

EXTRAORDINARY



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[No. 813.]

DEPARTMENT OF THE PRIME MINISTER

DEPARTEMENT VAN DIE EERSTE MINISTER.

No. 858.]

[9th June, 1964.]

No. 858.]

[9 Junie 1964.]

It is hereby notified that the State President has assented to the following Act which is hereby published for general information:—

Hierby word bekend gemaak dat die Staatspresident sy goedkeuring geheg het aan die onderstaande Wet wat hierby ter algemene inligting gepubliseer word:—

No. 55 of 1964: Customs and Excise Amendment Act,
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No. 55 van 1964: Wysigingswet op Doeane en Aksyns,
1964 Bladsy 2

No. 55, 1964.]

WET

Tot wysiging van die Doeane wet, 1955, en die Aksynswet, 1956.

(Engelse teks deur die Staatspresident geteken.)
(Goedgekeur op 6 Junie 1964.)

DAAR WORD BEPAAL deur die Staatspresident, die Senaat en die Volksraad van die Republiek van Suid-Afrika, soos volg:—

Wysiging van
Eerste Bylae by
Wet 55 van 1955.

1. (1) Die Eerste Bylae by die Doeane wet, 1955, word hierby gewysig vir sover in die Eerste Bylae by hierdie Wet uiteengesit.

(2) Sub-artikel (1) word, behoudens die bepalinge van artikel tagtig van die Doeane wet, 1955, met inbegrip van bedoelde bepalinge soos hulle ingevolge sub-artikel (3) van toepassing is met betrekking tot enige vermindering van enige reg waarvoor in die in sub-artikel (1) bedoelde wysigings voorsiening gemaak word, geag op die agtiende dag van Mei 1964 in werking te getree het.

(3) By die toepassing van sub-artikel (2) is die bepalinge van artikel tagtig van die Doeane wet, 1955, *mutatis mutandis* van toepassing met betrekking tot enige vermindering van enige reg in daardie sub-artikel bedoel, net soos hulle met betrekking tot enige verhoging van so 'n reg van toepassing is.

Verlenging van
geldigheid van
kennisgewings tot
wysiging van die
Eerste, Tweede of
Derde Bylae by
Wet 55 van 1955.

2. Ondanks die bepalinge van sub-artikel (3) van artikel vyf-en-sestig van die Doeane wet, 1955, verval op grond van die bepalinge van sub-artikel (3) van bedoelde artikel *vyf-en-sestig* geen kennisgewing wat voor die sestiende dag van Maart 1964 kragtens die bepalinge van sub-artikel (1) of (2) van artikel *vyf-en-sestig*, sub-artikel (6) van artikel *agt-en-negentig* of sub-artikel (2) van artikel *honderd* van genoemde Wet uitgevaardig is en wat op die datum waarop hierdie Wet in werking tree van krag is, voor dertig dae na die volgende sessie van die Parlement waarin die Minister soos in sub-artikel (3) van genoemde artikel *vyf-en-sestig* bedoel, voorstel nie.

Wysiging van
Tweede Bylae by
Wet 55 van 1955.

3. Ondanks die bepalinge van artikel *honderd* van die Doeane wet, 1955, kan die Minister, behoudens die bepalinge van sub-artikels (3) en (4) van artikel *vyf-en-sestig* van daardie Wet, item 922 van die Tweede Bylae by bedoelde Wet by kennisgewing in die *Staatskoerant* wysig met ingang van 'n datum nie vroeër as die agtiende dag van Mei 1964 nie.

Wysiging van
artikel 1 van
Wet 62 van 1956,
soos gewysig deur
artikel 1 van
Wet 67 van 1957,
artikel 1 van
Wet 35 van 1958,
artikel 1 van
Wet 66 van 1959,
artikel 1 van
Wet 55 van 1960,
artikel 1 van
Wet 50 van 1961,
artikel 1 van
Wet 84 van 1962
en artikel 4 van
Wet 84 van 1963.

4. (1) Artikel *een* van die Aksynswet, 1956, word hierby gewysig deur in die omskrywing van „brandolie” in sub-artikel (1) die woord „netto” deur die woord „bruto” te vervang.

(2) Sub-artikel (1) word geag op die vyfde dag van Julie 1963 in werking te getree het.

Wysiging van
Bylae No. 1 by
Wet 62 van 1956.

5. (1) Bylae No. 1 by die Aksynswet, 1956, word hierby gewysig vir sover in die Tweede Bylae by hierdie Wet uiteengesit.

(2) Sub-artikel (1) word, behoudens die bepalinge van artikel *nege* van die Aksynswet, 1956, met inbegrip van bedoelde bepalinge soos hulle ingevolge sub-artikel (3) van toepassing is met betrekking tot enige afskaffing of vermindering van enige reg waarvoor in die in sub-artikel (1) bedoelde wysigings voorsiening gemaak word, geag in werking te getree het—

(a) wat betref die vervanging van item 10 van Bylae No. 1 by die Aksynswet, 1956, op die sewentiende dag van Maart 1964; en

(b) wat betref enige ander wysiging van daardie Bylae, op die agtiende dag van Mei 1964.

(3) By die toepassing van sub-artikel (2) is die bepalinge van artikel *nege* van die Aksynswet, 1956, *mutatis mutandis* van toepassing, behalwe vir sover dit item 10 van Bylae No. 1 van daardie Bylae betref, met betrekking tot enige afskaffing of ver-

No. 55, 1964.]

ACT

To amend the Customs Act, 1955, and the Excise Act, 1956.*(English text signed by the State President.)
(Assented to 6th June, 1964.)***BE IT ENACTED** by the State President, the Senate and the House of Assembly of the Republic of South Africa, as follows:—

1. (1) The First Schedule to the Customs Act, 1955, is hereby amended to the extent set out in the First Schedule to this Act. Amendment of
First Schedule
to Act 55 of 1955.

(2) Sub-section (1) shall, subject to the provisions of section *eighty* of the Customs Act, 1955, including the said provisions as they apply by virtue of sub-section (3) in relation to any decrease in any rate of duty provided for in the amendments referred to in sub-section (1), be deemed to have come into operation on the eighteenth day of May, 1964.

(3) For the purposes of sub-section (2), the provisions of section *eighty* of the Customs Act, 1955, shall *mutatis mutandis* apply in relation to any decrease in any rate of duty referred to in the said sub-section, as they apply in relation to any increase in any such rate of duty.

2. Notwithstanding the provisions of sub-section (3) of section *sixty-five* of the Customs Act, 1955, no notice issued under the provisions of sub-section (1) or (2) of section *sixty-five*, sub-section (6) of section *ninety-eight* or sub-section (2) of section *one hundred* of the said Act prior to the sixteenth day of March, 1964, and in force on the date of coming into operation of this Act, shall lapse by reason of the provisions of sub-section (3) of the said section *sixty-five*, until thirty days after the next session of Parliament during which the Minister moves as mentioned in that sub-section. Extension of
validity of
notices amending
the First, Second
or Third Schedule
to Act 55 of 1955.

3. Notwithstanding the provisions of section *one hundred* of the Customs Act, 1955, the Minister may, subject to the provisions of sub-sections (3) and (4) of section *sixty-five* of that Act, by notice in the *Gazette* amend item 922 of the Second Schedule to the said Act with effect from a date not earlier than the eighteenth day of May, 1964. Amendment of
Second Schedule
to Act 55 of 1955.

4. (1) Section *one* of the Excise Act, 1956, is hereby amended by the substitution in the definition of "furnace oil" in sub-section (1) for the word "net" of the word "gross". Amendment of
section 1 of
Act 62 of 1956,
as amended by
section 1 of
Act 67 of 1957,
section 1 of
Act 35 of 1958,
section 1 of
Act 66 of 1959,
section 1 of
Act 55 of 1960,
section 1 of
Act 50 of 1961,
section 1 of
Act 84 of 1962
and section 4 of
Act 84 of 1963.

(2) Sub-section (1) shall be deemed to have come into operation on the fifth day of July, 1963.

5. (1) Schedule No. 1 to the Excise Act, 1956, is hereby amended to the extent set out in the Second Schedule to this Act. Amendment of
Schedule No. 1
to Act 62 of 1956.

(2) Sub-section (1) shall, subject to the provisions of section *nine* of the Excise Act, 1956, including the said provisions as they apply by virtue of sub-section (3) in relation to any abolition of or any decrease in any rate of duty provided for in the amendments referred to in sub-section (1), be deemed to have come into operation—

(a) as regards the substitution of item 10 of Schedule No. 1 to the Excise Act, 1956, on the seventeenth day of March, 1964; and

(b) as regards any other amendments to that Schedule, on the eighteenth day of May, 1964.

(3) For the purposes of sub-section (2), the provisions of section *nine* of the Excise Act, 1956, shall, save in so far as item 10 of Schedule No. 1 to that Act is concerned, *mutatis mutandis* apply in relation to any duty abolished or any decrease in any

minderung van enige reg in daardie sub-artikel bedoel, net soos hulle met betrekking tot onderskeidelik enige reg wat opgelê word of enige vermeerdering van enige reg van toepassing is, en by sodanige toepassing met betrekking tot 'n reg wat afgeskaf is, word 'n verwysing in bedoelde artikel na betaalbaarheid van 'n reg wat opgelê is, as 'n verwysing na ontheffing van aanspreeklikheid vir die betaling van die aldus afgeskafte reg uitgelê.

Wysiging van Bylae No. 2 by Wet 62 van 1956.

6. Bylae No. 2 by die Aksynswet, 1956, word hierby met ingang van die negentiende dag van Mei 1964 gewysig deur item 43 te skrap.

Verlenging van geldigheid van kennisgewings tot wysiging van Bylae No. 2 by Wet 62 van 1956.

7. Ondanks die bepalings van sub-artikel (9) van artikel vyf-en-sewentig van die Aksynswet, 1956, verval op grond van die bepalings van bedoelde sub-artikel (9) geen kennisgewing wat voor die sestiende dag van Maart 1964 kragtens die bepalings van sub-artikel (8) van genoemde artikel van genoemde Wet uitgevaardig is en wat op die datum waarop hierdie Wet in werking tree van krag is, voor dertig dae na die volgende sessie van die Parlement waarin die Minister soos in genoemde sub-artikel (9) bedoel, voorstel nie.

Kort titel.

8. Hierdie Wet heet die Wysigingswet op Doeane en Aksyns, 1964.

Eerste Bylae.

WYSIGINGS VAN DIE EERSTE BYLAE BY DIE DOEANEWET, 1955.

Tarief-item.	Artikel.		Minimum reg.	Intermediêre reg.	Maksimum reg.
47	Deur die item deur die volgende item te vervang: „47 Asyn, en asynsurrogate wat volgens 'n ander proses as asyn-gisting vervaardig is, wat hoogstens 10 persent asynsuur volgens gewig bevat: (a) Asyn (b) Asynsurrogate ..	per imp. gelling per imp. gelling	— —	20 25	— —
50	Deur die reg in paragraaf (b) deur die volgende reg te vervang:	„per imp. gelling per imp. proefgelling	— —	385 of 25% na gelang van watter reg die hoogste is, en bowendien	— —
57	Deur die reg in paragraaf (b) deur die volgende reg te vervang:	per lb.	—	419	—
129	Deur paragraaf (1) deur die volgende paragraaf te vervang: „(1) Motorkarre en -voertuie algemeen bekend as „country sedans”, „estate cars”, safari-waens en stasiewaens en soortgelyke motorvoertuie bestem vir tweeledige en algemene gebruik: almal met uitsondering van radiotoestelle .. ten opsigte van elke vol R100 bo 'n waarde vry aan boord van R1,000 van elke motorkar of -voertuig .. ten opsigte van elke vol 100 lb. bo 'n gewig van 2,500 lb. van elke motorkar of -voertuig Met dien verstande dat die totale reg ten opsigte van 'n motorkar of -voertuig nie 100% <i>ad valorem</i> oorskry nie.”.	per lb.	— — —	60% met 'n minimum van 91½ 35% en bowendien 2% en bowendien 1%	— — —

rate of duty referred to in the said sub-section, as they apply respectively in relation to any duty imposed or any increase in any rate of duty, and, for the purpose of such application in relation to any duty abolished, any reference in the said section to payability of any duty imposed shall be construed as a reference to release from liability for payment of any duty so abolished.

6. Schedule No. 2 to the Excise Act, 1956, is hereby amended with effect from the nineteenth day of May, 1964, by the deletion of item 43. Amendment of
Schedule No. 2
to Act 62 of 1956.

7. Notwithstanding the provisions of sub-section (9) of section seventy-five of the Excise Act, 1956, no notice issued under the provisions of sub-section (8) of the said section of the said Act prior to the sixteenth day of March, 1964, and in force on the date of coming into operation of this Act, shall lapse by reason of the provisions of the said sub-section (9), until thirty days after the next session of Parliament during which the Minister moves as mentioned in that sub-section. Extension of
validity of
notices amending
Schedule No. 2
to Act 62 of 1956.

8. This Act shall be called the Customs and Excise Amendment Act, 1964. Short title.

First Schedule.

AMENDMENTS TO THE FIRST SCHEDULE TO THE CUSTOMS ACT, 1955.

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			Cents	Cents	Cents
47	By the substitution for the item of the following item: "47 Vinegar, and vinegar substitutes manufactured by a process other than acetic fermentation, containing not more than 10 per cent by weight of acetic acid: (a) Vinegar (b) Vinegar substitutes	per imp. gallon per imp. gallon	— —	20 25	— —"
50	By the substitution for the rate of duty in paragraph (b) of the following rate of duty:	"per imp. gallon per imp. proof gallon	— —	385 or 25% whichever duty shall be the greater, and in addition	— — —
57	By the substitution for the rate of duty in paragraph (b) of the following rate of duty:	per lb.	—	419	—"
129	By the substitution for paragraph (1) of the following paragraph: "(1) Motor cars and motor vehicles commonly known as country sedans, estate cars, safari-vans and station wagons and similar dual purpose and general purpose motor vehicles: all excluding radio apparatus .. in respect of every full R100 in excess of a free-on-board value of R1,000 of every motor car or vehicle in respect of every full 100 lb. in excess of a weight of 2,500 lb. of every motor car or vehicle Provided that the total duty in respect of any motor car or vehicle shall not exceed 100% <i>ad valorem</i> ."	per lb.	—	60% with a minimum of 91½	— —"
			—	35% and in addition	—
			—	2% and in addition	—
			—	1%	—

Tweede Bylae.

WYSIGINGS VAN BYLAE NO. 1 BY DIE AKSYNSWET, 1956.

Item.	Artikel.	Tarief.
		Sent
1.	Deur die item deur die volgende item te vervang: „1. (a) Asynsuur (met inbegrip van houtasyn) in die Republiek vervaardig, per gelling .. (b) Asynsurrogate in die Republiek vervaardig volgens 'n ander proses as asyngisting, wat hoogstens 10 persent asynsuur volgens gewig bevat, per gelling: ..	310 23"
6.	Deur die item deur die volgende item te vervang: „6. (Geen paragraaf.)”.	
9.	Deur paragraaf (c) deur die volgende paragraaf te vervang: „(c) Pyptabak in die Republiek vervaardig: (i) Met 'n waarde van hoogstens 39c per lb. en wat uitsluitlik in onmiddellike houers van 10 lb. of meer verkoop word <i>ad valorem</i> (ii) Ander <i>ad valorem</i>	50% 55%”
10.	Deur die item deur die volgende item te vervang: „10. (Geen paragraaf.)”.	
12.	Deur die item deur die volgende item te vervang: „12. Motorkarre in die Republiek vervaardig, per lb. Met dien verstande dat die totale reg ten opsigte van 'n motorkar nie R3,500 oorskry nie.”.	11 en bowendien ten opsigte van elke 50 lb. of gedeelte daarvan bo 'n gewig van 3,700 lb. van elke motorkar, per lb. 2 op die volle gewig van die motorkar: