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OF THE REPUBLIC OF SOUTH AFRICA

REPUBLIEK VAN SUID-AFRIKA

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No. 11962

STATE PRESIDENT'S OFFICE

No. 1296.

21 June 1989

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

No. 68 of 1989: Customs and Excise Amendment Act, 1989.

KANTOOR VAN DIE STAATSPRESIDENT

No. 1296.

21 Junie 1989

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

No. 68 van 1989: Wysigingswet op Doeane en Aksyns, 1989.

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CUSTOMS AND EXCISE AMENDMENT ACT, 1989

GENERAL EXPLANATORY NOTE:

- []** Words in bold type in square brackets indicate omissions from existing enactments.
- Words underlined with solid line indicate insertions in existing enactments.

ACT

To amend the Customs and Excise Act, 1964, so as to extend the application of that Act; to further regulate the opening of packages imported into or exported from the Republic, and the substitution of bills of entry which have been passed in error; to provide further for the determination of the territory of origin of certain goods in regard to their production or manufacture; to extend the power of the Minister of Finance to amend Schedule No. 1 to the said Act; to authorize the cancellation, amendment or suspension of the withdrawal of certain duties specified in that Schedule; to make new provision for calculating the value for customs duty purposes of imported goods; to further regulate the value for excise duty purposes of certain goods manufactured in the Republic; to provide further for the rebate or refund of duty; to make fresh provision for the date of application for certain refunds of duty, and for the detention and seizure of goods liable to forfeiture; to apply the provisions of the said Act to close corporations; and to amend Schedule No. 1 to the said Act; to provide for the continuation of certain amendments of Schedules Nos. 1, 2, 3, 4, 5, 6 and 7 to the said Act; to provide for the application of section 40 of the said Act in relation to cotton yarn; and to provide for matters connected therewith.

(Afrikaans text signed by the State President.)
(Assented to 5 June 1989.)

BE IT ENACTED by the State President and the Parliament of the Republic of South Africa, as follows:—

Amendment of section 1 of Act 91 of 1964, as amended by section 1 of Act 95 of 1965, section 1 of Act 57 of 1966, section 1 of Act 105 of 1969, section 1 of Act 98 of 1970, section 1 of Act 71 of 1975, section 1 of Act 112 of 1977, section 1 of Act 110 of 1979, sections 1 and 15 of Act 98 of 1980, section 1 of Act 89 of 1984 and section 1 of Act 84 of 1987

1. Section 1 of the Customs and Excise Act, 1964 (hereinafter referred to as the principal Act), is hereby amended by the substitution for paragraphs (a) and (b) of subsection (3) of the following paragraphs:

“(a) ‘customs duty’ includes any duty leviable under Part 4 of Schedule No. 1 on goods imported into the Republic and, except for the purposes of articles 13 and 14 of the said agreement, any duty leviable under Part 5 or 8 of Schedule No. 1 on goods imported;

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ALGEMENE VERDUIDELIKENDE NOTA:

- [] Woorde in vet druk tussen vierkantige hake dui skappings uit bestaande verordenings aan.
- _____ Woorde met 'n volstreep daaronder, dui invoegings in bestaande verordenings aan.

WET

Tot wysiging van die Doeane- en Aksynswet, 1964, ten einde die toepassing van daardie Wet uit te brei; die oopmaak van pakke wat na die Republiek ingevoer of daaruit uitgevoer word, en die vervanging van klaringsbriewe wat per abuis voorgelê is, verder te reël; vir die bepaling van die gebied van oorsprong van sekere goedere met betrekking tot hul produksie of vervaardiging, verdere voorsiening te maak; die bevoegdheid van die Minister van Finansies om Bylae No. 1 by genoemde Wet te wysig, uit te brei; die kansellasië, wysiging of opskorting van die intrekking van sekere regte vermeld in daardie Bylae, te magtig; vir die berekening van die waarde vir doeanebelastingdoeleindes van ingevoerde goedere nuwe voorsiening te maak; die waarde vir aksynsregdoeleindes van sekere goedere in die Republiek vervaardig, verder te reël; vir korting of terugbetaling van reg verdere voorsiening te maak; nuwe voorsiening te maak vir die datum van aansoek vir sekere terugbetalings van reg en vir die aanhouding en beslaglegging van goedere wat aan verbeuring onderhewig is; die bepalings van genoemde Wet op beslote korporasies van toepassing te maak; en Bylae No. 1 by genoemde Wet te wysig; om voorsiening te maak vir die voortdurende van sekere wysigings van Bylaes Nos. 1, 2, 3, 4, 5, 6 en 7 by genoemde Wet; om voorsiening te maak vir die toepassing van artikel 40 van genoemde Wet met betrekking tot katoengaring; en om voorsiening te maak vir aangeleenthede wat daarmee in verband staan.

(Afrikaanse teks deur die Staatspresident geteken.)
(Goedgekeur op 5 Junie 1989.)

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

Wysiging van artikel 1 van Wet 91 van 1964, soos gewysig deur artikel 1 van Wet 95 van 1965, artikel 1 van Wet 57 van 1966, artikel 1 van Wet 105 van 1969, artikel 1 van 5 Wet 98 van 1970, artikel 1 van Wet 71 van 1975, artikel 1 van Wet 112 van 1977, artikel 1 van Wet 110 van 1979, artikels 1 en 15 van Wet 98 van 1980, artikel 1 van Wet 89 van 1984 en artikel 1 van Wet 84 van 1987

1. Artikel 1 van die Doeane- en Aksynswet, 1964 (hieronder die Hoofwet genoem), word hierby gewysig deur paragrawe (a) en (b) van subartikel (3) deur die 10 volgende paragrawe te vervang:

- “(a) ‘aksynsreg’ ook, behalwe by die toepassing van artikels 13 en 14 van genoemde ooreenkoms, enige reg wat ingevolge Deel 5 of 8 van Bylae No. 1 op goedere wat in die gemeenskaplike doeanegebied vervaardig is, hefbaar is;
- 15 (b) ‘doeanereg’ ook enige reg wat ingevolge Deel 4 van Bylae No. 1 op goedere in die Republiek ingevoer, hefbaar is en, behalwe by die toepassing van

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- (b) 'excise duty' includes, except for the purposes of articles 13 and 14 of the said agreement, any duty leviable under Part 5 or 8 of Schedule No. 1 on goods manufactured in the common customs area."

Substitution of section 5 of Act 91 of 1964

2. (1) The following section is hereby substituted for section 5 of the principal Act: 5

"Application of Act

5. Notwithstanding anything to the contrary in any other law contained, for the purposes of this Act—

(a) the territory of South West Africa (including the Eastern Caprivi Zipfel referred to in section 3 (3) of the South West Africa Affairs Amendment Act, 1951 (Act No. 55 of 1951)); and 10

(b) the continental shelf as referred to in section 7 of the Territorial Waters Act, 1963 (Act No. 87 of 1963),

shall be deemed to be a part of the Republic.

(c) Any installation or device of any kind whatever, including any floating or submersible drilling or production platform, constructed or operating upon, beneath or above the said continental shelf for the purpose of exploring it or exploiting its natural resources shall be deemed to be constructed or operating within the Republic. 15

(d) Any goods mined or produced in the operation of such installation or device and conveyed therefrom to the shore whether by pipeline or otherwise and any person or other goods conveyed by any means to and from such installation or device shall be deemed to be so conveyed within the Republic." 20

- (2) Paragraphs (b), (c) and (d) of section 5 of the principal Act, as inserted by subsection (1) of this section, shall be deemed to have come into operation on 23 March 1967. 25

Substitution of section 16 of Act 91 of 1964

3. The following section is hereby substituted for section 16 of the principal Act:

"Opening of packages in absence of importer or exporter 30

16. The Controller may in the absence of the [owner] importer or exporter of any package imported into or landed in or exported from or suspected by the Controller to have been imported into or landed in or exported from the Republic, open and examine such package at the [owner's] importer's or exporter's risk and expense: Provided that 35 wherever possible the Controller shall first make all reasonable efforts to ascertain the whereabouts of such [owner] importer or exporter and afford the said [owner] importer or exporter the opportunity of himself appearing before the Controller and opening the package in question."

Amendment of section 40 of Act 91 of 1964, as amended by section 9 of Act 95 of 1965, 40 section 6 of Act 71 of 1975, section 5 of Act 105 of 1976, section 2 of Act 93 of 1978, section 15 of Act 98 of 1980, section 4 of Act 86 of 1982, section 3 of Act 89 of 1983 and section 11 of Act 84 of 1987

4. Section 40 of the principal Act is hereby amended by the substitution for subparagraph (i) of paragraph (b) of subsection (3) of the following subparagraph: 45

"(i) from the date [on which the duty] of entry for home consumption as provided in section 45 (2), of the goods to which the application relates [was paid]; or"

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artikels 13 en 14 van genoemde ooreenkoms, enige reg wat ingevolge Deel 5 of 8 van Bylae No. 1 op ingevoerde goedere hefbaar is.”.

Vervanging van artikel 5 van Wet 91 van 1964

2. (1) Artikel 5 van die Hoofwet word hierby deur die volgende artikel vervang:

5 “Toepassing van Wet

5. Ondanks andersluidende bepalings van enige ander wet word, by die toepassing van hierdie Wet—

10 (a) **[word]** die gebied van Suidwes-Afrika (met inbegrip van die Oostelike Caprivi Zipfel in artikel 3 (3) van die Wysigingswet op Aangeleenthede van Suidwes-Afrika, 1951 (Wet No. 55 van 1951), vermeld); en

(b) die vastelandsplat soos bedoel in artikel 7 van die Wet op Territoriale Waters, 1963 (Wet No. 87 van 1963),

geag deel van die Republiek te wees.

15 (c) Enige installasie of toestel van enige soort hoegenaamd, met inbegrip van enige drywende of dompelboor- of produksieplatform, wat opgerig is of in bedryf is op, onder of bokant genoemde vastelandsplat vir die doeleindes van eksplorاسie daarvan of ontginning van sy natuurlike hulpbronne, word geag binne die Republiek opgerig of in bedryf te wees.

20 (d) Enige goedere wat by die bedryf van sodanige installasie of toestel gemyn of geproduseer word en daarvandaan na die kus vervoer word, hetsy by wyse van ’n pypleiding of andersins, en enige persoon of ander goedere wat op enige wyse na en vanaf sodanige installasie of toestel vervoer word, word geag aldus binne die Republiek vervoer te word.”.

25 (2) Paragrafe (b), (c) en (d) van artikel 5 van die Hoofwet, soos ingevoeg deur subartikel (1) van hierdie artikel, word geag op 23 Maart 1967 in werking te getree het.

Vervanging van artikel 16 van Wet 91 van 1964

30 3. Artikel 16 van die Hoofwet word hierby deur die volgende artikel vervang:

“Oopmaak van pakke in afwesigheid van invoerder of uitvoerder

35 16. Die Kontroleur kan in die afwesigheid van die **[eienaar]** invoerder of uitvoerder van ’n pak wat in die Republiek ingevoer of geland of daaruit uitgevoer is of wat na die Kontroleur vermoed aldus ingevoer of geland of uitgevoer is, sodanige pak op risiko en vir rekening van die **[eienaar]** invoerder of uitvoerder oopmaak en ondersoek: Met dien verstande dat die Kontroleur waar moontlik eers alle redelike pogings moet aanwend om die verblyfplek van sodanige **[eienaar]** invoerder of uitvoerder vas te stel en bedoelde **[eienaar]** invoerder of uitvoerder die geleentheid moet gee om self voor die Kontroleur te verskyn en die betrokke pak oop te maak.”.

45 Wysiging van artikel 40 van Wet 91 van 1964, soos gewysig deur artikel 9 van Wet 95 van 1965, artikel 6 van Wet 71 van 1975, artikel 5 van Wet 105 van 1976, artikel 2 van Wet 93 van 1978, artikel 15 van Wet 98 van 1980, artikel 4 van Wet 86 van 1982, artikel 3 van Wet 89 van 1983 en artikel 11 van Wet 84 van 1987

4. Artikel 40 van die Hoofwet word hierby gewysig deur subparagraaf (i) van paragraaf (b) van subartikel (3) deur die volgende subparagraaf te vervang:

50 “(i) vanaf die datum **[waarop die reg]** van klaring vir binnelandse verbruik volgens voorskrif van artikel 45 (2), van die goedere waarop die aansoek betrekking het **[betaal is]**; of”.

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Amendment of section 46 of Act 91 of 1964

5. (1) Section 46 of the principal Act is hereby amended by the substitution for subsection (2) of the following subsection:

“(2) The Minister may from time to time, on the recommendation of the Board of Trade and Industry, by regulation increase the percentage prescribed in subsection (1), in regard to any class or kind of imported goods, or in regard to any class or kind of such goods from a particular territory, to which that subsection applies.”

(2) Subsection (1) of this section shall be deemed to have come into operation on 1 April 1989.

Amendment of section 47 of Act 91 of 1964, as amended by section 11 of Act 95 of 1965, section 17 of Act 105 of 1969, section 2 of Act 7 of 1974, section 7 of Act 105 of 1976, section 10 of Act 112 of 1977, section 6 of Act 110 of 1979, sections 9 and 15 of Act 98 of 1980, section 8 of Act 86 of 1982, section 6 of Act 52 of 1986, section 15 of Act 84 of 1987 and section 4 of Act 69 of 1988

6. Section 47 of the principal Act is hereby amended by the substitution for subparagraph (i) of paragraph (a) of subsection (9) of the following subparagraph:

“(i) The Commissioner may in writing determine the tariff headings, tariff subheadings or items of any Schedule under which any imported goods or goods manufactured in the Republic shall be classified.”

Amendment of section 48 of Act 91 of 1964, as amended by section 6 of Act 57 of 1966, section 18 of Act 105 of 1969, section 3 of Act 98 of 1970, section 1 of Act 68 of 1973, section 8 of Act 105 of 1976, section 11 of Act 112 of 1977, section 10 of Act 98 of 1980, section 9 of Act 86 of 1982 and section 18 of Act 84 of 1987

7. (1) Section 48 of the principal Act is hereby amended—

(a) by the substitution for paragraph (c) of subsection (1) of the following paragraph:

“(c) in order to give effect to any amendment to the **[Explanatory Notes to the Nomenclature]** Explanatory Notes to the Harmonized System and to the Customs Co-operation Council Nomenclature referred to in section 47 (8) or to the Nomenclature set out in the annex to the Convention on Nomenclature for the Classification of Goods in Customs Tariffs signed in Brussels in 1950;”

(b) by the addition to paragraph (a) of subsection (2A) of the following subparagraph, the existing paragraph becoming subparagraph (i) thereof:

“(ii) The Director-General: Trade and Industry or the Commissioner may in his discretion at any time cancel, amend or suspend any withdrawal referred to in subparagraph (i).”;

(c) by the substitution for paragraph (b) of subsection (2A) of the following paragraph:

“(b) Any application for such withdrawal, with retrospective effect, shall be submitted to the said Director-General or Commissioner, as the case may be, not later than six months **[after the duty concerned was paid]** from the date of entry for home consumption as provided in section 45 (2).”; and

(d) by the insertion after subsection (4) of the following subsection:

“(4A) (a) Notwithstanding anything to the contrary in this Act contained, the Minister may, whenever he deems it expedient in the public interest to do so, by notice in the *Gazette*, insert Part 8 of Schedule No. 1, and if so inserted withdraw or amend that Part for the purpose of specifying that any duty leviable under any heading or item of Part 1, 2 or 4 of Schedule No. 1 shall not be leviable under that Part, but shall be leviable under the said Part 8 at the time of entry for home consumption for use by any person, government, department, administration or body as may be specified by him in such notice.

Wysiging van artikel 46 van Wet 91 van 1964

5. (1) Artikel 46 van die Hoofwet word hierby gewysig deur subartikel (2) deur die volgende subartikel te vervang:

“(2) Die Minister kan van tyd tot tyd, op aanbeveling van die Raad van Handel en Nywerheid, by regulasie die in subartikel (1) voorgeskrewe persentasie verhoog ten opsigte van enige klas of soort ingevoerde goedere, of ten opsigte van enige klas of soort sodanige goedere vanaf 'n besondere gebied, waarop daardie subartikel van toepassing is.”

(2) Subartikel (1) van hierdie artikel word geag op 1 April 1989 in werking te getree het.

Wysiging van artikel 47 van Wet 91 van 1964, soos gewysig deur artikel 11 van Wet 95 van 1965, artikel 17 van Wet 105 van 1969, artikel 2 van Wet 7 van 1974, artikel 7 van Wet 105 van 1976, artikel 10 van Wet 112 van 1977, artikel 6 van Wet 110 van 1979, artikels 9 en 15 van Wet 98 van 1980, artikel 8 van Wet 86 van 1982, artikel 6 van Wet 52 van 1986, artikel 15 van Wet 84 van 1987 en artikel 4 van Wet 69 van 1988

6. Artikel 47 van die Hoofwet word hierby gewysig deur subparagraaf (i) van paragraaf (a) van subartikel (9) deur die volgende subparagraaf te vervang:

“(i) Die Kommissaris kan skriftelik die tariefposte, tariefsupposte of items van enige Bylae bepaal waaronder enige ingevoerde goedere of goedere in die Republiek vervaardig, ingedeel moet word.”

Wysiging van artikel 48 van Wet 91 van 1964, soos gewysig deur artikel 6 van Wet 57 van 1966, artikel 18 van Wet 105 van 1969, artikel 3 van Wet 98 van 1970, artikel 1 van Wet 68 van 1973, artikel 8 van Wet 105 van 1976, artikel 11 van Wet 112 van 1977, artikel 10 van Wet 98 van 1980, artikel 9 van Wet 86 van 1982 en artikel 18 van Wet 84 van 1987

7. (1) Artikel 48 van die Hoofwet word hierby gewysig—

(a) deur paragraaf (c) van subartikel (1) deur die volgende paragraaf te vervang:

“(c) ten einde gevolg te gee aan enige wysiging van die **["Explanatory Notes to the Nomenclature"]** **["Explanatory Notes to the Harmonized System and to the Customs Co-operation Council Nomenclature"]** vermeld in artikel 47 (8) of van die Nomenklatuur uiteengesit in die aanhangsel by die Konvensie oor Nomenklatuur vir die Indeling van Goedere in Doeane tariewe in 1950 in Brussel onderteken;”

(b) deur die volgende subparagraaf by paragraaf (a) van subartikel (2A) te voeg, terwyl die bestaande paragraaf subparagraaf (i) daarvan word:

“(ii) Die Direkteur-generaal: Handel en Nywerheid of die Kommissaris kan na goeë dunnke te eniger tyd enige in subparagraaf (i) bedoelde intrekking kanselleer, wysig of opskort.”

(c) deur paragraaf (b) van subartikel (2A) deur die volgende paragraaf te vervang:

“(b) 'n Aansoek om sodanige intrekking met terugwerkende krag moet aan genoemde Direkteur-generaal of Kommissaris, na gelang van die geval, voorgelê word nie later nie as ses maande **[nadat die betrokke reg betaal is]** vanaf die datum van klaring vir binnelandse verbruik volgens voorskrif van artikel 45 (2).” en

(d) deur na subartikel (4) die volgende subartikel in te voeg:

“(4A) (a) Ondanks andersluidende bepalings van hierdie Wet, kan die Minister, wanneer hy dit in die openbare belang dienstig ag om dit te doen, by kennisgewing in die *Staatskoerant*, Deel 8 van Bylae No. 1 invoeg en indien aldus ingevoeg, daardie Deel intrek of wysig vir die doel van vermelding dat enige reg wat kragtens enige pos of item van Deel 1, 2 of 4 van Bylae No. 1 hefbaar is, nie kragtens daardie Deel hefbaar is nie, maar hefbaar is kragtens genoemde Deel 8 ten tyde van klaring vir binnelandse verbruik vir gebruik deur enige persoon, regering, departement, administrasie of liggaam soos deur hom in sodanige kennisgewing vermeld word.

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- (b) For the purposes of this subsection, any amount leviable under any item of the said Part 8, shall be called an ordinary levy.
 - (c) Any such ordinary levy shall be paid for the benefit of the State Revenue Fund as specified in section 47 (1) and shall, for the purposes of that section, be deemed to be a duty paid in accordance with the provisions of Schedule No. 1.
 - (d) Notwithstanding the provisions of section 47 (1), any ordinary levy paid in respect of any goods intended for consumption in any territory, other than the Republic, which forms part of the common customs area shall be paid by the Commissioner to the government of such territory at such times as he may determine.
 - (e) The provisions of subsections (6) and (7) shall *mutatis mutandis* apply to any notice published under this subsection.”.
- (2) Paragraph (a) of subsection (1) of this section shall be deemed to have come into operation on 1 January 1988.

Amendment of section 48A of Act 91 of 1964, as inserted by section 19 of Act 84 of 1987

8. Section 48A of the principal Act is hereby amended by the substitution for subsection (1) of the following subsection:

“(1) Whenever the Minister is satisfied that any provision of any Schedule to this Act differs from any similar provision in force immediately prior to 1 January 1988 and that such difference is to the detriment of any importer or manufacturer and was not so intended, he may, after consultation with the Board of Trade and Industry, **[at any time before the date which is referred to in section 48 (6) and which falls in the year 1989]** by means of an amendment effected by notice in the *Gazette* adjust the provision concerned to the extent he deems fit, with effect from 1 January 1988.”.

Amendment of section 65 of Act 91 of 1964, as substituted by section 13 of Act 86 of 1982 and amended by section 8 of Act 101 of 1985 and section 8 of Act 52 of 1986

9. Section 65 of the principal Act is hereby amended by the substitution for paragraph (b) of subsection (8) of the following paragraph:

“(b) The provisions of subsection **[(3) or (4) of section 70]** (1) (a) and (b) or (3) of section 69 shall *mutatis mutandis* apply to the ascertainment or determination of the value for the purposes of the duty specified in Section B of Part 2 of Schedule No. 1 in respect of any imported goods entered in terms of item 412.18 of Schedule No. 4.”.

Amendment of section 66 of Act 91 of 1964, as substituted by section 14 of Act 86 of 1982 and amended by section 5 of Act 69 of 1988

10. Section 66 of the principal Act is hereby amended—

(a) by the substitution for paragraph (d) of subsection (8) of the following paragraph:

“(d) the cost of transportation, loading, unloading, handling and insurance and associated costs incidental to delivery of the imported goods at the port or place of export in the country of exportation and placing those goods on board ship or on any vehicle, **[or in a container as defined in section 1 (2)]** at that port or place, ready for export to the Republic;”;

and

(b) by the substitution for paragraph (a) of subsection (11) of the following paragraph:

“(a) **[packed in a container as defined in section 1 (2) in the country of export or, if not so packed in a container]** placed on board ship or on any vehicle in the country of exportation, ready for export to the Republic; or”.

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- (b) By die toepassing van hierdie subartikel word enige bedrag hefbaar kragtens enige item van die genoemde Deel 8, 'n gewone heffing genoem.
- 5 (c) Enige sodanige gewone heffing word ten bate van die Staatsinkomstefonds soos vermeld in artikel 47 (1) betaal en, by die toepassing van daardie artikel, geag 'n reg ooreenkomstig die bepalings van Bylae No. 1 betaal, te wees.
- 10 (d) Ondanks die bepalings van artikel 47 (1) word enige gewone heffing wat betaal is ten opsigte van enige goedere bestem vir verbruik in enige gebied wat deel van die gemeenskaplike doeane-gebied uitmaak, behalwe die Republiek, deur die Kommissaris betaal aan die regering van sodanige gebied op die tye wat hy bepaal.
- 15 (e) Die bepalings van subartikels (6) en (7) is *mutatis mutandis* van toepassing op enige kennisgewing wat kragtens hierdie subartikel gepubliseer word."
- (2) Paragraaf (a) van subartikel (1) van hierdie artikel word geag op 1 Januarie 1988 in werking te getree het.

Wysiging van artikel 48A van Wet 91 van 1964, soos ingevoeg deur artikel 19 van Wet 84 van 1987

- 20 8. Artikel 48A van die Hoofwet word hierby gewysig deur subartikel (1) deur die volgende subartikel te vervang:

"(1) Wanneer die Minister oortuig is dat enige bepaling van enige Bylae by hierdie Wet verskil van enige dergelike bepaling wat onmiddellik voor 1 Januarie 1988 van krag was en dat sodanige verskil tot nadeel strek van enige invoerder of vervaardiger en nie so bedoel was nie, kan hy, na oorlegpleging met die Raad van Handel en Nywerheid, **[te eniger tyd voor die datum wat in artikel 48 (6) bedoel word en wat in die jaar 1989 val,]** by wyse van 'n wysiging in die *Staatskoerant* aangebring, die betrokke bepaling met ingang van 1 Januarie 1988 regstel in die mate wat hy goedvind."

- 30 **Wysiging van artikel 65 van Wet 91 van 1964, soos vervang deur artikel 13 van Wet 86 van 1982 en gewysig deur artikel 8 van Wet 101 van 1985 en artikel 8 van Wet 52 van 1986**

9. Artikel 65 van die Hoofwet word hierby gewysig deur paragraaf (b) van subartikel (8) deur die volgende paragraaf te vervang:

- 35 "(b) Die bepalings van subartikel **[(3) of (4) van artikel 70]** (1) (a) en (b) of (3) van artikel 69 is *mutatis mutandis* van toepassing op die vasstelling of bepaling van die waarde vir die doeleindes van die reg in Afdeling B van Deel 2 van Bylae No. 1 vermeld ten opsigte van ingevoerde goedere ingevolge item 412.18 van Bylae No. 4 geklaar."

- 40 **Wysiging van artikel 66 van Wet 91 van 1964, soos vervang deur artikel 14 van Wet 86 van 1982 en gewysig deur artikel 5 van Wet 69 van 1988**

10. Artikel 66 van die Hoofwet word hierby gewysig—

- (a) deur paragraaf (d) van subartikel (8) deur die volgende paragraaf te vervang:
- 45 "(d) die koste van vervoer, laai, aflaai, hantering en versekering en verwante onkoste verbonde aan die lewering van die ingevoerde goedere by die hawe of plek van uitvoer in die land van uitvoer en plasing van daardie goedere aan boord van 'n skip of op 'n voertuig, **[of in 'n houer soos omskryf in artikel 1 (2)]** by daardie hawe of plek, gereed vir uitvoer na die Republiek;" en
- 50 (b) deur paragraaf (a) van subartikel (11) deur die volgende paragraaf te vervang:
- "(a) **[in 'n houer soos omskryf in artikel 1 (2) in die land van uitvoer verpak word of, indien nie aldus in 'n houer verpak nie]** aan boord van 'n skip
- 55 of op 'n voertuig in die land van uitvoer, gereed vir uitvoer na die Republiek, geplaas word; of"

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Amendment of section 67 of Act 91 of 1964, as inserted by section 15 of Act 86 of 1982 and amended by section 6 of Act 69 of 1988

11. Section 67 of the principal Act is hereby amended—

(a) by the substitution for paragraph (e) of subsection (1) of the following paragraph:

“(e) to the extent that they are not included in the price actually paid or payable for the goods, the cost of transportation, loading, unloading, handling and insurance and associated costs incidental to delivery of the goods at the port or place of export in the country of exportation and placing those goods on board ship or on any vehicle, **[or in a container as defined in section 1 (2)]** at that port or place, ready for export to the Republic.”; and

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

“(a) **[packed in a container as defined in section 1 (2) in the country of export or, if not so packed in a container]** placed on board ship or on any vehicle in the country of exportation, ready for export to the Republic; or”.

Substitution of section 69 of Act 91 of 1964, as amended by section 22 of Act 105 of 1969, section 6 of Act 93 of 1978, section 15 of Act 98 of 1980, section 9 of Act 101 of 1985 and section 7 of Act 69 of 1988

12. (1) The following section is hereby substituted for section 69 of the principal Act:

“Value for excise duty purposes

69. (1) (a) For the purpose of assessing the excise duty on any goods manufactured in the Republic and specified in Section B of Part 2 of Schedule No. 1 (other than goods specified in items 122.10 to 122.40), the value thereof shall, subject to the provisions of this section, be taken to be the full and final market price (before deduction of any discounts other than cash discounts) at which, at the time of sale, such or similar goods are freely offered for sale, for consumption in the Republic, for purposes of trade in the principal markets of the Republic in the ordinary course of trade, in the usual wholesale quantities and in the condition and the usual packing ready for sale in the retail trade, to any independent merchant wholesaler in the Republic under fully competitive conditions, plus the cost of packing and packages and all other expenses incidental to placing the goods on rail for delivery to the purchaser, plus any non-rebated excise duty payable in terms of Section A of Part 2 of Schedule No. 1 on such goods, but excluding the non-rebated excise duty payable in terms of Section B of Part 2 of Schedule No. 1 on such goods: Provided that the Commissioner may, where such goods are not sold to such merchant wholesalers in the Republic or are so sold in quantities which he considers to be insignificant in relation to the total quantities of such goods sold in the Republic, regard any other class of purchaser of such goods as such a merchant wholesaler and may make such adjustment to the price charged by the manufacturer to such class of purchaser as he considers reasonable, having regard to the wholesale functions taken over by such manufacturer and such class of purchaser and to such other factors relating to such price as he may deem relevant.

(b) For the purpose of assessing the duty on any imported goods entered in terms of item 412.18 of Schedule No. 4 on removal from a customs and excise warehouse and any goods manufactured in the Republic and specified in items 122.10 to 122.40 of Section B of Part 2 of Schedule No. 1, the value thereof shall be—

(i) in a sale between a manufacturer as seller and an independent wholesale dealer or an independent bulk buyer or a buyer

Wysiging van artikel 67 van Wet 91 van 1964, soos ingevoeg deur artikel 15 van Wet 86 van 1982 en gewysig deur artikel 6 van Wet 69 van 1988

11. Artikel 67 van die Hoofwet word hierby gewysig—

(a) deur paragraaf (e) van subartikel (1) deur die volgende paragraaf te vervang:

“(e) vir sover dit nie in die prys werklik betaal of betaalbaar vir die goedere ingesluit is nie, die koste van vervoer, laai, aflaai, hantering en versekering en verwante koste verbonde aan die lewering van die goedere by die hawe of plek van uitvoer in die land van uitvoer en plasing van daardie goedere aan boord van ’n skip of op enige voertuig, **[of in ’n houer soos omskryf in artikel 1 (2)]** by daardie hawe of plek, gereed vir uitvoer na die Republiek.”; en

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

“(a) **[in ’n houer soos omskryf in artikel 1 (2) in die land van uitvoer verpak word of, indien nie aldus in ’n houer verpak nie]** aan boord van ’n skip of op ’n voertuig in die land van uitvoer, gereed vir uitvoer na die Republiek geplaas word; of”.

Vervanging van artikel 69 van Wet 91 van 1964, soos gewysig deur artikel 22 van Wet 105 van 1969, artikel 6 van Wet 93 van 1978, artikel 15 van Wet 98 van 1980, artikel 9 van Wet 101 van 1985 en artikel 7 van Wet 69 van 1988

12. (1) Artikel 69 van die Hoofwet word hierby deur die volgende artikel vervang:

“Waarde vir doeleindes van aksynsreg

69. (1) (a) Vir die doel van die berekening van die aksynsreg op enige goedere in die Republiek vervaardig en vermeld in Afdeling B van Deel 2 van Bylae No. 1 (behalwe goedere in items 122.10 tot 122.40 vermeld) word daar, behoudens die bepalinge van hierdie artikel, aangeneem dat die waarde daarvan die volle en finale markprys (voor aftrekking van enige afslag, behalwe afslag vir kontant) is waarteen sodanige of soortgelyke goedere, ten tyde van die verkoping, vrylik vir handelsdoeleindes in die vernaamste markte van die Republiek in die gewone loop van die handel, in die gewone groothandelhoeveelhede en in die toestand en die gewone verpakking gereed vir verkoop in die kleinhandel, aan enige onafhanklike aankoopgroothandelaar in die Republiek onder omstandighede van vrye mededinging te koop aangebied word vir verbruik in die Republiek, plus die koste van pak en verpakking en alle ander uitgawes verbonde aan die plasing van die goedere op spoor vir lewering aan die koper, plus enige ongekorte aksynsreg betaalbaar ingevolge Afdeling A van Deel 2 van Bylae No. 1 op sodanige goedere, maar uitgesonderd die ongekorte aksynsreg betaalbaar ingevolge Afdeling B van Deel 2 van Bylae No. 1 op sodanige goedere: Met dien verstande dat waar sodanige goedere nie aan sodanige aankoopgroothandelaars in die Republiek verkoop word nie of aldus verkoop word in hoeveelhede wat die Kommissaris met betrekking tot die totale hoeveelhede van sodanige goedere in die Republiek verkoop, onbeduidend ag, hy enige ander klas koper van sodanige goedere as so ’n aankoopgroothandelaar kan beskou en by die prys deur die vervaardiger van sodanige klas koper gevra, die aanpassing kan aanbring wat hy redelik ag, met inagneming van die groothandelwerkzaamhede deur sodanige vervaardiger en sodanige klas koper oorgeneem, en van die ander faktore met betrekking tot sodanige prys wat hy ter sake ag.

(b) Vir die doel van die berekening van die reg op enige ingevoerde goedere ingevolge item 412.18 van Bylae No. 4 geklaar by verwydering uit ’n doeane-en-aksynspakhuis en enige in die Republiek vervaardigde goedere vermeld in items 122.10 tot 122.40 van Afdeling B van Deel 2 van Bylae No. 1, is die waarde daarvan—

(i) by ’n verkoping tussen ’n vervaardiger as verkoper en ’n onafhanklike groothandelaar of ’n onafhanklike koper in die

- purchasing at a preferential price or other reseller as purchaser, the highest price (but excluding the excise duty payable in terms of Section B of Part 2 of Schedule No. 1) at which the manufacturer sells such goods at factory to an independent retail dealer, without any deduction except a cash discount not exceeding two and a half per cent, if any, plus the cost of packing and packages and all other expenses incidental to placing the goods on rail for delivery to the purchaser;
- (ii) in a sale between a manufacturer and end consumer or between a wholesale dealer or retail dealer or other reseller as seller and an independent retail dealer or end consumer as purchaser, the highest price (but excluding the excise duty payable in terms of Section B of Part 2 of Schedule No. 1) at which such goods are sold by any such seller to an end consumer without any deduction except thirty-three and a third per cent, plus the cost of packing and packages and all other expenses incidental to placing the goods on rail for delivery to the purchaser.
- (c) For the purposes of this subsection the Commissioner may specify—
- (i) the quantity which shall be deemed to be the usual wholesale quantity;
 - (ii) the packing which shall be deemed to be the usual packing ready for sale in the retail trade;
 - (iii) the cost of packing or packages or any other expenses incidental to placing the goods on rail.
- (2) (a) For the purpose of assessing the excise duty on any goods specified in Section A of Part 2 of Schedule No. 1, the value thereof shall be the price paid or payable for such goods when sold for home consumption in the ordinary course of trade, in the usual trade packing, where applicable, to any buyers not deemed to be related as specified in section 66 (2) (a), plus any non-rebated excise duty payable in terms of Section B of Part 2 of Schedule No. 1, but excluding the non-rebated excise duty payable in terms of Section A of Part 2 of Schedule No. 1 or fuel levy on such goods.
- (b) For the purpose of paragraph (a) 'price paid or payable', means the total payment made or to be made, either directly or indirectly, by the buyer to or for the benefit of the seller for the goods, but does not include dividends or other payments passing from the buyer to the seller which do not directly relate to the goods.
- (3) If in the opinion of the Commissioner goods are sold or otherwise disposed of under such conditions that the value thereof cannot be ascertained in terms of subsection (1) (a), (1) (b) or (2), as the case may be, the Commissioner may determine a value, which shall, subject to the right of appeal to the court, be deemed to be correct for the purposes of this Act, and any amount due in terms of any such determination shall remain payable as long as such determination remains in force.
- (4) The Commissioner may whenever he deems it expedient amend or withdraw any such determination and make a new determination with effect from—
- (a) the date of first entry of the goods in question;
 - (b) the date of the determination made under subsection (3);
 - (c) the date of such new determination; or
 - (d) the date of such amendment.
- (5) (a) An appeal against any such determination shall lie to the division of the Supreme Court of South Africa having jurisdiction to hear appeals in the area in which the determination was made, or the goods in question were entered for home consumption.
- (b) Such appeal shall be prosecuted within a period of 90 days from the date of the determination."

(2) Subsections (2) and (3) of section 69 of the principal Act, as substituted by subsection (1) of this section, shall be deemed to have come into operation on 1 June 1989.

- groot maat of 'n koper wat teen 'n voorkeurprys koop of ander herverkoper as koper, die hoogste prys (uitgesonderd die aksynsreg betaalbaar ingevolge Afdeling B van Deel 2 van Bylae No. 1) waarteen die vervaardiger sodanige goedere by die
- 5 fabriek aan 'n onafhanklike kleinhandelaar verkoop, sonder enige aftrekking behalwe 'n afslag vir kontant van hoogstens twee-en-'n-half persent, as daar is, plus die koste van pak en verpakking en alle ander uitgawes verbonde aan die plasing van die goedere op spoor vir lewering aan die koper;
- 10 (ii) by 'n verkoping tussen 'n vervaardiger en eindverbruiker of tussen 'n groothandelaar of kleinhandelaar of ander herverkoper as verkoper en 'n onafhanklike kleinhandelaar of eindverbruiker as koper, die hoogste prys (uitgesonderd die aksynsreg betaalbaar ingevolge Afdeling B van Deel 2 van Bylae No. 1)
- 15 waarteen sodanige goedere deur enige sodanige verkoper aan 'n eindverbruiker verkoop word, sonder enige aftrekking behalwe drie-en-dertig-en-'n-derde persent, plus die koste van pak en verpakking en alle ander uitgawes verbonde aan die plasing van die goedere op spoor vir lewering aan die koper.
- 20 (c) By die toepassing van hierdie subartikel kan die Kommissaris—
- (i) die hoeveelheid wat geag word die gewone groothandelhoeveelheid te wees;
- (ii) die verpakking wat geag word die gewone verpakking gereed vir verkoop in die kleinhandel te wees;
- 25 (iii) die koste van die pak of verpakking of enige ander uitgawes verbonde aan die plasing van die goedere op spoor, spesifiseer.
- (2) (a) Vir die doel van die berekening van die aksynsreg op enige goedere in Afdeling A van Deel 2 van Bylae No. 1 vermeld, is die
- 30 waarde daarvan die prys betaal of betaalbaar vir sodanige goedere wanneer hulle verkoop word vir binnelandse verbruik in die gewone loop van handel, in die gewone handelsverpakking, waar van toepassing, aan enige kopers wat nie geag word verbonde te wees nie soos vermeld in artikel 66 (2) (a), plus enige ongekorte aksynsreg ingevolge Afdeling B van Deel 2 van Bylae No. 1 betaalbaar, maar
- 35 uitgesonderd die ongekorte aksynsreg ingevolge Afdeling A van Deel 2 van Bylae No. 1 of brandstofheffing betaalbaar op sodanige goedere.
- (b) By die toepassing van paragraaf (a) beteken 'prys betaal of betaalbaar' die totale betaling wat gedoen is of gedoen moet word, of regstreeks of onregstreeks, deur die koper aan of ten bate van die verkoper vir die goedere, maar nie ook dividende of ander betalings wat die koper die verkoper laat toekom en wat nie regstreeks in verband met die goedere staan nie.
- 40 (3) Indien, volgens die oordeel van die Kommissaris, goedere verkoop of op ander wyse van die hand gesit word in sulke omstandighede dat die waarde daarvan nie ingevolge subartikel (1) (a), (1) (b) of (2), na gelang van die geval, vasgestel kan word nie, kan die Kommissaris 'n waarde bepaal, wat, behoudens 'n reg van appèl na die hof, geag by die
- 45 toepassing van hierdie Wet korrek te wees, en 'n bedrag wat ingevolge so 'n bepaling verskuldig is, bly betaalbaar solank dié bepaling van krag bly.
- (4) Die Kommissaris kan wanneer hy dit dienstig ag so 'n bepaling wysig of intrek en 'n nuwe bepaling maak met ingang van—
- 50 (a) die datum van die eerste klaring van die betrokke goedere;
- (b) die datum van die bepaling kragtens subartikel (3) gemaak;
- 55 (c) die datum van die nuwe bepaling; of
- (d) die datum van bedoelde wysiging.
- (5) (a) Teen so 'n bepaling kan geappelleer word na die afdeling van die Hooggeregshof van Suid-Afrika wat regsbevoeg is om appèlle te
- 60 verhoor in die gebied waarin die bepaling gemaak is of die betrokke goedere vir binnelandse verbruik geklaar is.
- (b) Sodanige appèl moet voortgesit word binne 'n tydperk van 90 dae vanaf die datum van die bepaling.”
- (2) Subartikels (2) en (3) van artikel 69 van die Hoofwet, soos vervang deur
- 65 subartikel (1) van hierdie artikel, word geag op 1 Junie 1989 in werking te getree het.

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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, section 27 of Act 112 of 1977, section 8 of Act 93 of 1978, section 10 of Act 110 of 1979, section 15 of Act 98 of 1980, section 19 of Act 86 of 1982, section 6 of Act 89 of 1984, section 11 of Act 101 of 1985, section 9 of Act 52 of 1986, section 23 of Act 84 of 1987 and section 8 of Act 69 of 1988

13. (1) Section 75 of the principal Act is hereby amended—

(a) by the substitution for paragraph (b) of subsection (1) of the following paragraph:

“(b) any imported goods described in Schedule No. 4 shall be admitted under rebate of any customs duties applicable in respect of such goods at the time of entry for home consumption thereof, to the extent stated in, and **[for the purpose or use]** subject to compliance with the provisions **[stated in]** of, the item of Schedule No. 4 in which such goods are specified;”; and

(b) by the substitution in subsection (18) for the words preceding paragraph (a) of the following words:

“Subject to the provisions of the proviso to section 20 (5) and items 412.07, 412.08, 412.09, 531.00, 532.00, 608.01, 608.02, 608.03, 608.04, 615.01, 615.02, 615.03, 707.01, 707.02 and 707.03 of Schedules Nos. 4, 5, 6 and 7, no rebate or refund of duty in respect of any loss or deficiency of any nature of any goods shall be allowed, but the Commissioner may allow the deduction from the dutiable quantity of the undermentioned goods of a quantity equal to the percentage stated below in each case, namely—”

(2) Paragraph (b) of subsection (1) of this section shall be deemed to have come into operation on 3 July 1978.

Amendment of section 76 of Act 91 of 1964, as substituted by section 5 of Act 98 of 1970 and amended by section 10 of Act 71 of 1975, section 11 of Act 110 of 1979, section 15 of Act 98 of 1980, section 20 of Act 86 of 1982, section 5 of Act 89 of 1983 and section 24 of Act 84 of 1987

14. Section 76 of the principal Act is hereby amended—

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

“(a) from the date **[on which the duty or charge]** of entry for home consumption as provided in section 45 (2), of the goods to which the application relates **[was paid]**; or”; and

(b) by the insertion after paragraph (a) of subsection (4) of the following paragraph:

“(aA) from the date on which the charge to which the application relates was paid; or”.

Amendment of section 88 of Act 91 of 1964, as amended by section 12 of Act 85 of 1968, section 30 of Act 112 of 1977, section 15 of Act 98 of 1980 and section 28 of Act 84 of 1987

15. Section 88 of the principal Act is hereby amended by the substitution for subsection (1) of the following subsection:

“(1) (a) An officer, magistrate or member of the police force may detain any ship, vehicle, plant, material or goods at any place for the purpose of establishing whether that ship, vehicle, plant, material or goods are liable to forfeiture under this Act.

(b) Such ship, vehicle, plant, material or goods may be so detained where they are found or shall be removed to and stored at a place of security

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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, artikel 27 van Wet 112 van 1977, artikel 8 van 5 Wet 93 van 1978, artikel 10 van Wet 110 van 1979, artikel 15 van Wet 98 van 1980, artikel 19 van Wet 86 van 1982, artikel 6 van Wet 89 van 1984, artikel 11 van Wet 101 van 1985, artikel 9 van Wet 52 van 1986, artikel 23 van Wet 84 van 1987 en artikel 8 van Wet 69 van 1988

13. (1) Artikel 75 van die Hoofwet word hierby gewysig—
- 10 (a) deur paragraaf (b) van subartikel (1) deur die volgende paragraaf te vervang:
- “(b) enige ingevoerde goedere in Bylae No. 4 vermeld met korting op enige doeaneregte wat ten opsigte van sodanige goedere ten tyde van klaring vir binnelandse verbruik daarvan van toepassing is, toegelaat, in die 15 mate vermeld in, en **[vir die doeleindes of gebruik]** onderworpe aan nakoming van die bepalings [vermeld in] van, die item van Bylae No. 4 waarin bedoelde goedere vermeld word;” en
- (b) deur in subartikel (18) die woorde wat paragraaf (a) voorafgaan deur die volgende woorde te vervang:
- 20 “Behoudens die bepalings van die voorbehoudsbepaling by artikel 20 (5) en items 412.07, 412.08, 412.09, 531.00, 532.00, 608.01, 608.02, 608.03, 608.04, 615.01, 615.02, 615.03, 707.01, 707.02 en 707.03 van Bylaes Nos. 4, 5, 6 en 7, word geen korting op of terugbetaling van reg 25 ten opsigte van enige verlies of tekort van enige aard van enige goedere toegestaan nie, maar die Kommissaris kan die aftrekking toelaat van die belasbare hoeveelheid van die hieronder genoemde goedere van ’n hoeveelheid gelyk aan die persentasie hieronder in elke geval vermeld, naamlik—”.
- (2) Paragraaf (b) van subartikel (1) van hierdie artikel word geag op 3 Julie 1978 30 in werking te getree het.

Wysiging van artikel 76 van Wet 91 van 1964, soos vervang deur artikel 5 van Wet 98 van 1970 en gewysig deur artikel 10 van Wet 71 van 1975, artikel 11 van Wet 110 van 1979, artikel 15 van Wet 98 van 1980, artikel 20 van Wet 86 van 1982, artikel 5 van Wet 89 van 1983 en artikel 24 van Wet 84 van 1987

- 35 14. Artikel 76 van die Hoofwet word hierby gewysig—
- (a) deur paragraaf (a) van subartikel (4) deur die volgende paragraaf te vervang:
- “(a) vanaf die datum **[waarop die reg of vordering]** van klaring vir binnelandse verbruik volgens voorskrif van artikel 45 (2), van die goedere waarop die aansoek betrekking het **[betaal is]**; of” en
- 40 (b) deur na paragraaf (a) van subartikel (4) die volgende paragraaf in te voeg:
- “(aA) vanaf die datum waarop die vordering waarop die aansoek betrekking het, betaal is; of”.

Wysiging van artikel 88 van Wet 91 van 1964, soos gewysig deur artikel 12 van Wet 85 van 1968, artikel 30 van Wet 112 van 1977, artikel 15 van Wet 98 van 1980 en 45 artikel 28 van Wet 84 van 1987

15. Artikel 88 van die Hoofwet word hierby gewysig deur subartikel (1) deur die volgende subartikel te vervang:
- “(1) (a) ’n Beampte, landdros of lid van die polisiemag kan enige skip, voertuig, installasie, stof of goedere op enige plek aanhou met die doel om vas te stel 50 of daardie skip, voertuig, installasie, stof of goedere kragtens hierdie Wet aan verbeuring onderhewig is.
- (b) Sodanige skip, voertuig, installasie, stof of goedere kan aldus aangehou word waar hulle gevind word of moet verwyder na en opgeberg word by ’n

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determined by such officer, magistrate or member of the police force, at the cost, risk and expense of the owner, importer, exporter, manufacturer or the person in whose possession or on whose premises they are found, as the case may be.

- (c) If such ship, vehicle, plant, material or goods are liable to forfeiture under this Act the Commissioner may in his discretion seize that ship, vehicle, plant, material or goods. 5
- (d) The Commissioner may in his discretion seize any other ship, vehicle, plant, material or goods liable to forfeiture under this Act.”.

Substitution of section 103 of Act 91 of 1964

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16. The following section is hereby substituted for section 103 of the principal Act:

“Liability of company, partnership, etc.

103. For the purposes of this Act any reference to a person shall be deemed to include a reference to a company, close corporation, co-operative society, firm, partnership, statutory body or club, and in the event of a contravention of or non-compliance with this Act or the incurring of any liability under this Act by any company, close corporation, co-operative society, firm, partnership, statutory body or club any person having the management of any premises or business in or in connection with which the contravention or non-compliance took place or the liability was incurred may be charged with the relevant offence and shall be liable to any penalties provided therefor and shall be liable in respect of any liability so incurred.”.

Amendment of section 113 of Act 91 of 1964, as amended by section 17 of Act 95 of 1965, section 14 of Act 57 of 1966, section 11 of Act 103 of 1972, section 5 of Act 68 of 1973, section 49 of Act 42 of 1974, section 25 of Act 86 of 1982, section 7 of Act 89 of 1983 and section 31 of Act 84 of 1987

17. Section 113 of the principal Act is hereby amended—

- (a) by the deletion of paragraph (e) of subsection (1); and
- (b) by the substitution for paragraph (b) of subsection (8) of the following paragraph: 30

“(b) Any officer, magistrate or member of the police force may detain any goods for the purpose of establishing whether those goods are liable to forfeiture under paragraph (a).”.

Application of section 40 of Act 91 of 1964 in relation to cotton yarn

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18. For the purposes of section 40 (3) of the principal Act—

- (a) bills of entry passed on 20 June 1986 in relation to cotton yarn in respect of which a permit has been issued in terms of the provisions of item 460.11 (in relation to tariff heading 55.09) of Schedule No. 4 to the principal Act, shall be deemed to have been passed in error by reason of duty having been paid on goods intended for purposes or use under rebate of duty under section 75; 40
- (b) that cotton yarn shall be deemed to have qualified at the time duty was paid thereon in all respects for rebate; and
- (c) the duty paid on the cotton yarn concerned shall be deemed to have been paid on the date of commencement of this Act. 45

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- plek van veiligheid deur sodanige beampte, landdros of lid van die polisiemag bepaal, op die koste en risiko en vir die rekening van die eienaar, invoerder, uitvoerder, vervaardiger of die persoon in wie se besit of op wie se perseel hulle gevind word, na gelang van die geval.
- 5 (c) Indien sodanige skip, voertuig, installasie, stof of goedere kragtens hierdie Wet aan verbeuring onderhewig is, kan die Kommissaris na goeëddunke op daardie skip, voertuig, installasie, stof of goedere beslag lê.
- (d) Die Kommissaris kan na goeëddunke op enige ander skip, voertuig, installasie, stof of goedere wat kragtens hierdie Wet aan verbeuring
- 10 onderhewig is, beslag lê."

Vervanging van artikel 103 van Wet 91 van 1964

16. Artikel 103 van die Hoofwet word hierby deur die volgende artikel vervang:

"Aanspreeklikheid van maatskappy, vennootskap, ens.

- 15 103. By die toepassing van hierdie Wet, word enige verwysing na 'n persoon geag 'n verwysing na 'n maatskappy, beslote korporasie, koöperatiewe vereniging, firma, vennootskap, statutêre liggaam of klub in te sluit, en in die geval van 'n oortreding van of 'n versuim om te voldoen aan hierdie Wet of die oploop van 'n aanspreeklikheid kragtens hierdie Wet deur enige maatskappy, beslote korporasie,
- 20 koöperatiewe vereniging, firma, vennootskap, statutêre liggaam of klub kan enigiemand wat beheer het oor enige perseel of besigheid waarin of in verband waarmee die oortreding of versuim plaasgevind het of die aanspreeklikheid opgeloopt het, van die toepaslike misdryf aangekla word en kan die daarvoor bepaalde strawwe opgelê word en is hy aanspreeklik vir enige aanspreeklikheid aldus opgeloopt."
- 25

Wysiging van artikel 113 van Wet 91 van 1964, soos gewysig deur artikel 17 van Wet 95 van 1965, artikel 14 van Wet 57 van 1966, artikel 11 van Wet 103 van 1972, artikel 5 van Wet 68 van 1973, artikel 49 van Wet 42 van 1974, artikel 25 van

30 Wet 86 van 1982, artikel 7 van Wet 89 van 1983 en artikel 31 van Wet 84 van 1987

17. Artikel 113 van die Hoofwet word hierby gewysig—

- (a) deur paragraaf (e) van subartikel (1) te skrap; en
- (b) deur paragraaf (b) van subartikel (8) deur die volgende paragraaf te vervang:
- 35 "(b) Enige beampte, landdros of lid van die polisiemag kan enige goedere aanhou met die doel om vas te stel of daardie goedere kragtens paragraaf (a) aan verbeuring onderhewig is."

Toepassing van artikel 40 van Wet 91 van 1964 met betrekking tot katoengaring

18. By die toepassing van artikel 40 (3) van die Hoofwet—
- 40 (a) word klaringsbriewe wat op 20 Junie 1986 voorgelê is met betrekking tot katoengaring ingevolge waarvan 'n permit ingevolge die bepalings van item 460.11 (met betrekking tot tariefpos 55.09) van Bylae No. 4 by die Hoofwet uitgereik is, geag per abuis voorgelê te gewees het omrede reg betaal is op goedere wat vir doeleindes of gebruik met korting kragtens artikel 75
- 45 bestem was;
- (b) word daardie katoengaring geag in alle opsigte vir korting in aanmerking te gekom het op die tydstip waarop reg daarop betaal is; en
- (c) word die reg wat op die betrokke katoengaring betaal is, geag op die datum van inwerkingtreding van hierdie Wet betaal te gewees het.

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CUSTOMS AND EXCISE AMENDMENT ACT, 1989

Amendment of Schedule No. 1 to Act 91 of 1964, 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, 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, section 38 of Act 112 of 1977, section 3 of Act 114 of 1981, section 27 of Act 86 of 1982, section 10 of Act 89 of 1984, section 14 of Act 101 of 1985 and section 11 of Act 69 of 1988 5

19. (1) Schedule No. 1 to the principal Act is hereby amended to the extent set out in the Schedule to this Act.

(2) Subject to the provisions of section 58 (1) of the principal Act, this section shall be deemed to have come into operation on 15 March 1989. 10

Continuation of certain amendments of Schedules Nos. 1, 2, 3, 4, 5, 6 and 7 to Act 91 of 1964

20. (1) Every amendment of Schedules Nos. 1, 2, 3, 4, 5, 6 and 7 to the principal Act made under section 48 (1) and (2), section 48A (1), section 56 (1) and (1A) or section 75 (15) of the principal Act prior to 3 February 1989 shall not lapse by virtue of the provisions of section 48 (6), 48A (2), 56 (7) or 75 (16) of the principal Act. 15

(2) The amendment of Schedule No. 6 to the principal Act made under section 75 (15) of the principal Act by Government Notice No. R.459 of 15 March 1989, shall not lapse by virtue of the provisions of section 75 (16) of the principal Act. 20

(3) Notwithstanding the provisions of section 48 (6), every amendment of Schedules Nos. 1, 2, 3, 4, 5, 6 and 7 to the principal Act made under section 48A (1) of the principal Act prior to 5 February 1988 shall be deemed not to have lapsed by virtue of the provisions of section 48A (2) of the principal Act.

Short title

21. This Act shall be called the Customs and Excise Amendment Act, 1989. 25

WYSIGINGSWET OP DOEANE EN AKSYNS, 1989

Wet No. 68, 1989

Wysiging van Bylae No. 1 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, artikel 12 van Wet 103 van 1972, artikel 6 van 5 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, artikel 38 van Wet 112 van 1977, artikel 3 van Wet 114 van 1981, artikel 27 van Wet 86 van 1982, artikel 10 van Wet 89 van 1984, artikel 14 van Wet 101 van 1985 en artikel 11 van Wet 69 van 1988

19. (1) Bylae No. 1 by die Hoofwet word hierby gewysig in die mate in die Bylae 10 by hierdie Wet uiteengesit.

(2) Behoudens die bepalings van artikel 58 (1) van die Hoofwet word hierdie artikel geag op 15 Maart 1989 in werking te getree het.

Voortdoring van sekere wysigings van Bylaes Nos. 1, 2, 3, 4, 5, 6 en 7 by Wet 91 van 1964

15 20. (1) Elke wysiging van Bylaes Nos. 1, 2, 3, 4, 5, 6 en 7 by die Hoofwet wat voor 3 Februarie 1989 kragtens artikel 48 (1) en (2), artikel 48A (1), artikel 56 (1) en (1A) of artikel 75 (15) van die Hoofwet aangebring is, verval nie uit hoofde van die bepalings van artikel 48 (6), 48A (2), 56 (7) of 75 (16) van die Hoofwet nie.

20 (2) Die wysiging van Bylae No. 6 by die Hoofwet wat kragtens artikel 75 (15) van die Hoofwet by Goewermentskennisgewing No. R.459 van 15 Maart 1989 aangebring is, verval nie uit hoofde van die bepalings van artikel 75 (16) van die Hoofwet nie.

(3) Ondanks die bepalings van artikel 48 (6) word elke wysiging van Bylaes Nos. 1, 2, 3, 4, 5, 6 en 7 by die Hoofwet wat voor 5 Februarie 1988 kragtens artikel 48A

25 (1) van die Hoofwet aangebring is, geag nie te verval het uit hoofde van die bepalings van artikel 48A (2) van die Hoofwet nie.

Kort titel

21. Hierdie Wet heet die Wysigingswet op Doeane en Aksyns, 1989.

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CUSTOMS AND EXCISE AMENDMENT ACT, 1989

CUSTOMS AND EXCISE AMENDMENT ACT, 1989

Schedule

AMENDMENTS TO SCHEDULE NO. 1 TO THE CUSTOMS AND EXCISE ACT, 1964

Tariff Item	Tariff Heading	Description	Rate of Duty	
			Excise	Customs
104.05 and 104.10		By the substitution for tariff items 104.05 and 104.10 of the following:		
104.05	22.01	WATERS, INCLUDING NATURAL OR ARTIFICIAL MINERAL WATERS AND AERATED WATERS, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER NOR FLAVOURED: ICE AND SNOW:		
	22.02	WATERS, INCLUDING MINERAL WATERS AND AERATED WATERS, CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVOURED, AND OTHER NON-ALCOHOLIC BEVERAGES (EXCLUDING FRUIT OR VEGETABLE JUICES OF HEADING NO. 20.09):		
.10		Mineral waters including spa waters and aerated waters, put up in closed bottles or other closed containers ready for drinking without dilution (excluding beverages packed in plastic tubes or similar containers and which are normally consumed in a frozen state)	4,36c/ℓ	5,42c/ℓ
.20		Lemonade and flavoured mineral waters, including flavoured spa and aerated waters, put up in closed bottles or other closed containers ready for drinking without dilution (excluding beverages packed in plastic tubes or similar containers and which are normally consumed in a frozen state)	4,36c/ℓ	5,42c/ℓ
.30		Non-alcoholic beverages not elsewhere specified or included in this tariff item, put up in closed bottles or other closed containers ready for drinking without dilution (excluding beverages packed in plastic tubes or similar containers and which are normally consumed in a frozen state)	4,36c/ℓ	5,42c/ℓ
104.10	22.03	BEER MADE FROM MALT:		
.10		Of a relative density before fermentation not exceeding 1 040° (excluding sorghum beer as defined in the Sorghum Beer Act, 1962 (Act No. 63 of 1962)) Plus a suspended duty of:	3 687c/ 100 ℓ	3 686c/ 100 ℓ
		(i) In operation	Nil	Nil
		(ii) Maximum rate	275c/ 100 ℓ	275c/ 100 ℓ
.20		Of a relative density before fermentation exceeding 1 040° but not exceeding 1 050°, which is cleared ex any customs and excise manufacturing warehouse during any financial year, or which is imported into the Republic, or which is illicit beer (excluding sorghum beer as defined in the Sorghum Beer Act, 1962 (Act No. 63 of 1962)):		
		(1) On the first 4 500 000 ℓ or any quantity less than 4 500 000 ℓ so cleared during a financial year	3 962c/ 100 ℓ	
		(2) On the quantity so cleared during a financial year which is more than 4 500 000 ℓ but not exceeding 9 000 000 ℓ	4 094c/ 100 ℓ	
		(3) On the quantity so cleared during a financial year which is more than 9 000 000 ℓ but not exceeding 18 000 000 ℓ	4 226c/ 100 ℓ	
		(4) On the quantity so cleared during a financial year which is more than 18 000 000 ℓ but not exceeding 27 000 000 ℓ	4 358c/ 100 ℓ	
		(5) On the quantity so cleared during a financial year which is more than 27 000 000 ℓ but not exceeding 36 000 000 ℓ	4 490c/ 100 ℓ	
		(6) On the quantity so cleared during a financial year which is more than 36 000 000 ℓ	4 622c/ 100 ℓ	
		(7) If duty is paid on illicit beer	4 622c/ 100 ℓ	
		(8) If imported		3 940c/ 100 ℓ

WYSIGINGSWET OP DOEANE EN AKSYNS, 1989

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WYSIGINGSWET OP DOEANE EN AKSYNS, 1989

Bylae

WYSIGINGS VAN BYLAE NO. 1 BY DIE DOEANE- EN AKSYNSWET, 1964

Tarief- item	Tarief- pos	Beskrywing	Skaal van Reg	
			Aksyns	Docane
104.05 en 104.10		Deur tariefitems 104.05 en 104.10 deur die volgende te vervang:		
104.05	22.01	WATER, MET INBEGRIJ VAN NATUURLIKE OF KUNSMATIGE MINERAALWATER EN SPUITWATER, WAT NIE BYGEVOEGDE SUIKER OF ANDER VERSOETINGSMIDDELS OF GEURMIDDELS BEVAT NIE; YS EN SNEEU;		
	22.02	WATER, MET INBEGRIJ VAN MINERAALWATER EN SPUITWATER, WAT BYGEVOEGDE SUIKER OF ANDER VERSOETINGSMIDDELS OF GEURMIDDELS BEVAT, EN ANDER NIE-ALKOHOLIESE DRANKE (UITGESONDERD VRUGTE- OF GROENTESAPPE WAT IN POS NO. 20.09 VERMELD WORD);		
.10		Mineraalwater, met inbegrip van mineraalbad- en spuitwater, bemark in toegemaakte bottels of ander toegemaakte houers gereed om sonder verdunning gedrink te word (uitgesonderd drank wat in plastiekbuisies of dergelike houers verpak is en wat normaalweg in 'n bevrore toestand verbruik word)	4,36c/ℓ	5,42c/ℓ
.20		Limonade en gekeurde mineraalwater, met inbegrip van gekeurde mineraalbad- en spuitwater, bemark in toegemaakte bottels of ander toegemaakte houers gereed om sonder verdunning gedrink te word (uitgesonderd drank wat in plastiekbuisies of dergelike houers verpak is en wat normaalweg in 'n bevrore toestand verbruik word)	4,36c/ℓ	5,42c/ℓ
.30		Nie-alkoholiese drank nie elders in hierdie tariefitem vermeld of ingesluit nie, bemark in toegemaakte bottels of ander toegemaakte houers gereed om sonder verdunning gedrink te word (uitgesonderd drank wat in plastiekbuisies of dergelike houers verpak is en wat normaalweg in 'n bevrore toestand verbruik word)	4,36c/ℓ	5,42c/ℓ
104.10	22.03	BIER VAN MOUT GEMAAK:		
.10		Met 'n relatiewe digtheid voor fermentasie van hoogstens 1 040° (uitgesonderd sorghumbier soos omskryf in die Wet op Sorghumbier, 1962 (Wet No. 63 van 1962))	3 687c/ 100 ℓ	3 686c/ 100 ℓ
		Plus 'n opgeskorte reg van:		
		(i) In werking	Nul	Nul
		(ii) Maksimumskaal	275c/ 100 ℓ	275c/ 100 ℓ
.20		Met 'n relatiewe digtheid voor fermentasie van meer as 1 040° maar hoogstens 1 050°, wat uit 'n doeane- en aksynsvervaardigingspakhuis gedurende 'n boekjaar geklaar word, of wat in die Republiek ingevoer word, of wat onwettige bier is (uitgesonderd sorghumbier soos omskryf in die Wet op Sorghumbier, 1962 (Wet No. 63 van 1962)):		
		(1) Op die eerste 4 500 000 ℓ of enige hoeveelheid minder as 4 500 000 ℓ aldus gedurende 'n boekjaar geklaar	3 962c/ 100 ℓ	
		(2) Op die hoeveelheid aldus gedurende 'n boekjaar geklaar wat meer as 4 500 000 ℓ maar hoogstens 9 000 000 ℓ is	4 094c/ 100 ℓ	
		(3) Op die hoeveelheid aldus gedurende 'n boekjaar geklaar wat meer as 9 000 000 ℓ maar hoogstens 18 000 000 ℓ is	4 226c/ 100 ℓ	
		(4) Op die hoeveelheid aldus gedurende 'n boekjaar geklaar wat meer as 18 000 000 ℓ maar hoogstens 27 000 000 ℓ is	4 358c/ 100 ℓ	
		(5) Op die hoeveelheid aldus gedurende 'n boekjaar geklaar wat meer as 27 000 000 ℓ maar hoogstens 36 000 000 ℓ is	4 490c/ 100 ℓ	
		(6) Op die hoeveelheid aldus gedurende 'n boekjaar geklaar wat meer as 36 000 000 ℓ is	4 622c/ 100 ℓ	
		(7) Indien reg op onwettige bier betaal word	4 622c/ 100 ℓ	
		(8) Indien ingevoer		3 940c/ 100 ℓ

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Tariff Item	Tariff Heading	Description	Rate of Duty	
			Excise	Customs
104.10	.30	Of a relative density before fermentation exceeding 1 050° (excluding sorghum beer as defined in the Sorghum Beer Act, 1962 (Act No. 63 of 1962)) Plus, for every degree of relative density before fermentation exceeding 1 080°	4 721c/ 100 ℓ	4 160c/ 100 ℓ
104.20 and 104.30	22.07	By the substitution for tariff items 104.20 and 104.30 of the following: UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF 80% VOL. OR HIGHER; ETHYL ALCOHOL AND OTHER SPIRITS, DENATURED, OF ANY STRENGTH;	22c/ 100 ℓ	22c/ 100 ℓ"
"104.20	22.08	UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF LESS THAN 80% VOL.; SPIRITS, LIQUEURS AND OTHER SPIRITUOUS BEVERAGES; COMPOUND ALCOHOLIC PREPARATIONS OF A KIND USED FOR THE MANUFACTURE OF BEVERAGES:		
.10		Wine spirits, manufactured in the Republic by the distillation of wine	109 212c/ 100 ℓ of absolute alcohol	
.15		Spirits, manufactured in the Republic by the distillation of any sugar cane product	119 175c/ 100 ℓ of absolute alcohol	
.25		Spirits, manufactured in the Republic by the distillation of any grain product	123 682c/ 100 ℓ of absolute alcohol	
.29		Other spirits, manufactured in the Republic	113 649c/ 100 ℓ of absolute alcohol	
.30		Imported spirits of any nature, including spirits in imported spirituous beverages (excluding liqueurs, cordials and similar spirituous beverages containing added sugar) and in compound alcoholic preparations of an alcoholic strength exceeding 1,713 per cent alcohol by volume		99 599c/ 100 ℓ of absolute alcohol or 43 686c/ 100 ℓ
.40		Spirits of any nature in imported liqueurs, cordials and similar spirituous beverages containing added sugar, with or without flavouring substances		99 599c/ 100 ℓ of absolute alcohol
104.30	24.02	CIGARS, CHEROOTS, CIGARILLOS AND CIGARETTES, OF TOBACCO OR OF TOBACCO SUBSTITUTES;		
	24.03	OTHER MANUFACTURED TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES, 'HOMOGENISED' OR 'RECONSTITUTED' TOBACCO EXTRACTS AND ESSENCES:		
.10		Cigars	160c/kg net	182c/kg net
.20		Cigarettes	15,5c/10 ciga- rettes plus 56c/kg tobacco content	15,5c/10 ciga- rettes plus 56c/kg tobacco content
		Plus in respect of cigarettes the mass of the tobacco of which exceeds 1,5 kg/1 000 cigarettes	716c/kg tobacco content	716c/kg tobacco content
.30		Cigarette tobacco	15,5c/ 50 g or fraction thereof plus 213c/kg tobacco	15,5c/ 50 g or fraction thereof plus 213c/kg tobacco
		Plus a suspended duty of: (i) In operation (ii) Maximum rate	Nil 73c/kg tobacco	Nil 73c/kg tobacco
.40		Pipe tobacco in immediate packings of a content of less than 5 kg	190c/kg net	190c/kg net

WYSIGINGSWET OP DOEANE EN AKSYNS, 1989

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Tarief- item	Tarief- pos	Beskrywing	Skaal van Reg	
			Aksyns	Docane
104.10		Met 'n relatiewe digtheid voor fermentasie van meer as 1 050° (uitgesonderd sorghumbier soos omskryf in die Wet op Sorghumbier, 1962 (Wet No. 63 van 1962))	4 721c/ 100 ℓ	4 160c/ 100 ℓ
		Plus, vir elke graad relatiewe digtheid voor fermentasie bo 1 080°	22c/ 100 ℓ	22c/ 100 ℓ
104.20 en 104.30		Deur tariefitem 104.20 en 104.30 deur die volgende te vervang:		
104.20	22.07	NIE-GEDENATUREERDE ETIELALKOHOL MET 'N STERKTE VAN MINSTENS 80% ALKOHOL VOLGENS VOLUME: ETIELALKOHOL EN ANDER SPIRITUS, GEDENATUREER, VAN ENIGE STERKTE:		
	22.08	NIE-GEDENATUREERDE ETIELALKOHOL MET 'N STERKTE VAN MINDER AS 80% ALKOHOL VOLGENS VOLUME: SPIRITUS, LIKEURE EN ANDER SPIRITUSDRANKE; SAAMGESTELDE ALKOHOLIESE PREPARATE VAN 'N SOORT WAT GEBRUIK WORD BY DIE VERVAARDIGING VAN DRANKE:		
		Wynspiritus, in die Republiek vervaardig deur die destillering van wyn	109 212c/ 100 ℓ absolute alkohol	
		Spiritus, in die Republiek vervaardig deur die destillering van enige suikerrydproduk	119 175c/ 100 ℓ absolute alkohol	
		Spiritus, in die Republiek vervaardig deur die destillering van enige graanproduk	123 682c/ 100 ℓ absolute alkohol	
		Ander spiritus, in die Republiek vervaardig	113 649c/ 100 ℓ absolute alkohol	
		Ingevoerde spiritus van enige aard, met inbegrip van spiritus in ingevoerde spiritusdranke (uitgesonderd likeure, soetdranke en dergelike spiritusdranke wat bygevoegde suiker bevat) en in saamgestelde alkoholiese preparate met 'n alkoholsterkte van meer as 1.713 persent alkohol volgens volume		99 599c/ 100 ℓ absolute alkohol of 43 686c/ 100 ℓ
		Spiritus van enige aard in ingevoerde likeure, soetdranke en dergelike spiritusdranke wat bygevoegde suiker bevat, met of sonder geurende bestanddele		99 599c/ 100 ℓ absolute alkohol
104.30	24.02	SIGARE, SEROETE, SIGARILLOS EN SIGARETTE, VAN TABAK OF TABAKSURROGATE:		
	24.03	ANDER BEWERKTE TABAK EN BEWERKTE TABAKSURROGATE, 'GEHOMOGENISEERDE' OF 'HERSAAMGESTELDE' TABAK- EKSTRAKTE EN ESSENS:		
		Sigare	160c/kg netto	182c/kg netto
		Sigarette	15.5c/10 sigarette plus 56c/kg tabak- inhoud	15.5c/10 sigarette plus 56c/kg tabak- inhoud
		Plus, ten opsigte van sigarette waarvan die massa van die tabak 1.5 kg/1 000 sigarette oorskry	716c/kg tabak- inhoud	716c/kg tabak- inhoud
		Sigarettabak	15.5c/ 50 g of gedeelte daarvan plus 213c/kg tabak	15.5c/ 50 g of gedeelte daarvan plus 213c/kg tabak
		Plus 'n opgeskorte reg van:		
		(i) In werking	Nul	Nul
		(ii) Maksimum skaal	73c/kg tabak	73c/kg tabak
		Pyptabak in onmiddellike verpakings met 'n inhoud van minder as 5 kg	190c/kg netto	190c/kg netto

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Tariff Item	Tariff Heading	Description	Rate of Duty	
			Excise	Customs
.50		Pipe tobacco in immediate packings of a content of not less than 5 kg	172c/kg net	172c/kg net"

WYSIGINGSWET OP DOEANE EN AKSYNS, 1989

Wet No. 68, 1989

Tarief- item	Tarief- pos	Beskrywing	Skaal van Reg	
			Aksyns	Doecane
.50		Pyptabak in onmiddellike verpakings met 'n inhoud van nie minder as 5 kg nie	172c/kg netto	172c/kg netto

