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GOEWERMENSKENNISGEWING

DEPARTEMENT VAN FINANSIES

No. R. 2539

15 November 1989

DOEANE- EN AKSYNSWET, 1964

WYSIGING VAN BYLAE 1 (No. 1/4/74)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 4 van Bylae 1 by genoemde Wet hiermee gewysig, met terugwerkende krag tot 10 Mei 1989, in die mate in die Bylae hiervan aangetoon.

G. MARAIS,

Adjunk-minister van Finansies.

GOVERNMENT NOTICE

DEPARTMENT OF FINANCE

No. R. 2539

15 November 1989

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF SCHEDULE 1 (No. 1/4/74)

Under section 48 of the Customs and Excise Act, 1964, Part 4 of Schedule No. 1 to the said Act is hereby amended, with retrospective effect to 10 May 1989, to the extent set out in the Schedule hereto.

G. MARAIS,

Deputy Minister of Finance.

BYLAE

	Annota- sies
<i>Opmerkings:</i> Deur Opmerking 7 (k) deur die volgende te vervang: “(k) wat kapitaalgoedere is, wat die Direkteur-generaal: Handel en Nywerheid, op aanbeveling van die Raad van Handel en Nywerheid, en die Kommissaris, by spesifieke permit toelaat, ingevoer in die hoeveelhede, op die tye en onderhewig aan die voorwaardes, met inbegrip van voorwaardes met betrekking tot die produksiekoste van goedere uitgevoer en wat vereis dat minstens 15 persent van die totale waarde van al die goedere vervaardig deur die persoon aan wie sodanige permit uitgereik word, bereken ooreenkomstig die ex-fabrieksprys, deur hom gedurende 'n gespesifiseerde tydperk uitgevoer sal word, soos die Direkteur-generaal: Handel en Nywerheid, op aanbeveling van die Raad van Handel en Nywerheid, en die Kommissaris, in sodanige permit bepaal,” Deur na Opmerking 9 die volgende in te voeg: “10 (a) Ondanks die bepalings van Opmerking 7 (k), bly die bedrag aan bobelasting ingetrek ingevolge enige permit uitgereik deur die Direkteur-generaal: Handel en Nywerheid, kragtens die bepalings van die gemelde Opmerking, verskuldig en is 'n skuldverpligting aan die Staat van die persoon aan wie die permit uitgereik is en as sekuriteit vir sodanige skuld is die kapitaalgoedere ingevoer ingevolge sodanige permit, onderhewig aan 'n retensiereg kragtens die bepalings van artikel 114 wat <i>mutatis mutandis</i> vanaf die tyd wat sodanige kapitaalgoedere vir binnelandse verbruik geklaar word totdat die bedoelde Direkteur-generaal sertifiseer dat aan die voorwaardes in sodanige permit bepaal, voldoen is, of, indien die bedoelde Direkteur-generaal sodanige permit intrek en die bobelasting ingetrek, ten volle aan die Kommissaris betaal is: Met dien verstande dat die Kommissaris te enige tyd enige ander sekuriteit of bykomende sekuriteit vir die bedrag en in die vorm wat hy bepaal, kan vereis. (b) Sodanige kapitaalgoedere is onderhewig aan sodanige retensiereg asof aangehou ooreenkomstig die bepalings van artikel 114 (2).	

	Annotations
(c) Enige persoon aan wie sodanige permit uitgereik is, moet— (i) 'n kennisgewing met die strekking dat sodanige kapitaalgoedere onderhewig is aan sodanige retensiereg, vertoon op 'n opvallende plek op die persele waar sodanige kapitaalgoedere geïnstalleer is, en (ii) die besonderhede verstrek op die tye en 'n aantekening hou in sodanige vorm met betrekking tot sodanige kapitaalgoedere soos die Kommissaris voorskryf."	

Opmerking.—Die Opmerking met betrekking tot kapitaalgoedere word herskryf en 'n nuwe Opmerking wat die voorwaardes met betrekking tot vrystelling van bobelasting op kapitaalgoedere uiteensit, word ingevoeg. Die wysiging het terugwerkende krag tot 10 Mei 1989.

SCHEDULE

	Annotations
<i>Notes:</i> By the substitution for Note 7 (k) of the following: "(k) which are capital goods, which the Director-General: Trade and Industry, on the recommendation of the Board of Trade and Industry, and the Commissioner, may allow by specific permit, imported in such quantities, at such times and subject to such conditions, including conditions relating to the production costs of goods exported and requiring that at least 15 per cent of the total value of all the goods manufactured by the person to whom such permit is issued, calculated according to the ex factory price, shall be exported by him during a specified period, as the Director-General: Trade and Industry, on the recommendation of the Board of Trade and Industry, and the Commissioner, may determine in such permit," By the insertion after Note 9 of the following: "10 (a) Notwithstanding the provisions of Note 7 (k), the amount of surcharge withdrawn in terms of any permit issued by the Director-General: Trade and Industry, under the provisions of the said Note, shall remain due and shall constitute a debt to the State by the person to whom the permit is issued and as security for such debt the capital goods imported in terms of such permit, shall be subject to a lien under the provisions of section 114 which shall apply <i>mutatis mutandis</i> from the time such capital goods are entered for home consumption until the said Director-General certifies that the conditions specified in such permit have been complied with, or, if the said Director-General withdraws such permit and the surcharge withdrawn has been paid in full to the Commissioner: Provided that the Commissioner may at any time require any other security or additional security in the amount and in the form as he may determine. (b) Such capital goods shall be subject to such lien as if detained in accordance with the provisions of section 114 (2). (c) Any person to whom such permit is issued shall— (i) display a notice to the effect that such capital goods are subject to such lien, in a prominent place on the premises where such capital goods are installed, and (ii) furnish the particulars at such times and keep a record in such form relating to such capital goods as the Commissioner may prescribe."	

Note.—The Note in respect of capital goods is restated and a new Note explaining the conditions in respect of exemption of surcharge on capital goods, is inserted. The amendment has retrospective effect to 10 May 1989.

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