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GENERAL NOTICE

NOTICE 424 OF 1981
DEPARTMENT OF FINANCE

1. The customs and excise regulations relating to the use of distillate fuel and residual fuel oils under rebate of duty and the applicable rebate provisions in Schedule 4 to the Customs and Excise Act, 1964 (Act 91 of 1964), has been rewritten with a view to simplify the application thereof and the draft thereof is published for general information.
2. Furthermore, it is intended to allow resellers and users of the fuel mentioned to furnish, subject to certain conditions, a blanket declaration in lieu of a single declaration for each purchase which, with a few exceptions, can be utilised for all future purchases. Examples of these declarations are also published for general information.
3. Although the draft regulations and rebate provisions only refer to distillate fuel and residual fuel oils, these regulations and rebate provisions shall *mutatis mutandis* apply to the use of kerosene under rebate of duty.
4. These draft regulations and rebate provisions only refer to Schedule 4, which relates to imported fuel, but shall also *mutatis mutandis* apply to Schedule 6, which relates to locally manufactured fuel.
5. It is the intention, if possible, to bring the amended regulations and rebate provisions into operation with effect from 1 January 1982.
6. Any comments and representations regarding the proposed amended regulations, rebate provisions and declarations, should be in duplicate and directed to the Commissioner for Customs and Excise, Private Bag X47, Pretoria, before 15 September 1981.

REGULATION—DISTILLATE FUEL AND RESIDUAL FUEL OILS

- 410.04.04 (1) For the purpose of this regulation—
(a) "supplier" means any of the following companies:
BP Southern Africa (Pty) Limited;
BP South West Limited;
Caltex Oil (S.A.) (Pty) Limited;

ALGEMENE KENNISGEWING

KENNISGEWING 424 VAN 1981
DEPARTEMENT VAN FINANSIES

1. Die doeane- en aksynsregulasies met betrekking tot die gebruik van distillaatbrandstof en residu-brandolies met korting op reg en die toepaslike kortingvoorsienings in Bylae 4 by die Doeane- en Aksynswet, 1964 (Wet 91 van 1964), is herskryf met die oog op die vereenvoudiging van die toepassing daarvan en die konsep daarvan word vir algemene inligting gepubliseer.
2. Daar word verder beoog om herverkopers en verbruikers van genoemde brandstof, onderworpe aan sekere voorwaardes, toe te laat om, in plaas van 'n enkelverklaring vir elke aankoop, eenmalige verklarings te voorsien wat met 'n paar uitsonderings aangewend kan word vir al hulle toekomstige aankope. Voorbeelde van hierdie verklarings word ook vir algemene inligting gepubliseer.
3. Alhoewel daar in die konsepregulasies en -kortingvoorsienings slegs verwys word na distillaatbrandstof en residu-brandolies, sal die regulasies en kortingvoorsienings *mutatis mutandis* van toepassing wees op die gebruik van kerosene met korting op reg.
4. Hierdie konsepregulasies en -kortingvoorsienings verwys slegs na Bylae 4, wat betrekking het op ingevoerde brandstof, maar sal ook *mutatis mutandis* van toepassing wees op Bylae 6, wat betrekking het op plaaslikvervaardigde brandstof.
5. Dit is die voorneme om, indien moontlik, die gewysigde regulasies en kortingvoorsienings met ingang van 1 Januarie 1982 in werking te stel.
6. Enige kommentaar op of vertoë oor die voorgestelde gewysigde regulasies, kortingvoorsienings en verklarings moet voor 15 September 1981, in duplo gerig word aan die Kommissaris van Doeane en Aksyns, Privaatsak X47, Pretoria.

REGULASIE—DISTILLAATBRANDSTOF EN RESIDU-BRANDOLIES

- 410.04.04 (1) Vir die doeleindes van hierdie regulasie beteken—
(a) "verskaffer" enige van die volgende maatskappye:
BP Suidelike Afrika (Edms.) Beperk;
BP South West Beperk;
Caltex Oil (S.A.) (Edms.) Beperk;

Caltex Oil (S.W.A.) (Pty) Limited;
 Esso Standard South Africa (Pty) Limited;
 Mobil Oil Southern Africa (Pty) Limited;
 Mobil Oil South West Africa (Pty) Limited;
 Sasol Marketing Company Limited;
 Shell South Africa (Pty) Limited;
 Shell South West Africa Limited;
 Sonarep (South Africa) (Pty) Limited;
 Total South Africa (Pty) Limited;
 Total South West Africa (Pty) Limited;
 Trek Petroleum (Pty) Limited;

(b) "reseller" means any person who deals in rebated fuel as defined in subparagraph (c) in the course of or as part of the activities of a business carried on by him;

(c) "rebated fuel" means distillate fuel or residual fuel oil entered under rebate of duty in terms of section 75 (4A) for the purposes or uses mentioned in paragraphs (2) to (6) of tariff heading 27.10 of item 410.04.

(2) No person shall be entitled to be supplied with rebated fuel, unless, at the time of purchase or delivery thereof he furnishes the supplier or reseller with a declaration in a form approved by the Commissioner and no supplier or reseller shall supply or sell rebated fuel unless the person to whom it is supplied or sold, has complied with the provisions of this paragraph: Provided that the Commissioner may allow in lieu of a separate declaration, the furnishing of a blanket declaration, in a form approved by him, for each purchase or delivery in bulk quantities of not less than 200 ℓ per container other than pump deliveries into vehicle fuel tanks: Provided further that a reseller may deliver rebated fuel purchased in terms of the provisions of paragraphs (4) and (5) of tariff heading 27.10 of item 410.04 in any quantities and in any manner, provided a blanket declaration has been furnished to such reseller.

(3) The blanket declaration provided for in paragraph (2) or the benefits it confers shall not be transferable.

(4) No supplier or reseller shall dispense rebated fuel into a vehicle fuel tank from a tanker lorry or trailer or other portable or mobile container.

(5) Any reseller of rebated fuel may—

(a) purchase it at a price which includes any of the effective rates of duty;

(b) sell it at a price which includes any duty in excess of the 365c per 1 000 ℓ duty paid by the supplier on entering such fuel for home consumption;

(c) use it in the ordinary course of his business or dispose thereof in circumstances which render it liable to duty in excess of 365c per 1 000 ℓ; or

(d) mix it in his underground or surface tank with distillate fuel oil or residual fuel oil on which the full duty has been paid,

provided he alternates his purchases on each occasion at prices which include the different effective rates of duty to the extent that such purchases are duly reconciled with sales, uses or disposals of such fuel in circumstances which render it liable to different effective rates of duty.

(6) Except where a Form DA 137 is furnished, no supplier or reseller shall supply, sell, dispose of or use rebated fuel unless a numbered and dated invoice is issued indicating the quantity of litres, price, buyer's name and business address (and the registration letters and numbers of the vehicle where it is supplied as fuel into the tank of such vehicle).

(7) A supplier or reseller shall keep declarations (excluding blanket declarations) with the copies of the relative invoices issued by him.

(8) The supply or sale of rebate fuel under cover of invoices or declarations which are not completed in all respects shall be regarded as being in conflict with the manner and conditions mentioned in this regulation and such supplier or reseller shall be liable for the duty thereon as referred to in section 75 (4A): Provided that a supplier or reseller shall be allowed a period of 60 days from the date of receipt of a blanket declaration which is not complete in all respects to have such declaration completed.

Caltex Oil (S.W.A.) (Edms.) Beperk;
 Esso Standard South Africa (Edms.) Beperk;
 Mobil-Olie Suidelike Afrika (Edms.) Beperk;
 Mobil-Olie Suidwes-Afrika (Edms.) Beperk;
 Sasol Bemakingsmaatskappy Beperk;
 Shell Suid-Afrika (Edms.) Beperk;
 Shell Suidwes-Afrika Beperk;
 Sonarep (South Africa) (Edms.) Beperk;
 Total Suid-Afrika (Edms.) Beperk;
 Total Suidwes-Afrika (Edms.) Beperk;
 Trek-Petroleum (Edms.) Beperk;

(b) "hervorkoper" enige persoon wat handel met kortingbrandstof soos omskryf in subparagraaf (c) in die loop van of as deel van die bedrywigheide van 'n besigheid deur hom gedryf;

(c) "kortingbrandstof" distillaatbrandstof of residu-brandolie geklaar met korting op reg kragtens artikel 75 (4A) vir die doeleindes of gebruike in paragrawe (2) tot (6) van tariefpos 27.10 van item 410.04 vermeld.

(2) Niemand is geregtig om met kortingbrandstof voorsien te word nie tensy hy ten tyde van die aankoop of aflewering daarvan 'n verklaring, deur die Kommissaris goedgekeur, aan die verskaffer of hervorkoper voorsien en geen verskaffer of hervorkoper mag kortingbrandstof verskaf of verkoop tensy die persoon aan wie dit verskaf of verkoop word die bepalinge van hierdie paragraaf nagekom het nie: Met dien verstande dat die Kommissaris kan toelaat dat, in plaas van 'n afsonderlike verklaring vir elke aankoop of aflewering van 'n massahoeveelheid van minstens 200 ℓ elk per houer anders as pompafleweringe in voertuigbrandstoftanks, 'n eenmalige verklaring, in 'n vorm deur hom goedgekeur, voorsien mag word: Met dien verstande voorts dat 'n hervorkoper kortingbrandstof wat kragtens die voorsienings van paragrawe (4) en (5) van tariefpos 27.10 van item 410.04 aangekoop is in enige hoeveelhede en op enige wyse kan lewer mits 'n eenmalige verklaring aan sodanige hervorkoper voorsien is.

(3) Die eenmalige verklaring waarvoor in paragraaf (2) voorsiening gemaak word of die voordele wat dit verleen is nie oordraagbaar nie.

(4) Geen verskaffer of hervorkoper mag kortingbrandstof uit 'n tenklorrie of sleepwa of ander verplaasbare of mobiele houer in 'n brandstoftenk van 'n voertuig uitmeet nie.

(5) Enige hervorkoper van kortingbrandstof mag—

(a) dit aankoop teen 'n prys wat enige van die effektiewe skale van reg insluit;

(b) dit verkoop teen 'n prys wat enige reg insluit wat meer as 365c per 1 000 ℓ is en deur die verskaffer betaal is by klaring van sodanige brandstof vir binnelandse verbruik;

(c) dit gebruik in die gewone loop van sy besigheid of daarvoor beskik in omstandighede wat dit onderhewig maak aan reg van meer as 365c per 1 000 ℓ; of

(d) dit in sy onder- of bogrondse tenk meng met distillaatbrandstof of residu-brandolie waarop die volle reg betaal is;

mits hy sy aankope teen pryse wat die verskillende effektiewe skale van reg insluit by elke geleentheid afwissel in die mate dat sodanige aankope behoorlik ooreenstem met verkope, gebruike of beskikking oor sodanige brandstof in omstandighede wat dit onderhewig maak aan verskillende effektiewe skale van reg.

(6) Behalwe waar 'n Vorm DA 137 voorsien word mag geen verskaffer of hervorkoper kortingbrandstof verskaf, verkoop, van die hand sit of gebruik nie tensy 'n genommerde en gedateerde faktuur uitgereik word waarop die aantal liters, prys, koper se naam en besigheidsadres voorkom (en registrasieletters en -nommers van die voertuig waar dit as brandstof in die tenk van sodanige voertuig gelever word).

(7) 'n Verskaffer of hervorkoper hou verklaringe (uitgesonderd eenmalige verklaringe) by die afskrifte van die betrokke fakture deur hom uitgereik.

(8) Die verskaf of verkoop van kortingbrandstof onder dekking van fakture of verklaringe wat nie in alle opsigte ingevul is nie sal geag word in stryd te wees met die wyse en voorwaardes in hierdie regulasie genoem en sodanige verskaffer of hervorkoper sal vir die reg daarop aanspreeklik wees soos in artikel 75 (4A) bedoel: Met dien verstande dat 'n verskaffer of hervorkoper 'n tydperk van 60 dae toegelaat word van die datum van ontvangs van 'n eenmalige verklaring wat nie in alle opsigte ingevul is nie om sodanige verklaring te laat invul.

(9) Any supplier of rebated fuel shall keep a monthly reconciliation of opening stock, total supplied or sold and closing stock of such fuel and shall render in addition to the return specified in paragraph (13) such returns in the form and at the times as the Commissioner may determine.

(10) (a) Any reseller of rebated fuel shall within 30 days after the end of any period of three calendar months in which such fuel has been supplied or sold, used or disposed of, furnish the Controller in whose area of control such reseller is situated with a statement of account in a form approved by the Commissioner which shall include—

- (i) opening and closing stock;
- (ii) total purchases and total quantity supplied or sold or used in respect of each of such fuel subject to any of the different extents of rebate of duty;
- (iii) total quantity of such fuel supplied or sold at a price which includes the full duty or used or disposed of in any circumstances which render it liable to such full duty; and
- (iv) purchases of distillate fuel or residual fuel oil at a price which includes the full duty.

(b) (i) The statement of account referred to in paragraph (10) (a) shall be supported by a list reflecting invoice numbers, dates and quantities of purchases of each of such rebated fuel and distillate fuel or residual fuel oil at the different effective rates of duty.

(ii) The period of three calendar months for the purposes of the statement of account shall commence on the date these regulations come into force.

(c) Any reseller who sells or supplies or uses or disposes of rebated fuel without the declaration mentioned in paragraph (2) having been obtained or in any manner whatsoever in circumstances where the duty is due in terms of section 75 (4A) and these regulations, shall purchase distillate fuel or residual fuel oil, from the supplier at a price inclusive of the full duty in substitution of rebated fuel for the purpose of effecting the reconciliation referred to in paragraph (5).

(11) (a) Any supplier who uses or who supplies or sells rebated fuel to resellers or users—

- (i) at a price which includes any duty in excess of the 365c per 1 000ℓ duty paid on entering such fuel for home consumption or uses it for a purpose which renders it liable to duty in excess of 365c per 1 000 ℓ; or
- (ii) without the declaration mentioned in paragraph (2) having been furnished or obtained; or
- (iii) in any manner whatsoever in circumstances where duty is due in terms of section 75 (4A) and these regulations;

shall pay the duty due in excess of the 365c per 1 000 ℓ paid on entering such fuel for home consumption within 30 days after the expiry of the month in which such use, supply or sale took place.

(b) The payment of duty mentioned in subparagraph (a) shall be made in a single amount to the Controller in whose area of control such supplier is situated or to such other Controller as the Commissioner may determine.

(12) (a) Any user of rebated fuel subject to different extents of rebate of duty may receive and mix it with distillate fuel or residual oil on which the full duty has been paid in his underground or surface tank provided such user, other than a supplier who uses such rebated fuel in the ordinary course of his business, alternates his purchases on each occasion at prices which include the different effective rates to the extent that, such purchases are duly reconciled with uses of rebated fuel in circumstances which render it liable to a different effective rate of duty.

(b) Failure to balance purchases with uses as provided for in paragraph (a) shall be deemed to be application of rebated fuel contrary to the provisions of the rebate item under which it was acquired and shall render such act and such fuel subject to the provisions of section 75 (5) (b).

(9) Enige verskaffer van kortingbrandstof moet 'n maandelikse rekonsiliasie hou van beginvoorraad, totaal verskaf of verkoop en eindvoorraad van sodanige brandstof en moet behalwe die opgawe in paragraaf (13) vermeld sodanige opgawes, in die vorm en op die tye deur die Kommissaris bepaal, indien.

(10) (a) Elke herverkoper van kortingbrandstof moet binne 30 dae na die einde van enige tydperk van drie kalendermaande waarin sodanige brandstof verskaf of verkoop, gebruik of oor beskik is 'n rekeningstaat, in 'n vorm deur die Kommissaris goedgekeur, aan die Kontroleur in wie se beheergebied sodanige herverkoper geleë is, voorlê wat insluit—

- (i) begin- en eindvoorraad;
- (ii) totale aankope en totale hoeveelheid verskaf of verkoop of gebruik ten opsigte van elke sodanige brandstof onderhewig aan enige van die verskillende mates van korting op reg;
- (iii) totale hoeveelheid van sodanige brandstof verskaf of verkoop teen 'n prys wat die volle reg insluit of gebruik of beskik oor in enige omstandighede wat dit aan sodanige volle reg onderhewig maak; en
- (iv) aankope van distillaatbrandstof of residu-brandolie teen 'n prys wat die volle reg insluit.

(b) (i) Die rekeningstaat in paragraaf (10) (a) vermeld moet gestaaf word deur 'n lys wat aandui faktuurnommers, datums en hoeveelhede van aankope van elk van sodanige kortingbrandstof en distillaatbrandstof of residu-brandolie teen die verskillende effektiewe skale van reg.

(ii) Die tydperk van drie kalendermaande vir die doeleindes van die rekeningstaat begin op die datum van inwerkingtreding van hierdie regulasies.

(c) Enige herverkoper wat kortingbrandstof verkoop of verskaf of gebruik of oor beskik sonder die verkryging van die verklaring vermeld in paragraaf (2) of op enige wyse hoegenaamd in omstandighede waar die reg kragtens artikel 75 (4A) en hierdie regulasies verskuldig is, moet distillaatbrandstof of residu-brandolie van die verskaffer aankoop teen 'n prys wat die volle reg insluit ter vervanging van kortingbrandstof vir die doel om die rekonsiliasie in paragraaf (5) vermeld te bewerkstellig.

(11) (a) Enige verskaffer wat kortingbrandstof gebruik of aan herverkopers of verbruikers verskaf of verkoop—

- (i) teen 'n prys wat 'n reg van meer as 365c per 1 000 ℓ insluit en betaal is by klaring van sodanige brandstof vir binnelandse verbruik of dit gebruik vir 'n doel wat dit aan reg van meer as 365c per 1 000 ℓ onderhewig maak; of
- (ii) sonder dat die verklaring vermeld in paragraaf (2) verstrekkend of verkry is; of
- (iii) op enige wyse hoegenaamd in omstandighede waar reg kragtens artikel 75 (4A) en hierdie regulasies verskuldig is;

moet die verskuldigde reg van meer as 365c per 1 000 ℓ betaal by klaring van sodanige brandstof vir binnelandse verbruik binne 30 dae na verstryking van die maand waarin sodanige verskaffing of verkoping plaasgevind het.

(b) Die betaling van reg in subparagraaf (a) vermeld moet in 'n enkele bedrag aan die Kontroleur in wie se beheergebied sodanige verskaffer geleë is of aan sodanige ander Kontroleur soos deur die Kommissaris bepaal, gemaak word.

(12) (a) Enige verbruiker van kortingbrandstof onderhewig aan verskillende mates van korting op reg kan dit in sy onder- of bogrondse tank ontvang en vermeng met distillaatbrandstof of residu-brandolie waarop die volle reg betaal is mits sodanige verbruiker, uitgesonderd 'n verskaffer wat sodanige kortingbrandstof in die gewone loop van sy besigheid gebruik, sy aankope teen pryse wat die verskillende effektiewe skale van reg insluit by elke geleentheid afwissel in die mate dat sodanige aankope behoorlik ooreenstem met verbruik van kortingbrandstof in omstandighede wat dit onderhewig maak aan 'n verskillende effektiewe skaal van reg.

(b) Versuim om aankope met verbruik te balanseer soos bepaal in paragraaf (a) sal geag word aanwending te wees van kortingbrandstof strydig met die bepalings van die kortingitem waaronder dit verkry is en sal sodanige optrede en sodanige brandstof onderhewig maak aan die bepalings van artikel 75 (5) (b).

(13) (a) A supplier of rebated fuel shall furnish to the Controller in the form approved and at the times required by the Commissioner a return for each period of three calendar months which shall include—

- (i) depot number;
- (ii) name, address and account number of purchaser;
- (iii) invoice number and date;
- (iv) quantity supplied at each effective rate of duty;
- (v) an indication of resellers purchasing rebated fuel at a price which includes any of the effective rates of duty;
- (vi) a progressive total of rebated fuel supplied to each purchaser at each effective rate of duty during the accounting year of the supplier.

(b) A supplier shall maintain a record at his head office reflecting separate quantities of rebated fuel supplied or sold at prices which include in each case a duty rate in excess of 365c per 1 000 l.

(14) (a) Any supplier or reseller shall keep safely copies of the said invoices of purchases, supply or sales, uses or disposals, declarations (including blanket declarations which shall be kept in alphabetical order), the returns and such other books and documents in relation to such supply or sale as the Commissioner may require, for a period of two years from the date of such supply or sale and have them available at all reasonable times for inspection by the Controller.

(b) Any user who—

- (i) obtains rebated fuel; or
- (ii) obtains rebated fuel as well as distillate fuel or residual fuel oil on which the full duty has been paid;

shall keep safely all invoices and receipts, a record of use in the form approved by the Commissioner and such other books and documents as the Commissioner may require, for a period of two years from the date of receipt or use and have them available at all reasonable times for inspection by the Controller.

(15) Reproductions of section 75 (4A) and (5), the relevant rebate items and these regulations shall be displayed prominently in the office of the supplier or reseller of rebated fuel.

(16) The Commissioner may in his discretion prohibit the supply of rebated fuel to a reseller who persistently contravenes or fails to comply with the provisions of these regulations.

Item	Tariff heading and description	Extent of rebate
410.04	Mineral oil products for specific uses	
	Notes:	
	In this item—	
	“road” means any terrain over which a vehicle can be driven whether or not it is private property and road transport has a corresponding meaning;	
	“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 making of dams and roads and hired services performing such functions at a place where agriculture is conducted;	
	“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;	

(13) (a) 'n Verskaffer van kortingbrandstof verstrek aan die Kontroleur 'n opgawe in 'n vorm goedgekeur en op tye deur die Kommissaris vereis, vir enige tydperk van drie kalendermaande wat insluit—

- (i) depotnommer;
- (ii) naam, adres en rekeningnommer van aankoper;
- (iii) faktuurnommer en datum;
- (iv) hoeveelheid verskaf teen elke effektiewe skaal van reg;
- (v) 'n aanduiding van herverkopers wat kortingbrandstof aankoop teen 'n prys wat enige van die effektiewe skale van reg insluit;
- (vi) 'n progressiewe totaal van kortingbrandstof verskaf aan elke aankoper teen elke effektiewe skaal van reg gedurende enige rekeningjaar van die verskaffer.

(b) 'n Verskaffer moet by sy hoofkantoor 'n rekord hou wat aparte hoeveelhede van kortingbrandstof verskaf of verkoop teen pryse wat in elke geval 'n skaal van reg van meer as 365c per 1 000 l insluit, aandui.

(14) (a) Enige verskaffer of herverkoper moet afskrifte van die bedoelde fakture van aankope, verskaffing of verkope, gebruike of beskikkings, verklarings (met inbegrip van eenmalige verklarings wat in alfabetiese orde gehou moet word), die opgawes en sodanige ander boeke en dokumente met betrekking tot sodanige verskaffing of verkoping soos die Kommissaris verlang veilig bewaar vir 'n tydperk van twee jaar van die datum van sodanige verskaffing of verkoping en dit te alle redelike tye vir inspeksie deur die Kontroleur beskikbaar hou.

(b) Enige verbruiker wat—

- (i) kortingbrandstof verkry; of
- (ii) kortingbrandstof sowel as distillaatbrandstof of residu-brandolie waarop die volle reg betaal is verkry,

moet alle fakture en kwitansies, 'n staat van verbruik in 'n vorm deur die Kommissaris goedgekeur en sodanige ander boeke en dokumente soos die Kommissaris verlang vir 'n tydperk van twee jaar van die datum van ontvangs of verbruik veilig bewaar en te alle redelike tye vir inspeksie deur die Kontroleur beskikbaar hou.

(15) Uittreksels van artikel 75 (4A) en (5), die betrokke kortingitems en hierdie regulasies moet opvallend in die kantoor van die verskaffer of herverkoper van kortingbrandstof vertoon word.

(16) Die Kommissaris mag in sy diskresie die verskaffing van kortingbrandstof aan 'n herverkoper wat voortdurend die bepalings van hierdie regulasies oortree of versuim om daaraan te voldoen, verbied.

Item	Tariefpos en beskrywing	Mate van korting
410.04	Mineraalolieprodukte vir bepaalde gebruike	
	Opmerkings:	
	By hierdie item beteken—	
	“pad” enige terrein waarop gery kan word ongeag of dit private eiendom is al dan nie en padvervoer het 'n ooreenstemmende betekenis;	
	“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 byboerdery vir die produksie van landbouprodukte, die boor vir water en die maak van damme en paaie en gehuurde dienste wat sodanige funksies verrig op 'n plek waar landbou beoefen word;	
	“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, verpak vir bemarking al dan nie;	

Item	Tariff heading and description	Extent of rebate	Item	Tariefpos en beskrywing	Mate van korting
	"agricultural requirements" means goods that are essential for agriculture and includes goods for 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; "transport in agriculture" means the transport of hired labour to and from the place where agriculture is conducted, agricultural products on and from such place in an unbroken connecting line to the first point of discharge provided such goods are at the time of transport the property of the person carrying on agriculture and the transport of agricultural requirements on such place and from the supplier's loading point in an unbroken connecting line to such place and includes the transport of employees for activities in agriculture. 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; "forestry" means the science, art and function of the planting and maintenance of plantations, including the growing of seed, seedlings and saplings, cultivation of the soil, protection of plantations against fire and the felling of trees by the person carrying on forestry and the making and maintenance of roads in the plantation; "transport in forestry" means transport of primary forestry products for example seed, seedlings and saplings, bark and felled trees in the plantation, in an unbroken connecting line from the plantation to the sawmill or to any other first point of discharge provided such products are at the time of transport the property of the person carrying on forestry; transport of forestry requirements for example sprays, implements, seed, seedlings and saplings, in the plantation and from the supplier's point of loading in an unbroken connecting line 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;			"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 landbou-doeleindes; "vervoer in landbou" die vervoer van gehuurde arbeid na en vanaf die plek waar landbou beoefen word, landbouprodukte op en vanaf sodanige plek in 'n ongebroke verbindingslyn na die eerste aflaai-punt mits sodanige produkte ten tyde van vervoer die eiendom van die produsent is, en die vervoer van landboubenodigdhede op sodanige plek en vanaf die leweransier se oplaai-punt in 'n ongebroke verbindingslyn na sodanige plek en sluit in die vervoer van werknemers vir landboubedrywighede. Vir die doel van hierdie omskrywing word 'n voertuig geag gebruik te word vir vervoer in landbou wanneer dit op die heen- of terugreis hoofsaaklik landbouprodukte of -benodigdhede vervoer; "bosbou" die wetenskap, kuns en funksie van die plant en onderhoud van plantasies, insluitende die kweek van saad, saailinge en boompies, bewerking van die grond, beskerming van plantasies teen brand, en die afsaag van bome deur die bosbouer en die maak en instandhouding van paaie in die plantasie; "vervoer in bosbou" vervoer van primêre bosbouprodukte byvoorbeeld saad, saailinge en boompies, bas en afgesaagde bome in die plantasie, in 'n ongebroke verbindingslyn vanaf die plantasie na die saagmeule of na enige ander eerste aflaai-punt mits sodanige produkte ten tyde van vervoer die eiendom van die bosbouer is; vervoer van bosboubenodigdhede byvoorbeeld spuitmiddels, implemente, saad, saailinge en boompies, in die plantasie en vanaf die leweransier se oplaai-punt in 'n ongebroke verbindingslyn na die plantasie en die vervoer van werknemers vir bosboubedrywighede. Vir die doel van hierdie omskrywing word 'n voertuig geag gebruik te word vir vervoer in bosbou wanneer dit op die heen- of terugreis hoofsaaklik bosbouprodukte of -benodigdhede vervoer;	
	27.10 Distillate fuels and residual fuel oils:			27.10 Distillaatbrandstowwe en residu-brandolies:	
	(1) For use as engine fuel in coasting ships as defined in section 14 (1), including coasting ships chartered by South African companies, in tugs, whalers, trawlers and other ocean-going fishing boats registered in the Republic	Full duty		(1) Vir gebruik as enjinbrandstof in kusvaarders soos omskryf in artikel 14 (1), met inbegrip van kusvaarders deur Suid-Afrikaanse maatskappye gehuur, in sleepbote, walvisbote, treilers en ander diepseevisvangbote wat in die Republiek geregistreer is	Volle reg
	(2) For use as engine fuel in other boats	Full duty less 365c per 1 000 litres		(2) Vir gebruik as enjinbrandstof in ander bote	Volle reg min 365c per 1 000 liter
	(3) For use as engine fuel in any passenger bus with seating capacity of 16 seats or more (tariff heading 87.02.30)	Full duty less 365c per 1 000 litres		(3) Vir gebruik as enjinbrandstof in enige passasiersbus met sitruimte van minstens 16 sitplekke (tariefpos 87.02.30)	Volle reg min 365c per 1 000 liter
	(4) For use as fuel in agriculture or for the production of agricultural products, including road transport in agriculture [excluding such fuel for use in aircraft and passenger vehicles such as motor cars (including station wagons) and minibuses]	Full duty less 365c per 1 000 litres		(4) Vir gebruik as brandstof in landbou of vir die produksie van landbouprodukte met inbegrip van padvervoer in landbou [uitgesonderd sodanige brandstof vir gebruik in lugvaartuie en passasiersvoertuie soos motorkarre (met inbegrip van stasiewaens) en minibusse]	Volle reg min 365c per 1 000 liter
	(5) For use as fuel in forestry including road transport in forestry [excluding such fuel for use in aircraft and passenger vehicles such as motor cars (including station wagons) and minibuses]	Full duty less 365c per 1 000 litres		(5) Vir gebruik as brandstof in bosbou met inbegrip van padvervoer in bosbou [uitgesonderd sodanige brandstof vir gebruik in lugvaartuie en passasiersvoertuie soos motorkarre (met inbegrip van stasiewaens) en minibusse]	Volle reg min 365c per 1 000 liter
	(6) For use as fuel in (excluding uses specified in paragraphs 1 to 5 of this item)— (a) heaters and heating apparatus, furnaces, ovens and boilers (ex Chapter 73, 74, 76 or 84)	Full duty less 1 365c per 1 000 litres		(6) Vir gebruik as brandstof in (uitgesonderd gebruike elders in hierdie item vermeld)— (a) verwarmers en verhittingsapparate, fornuise, oonde en ketels (ex Hoofstuk 73, 74, 76 of 84)	Volle reg min 1 365c per 1 000 liter

Item	Tariff heading and description	Extent of rebate	Item	Tariefpos en beskrywing	Mate van korting
	(b) stationary turbines and stationary compression ignition engines (excluding those mounted on self-propelled vehicles) (ex tariff heading 84.06 or 84.08)			(b) vaste turbines en vaste kompressie-onstekingsenjins (ex tariefpos 84.06 of 84.08)	
	(c) other compression ignition engines for the driving of or incorporated in machinery and implements of Chapters 84 and 85 of Schedule 1 to the Act, for example, generators, compressors, loaders, pumps, machinery and mechanical appliances for public works, roadbuilding and earthmoving and self-propelled cranes			(c) ander kompressie-onstekingsenjins vir die aandrywing van of geïnkorporeer in masjinerie en implemente van Hoofstukke 84 en 85 van Bylae 1 by die Wet byvoorbeeld, generators, kompressors, laaiers, pompe, masjinerie en meganiese toestelle vir openbare werke, padbou en grondverskuiwing en selfaangedrewe hyskrane	
	(d) locomotives (tariff heading 86.03)			(d) lokomotiewe (tariefpos 86.03)	
	(e) tractors (excluding road tractors for semi-trailers) (tariff heading 87.01)			(e) trekkers (uitgesonderd padtrekkers vir leunsleepwaens) (tariefpos 87.01)	
	(f) ambulances (tariff heading 87.02)			(f) ambulanse (tariefpos 87.02)	
	(g) dumper vehicles of which each wheel massload is not less than 4 500 kg (tariff heading 87.02)			(g) stortvoertuie waarvan elke wielmassa minstens 4 500 kg is (tariefpos 87.02)	
	(h) vehicles for use in underground mines (tariff heading 87.02)			(h) voertuie vir gebruik in ondergrondse myne (tariefpos 87.02)	
	(i) fire-engines and fire-escapes (tariff heading 87.03)			(i) brandweervoertuie en brandweerlorries (tariefpos 87.03)	
	(j) spraying lorries (tariff heading 87.03)			(j) sproeilorries (tariefpos 87.03)	
	(k) road sweeper lorries (tariff heading 87.03)			(k) padveelloorries (tariefpos 87.03)	
	(l) breakdown lorries (tariff heading 87.03)			(l) takellorries (tariefpos 87.03)	
	(m) drilling machine vehicles (tariff heading 87.03)			(m) boormasjienvoertuie (tariefpos 87.03)	
	(n) crane lorries (tariff heading 87.03)			(n) kraanlorries (tariefpos 87.03)	
	(o) works trucks, for example, fork-lift trucks, crane trucks, platform trucks straddle carriers and other elevating or stacking trucks (tariff heading 87.07)			(o) installasie voertuie byvoorbeeld vorkheftrokke, kraantrokke, peronwaentjies, buideldraers en ander hys- en stapel-trokke (tariefpos 87.07)	

CUSTOMS AND EXCISE

DA 139

BLANKET DECLARATION BY USER OF DISTILLATE FUELS/RESIDUAL FUEL OIL/KEROSENE OBTAINED UNDER REBATE OF DUTY IN TERMS OF THE CUSTOMS AND EXCISE ACT (ACT 91 OF 1964) (THE "ACT") AND THE REGULATIONS PROMULGATED IN TERMS THEREOF

Notes:

- (1) To be completed in duplicate in block letters. The original shall be safely kept by the supplier or reseller in alphabetical order and the duplicate by the user. The acknowledgement of receipt on the last page shall be signed by the supplier or reseller.
- (2) Only users to whom rebated fuel is dispensed by the supplier or reseller in terms of the provisos to regulation 410.04.04 (2), may use this form.
- (3) It is an offence in terms of section 84 of the Act to make a false declaration.
- (4) A supplier or reseller who is a user of rebated fuel shall also complete this form or form DA 137 as the case may be.

Name and address of user:

(If a company and if the registered address and trading address differ, insert both)

.....

.....

.....

.....

Name and address of supplier (oil company) or reseller:

(The regional control office as well as the address of the depot must be inserted)

.....

.....

.....

.....

I/We the user, herein represented by

(insert full name) in the capacity of

(insert owner, partner, director, etc.) [the form must be completed in the case of a sole proprietor by the owner and in other instances by the partner, director, secretary, accountant or manager (as the case may be)] duly authorised thereto, hereby declare in accordance with the provisions of section 75 (4A) of the Act, read with regulations 410.04.04 and 609.05.10 as follows:

(1) The (indicate type of fuel) in stock and that which will be received under rebate of duty directly from the said supplier/reseller in bulk quantities of at least 200 l per container will be used in accordance with the applicable rebate provision as provided for in paragraph(s) of tariff heading No. 27.10 of item 410.04 or tariff item 105.05/105.10 of item 609.05.10 or 609.05.20 (as the case may be) of Schedules 4 and 6 to the Act, respectively.

(2) It is understood that—

- this declaration and the benefits it confers are not transferable;
- no stipulation or condition hereof may be amended verbally;
- where rebated fuel is used for purposes for which different extents of rebate of duty are provided or where distillate fuel and fuel oil on which the full duty has been paid are mixed with rebated fuel, separate records of receipts and uses must be kept;

(d) purchases shall on each occasion be according to uses of rebated fuel in circumstances which render it liable to the different effective rates of duty;

(e) if rebated fuel is not used for the purposes mentioned in paragraph (1) and stipulated in the items declared therein [but subject to the provisions of regulation 410.04.04.(12)]:

(i) I/we shall be liable for the full duty thereon [section 75 (5) (b) of the Act];

(ii) such illegal use is an offence and I am/we are aware of the penal provisions of the Act; and

(iii) in terms of the Act the vehicle in which such fuel has been used illegally is liable to forfeiture;

(f) this declaration is not applicable if a vehicle receives fuel from a pump of a reseller except in respect of such purchases for agricultural and forestry purposes as provided for in paragraphs (4) and (5) of tariff heading 27.10 of item 410.04;

(g) invoices and receipts and the records stipulated in paragraph 2 (c) shall be kept for a period of two years.

(3) I/we consent to the jurisdiction of the magistrate court in the district of (insert the town/city where the office of the Controller of Customs and Excise is situated and in whose area of control the user's business/farm/mine is situated) and elect as *domicillium citandi et executandi* the above-mentioned address where the business/farm/mine is situated.

(4) I/we acknowledge that I am/we are conversant with the contents of the items mentioned, the regulations, the notes above and this declaration, and understand it.

(5) I/we declare that the particulars furnished herein are true and correct.

Signed at on the

day of 19.....

Signature of *deponent*

Capacity

In the presence of the undersigned witnesses:

1.

2.

This form was received and the signed duplicate handed or mailed to the user on (date)

Signed at on the

day of 19.....

On behalf of the supplier or reseller

Capacity

CUSTOMS AND EXCISE

DA 140

BLANKET DECLARATION BY RESELLER OF DISTILLATE FUELS/RESIDUAL FUEL OIL/KEROSENE SUPPLIED OR SOLD UNDER REBATE OF DUTY IN TERMS OF THE CUSTOMS AND EXCISE ACT, (ACT 91 OF 1964) (THE "ACT") AND THE REGULATIONS PROMULGATED THEREUNDER

Notes:

(1) To be completed in triplicate in block letters. The original shall be safely kept by the supplier in alphabetical order, one copy safely kept by the reseller and the other copy forwarded to the Controller of Customs and Excise concerned. The acknowledgement of receipt on the last page shall be signed by the supplier.

(2) It is an offence in terms of section 84 of the Act to make a false declaration.

Name and address of reseller:

Name and address of supplier (oil company):

(If a company and if the registered address and trading address differ, please insert both.

(The regional control office as well as the address of the depot must be inserted)

N.B.—Business address and postal address required)

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I/We, the reseller, herein represented by (insert full name) in the capacity of (insert owner, partner, director, ect.) [the form must be completed in the case of a sole proprietor by the owner and in other instances by the partner, director, secretary, accountant or manager (as the case may be)] duly authorised thereto, hereby declare in accordance with the provisions of section 75 (4A) of the Act, read with regulations 410.04.04 and 609.05.10 as follows:

(1) The (indicate type of fuel) in stock and that which will be received under rebate of duty from the stated supplier will not be sold or supplied to users who buy or obtain such fuel unless they submit before or at the time of sale or supply a declaration (DA 137 or DA 139) to me/us to the effect that such fuel will only be used for the purposes mentioned in paragraphs (4) to (6) relating to kerosene and (2) to (6) relating to distillate fuels and residual fuel oils of tariff heading 27.10 of item 410.04 and paragraphs (1) to (4) relating to distillate fuel and residual fuel oils and (4) to (6) relating to kerosene of tariff item 105.05/105.10 of item 609.05.10 or 609.05.20 (as the case may be) of Schedules 4 and 6 to the Act, respectively.

(2) Sale or supply to users who do not submit the said declaration will be at a price inclusive of the full duty.

(3) The further provisions in the regulations mentioned will be strictly complied with in that—

(a) blanket declarations (Form DA 139) will only be accepted from users in respect of deliveries in bulk quantities of not less than 200 ℓ per container and such declarations will be safely kept [regulation 410.04.04 (2) and (14) (a)];

(b) fuel received under rebate of duty from a supplier for resale may only be received in bulk quantities of not less than 200 ℓ per container [regulation 410.04.04 (2)];

(c) rebated fuel will not be dispensed into a vehicle's fuel tank from a tanker lorry or trailer or other portable or mobile container [regulation 410.04.04 (4)];

(d) invoices reflecting the prescribed particulars in respect of the supply or sale of rebated fuel will be issued [regulation 410.04.04 (6)];

(e) the required statement of account will be presented to the Controller of customs and excise at [regulation 410.04.04 (10)];

(f) purchases shall on each occasion be according to sales, uses or disposals of rebated fuel in circumstances which render it liable to the different effective rates of duty [regulation 410.04.04 (5)];

(g) the invoices, declarations of users, statements of account and other relevant documents will be safely kept for two years [regulation 410.04.04 (14)]; and

(h) reproductions of section 75 (4A) and (5) of the act, items 410.04.04 and 609.05.10 and regulations 410.04.04 and 609.05.10 will be displayed prominently in my office.

(4) It is understood that—

(a) this declaration and the benefits it confers are not transferable,

(b) no stipulation or condition hereof may be amended verbally,

(c) non-compliance with the provisions of the Act or regulations or illegal use of rebated fuel will in addition to liability for duty also be an offence and I/we consequently will be subject to the penal provisions of the Act.

(5) I/we consent to the jurisdiction of the magistrates court in the district of

..... (insert the town/city where the office of the Controller of Customs and Excise is situated and in whose area of control the reseller's business is situated) and elect as *domicillium citandi et executandi* the above-mentioned address where the business is situated.

(6) I/we acknowledge that I am/we are conversant with the contents of the legal provisions mentioned herein, the notes above and this declaration, and understand it.

(7) I/we declare that the particulars furnished herein are true and correct.

Signed at on the
day of 19.....

Signature of deponent

Capacity

In the presence of the undersigned witnesses:

1. 2.

(a) This form was received, a signed copy handed or mailed to the reseller on (date) and the other copy forwarded to the Controller of Customs and Excise at on (date)

Signed at on the
day of 19.....

On behalf of supplier

Capacity

(b) To (Name and address of suppliers)

Copy of declaration by
(resellers name and address) received on (date)

Controller

Date stamp

DOEANE EN AKSYNS

DA 139

EENMALIGE VERKLARING DEUR VERBRUIKER VAN DISTILLAATBRANDSTOWWE/RESIDU-BRANDOLIE/KEROSEEN VERKRY MET KORTING OP REG KRAGTENS DIE DOEANE-EN AKSYNSWET (WET 91 VAN 1964) (DIE "WET") EN DIE REGULASIES DAARKRAGTENS UITGEVAARDIG

Opmerkings:

(1) Moet in tweevoud in blokletters ingevul word. Die oorspronklike word in veilige bewaring deur die verskaffer of herverkoper in alfabetiese order gehou en die duplikaat deur die verbruiker. Die ontvangserkenning op die laaste bladsy moet deur die verskaffer of herverkoper geteken word.

(2) Slegs verbruikers aan wie kortingbrandstof deur die verskaffer of herverkoper kragtens die voorbehoudsbepalings by regulasie 410.04.04 (2) gelewer word, mag hierdie vorm gebruik.

(3) Kragtens artikel 84 van die Wet is dit 'n oortreding om 'n valse verklaring te maak.

(4) 'n Verskaffer of herverkoper wat 'n verbruiker van kortingbrandstof is sal ook hierdie vorm of Vorm DA 137 invul na gelang van die omstandighede.

Naam en adres van verbruiker:

(Indien 'n maatskappy en indien die geregistreerde- en besigheidsadres verskil, moet beide gemeld word).

Naam en adres van verskaffer (oliemaatskappy) of herverkoper:

(Die streekkantoor sowel as die adres van die depot moet gemeld word).

Ek/ons, die verbruiker, hierin verteenwoordig deur.....

(voeg volle naam in) in die hoedanigheid van.....

[in die geval van 'n eenmansaak moet die eienaar en in ander gevalle die vennoot, direkteur, bestuurder, sekretaris of rekenmeester (na gelang van die geval) die vorm invul] behoorlik daartoe gemagtig, verklaar hiermee soos volg ooreenkomstig die bepalinge van artikel 75 (4A) van die Wet, gelees met regulasies 410.04.04 en 609.05.10:

(1) Die (vermeld tipe brandstof) in voorraad en die wat met korting op reg direk aan die verskaffer/herverkoper in massahoeveelhede van minstens 200 liter per houer ontvang sal word, sal slegs ooreenkomstig die toepaslike kortingvoorsiening gebruik word soos bepaal in paragraaf/paragrawe van tariefpos 27.10 van item 410.04 of tariefitem 105.05/105.10 van item 609.05.10 of 609.05.20 (na gelang van die geval) van Bylaes 4 en 6 by die Wet, onderskeidelik.

(2) Daar word verstaan dat—

- (a) hierdie verklaring en die voordele wat dit verleen nie oordraagbaar is nie,
- (b) geen bepaling of voorwaarde hiervan mondeling gewysig kan word nie,
- (c) waar kortingbrandstof gebruik word vir doeleindes waarvoor vir verskillende mates van korting op reg voorsiening gemaak is of waar distillaatbrandstof en brandolie waarop die volle reg betaal is vermeng word met kortingbrandstof, moet afsonderlike rekord van ontvangstes en verbruike gehou word,
- (d) aankope in elke geval moet wees volgens gebruike van kortingbrandstof in omstandighede wat dit aan die verskillende effektiewe skale van reg onderhewig maak,
- (e) indien kortingbrandstof nie gebruik word vir die doeleindes vermeld in paragraaf (1) en bepaal in die items daarin verklaar nie [maar onderhewig aan die bepalinge van regulasie 410.04.04(12)]:
 - (i) Ek/ons vir die volle reg daarop aanspreeklik sal wees [artikel 75 (5) (b) van die Wet],
 - (ii) sodanige onwettige gebruik 'n misdryf is en ek/ons bewus is van die strafbepalinge van die Wet, en
 - (iii) die voertuig waarin sodanige brandstof onwettig gebruik is kragtens die Wet aan verbeuring onderhewig is.
- (f) hierdie verklaring nie van toepassing is indien 'n voertuig by die pomp van 'n herverkoper brandstof ontvang nie, behalwe ten opsigte van sodanige aankope vir landbou- en bosboudeleindes soos bepaal in paragrawe (4) en (5) van tariefpos 27.10 van item 410.04.
- (g) fakture en kwitansies en die rekords in paragraaf 2 (c) vermeld vir 'n periode van twee jaar gehou moet word.

(3) Ek/ons gee toestemming tot die jurisdiksie van die landdroshof in die distrik van (voeg in die dorp of stad waar die Kontroleur van Doeane en Aksyns se kantoor geleë is en in wie se beheergebied die verbruiker se besigheid/plaas/myn geleë is) en kies as *domicilium citandi et executandi* die bogenoemde adres waar die besigheid/plaas/myn geleë is.

(4) Ek/ons erken dat ek/ons vertrou is met die inhoud van die vermelde items, die regulasies, die opmerkings hierbo en hierdie verklaring en dit verstaan.

(5) Ek/ons verklaar dat die besonderhede hierin verstrek juis en waar is.

Geteken te op die dag van 19.....

Handtekening van verklaarder

Hoedanigheid

In die teenwoordigheid van die ondergetekende getuies:

1. 2.

Hierdie vorm is ontvang en die getekende duplikaat aan die verbruiker oorhandig of gepos op (datum)

Geteken te op die dag van 19.....

Namens die verskaffer of herverkoper

Hoedanigheid

DOEANE EN AKSYNS

DA 140

EENMALIGE VERKLARING DEUR HERVERKOPER VAN DISTILLAATBRANDSTOWWE/RESIDU-BRANDOLIE/KEROSEEN VERSKAF OF VERKOOP MET KORTING OP REG KRAGTENS DIE DOEANE- EN AKSYNSWET (WET 91 VAN 1964) (DIE "WET") EN DIE REGULASIES DAARKRAGTENS UITGEVAARDIG

Opmerkings:

(1) Moet in drievoud in blokletters ingevul word. Die oorspronklike word deur die verskaffer in alfabetiese orde in veilige bewaring gehou, een afskrif word veilig bewaar deur die herverkoper en die ander afskrif word aan die betrokke Kontroleur van Doeane en Aksyns gestuur. Die ontvangserkenning op die laaste bladsy moet deur die verskaffer geteken word.

(2) Kragtens artikel 84 van die Wet is dit 'n oortreding om 'n valse verklaring te maak.

Naam en adres van herverkoper:

Naam en adres van verskaffer (oliemaatskappy):

(Indien 'n maatskappy en indien die geregistreerde- en besigheidsadres verskil, moet beide gemeld word.

(Die streekkantoor sowel as die adres van die depot moet gemeld word).

N.B.—Besigheidsadres en posadres word benodig).

Ek/ons, die herverkoper, hierin verteenwoordig deur.....

(voeg volle naam in) in die hoedanigheid van.....

[in die geval van 'n eenmansaak moet die eienaar en in ander gevalle die vennoot, direkteur, bestuurder, sekretaris of rekenmeester, (na gelang van die geval), die vorm voltooi] behoorlik daartoe gemagtig, verklaar hiermee soos volg ooreenkomstig die bepalinge van artikel 75 (4A) van die Wet, gelees met regulasies 410.04.04 en 609.05.10:

(1) Die (vermeld tipe brandstof) in voorraad en die wat met korting op reg vanaf die genoemde verskaffer verkry sal word nie verkoop of verskaf sal word aan verbruikers wat sodanige brandstof koop of verkry nie tensy hulle voor of ten tyde van die aankoop of aflewering 'n verklaring (DA 137 of DA 139) aan my/ons voorlê dat sodanige brandstof slegs gebruik sal word vir die doeleindes vermeld in paragrawe

(4) tot (6) betreffende kerosene en (2) tot (6) betreffende distillaatbrandstof en residu-brandolies van tariefpos 27.10 van item 410.04 en paragrafe (4) tot (6) betreffende kerosene en (1) tot (4) betreffende distillaatbrandstof en residu-brandolies van tariefitems 105.05/105.10 van item 609.05.10 of 609.05.20, (na gelang van die geval) van Bylaes 4 en 6 by die Wet, onderskeidelik.

(2) Verkope of verskaffing aan verbruikers wat nie die genoemde verklaring voorlê nie sal wees teen 'n prys wat die volle reg insluit.

(3) Die verdere bepalings in gemelde regulasies stiptelik nagekom sal word deurdat—

(a) eenmalige verklarings (Vorm DA 139) van verbruikers aanvaar sal word slegs ten opsigte van aflewering in massahoeveelhede van minstens 200 liter per houer en sodanige verklarings veilig bewaar sal word [regulasie 410.04.04 (2) en (14) (a)];

(b) brandstof wat met korting op reg van 'n verskaffer vir herverkoop verkry word slegs in massahoeveelhede van minstens 200 liter per houer ontvang sal word [regulasie 410.04.04 (2)];

(c) kortingbrandstof sal nie gelewer word in 'n voertuigbrandstoftank uit 'n tenklorrie of sleepwa of ander draagbare of mobiele houer nie [regulasie 410.04.04 (4)];

(d) fakture met die voorgeskrewe besonderhede ten opsigte van die verskaf of verkoop van kortingbrandstof uitgereik sal word [regulasie 410.04.04 (6)];

(e) die vereiste rekeningstaat aan die Kontroleur van Doeane en Aksyns tegelewer sal word [regulasie 410.04.04 (10)];

(f) aankope in elke geval moet wees volgens verkope, gebruike en beskikking oor kortingbrandstof in omstandighede wat dit aan die verskillende effektiewe skale van reg onderhewig maak [regulasie 410.04.04 (5)];

(g) die fakture, verklarings van verbruikers, rekeningstate en ander verwante dokumente vir twee jaar veilig bewaar sal word [regulasie 410.04.04 (14)]; en

(h) uittreksels van artikel 75 (4A) en (5) van die Wet, items 410.04.04 en 609.05.10 en regulasies 410.04.04 en 609.05.10 opvallend in my kantoor vertoon sal word.

(4) Daar word verstaan dat—

(a) hierdie verklaring en die voordele wat dit verleen nie oordraagbaar is nie,

(b) geen bepaling of voorwaarde hiervan mondeling gewysig kan word nie,

(c) nie-nakoming van die bepalings van die Wet of regulasies of onwettige gebruik van kortingbrandstof, benewens aanspreeklikheid vir reg, ook 'n misdryf is en ek/ons bewus is van die strafbepalings van die Wet.

(5) Ek/ons gee toestemming tot die jurisdiksie van die landdroshof in die distrik van (voeg in die dorp of stad waar die Kontroleur van Doeane en Aksyns se kantoor geleë is en in wye se beheergebied die herverkoper se besigheid geleë is) en kies as *domicilium citandi et executandi* die bogenoemde adres waar die besigheid geleë is.

(6) Ek/ons erken dat ek/ons vertrou is met die inhoud van die hierin genoemde wetlike bepalings, die opmerkings hierbo en hierdie verklaring en dit verstaan.

(7) Ek/ons verklaar hiermee dat die besonderhede hierin verstrek waar en juis is.

Geteken te op die

dag van 19.....

Handtekening van verklaarder

Hoedanigheid

In die teenwoordigheid van die ondergetekende getuies:

1.

2.

(a) Hierdie vorm is ontvang, 'n getekende afskrif aan die herverkoper oorhandig of gepos op (datum)

en die ander afskrif gestuur aan die Kontroleur van Doeane en Aksyns te

op (datum)

Geteken te op die

dag van 19.....

Namens verskaffer

Hoedanigheid

(b) Aan (naam en adres van verskaffer)

Afskrif van verklaring deur (herverkoper se naam en adres) ontvang op

..... (datum)

Kontroleur

Datumstempel

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