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AIDS HELPLINE: 0800-0123-22 Prevention is the cure



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**GOVERNMENT NOTICE
GOEWERMENTSKENNISGEWING**

No. R. 653

1 July 2005

**SOUTH AFRICAN REVENUE SERVICE
SUID-AFRIKAANSE INKOMSTEDIENS**

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE No. 1 PART 2B (No. 1/2/144)**

Under section 48 of the Customs and Excise Act, 1964, Part 2B of Schedule No. 1 to the said Act is hereby amended, **with retrospective effect to 1 April 2003**, to the extent set out in the Schedule hereto.

**T A MANUEL
MINISTER OF FINANCE**

SCHEDULE

By the substitution for Note 1 to Section B of Part 2 of Schedule No. 1 of the following:

NOTE:

1. For the purposes of the calculation of the rate of excise duty in terms of items 126.01 to 126.05 "A" means the recommended retail price exclusive of value-added tax, less 20%. The result of the calculation $0,00003 \times A$ shall be rounded-off to the third decimal comma.

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE No. 1 DEEL 2B (No. 1/2/144)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 2B van Bylae No. 1 by bogenoemde Wet hiermee gewysig, met terugwerkende krag tot 1 April 2003, in die mate in die Bylae hierby aangetoon.

T A MANUEL
MINISTER VAN FINANSIES

BYLAE

Deur Opmerking 1 by Afdeling B by Deel 2 van Bylae No. 1 deur die volgende te vervang:

OPMERKING:

1. Vir die doeleindes van die berekening van die skaal van aksynsreg in items 126.01 tot 126.05 beteken "A" die aanbevole kleinhandelprys uitgesonderd die belasting op toegevoegde waarde, min 20%. Die resultaat van die berekening $0,00003 \times A$ sal tot die derde desimale komma afgerond word.

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