



REPUBLIC OF SOUTH AFRICA

GOVERNMENT GAZETTE

STAATSKOERANT

VAN DIE REPUBLIEK VAN SUID-AFRIKA

Registered at the Post Office as a Newspaper

As 'n Nuusblad by die Poskantoor Geregistreer

Price 20c Prys

Overseas 30c Oorsee

POST FREE—POSVRY

Vol. 156]

CAPE TOWN, 23 JUNE 1978

KAAPSTAD, 23 JUNIE 1978

[No. 6075

DEPARTMENT OF THE PRIME MINISTER

DEPARTEMENT VAN DIE EERSTE MINISTER

No. 1302.

23 June 1978.

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

No. 93 of 1978: Customs and Excise Amendment Act, 1978.

No. 1302.

23 Junie 1978.

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

No. 93 van 1978: Wysigingswet op Doeane en Aksyns, 1978.

may be put to him by the Controller."

2. Section 40 of the principal Act is hereby amended by the Amendment of section 40 of

Wet No. 93, 1978

WYSIGINGSWET OP DOEANE EN AKSYNS, 1978.

ALGEMENE VERDUIDELIKENDE NOTA:

[] Woorde in vet druk tussen vierkantige hake dui skappings uit bestaande verordenings aan.

4 No. 6075

STAATSKOERANT, 23 JUNIE 1978

Wet No. 93, 1978

WYSIGINGSWET OP DOEANE EN AKSYNS, 1978.

artikel 6 van
Wet 71 van 1975
en artikel 5 van
Wet 105 van 1976.

Republiek, 'n juiste en voldoende faktuur daarvan, **[in die voorgeskrewe vorm]** soos voorgeskryf, aan die Kontroleur voorgelê is;".

Wysiging van
artikel 41 van
Wet 91 van 1964,
soos vervang deur
artikel 2 van
Wet 85 van 1968
en gewysig deur
artikel 15 van
Wet 105 van 1969
en artikel 6 van
Wet 112 van 1977.

3. Artikel 41 van die Hoofwet word hierby gewysig deur paragraaf (a) van subartikel (4) deur die volgende paragraaf te 5
vervang:

„(a) Al die besonderhede wat nodig is om 'n geldige klaring te doen en al die besonderhede ten opsigte van die normale prys of van enige kommissie, afslag, onkoste, koste, uitgawe, tantième, vraggeld, reg, belasting, 10
teruggawe, terugbetaling, korting, kwytskelding of water ander inligting ook al wat betrekking het op en verband hou met sodanige prys **[(met inbegrip van inligting wat in 'n voorgeskrewe waardesertifikaat gegee moet word)]** moet deur die uitvoerder in 'n 15
voorgeskrewe faktuur **[of sertifikaat]** ten opsigte van ingevoerde goedere verklaar word en sodanige besonderhede moet, behalwe waar die Sekretaris anders bepaal, op die finale bedrag van sodanige normale prys of kommissie, afslag, onkoste, koste, uitgawe, tan- 20
tième, vraggeld, reg, belasting, teruggawe, terugbetaling, korting of kwytskelding en op die finale besonderhede of inligting betreffende sodanige goedere betrekking hê.”.

Wysiging van
artikel 56 van
Wet 91 van 1964,
soos vervang deur
artikel 16 van
Wet 112 van 1977.

4. Artikel 56 van die Hoofwet word hierby gewysig deur die volgende subartikel na subartikel (1) in te voeg:

„(1A) Die Minister kan ten opsigte van enige klas of soort ingevoerde goedere waarop 'n voorlopige heffing kragtens artikel 57A opgelê is, Bylae No. 2 met ingang van 'n datum hoogstens drie maande voor die datum met ingang 30
waarvan daardie voorlopige heffing opgelê is, aldus wysig.”.

Wysiging van
artikel 65 van
Wet 91 van 1964,
soos gewysig deur
artikel 5 van
Wet 85 van 1968,
artikel 21 van
Wet 105 van 1969
en artikel 20 van
Wet 112 van 1977.

5. Artikel 65 van die Hoofwet word hierby gewysig deur die volgende subartikel by te voeg:

„(6) (a) Ondanks die bepalings van subartikels (1) en (4), 35
is die waarde vir doeanebelastingdoeleindes van ingevoerde goedere in Afdeling B van Deel 2 van Bylae No. 1 vermeld (behalwe pèrels, edelstene en halfedelstene, edelmetale, gewalste edelmetale of artikels bevattende of vervaardig van sodanige pèrels, edelstene en 40
halfedelstene, edelmetale of gewalste edelmetale kragtens Bylae No. 4 geklaar) die normale prys daarvan plus 15 persent van sodanige prys, plus enige ongekorte doeanereg ingevolge Deel 1 van Bylae No. 1 op sodanige goedere betaalbaar, maar uitgesonderd die 45
doeanereg in genoemde Afdeling B van Deel 2 van Bylae No. 1 vermeld op sodanige goedere.

(b) Die bepalings van subartikel (3) of (4) van artikel 70 is *mutatis mutandis* van toepassing op die berekening of bepaling van die waarde vir doeanebelastingdoeleindes 50
van enige sodanige ingevoerde pèrels, edelstene en halfedelstene, edelmetale, gewalste edelmetale of artikels bevattende of vervaardig van sodanige pèrels, edelstene en halfedelstene, edelmetale of gewalste 55
edelmetale.”.

Wysiging van
artikel 69 van
Wet 91 van 1964,
soos gewysig deur
artikel 22 van
Wet 105 van 1969.

6. Artikel 69 van die Hoofwet word hierby gewysig deur die volgende subartikel by te voeg:

„(4) (a) Ondanks die bepalings van subartikels (1) en (2), is die waarde vir doeleindes van aksynsreg van enige goedere in die Republiek vervaardig en in Afdeling B 60
van Deel 2 van Bylae No. 1 vermeld (behalwe pèrels, edelstene en halfedelstene, edelmetale, gewalste edelmetale of artikels bevattende of vervaardig van sodanige pèrels, edelstene en halfedelstene, edelmetale of gewalste edelmetale) die normale prys daarvan plus 15 persent van sodanige prys, plus enige ongekorte aksynsreg ingevolge Deel 1 van Bylae No. 1 op sodanige goedere betaalbaar, maar uitgesonderd die aksynsreg in genoemde Afdeling B van Deel 2 van Bylae No. 1 vermeld op sodanige goedere.”.

CUSTOMS AND EXCISE AMENDMENT ACT, 1978.

Act No. 93, 1978

sufficient invoice thereof, **[in the prescribed form]** as prescribed, has been produced to the Controller;”.

section 6 of
Act 71 of 1975
and section 5 of
Act 105 of 1976.

3. Section 41 of the principal Act is hereby amended by the substitution for paragraph (a) of subsection (4) of the following 5 paragraph:

“(a) All particulars necessary to make a valid entry and all particulars in respect of the normal price or of any commission, discount, cost, charge, expense, royalty, freight, duty, tax, drawback, refund, rebate, remission or other information whatever which relates to and has a bearing on such price **[(including any information required to be given in any prescribed certificate of value)]** shall be declared by the exporter in any prescribed invoice **[or certificate]** in respect of any imported goods and such particulars shall, except where the Secretary otherwise determines, relate to the final amount of such normal price or commission, discount, cost, charge, expense, royalty, freight, duty, tax, drawback, refund, rebate or remission and to the final particulars or information regarding such goods.”.

Amendment of
section 41 of
Act 91 of 1964,
as substituted by
section 2 of
Act 85 of 1968
and amended by
section 15 of
Act 105 of 1969
and section 6 of
Act 112 of 1977.

4. Section 56 of the principal Act is hereby amended by the insertion after subsection (1) of the following subsection:

“(1A) The Minister may, in respect of any class or kind of imported goods on which a provisional charge has been imposed under section 57A, so amend Schedule No. 2 with effect from a date not more than three months prior to the date with effect from which that provisional charge has been imposed.”.

Amendment of
section 56 of
Act 91 of 1964,
as substituted by
section 16 of
Act 112 of 1977.

5. Section 65 of the principal Act is hereby amended by the 30 addition of the following subsection:

“(6) (a) Notwithstanding the provisions of subsections (1) and (4), the value for customs duty purposes of any imported goods specified in Section B of Part 2 of Schedule No. 1 (other than pearls, precious and semi-precious stones, precious metals, rolled precious metals or articles containing or manufactured of such pearls, precious and semi-precious stones, precious metals or rolled precious metals entered under Schedule No. 4) shall be the normal price thereof plus 15 per cent of such price, plus any non-rebated customs duty payable in terms of Part 1 of Schedule No. 1 on such goods, but excluding the customs duty specified in the said Section B of Part 2 of Schedule No. 1 on such goods.
(b) The provisions of subsection (3) or (4) of section 70 shall *mutatis mutandis* apply to the calculation or determination of the value for customs duty purposes of any such imported pearls, precious and semi-precious stones, precious metals, rolled precious metals or articles containing or manufactured of such pearls, precious and semi-precious stones, precious metals or rolled precious metals.”.

Amendment of
section 65 of
Act 91 of 1964,
as amended by
section 5 of
Act 85 of 1968,
section 21 of
Act 105 of 1969
and section 20 of
Act 112 of 1977.

6. Section 69 of the principal Act is hereby amended by the addition of the following subsection:

“(4) (a) Notwithstanding the provisions of subsections (1) and (2), the value for excise duty purposes of any goods manufactured in the Republic and specified in Section B of Part 2 of Schedule No. 1 (other than pearls, precious and semi-precious stones, precious metals, rolled precious metals or articles containing or manufactured of such pearls, precious and semi-precious stones, precious metals or rolled precious metals), shall be the value for

Amendment of
section 69 of
Act 91 of 1964,
as amended by
section 22 of
Act 105 of 1969.

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Wysiging van
artikel 70 van
Wet 91 van 1964,
soos ingevoeg deur
artikel 23 van
Wet 105 van 1969
en gewysig deur
artikel 9 van
Wet 105 van 1976
en artikel 23 van
Wet 112 van 1977.

Wysiging van
artikel 75 van
Wet 91 van 1964,
soos gewysig deur
artikel 13 van
Wet 95 van 1965,
artikel 10 van
Wet 57 van 1966,
artikel 8 van
Wet 85 van 1968,
artikel 24 van
Wet 105 van 1969,
artikel 8 van Wet
103 van 1972,
artikel 2 van
Wet 68 van 1973,
artikel 9 van
Wet 71 van 1975
en artikel 27 van
Wet 112 van 1977.

symsreg van sodanige goedere ingevolge subartikel (1) of (2) bereken of bepaal plus enige ongekorte aksynsreg ingevolge Afdeling A van Deel 2 van Bylae No. 1 op sodanige goedere betaalbaar.

- (b) Die bepalinge van subartikel (3) of (4) van artikel 70 is *mutatis mutandis* van toepassing op die berekening of bepaling van die waarde vir doeleindes van aksynsreg van enige sodanige pèrels, edelstene en halfedelstene, edelmetale, gewalste edelmetale of artikels bevattende of vervaardig van sodanige pèrels, edelstene en halfedelstene, edelmetale of gewalste edelmetale.”

7. (1) Artikel 70 van die Hoofwet word hierby gewysig—

- (a) deur subartikel (2) deur die volgende subartikel te vervang:

„(2) Die waarde vir doeleindes van verkoopreg van enige in die Republiek vervaardigde goedere, behalwe goedere kragtens verkoopregitem 144.00, uitgesonderd kragtens tariefpos 71.16 daarvan, van Bylae No. 1 geklaar, is die waarde vir doeleindes van aksynsreg van sodanige goedere, ingevolge artikel 69 bereken of bepaal asof hulle symsbare goedere was, plus enige ongekorte aksynsreg op sodanige goedere wat nie in die prys van sodanige goedere inbegrepe is nie, maar uitgesonderd die verkoopreg op sodanige goedere.”;

- (b) deur in subartikel (3) die woorde wat paragraaf (a) voorafgaan deur die volgende woorde te vervang:

„(3) Die waarde vir doeleindes van verkoopreg van enige ingevoerde goedere kragtens item 709.01 van Bylae No. 7 geklaar en enige goedere in die Republiek vervaardig en kragtens verkoopregitem 144.00, uitgesonderd kragtens tariefpos 71.16 daarvan, van Bylae No. 1 geklaar, is—”; en

- (c) deur paragraaf (a) van subartikel (4) deur die volgende paragraaf te vervang:

„(a) Wanneer enige ingevoerde goedere kragtens item 709.01 van Bylae No. 7 geklaar of enige goedere in die Republiek vervaardig en kragtens verkoopregitem 144.00, uitgesonderd kragtens tariefpos 71.16 daarvan, van Bylae No. 1 geklaar, onder sodanige omstandighede verkoop word dat die waarde daarvan vir doeleindes van verkoopreg nie ingevolge subartikel (3) bereken kan word nie, kan die Sekretaris 'n waarde bepaal wat, onderworpe aan 'n reg van appèl na die Minister, geag word die waarde vir doeleindes van verkoopreg van sodanige goedere te wees.”.

(2) Subartikel (1) word geag op 1 Oktober 1977 in werking te getree het.

8. Artikel 75 van die Hoofwet word hierby gewysig—

- (a) deur die voorbehoudsbepaling by subartikel (7) deur die volgende voorbehoudsbepaling te vervang:

„Met dien verstande dat die Sekretaris ten opsigte van enige klas of soort goedere in enige item in Deel 1 van Bylae No. 5 vermeld wat by die verwaardiging van enige goedere in die Republiek bemark, gebruik is, enige teruggawe in die mate in sodanige item vermeld, kan betaal waar goedere van vergelykbare klas, soort, kwaliteit en hoeveelheid en in die Republiek vervaardig of geproduseer, by die verwaardiging van enige uitgevoerde goedere gebruik is.”; en

- (b) deur na paragraaf (c) van subartikel (18) die volgende paragraaf in te voeg:

„(cA) in die geval van enige gegiste appel-, peer- of lemoendrank in die Republiek vervaardig, 0,5 persent van die hoeveelheid aldus vervaardig waarop reg betaal word.”.

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excise duty purposes of such goods calculated or determined in terms of subsection (1) or (2), plus any non-rebated excise duty payable in terms of Section A of Part 2 of Schedule No. 1 on such goods.

5 (b) The provisions of subsection (3) or (4) of section 70 shall *mutatis mutandis* apply to the calculation or determination of the value for excise duty purposes of any such pearls, precious and semi-precious stones, precious metals, rolled precious metals or articles
10 containing or manufactured of such pearls, precious and semi-precious stones, precious metals or rolled precious metals.”

7. (1) Section 70 of the principal Act is hereby amended—

15 (a) by the substitution for subsection (2) of the following subsection:

“(2) The value for sales duty purposes of any goods manufactured in the Republic, other than goods entered in terms of sales duty item 144.00, except under tariff heading 71.16 thereof, of Schedule No. 1, shall be the value for excise duty purposes of such goods, calculated or determined in terms of section 69 as if they were excisable goods, plus any non-rebated excise duty on such goods not included in the price of such goods, but excluding the sales duty on such goods.”;

25 (b) by the substitution in subsection (3) for the words preceding paragraph (a) of the following words:

“(3) The value for sales duty purposes of any imported goods entered in terms of item 709.01 of Schedule No. 7 and any goods manufactured in the Republic and entered in terms of sales duty item 144.00, except under tariff heading 71.16 thereof, of Schedule No. 1, shall be—”; and

(c) by the substitution for paragraph (a) of subsection (4) of the following paragraph:

35 “(a) whenever any imported goods entered in terms of item 709.01 of Schedule No. 7 or any goods manufactured in the Republic and entered in terms of sales duty item 144.00, except under tariff heading 71.16 thereof, of Schedule No. 1, are sold in such circumstances that the value thereof for sales duty purposes cannot be calculated in terms of subsection (3), the Secretary may determine a value which shall, subject to a right of appeal to the Minister, be deemed to be the value for sales duty purposes of such goods.”;

45 (2) Subsection (1) shall be deemed to have come into operation on 1 October 1977.

8. Section 75 of the principal Act is hereby amended—

50 (a) by the substitution for the proviso to subsection (7) of the following proviso:

“Provided that the Secretary may, in respect of any class or kind of goods specified in any item of Part 1 of Schedule No. 5 and used in the manufacture of any goods marketed in the Republic, pay any drawback to the extent stated in such item, where goods of comparable class, kind, quality and quantity and manufactured or produced in the Republic have been used in the manufacture of any goods exported.”; and

55 (b) by the insertion after paragraph (c) of subsection (18) of the following paragraph:

60 “(cA) in the case of any fermented apple, pear or orange beverage manufactured in the Republic, 0,5 per cent of the quantity so manufactured on which duty is paid;”.

Amendment of section 70 of Act 91 of 1964, as inserted by section 23 of Act 105 of 1969 and amended by section 9 of Act 105 of 1976 and section 23 of Act 112 of 1977.

Amendment of section 75 of Act 91 of 1964, as amended by section 13 of Act 95 of 1965, section 10 of Act 57 of 1966, section 8 of Act 85 of 1968, section 24 of Act 105 of 1969, section 8 of Act 103 of 1972, section 2 of Act 68 of 1973, section 9 of Act 71 of 1975 and section 27 of Act 112 of 1977.

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Vervanging van
artikel 81 van
Wet 91 van 1964.

9. Artikel 81 van die Hoofwet word hierby deur die volgende artikel vervang:

„Versuim om goedere te verklaar. 81. Iemand wat **[deur 'n beamppte gevra word of hy]** versuim om enige belasbare goedere of goedere waarvan die invoer of uitvoer kragtens enige wet verbied of beperk word, en wat hy aan sy persoon of in sy besit het, aan te gee **[en dit ontken]**, of 'n verklaring vir doeane- of aksynsdoeleindes doen aangaande enige belasbare goedere of verbode of beperkte goedere aan sy persoon of in sy besit waaruit enige belasbare goedere of verbode of beperkte goedere weggelaat word, is, as ontdek word dat hy ten tyde van die **[ontkenning]** versuim of van die verklaring enige sodanige goedere aan sy persoon of in sy besit het of gehad het, aan 'n misdryf skuldig en by skuldigbevinding strafbaar met 'n boete van hoogstens tweeduisend rand of drie maal die waarde van die betrokke goedere, na gelang van watter die hoogste is, of met gevangenisstraf vir 'n tydperk van hoogstens twee jaar, of met sowel sodanige boete as sodanige gevangenisstraf, en die betrokke goedere en enige ander goedere in dieselfde pak asook die pak self, is aan verbeuring onderhewig.”

Wysiging van
artikel 95 van
Wet 91 van 1964,
soos gewysig deur
artikel 16 van
Wet 85 van 1968.

10. Artikel 95 van die Hoofwet word hierby gewysig deur die volgende subartikel by te voeg: 25

„(3) Ondanks andersluidende wetsbepalings, is 'n landdroshof bevoeg om uitspraak te gee vir enige bedrag kragtens hierdie Wet geëis, tesame met die koste om so 'n uitspraak te verkry.”

Wysiging van
artikel 107 van
Wet 91 van 1964,
soos gewysig deur
artikel 20 van
Wet 85 van 1968
en artikel 31 van
Wet 105 van 1969.

11. Artikel 107 van die Hoofwet word hierby gewysig deur die volgende paragraaf by subartikel (1) te voeg, terwyl die bestaande subartikel paragraaf (a) daarvan word: 30

„(b) Enige goedere wat na verloop van 'n tydperk van 28 dae vanaf die datum van behoorlike klaring daarvan nog in die bewaring of onder beheer van die departement is, kan deur die Kontroleur na die Staatspakhuis of ander plek deur die Kontroleur bepaal, verwyder word, en daarna kan daarvoor ingevolge artikel 43 (3) beskik word.” 35

Wysiging van
artikel 109 van
Wet 91 van 1964.

12. Artikel 109 van die Hoofwet word hierby gewysig deur in 40 subartikel (1) die woorde wat paragraaf (a) voorafgaan deur die volgende woorde te vervang:

„(1) Indien dit na die oordeel van die Sekretaris vir die beveiliging van die openbare gesondheid of vir die veiligheid van die publiek of die Staat nodig is, kan hy te eniger tyd vir rekening en op risiko van die betrokke invoerder, uitvoerder, eienaar, gesagvoerder of loods, na gelang die Sekretaris bepaal—” 45

Voortdoring van
sekere wysigings van
Bylaes Nos. 1 tot 7
by Wet 91 van 1964,
soos gewysig deur
artikel 19 van
Wet 95 van 1965,
artikel 15 van
Wet 57 van 1966,
artikel 2 van
Wet 96 van 1967,
artikel 22 van
Wet 85 van 1968,
artikel 37 van
Wet 105 van 1969,
artikel 9 van
Wet 98 van 1970,
artikel 2 van
Wet 89 van 1971,

13. (1) Elke wysiging van Bylaes Nos. 1 tot 7 by die Hoofwet wat kragtens artikel 48 (1) of (2), artikel 55 (2) of (3), artikel 56 50 (1) of artikel 75 (15) van die Hoofwet voor 27 Januarie 1978 aangebring is, verval nie uit hoofde van die bepalinge van artikel 48 (6), 56 (7) of 75 (16) van die Hoofwet nie.

(2) Die wysigings van Bylaes Nos. 1 en 6 by die Hoofwet wat kragtens artikels 48 (1) en (2) en 75 (15) van die Hoofwet by 55 Goewermentskennisgewings Nos. R.633 tot R.637 van 30 Maart 1978 aangebring is, verval nie uit hoofde van die bepalinge van artikel 48 (6) of 75 (16) van die Hoofwet nie.

(3) Die wysigings in subartikel (2) vermeld, vir sover dit betrekking het op tariefiteme 104.15.20, 104.15.60 en 104.15.80 60 van Deel 2 van Bylae No. 1 by die Hoofwet, is van toepassing op die betrokke goedere wat op 30 Maart 1978 in gelisensieerde doeane- en -aksynspakhuis in voorraad was en op genoemde datum nog nie uit sodanige pakhuis verwyder was nie.

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9. The following section is hereby substituted for section 81 of the principal Act:

Substitution of section 81 of Act 91 of 1964.

“Non-declaration of goods.

5 **81.** Any person who **[is asked by an officer whether he has]** fails to declare any dutiable goods or goods the importation or exportation of which is prohibited or restricted under any law and which he has upon his person or in his possession, **[and denies it]** or makes any statement for customs or excise purposes as to any dutiable goods or prohibited or restricted goods upon his person or in his possession from which any dutiable goods or prohibited or restricted goods are omitted, shall, if any such goods are discovered to be or to have been upon his person or in his possession at the time of the **[denial]** failure, or of the statement, be guilty of an offence and liable on conviction to a fine not exceeding two thousand rand or treble the value of the goods in question, whichever is the greater, or to imprisonment for a period not exceeding two years, or to both such fine and such imprisonment, and the goods in question and any other goods contained in the same package as well as the package itself shall be liable to forfeiture.”.

10 **10.** Section 95 of the principal Act is hereby amended by the addition of the following subsection:

Amendment of section 95 of Act 91 of 1964, as amended by section 16 of Act 85 of 1968.

25 “(3) Notwithstanding anything to the contrary in any other law contained, a magistrate’s court shall have jurisdiction to give judgment for any amount claimed under this Act, together with the costs of obtaining such judgment.”.

30 **11.** Section 107 of the principal Act is hereby amended by the addition of the following paragraph to subsection (1), the existing subsection becoming paragraph (a) thereof:

Amendment of section 107 of Act 91 of 1964, as amended by section 20 of Act 85 of 1968 and section 31 of Act 105 of 1969.

35 “(b) Any goods remaining in the custody or under the control of the department after expiry of a period of 28 days from the date of due entry thereof, may be removed by the Controller to the State warehouse or other place indicated by the Controller, and may thereupon be disposed of in terms of section 43 (3).”.

40 **12.** Section 109 of the principal Act is hereby amended by the substitution in subsection (1) for the words preceding paragraph (a) of the following words:

Amendment of section 109 of Act 91 of 1964.

45 “(1) If in the opinion of the Secretary it is necessary for the safeguarding of public health or for the safety of the public or the State, he may at any time, and at the expense and risk of the importer, exporter, owner, master or pilot concerned, according as the Secretary may determine—”.

50 **13.** (1) Every amendment of Schedules Nos. 1 to 7 to the principal Act made under section 48 (1) or (2), section 55 (2) or (3), section 56 (1) or section 75 (15) of the principal Act prior to 27 January 1978, shall not lapse by virtue of the provisions of section 48 (6), 56 (7) or 75 (16) of the principal Act.

Continuation of certain amendments of Schedules Nos. 1 to 7 to Act 91 of 1964,

55 (2) The amendments of Schedules Nos. 1 and 6 to the principal Act made under sections 48 (1) and (2) and 75 (15) of the principal Act by Government Notices Nos. R.633 to R.637 of 30 March 1978, shall not lapse by virtue of the provisions of section 48 (6) or 75 (16) of the principal Act.

as amended by section 19 of Act 95 of 1965, section 15 of Act 57 of 1966, section 2 of Act 96 of 1967, section 22 of Act 85 of 1968, section 37 of Act 105 of 1969, section 9 of Act 98 of 1970, section 2 of Act 89 of 1971,

60 (3) The amendments mentioned in subsection (2), in so far as they relate to tariff items 104.15.20, 104.15.60 and 104.15.80 of Part 2 of Schedule No. 1 to the principal Act, shall apply to the goods concerned which were in stock in licensed customs and excise warehouses on 30 March 1978 and which had not yet been removed from such warehouses on the said date.

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artikel 12 van
Wet 103 van 1972,
artikel 6 van
Wet 68 van 1973,
artikel 3 van
Wet 64 van 1974,
artikel 13 van
Wet 71 van 1975,
artikel 13 van
Wet 105 van 1976
en artikel 38 van
Wet 112 van 1977.

Kort titel.

(4) Goewermentskennisgewing No. R.689 van 29 April 1977, vir sover dit betrekking het op tariefpos No. 85.00 (1) in item 411.00 van Bylae No. 4 by die Hoofwet, word geag op 7 Maart 1973 in werking te getree het.

14. Hierdie Wet heet die Wysigingswet op Doeane en Aksyns, 5 1978.

10. Section 92 of the principal Act is hereby amended by the addition of the following subsection:
“(3) Notwithstanding anything to the contrary in any other law contained a magistrate's court shall have jurisdiction to give judgment for any amount claimed under this Act together with the costs of obtaining such judgment.”

11. Section 107 of the principal Act is hereby amended by the addition of the following paragraph to subsection (1), the existing subsection becoming paragraph (a) thereof:
“(a) Any goods remaining in the custody of or under the control of the department after expiry of a period of 35 days from the date of due entry thereof, may be removed by the Controller to the State warehouse or other place indicated by the Controller, and may thereupon be disposed of in terms of section 48 (1).”

12. Section 109 of the principal Act is hereby amended by the addition of subsection (1) for the words preceding paragraph (a) of the following words:
“(1) If in the opinion of the Secretary it is necessary for the safeguarding of public health or for the safety of the public or the State, he may at any time, and at the expense and risk of the importer, exporter, owner, manager or pilot concerned, according as the Secretary may determine—”

13. (1) Every amendment of Schedules Nos. 1 to 7 to the principal Act made under section 48 (1) or (2), section 55 (2) or (3), section 56 (1) or section 57 (1) of the principal Act prior to 30 March 1978, shall not lapse by virtue of the provisions of section 48 (6), 56 (7) or 57 (1) of the principal Act.
(2) The amendments of Schedules Nos. 1 and 6 to the principal Act made under sections 48 (1) and (2) and 57 (1) of the principal Act by Government Notices Nos. R.633 to R.637 of 30 March 1978, shall not lapse by virtue of the provisions of section 48 (6) or 57 (1) of the principal Act.
(3) The amendments mentioned in subsection (2), in so far as they relate to tariff items 104.15.20, 104.15.60 and 104.15.80 of Part 2 of Schedule No. 1 to the principal Act, shall apply to the goods concerned which were in stock in licensed customs and excise warehouses on 30 March 1978 and which had not yet been removed from such warehouses on the said date.

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(4) Government Notice No. R.689 of 29 April 1977, in so far as it relates to tariff heading No. 85.00 (1) in item 411.00 of Schedule No. 4 to the principal Act, shall be deemed to have come into operation on 7 March 1973.

section 12 of
Act 103 of 1972,
section 6 of
Act 68 of 1973,
section 3 of
Act 64 of 1974,
section 13 of
Act 71 of 1975,
section 13 of
Act 105 of 1976
and section 38 of
Act 112 of 1977.

- 5 14. This Act shall be called the Customs and Excise Short title.
Amendment Act, 1978.

