the following imported materials, namely: Mineral products (Section V) Products of the chemical and allied industries (Section VI) Artificial resins and plastic materials, cellulose esters and ethers, liquid or pasty, including emulsions, dispersions and solutions, or in blocks, lumps, powders, granules, flakes and similar bulk forms (Chapter 39) Rubber, raw or simply treated before coagulation (Chapter 40) Cork (not being articles of cork) (Chapter 45) Textile fibres, not spun or woven (Section XI) Base metals and articles of base metal not shaped in any way other than in the form of pigs, blocks, lumps, powders, ingots, blooms, billets, slabs, sheet bars, coils, universal plates, bars, rods, hoop and strip, sheets and plates, and wire (including stranded wire) (Section XV) Castings and forgings in such circumstances or to such extent and subject to such conditions as may be approved by the Minister of Economic Affairs and Technology, on the recommendation of the Board of Trade and Industry (Sections XV, XVI and XVII) Angles, shapes and sections, of iron or steel, hot-rolled (Chapter 72): Provided that components incorporated in, or attached to subassemblies manufactured in and imported from a foreign country, may upon application, be deemed to be local content provided it is proved to the satisfaction of the Commissioner that an equal or greater quantity of identical components manufactured in the Common Customs Area was exported after 1 October 1982 by the applicant and such applicant produces, in respect of the exported components, a valid Certificate of Origin and Mass of Motor Vehicle Parts and Subassemblies (DA 190) which will be reconcilable with the relative Export Bill of Entry”			
117.01		By the insertion before subitem 117.01.10 of the following:			
“05		Road tractors for semi-trailers of an excise mass not exceeding 1 500 kg	8%	—	

Item	Tariff Heading	Article Description	Rate of Duty		Annotations
			Excise	Customs	
117.20, 117.25 and 117.30 "117.21	87.02	By the substitution for the heading of subitem 117.01.10 of the following: "Other road tractors for semi-trailers" By the substitution for tariff items 117.20, 117.25 and 117.30 of the following: Public-transport type passenger motor vehicles, mono-built, with a seating capacity of not less than 16 seats (including the driver's seat) and of an excise mass not exceeding 1 600 kg	8%	—	
117.22	87.02	Public-transport type passenger motor vehicles, mono-built, with a seating capacity of not less than 16 seats (including the driver's seat) and of an excise mass exceeding 1 600 kg Plus, in respect of any such motor vehicle incorporating an internal combustion piston engine with a cylinder capacity not exceeding 22 000 cm ³ which is not manufactured under a manufacturing programme approved by the Minister of Economic Affairs and Technology, on the recommendation of the Board of Trade and Industry Plus, in respect of any such motor vehicle driven by a compression ignition engine with a cylinder capacity of 4 000 cm ³ or more but not exceeding 22 000 cm ³ , incorporating a manual gear box which is not manufactured under a manufacturing programme approved by the Minister of Economic Affairs and Technology, on the recommendation of the Board of Trade and Industry Plus, in respect of any such motor vehicle with a GVM of 13 000 kg or more but not exceeding 17 000 kg, incorporating an automatic or semi-automatic gear box which is not manufactured under a manufacturing programme approved by the Minister of Economic Affairs and Technology, on the recommendation of the Board of Trade and Industry Plus, in respect of any such motor vehicle driven by an internal combustion piston engine with a cylinder capacity not exceeding 22 000 cm ³ , incorporating a drive-axle which is not manufactured under a manufacturing programme approved by the Minister of Economic Affairs and Technology, on the recommendation of the Board of Trade and Industry	20% 30% 100 000c each less 62 c/kg of the mass of the gear box 350 c/kg of the mass of the gear box 165 c/kg of the mass of the drive-axle	— 30% 5% 5% 5%	
117.24	87.04	Motor vehicles for the transport of goods, mono-built, of an excise mass exceeding 1 300 kg but not exceeding 1 600 kg	8%	—	
117.26	87.04	Motor vehicles for the transport of goods, mono-built, of an excise mass exceeding 1 600 kg Plus, in respect of any such motor vehicle incorporating an internal combustion piston engine with a cylinder capacity not exceeding 22 000 cm ³ which is not manufactured under a manufacturing programme approved by the Minister of Economic Affairs and Technology, on the recommendation of the Board of Trade and Industry Plus, in respect of any such motor vehicle driven by a compression ignition engine with a cylinder capacity of 4 000 cm ³ or more but not exceeding 22 000 cm ³ , incorporating a manual gear box which is not manufactured under a manufacturing programme approved by the Minister of Economic Affairs and Technology, on the recommendation of the Board of Trade and Industry Plus, in respect of any such motor vehicle driven by an internal combustion piston engine with a cylinder capacity not exceeding 22 000 cm ³ , incorporating a drive-axle which is not manufactured under a manufacturing programme approved by the Minister of Economic Affairs and Technology, on the recommendation of the Board of Trade and Industry	20% 30% 100 000c each less 62 c/kg of the mass of the gear box 165 c/kg of the mass of the drive-axle	— 30% 5% 5%	

SCHEDULE

Item	Tariff Heading	Article Description	Rate of Duty		Annotations
			Excise	Customs	
117.27	87.04	Motor vehicles for the transport of goods (excluding mono-built) of an excise mass exceeding 1 300 kg but not exceeding 1 600 kg with rear body or 1 500 kg without rear body	8%	—	
117.29	87.02 87.04	Chassis fitted with engines and cabs, of an excise mass exceeding 1 500 kg for motor vehicles of sub-headings Nos. 8702.10, 8702.90, 8704.21.55, 8704.22.30, 8704.23.30, 8704.31.40, 8704.32.20 and 8704.90.40	20%	—	
		Plus, in respect of any such chassis incorporating an internal combustion piston engine with a cylinder capacity not exceeding 22 000 cm ³ which is not manufactured under a manufacturing programme approved by the Minister of Economic Affairs and Technology, on the recommendation of the Board of Trade and Industry	30%	30%	
		Plus, in respect of any such chassis driven by a compression ignition engine with a cylinder capacity of 4 000 cm ³ or more but not exceeding 22 000 cm ³ , incorporating a manual gear box which is not manufactured under a manufacturing programme approved by the Minister of Economic Affairs and Technology, on the recommendation of the Board of Trade and Industry	100 000c each less 62 c/kg of the mass of the gear box	5%	
		Plus, in respect of any chassis for public-transport type passenger motor vehicles of a GVM of 13 000 kg or more but not exceeding 17 000 kg, incorporating an automatic or semi-automatic gear box which is not manufactured under a manufacturing programme approved by the Minister of Economic Affairs and Technology, on the recommendation of the Board of Trade and Industry	350 c/kg of the mass of the gear box	5%	
		Plus, in respect of any such chassis driven by an internal combustion piston engine with a cylinder capacity not exceeding 22 000 cm ³ , incorporating a drive-axle which is not manufactured under a manufacturing programme approved by the Minister of Economic Affairs and Technology, on the recommendation of the Board of Trade and Industry	165 c/kg of the mass of the drive-axle	5%	
117.30	87.06	Chassis fitted with engines, for motor vehicles of subheadings Nos. 8701.20.20, 8702.10.90, 8702.90.90, 8704.21.55, 8704.21.90, 8704.22.30, 8704.22.90, 8704.23.30, 8704.23.90, 8704.31.40, 8704.31.90, 8704.32.20, 8704.32.90, 8704.90.40 and 8704.90.90	20%	5%	
		Plus, in respect of any such chassis incorporating an internal combustion piston engine with a cylinder capacity not exceeding 22 000 cm ³ which is not manufactured under a manufacturing programme approved by the Minister of Economic Affairs and Technology, on the recommendation of the Board of Trade and Industry	30%	30%	
		Plus, in respect of any such chassis driven by a compression ignition engine with a cylinder capacity of 4 000 cm ³ or more but not exceeding 22 000 cm ³ , incorporating a manual gear box which is not manufactured under a manufacturing programme approved by the Minister of Economic Affairs and Technology, on the recommendation of the Board of Trade and Industry	100 000c each less 62 c/kg of the mass of the gear box	5%	
		Plus, in respect of any such chassis for public-transport type passenger motor vehicles with a GVM of 13 000 kg or more but not exceeding 17 000 kg, incorporating an automatic or semi-automatic gear box which is not manufactured under a manufacturing programme approved by the Minister of Economic Affairs and Technology, on the recommendation of the Board of Trade and Industry	350 c/kg of the mass of the gear box	5%	

Item	Tariff Heading	Article Description	Rate of Duty		Annotations
			Excise	Customs	
		Plus, in respect of any such chassis driven by an internal combustion piston engine with a cylinder capacity not exceeding 22 000 cm ³ , incorporating a drive-axle which is not manufactured under a manufacturing programme approved by the Minister of Economic Affairs and Technology, on the recommendation of the Board of Trade and Industry	165 c/kg of the mass of the drive-axle	5%''	

Note.—This notice is consequential to the change-over to the Harmonized System and has retrospective effect to 1 January 1988.

No. R. 662

30 Maart 1988

DOEANE- EN AKSYNSWET, 1964

WYSIGING VAN BYLAE 6 (No. 6/6)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Bylae 6 by genoemde Wet hiermee gewysig, met terugwerkende krag tot 1 Januarie 1988, in die mate in die Bylae hiervan aangetoon.

K. D. S. DURR,

Adjunk-minister van Finansies.

No. R. 662

30 March 1988

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF SCHEDULE 6 (No. 6/6)

Under section 75 of the Customs and Excise Act, 1964, Schedule 6 to the said Act is hereby amended, with retrospective effect to 1 January 1988 to the extent set out in the Schedule hereto.

K. D. S. DURR,

Deputy Minister of Finance.

BYLAE

I Kort- ing item	II Tarief- item	III Kode	T. S.	IV Beskrywing	V Mate van Kortings	VI Mate van Terug betaling	Anno- tations
609.17				Deur Opmerking 3 by item 609.17 deur die volgende te vervang: “3. Behoudens die bepalings van Opmerking 5 mag vervaardigers bo en behalwe die ander kortings op reg waarvoor in hierdie item by tariefitems 117.01, 117.05, 117.10, 117.15, 117.17, 117.21, 117.24 en 117.27 voorsiening gemaak word, ook die kortings op reg ten opsigte van onderdele en subsamestelle wat uitgevoer is eis, mits— (i) bewys tot die Kommissaris se bevrediging gelewer word dat die onderdele en subsamestelle wat uitgevoer is in die Republiek vervaardig is en 'n geldige Sertifikaat van Oorsprong en Massa Massa van Motorvoertuigonderdele en Subsamestelle (DA 190) voorgelê word wat met die betrokke Uitvoerklaaringsbrief ooreenstem; en (ii) die beswaarde gemiddelde netto plaaslike inhoud van alle motorkar-, ligtevragevoertuig- of minibusmodelle wat gedurende die kwartaal van aanslag uit 'n vervaardigingspakhuis geklaar is, meer as 66 persent is.”			

BYLAE

I Kor- ting item	II Tarief- item	III Kode	T. S.	IV Beskrywing	V Mate van Korting	VI Mate van Terug betaling	Anno- tasies
				Deur Opmerking 5 by item 609.17 deur die volgende te vervang: "5. 'n Vervaardiger mag die kortings op reg waarvoor in hierdie item by tariefitem 117.01.05, 117.05, 117.10, 117.15, 117.17, 117.21, 117.24 en 117.27 voorsiening gemaak word eis, mits die totale korting aldus geëis nie die totale reg betaalbaar op alle motorvoertuie van genoemde tariefitem wat gedurende die kwartaal van aanslag vir binne-landse verbruik geklaar word, oorskry nie." Deur kortingkode 01.00, 01.01 en 01.02 by tariefitem 117.01 deur die volgende te vervang: Padtrekkers vir leunsleepwaens: Met 'n aksynsmassa van hoogstens 1 500 kg			
	117.01	01.00					
		01.01	53		400c/kg netto plaaslike inhoud van onderdele en sub-samestelle wat ingebou is in sodanige voertuie wat gedurende die voorafgaande kwartaal vir aksynsregdoeleindes uitgevoer is, of van onderdele en sub-samestelle (uitgesonderd ongemasjineerde gietstukke en smeestukke) van 'n soort wat in sodanige voertuie ingebou word en uitgevoer is gedurende die voorafgaande kwartaal vir aksynsregdoeleindes, met 'n maksimum van die uitvoerwaarde per kg van sodanige komponente, sub-samestelle of motorvoertuie.		
		01.02	50	Met 'n aksynsmassa van hoogstens 1 500 kg	200c/kg netto plaaslike inhoud van ongemasjineerde enjinblokgietstukke van 'n soort wat gemasjineerd in motorvoertuie ingebou word en uitgevoer is gedurende die voorafgaande kwartaal vir aksynsregdoeleindes, met 'n maksimum van die uitvoerwaarde per kg van sodanige enjinblokgietstukke		
		01.03	58	Met 'n aksynsmassa van hoogstens 1 500 kg	0,04% ten opsigte van elke 0,1 persent, of deel daarvan, van netto plaaslike inhoud		
				plus. ten opsigte van enige sodanige voertuig wat 'n plaaslikvervaardigde aandryfwielas inkorporeer	0,02% ten opsigte van elke 0,1 persent, of deel daarvan, van netto plaaslike inhoud deur die aandryfwielas bygedra		
		01.04	55	Ander, wat binnebrandsuierenjins in die Republiek vervaardig onder 'n vervaardigingsprogram deur die Minister van Ekonomiese Sake en Tegnologie, op aanbeveling van die Raad van Handel en Nywerheid, goedgekeur, met 'n silinderkapasiteit van hoogstens 22 000 cm ³ , inkorporeer	Volle reg		

BYLAE

I Kor- ting item	II Tarief- item	III Kode	T. S.	IV Beskrywing	V Mate van Korting	VI Mate van Terug betaling	Anno- tasies
		01.05	52	Ander, wat binnebrandsuierenjins met 'n silinderkapasiteit van meer as 22 000 cm ³ inkorporeer: Deur tariefitem No. 117.20 deur die volgende te vervang:	Volle reg''		
	117.21	01.00	59	Openbare vervoertipe passasiersmotorvoertuie, eenheidsgebou, met 'n sitruimte van minstens 16 sitplekke (met inbegrip van die bestuurder se sitplek) en 'n aksynsmassa van hoogstens 1 600 kg	400c/kg netto plaaslike inhoud van onderdele en sub-samestelle wat ingebou is in sodanige voertuie wat gedurende die voorafgaande kwartaal vir aksynsregdoeleindes uitgevoer is, of van onderdele en sub-samestelle (uitgesonderd ongemasjineerde gietstukke en smeestukke) van 'n soort wat in sodanige voertuie ingebou word en uitgevoer is gedurende die voorafgaande kwartaal vir aksynsregdoeleindes, met 'n maksimum van die uitvoerwaarde per kg van sodanige komponente, sub-samestelle of motorvoertuie		
		02.00	53	Openbare vervoertipe passasiersmotorvoertuie, eenheidsgebou, met 'n sitruimte van minstens 16 sitplekke (met inbegrip van die bestuurder se sitplek) en 'n aksynsmassa van hoogstens 1 600 kg	200c/kg netto plaaslike inhoud van ongemasjineerde enjinblok-gietstukke van 'n soort wat gemasjineerd in motorvoertuie ingebou word en uitgevoer is gedurende die voorafgaande kwartaal vir aksynsregdoeleindes, met 'n maksimum van die uitvoerwaarde per kg van sodanige enjinblok-gietstukke		
		03.00	55	Openbare vervoertipe passasiersmotorvoertuie, eenheidsgebou, met 'n sitruimte van minstens 16 sitplekke (met inbegrip van die bestuurder se sitplek) en 'n aksynsmassa van hoogstens 1 600 kg plus, ten opsigte van enige sodanige voertuig wat 'n plaaslikvervaardigde aandryfwielas inkorporeer	0,04% ten opsigte van elke 0,1 persent, of deel daarvan, van netto plaaslike inhoud		
	117.24	01.00	50	Motorvoertuie vir die vervoer van vrag, eenheidsgebou, met 'n aksynsmassa van meer as 1 300 kg maar hoogstens 1 600 kg	0,02% ten opsigte van elke 0,1 persent of deel daarvan, van netto plaaslike inhoud deur die aandryfwielas bygedra 400c/kg netto plaaslike inhoud van onderdele en sub-samestelle wat ingebou is in sodanige voertuie wat gedurende die voorafgaande kwartaal vir aksynsregdoeleindes uitgevoer is, of van onderdele en sub-samestelle (uitgesonderd ongemasjineerde gietstukke en smeestukke) van 'n soort wat in sodanige voertuie ingebou word en uitgevoer is gedurende die voorafgaande kwartaal vir aksynsregdoeleindes, met 'n maksimum van die uitvoerwaarde per kg van sodanige komponente, sub-samestelle of motorvoertuie		

BYLAE

I Korting item	II Tarief- item	III Kode	T. S.	IV Beskrywing	V Mate van Korting	VI Mate van Terug betaling	Anno- tasies
		02.00	55	Motorvoertuie vir die vervoer van vrag, eenheidsgebou, met 'n aksynsmassa van meer as 1 300 kg maar hoogstens 1 600 kg	200 c/kg netto plaaslike inhoud van ongemasjineerde enjinblokietstukke van 'n soort wat gemasjineerd in motorvoertuie ingebou word en uitgevoer is gedurende die voorafgaande kwartaal vir aksynsregdoeleindes, met 'n maksimum van die uitvoerwaarde per kg van sodanige enjinblokietstukke		
		03.00	58	Motorvoertuie vir die vervoer van vrag, eenheidsgebou, met 'n aksynsmassa van meer as 1 300 kg maar hoogstens 1 600 kg plus, ten opsigte van enige sodanige voertuig wat 'n plaaslikvervaardigde aandryfwielas inkorporeer	0,04% ten opsigte van elke 0,1 persent, of deel daarvan, van netto plaaslike inhoud 0,02% ten opsigte van elke 0,1 persent, vir aksynsregdoeleindes, met 'n maksimum van die uitvoerwaarde per kg van sodanige komponente, subassemblasie of motorvoertuie		
		02.00	57	Motorvoertuie vir die vervoer van vrag (uitgesonderd eenheidsgebou) met 'n aksynsmassa van meer as 1 300 kg maar hoogstens 1 600 kg met agterbak of 1 500 kg sonder agterbak	200 c/kg netto plaaslike inhoud van ongemasjineerde enjinblokietstukke van 'n soort wat in sodanige voertuie ingebou word en uitgevoer is gedurende die voorafgaande kwartaal vir aksynsregdoeleindes, met 'n maksimum van die uitvoerwaarde per kg van sodanige enjinblokietstukke		
		03.00	51	Motorvoertuie vir die vervoer van vrag (uitgesonderd eenheidsgebou) met 'n aksynsmassa van meer as 1 300 kg maar hoogstens 1 600 kg met agterbak of 1 500 kg sonder agterbak plus, ten opsigte van enige sodanige voertuig wat 'n plaaslikvervaardigde aandryfwielas inkorporeer	0,04% ten opsigte van elke 0,1 persent, of deel daarvan, van netto plaaslike inhoud 0,02% ten opsigte van elke 0,1 persent, of deel daarvan, van netto plaaslike inhoud deur die aandryfwielas bygedra		

Opmerking.—Hierdie kennisgewing spruit voort uit die oorskakeling na die Geharmonieerde Stelsel en het terugwerkende krag tot 1 Januarie 1988.

SCHEDULE

I Rebate Item	II Tariff Item	III Code	C. D.	IV Description	V Extent of Rebate	VI Extent of Refund	Anno- tations
609.17				By the substitution for Note 3 to item 609.17 of the following: "3. Subject to the provisions of Note 5, manufacturers may, in addition to the other rebates of duty provided for in this item in tariff items 117.01, 117.05, 117.10, 117.15, 117.17, 117.21, 117.24 and 117.27			

I Rebate Item	II Tariff Item	III Code	C. D.	IV Description	V Extent of Rebate	VI Extent of Refund	Annotations
				also claim the rebates of duty in respect of parts and subassemblies exported, provided— (i) it is proved to the satisfaction of the Commissioner that the parts and subassemblies which were exported, were manufactured in the Republic and that a valid Certificate of Origin and Mass of Motor Vehicle Parts and Subassemblies (DA 190), which will be reconcilable with the relative Export Bill of Entry, is produced; and (ii) the weighted average net local content of all motor car models, light goods vehicle models or minibus models cleared ex a manufacturing warehouse during the quarter of assessment, is more than 66 per cent." By the substitution for Note 5 to item 609.17 of the following: "5. A manufacturer may claim the rebates of duty provided for in this item in tariff items 117.01.05, 117.05, 117.10, 117.15, 117.17, 117.21, 117.24 and 117.27 provided the total rebate as claimed does not exceed the total duty payable on all motor vehicles of the said tariff items entered for home consumption during a quarter of assessment." By the substitution for rebate codes 01.00, 01.01 and 01.02 to tariff item 117.01 of the following: Road tractors for semi-trailers: Of an excise mass not exceeding 1 500 kg Of an excise mass not exceeding 1 500 kg			
	117.01	01.00					
		01.01	53		400c/kg net local content of parts and subassemblies built into such vehicles which were exported during the preceding quarter for excise duty purposes, or of parts and subassemblies (excluding unmachined castings and forgings) of a kind built into such vehicles and exported during the preceding quarter for excise duty purposes, with a maximum of the export value per kg of such components, subassemblies or motor vehicles		
		01.02	50		200c/kg net local content of unmachined engine block castings of a kind which are built into such vehicles in a machined condition and exported during the preceding quarter for excise duty purposes, with a maximum of the export value per kg of such engine block castings		

I Rebate Item	II Tariff Item	III Code	C. D.	IV Description	V Extent of Rebate	VI Extent of Refund	Anno- tations
		01.03	58	Of an excise mass not exceeding 1 500 kg plus, in respect of any such vehicle incorporating a locally manufactured drive-axle	0,04% in respect of each 0,1 per cent, or part thereof, of net local content 0,02% in respect of each 0,1 per cent or part thereof, of net local content contributed by the drive-axle		
		01.04	55	Other, incorporating internal combustion piston engines manufactured in the Republic under a manufacturing programme approved by the Minister of Economic Affairs and Technology, on recommendation of the Board of Trade and Industry, with a cylinder capacity not exceeding 22 000 cm ³	Full duty		
		01.05	52	Other, incorporating internal combustion piston engines with a cylinder capacity exceeding 22 000 cm ³ By the substitution for tariff item No. 117.20 of the following:	Full duty"		
	"117.21	01.00	59	Public-transport type passenger motor vehicles, mono-built, with a seating capacity of not less than 16 seats (including the driver's seat) and an excise mass not exceeding 1 600 kg	400 c/kg net local content of parts and subassemblies built into such vehicles which were exported during the preceding quarter for excise duty purposes, or of parts and subassemblies (excluding unmachined castings and forgings) of a kind built into such vehicles and exported during the preceding quarter for excise duty purposes, with a maximum of the export value per kg of such components, subassemblies or motor vehicles		
		02.00	53	Public-transport type passenger motor vehicles, mono-built, with a seating capacity of not less than 16 seats (including the driver's seat) and an excise mass not exceeding 1 600 kg	200 c/kg net local content of unmachined engine block castings of a kind which are built into such vehicles in a machined condition and exported during the preceding quarter for excise duty purposes, with a maximum of the export value per kg of such engine block castings		
		03.00	55	Public-transport type passenger motor vehicles, mono-built, with a seating capacity of not less than 16 seats (including the driver's seat) and an excise mass not exceeding 1 600 kg plus, in respect of any such vehicle incorporating a locally manufactured drive-axle	0,04% in respect of each 0,1 per cent, or part thereof, of net local content 0,02% in respect of each 0,1 per cent, or part thereof, of net local content contributed by the drive-axle		
	117.24	01.00	50	Motor vehicles for the transport of goods, mono-built, of an excise mass exceeding 1 300 kg but not exceeding 1 600 kg	400 c/kg net local content of parts and subassemblies built into such vehicles which were exported during the preceding quarter for excise duty purposes, or of parts and subassemblies (excluding unmachined castings and forgings) of a kind built		

I Rebate Item	II Tariff Item	III Code	C. D.	IV Description	V Extent of Rebate	VI Extent of Refund	Anno- tations
117.27	02.00	55		Motor vehicles for the transport of goods, mono-built, of an excise mass exceeding 1 300 kg but not exceeding 1 600 kg	into such vehicles and exported during the preceding quarter for excise duty purposes, with a maximum of the export value per kg of such components, sub-assemblies or motor vehicles 200c/kg net local content of unmachined engine block castings of a kind which are built into such vehicles in a machined condition and exported during the preceding quarter for excise duty purposes, with a maximum of the export value per kg of such engine block castings		
	03.00	58		Motor vehicles for the transport of goods, mono-built, of an excise mass exceeding 1 300 kg but not exceeding 1 600 kg plus, in respect of any such vehicle incorporating a locally manufactured drive-axle	0,04 % in respect of each 0,1 per cent, or part thereof, of net local content 0,02 % in respect of each 0,1 per cent, or part thereof, of net local content contributed by the drive-axle		
	01.00	52		Motor vehicles for the transport of goods (excluding mono-built) of an excise mass exceeding 1 300 kg but not exceeding 1 600 kg with rear body or 1 500 kg without rear body	400c/kg net local content of parts and subassemblies built into such vehicles which were exported during the preceding quarter for excise duty purposes, or of parts and subassemblies (excluding unmachined castings and forgings) of a kind built into such vehicles and exported during the preceding quarter for excise duty purposes, with a maximum of the export value per kg of each components, sub-assemblies or motor vehicles		
	02.00	57		Motor vehicles for the transport of goods (excluding mono-built) of an excise mass exceeding 1 300 kg but not exceeding 1 600 kg with rear body or 1 500 kg without rear body	200c/kg net local content of unmachined engine block castings of a kind which are built into such vehicles in a machined condition and exported during the preceding quarter for excise duty purposes, with a maximum of the export value per kg of such engine block castings		
	03.00	51		Motor vehicles for the transport of goods (excluding mono-built) of an excise mass exceeding 1 300 kg but not exceeding 1 600 kg with rear body or 1 500 kg without rear body plus, in respect of any such vehicle incorporating a locally manufactured drive-axle	0,04 % in respect of each 0,1 per cent or part thereof, of net local content 0,02 % in respect of each 0,1 per cent, or part, thereof, of net local content contributed by the drive-axle"		

Note.—This notice is consequential to the change-over to the Harmonized System and has retrospective effect to 1 January 1988.

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