



REPUBLIEK VAN SUID-AFRIKA

STAATSKOERANT

GOVERNMENT GAZETTE

OF THE REPUBLIC OF SOUTH AFRICA

As 'n Nuusblad by die Poskantoor Geregistreer

Registered at the Post Office as a Newspaper

VOL. 353

KAAPSTAD, 25 NOVEMBER 1994

CAPE TOWN, 25 NOVEMBER 1994

No. 16103

KANTOOR VAN DIE PRESIDENT

No. 2008. 25 November 1994

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

No. 19 van 1994: Wysigingswet op Doeane en Aksyns, 1994.

OFFICE OF THE PRESIDENT

No. 2008. 25 November 1994

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

No. 19 of 1994: Customs and Excise Amendment Act, 1994.

ALGEMENE VERDUIDELIKENDE NOTA:

[] Woorde in vet druk tussen vierkantige hake dui skrapings 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 'n sekere omskrywing te vervang; sekere wysigings wat voortspruit uit die Grondwet aan te bring; die verval van wysigings, intrekings, invoegings en verminderinge wat kragtens sekere bepalings van genoemde Wet gedoen is, verder te reël; Bylae No. 1 by genoemde Wet te wysig; voorsiening te maak vir die voortdurende van sekere wysigings van Bylaes Nos. 1 tot 6 by genoemde Wet; voorsiening te maak dat genoemde Wet ook van toepassing is in die gebiede van die voormalige Republieke van Transkei, Bophuthatswana, Venda en Ciskei; en om sekere wette te herroep; en om voorsiening te maak vir aangeleenthede wat daarmee in verband staan.

*(Engelse teks deur die President geteken.)
(Goedgekeur op 16 November 1994.)*

DAAR WORD BEPAAL deur 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 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, artikel 1 van Wet 84 van 1987, artikel 1 van Wet 68 van 1989 en artikel 1 van Wet 59 van 1990

1. Artikel 1 van die Doeane- en Aksynswet, 1964 (hieronder die Hoofwet genoem), word hierby gewysig deur in subartikel (1) die omskrywing van "landboudistilleerder" deur die volgende omskrywing te vervang:

"'landboudistilleerder' enige eienaar of okkupeerder van 'n plaas in die Provinsie **[die Kaap die Goeie Hoop, Transvaal]** Noord-Kaap, Oos-Kaap, Wes-Kaap, Pretoria-Witwatersrand-Vereeniging, Oos-Transvaal, Noord-Transvaal, Noordwes of Oranje-Vrystaat wat—

- (a) gelisensieer is om 'n distilleerketel op sodanige plaas aan te hou; en
- (b) in die Provinsie **[die Kaap die Goeie Hoop]** Noord-Kaap, Oos-Kaap of Wes-Kaap gelisensieer is om spiritus te distilleer uitsluitlik van druiwe wat deur hom op sodanige plaas verbou word; of
- (c) in die Provinsie **[Transvaal]** Pretoria-Witwatersrand-Vereeniging, Oos-Transvaal, Noord-Transvaal, Noordwes of Oranje-Vrystaat gelisensieer is om spiritus van druiwe of ander voorgeskrewe vars vrugte wat deur hom op sodanige plaas verbou word op sodanige plaas te distilleer;"

GENERAL EXPLANATORY NOTE:

[Words in bold type in square brackets indicate omissions from existing enactments.

 Words underlined with a solid line indicate insertions in existing enactments.

ACT

To amend the Customs and Excise Act, 1964, so as to substitute a certain definition; to effect certain amendments arising from the Constitution; to further regulate the lapsing of amendments, withdrawals, insertions and reductions made under certain provisions of the said Act; to amend Schedule No. 1 to the said Act; to provide for the continuation of certain amendments of Schedules No. 1 to 6 to the said Act; to provide that the said Act shall also apply in the territories of the former Republics of Transkei, Bophuthatswana, Venda and Ciskei; and to repeal certain laws; and to provide for matters connected therewith.

(English text signed by the President.)
(Assented to 16 November 1994.)

BE IT ENACTED by 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, section 1 of Act 84 of 1987, section 1 of Act 68 of 1989 and section 1 of Act 59 of 1990

1. Section 1 of the Customs and Excise Act, 1964 (hereinafter referred to as the principal Act), is hereby amended by the substitution in subsection (1) for the definition of "agricultural distiller" of the following definition:

"'agricultural distiller' means any owner or occupier of a farm in the Province of **[the Cape of Good Hope, the Transvaal]** Northern Cape, Eastern Cape, the Western Cape, Pretoria-Witwatersrand-Vereeniging, Eastern Transvaal, Northern Transvaal, North-West or the Orange Free State who—

- (a) is licensed to keep a still on such farm; and
- (b) in the Province of **[the Cape of Good Hope]** Northern Cape, Eastern Cape or the Western Cape is licensed to distil spirits exclusively from grapes grown by him on such farm; or
- (c) in the Province of **[the Transvaal]** Pretoria-Witwatersrand-Vereeniging, Eastern Transvaal, Northern Transvaal, North-West or the Orange Free State is licensed to distil spirits on such farm from grapes or other prescribed fresh fruit grown by him on such farm;"

Wysiging van artikel 34 van Wet 91 van 1964, soos gewysig deur artikel 3 van Wet 86 van 1982 en artikel 1 van Wet 69 van 1988

2. Artikel 34 van die Hoofwet word hierby gewysig deur subartikel (5) deur die volgende subartikel te vervang:

“(5) Spiritus wat deur ’n landboudistilleerder in die provinsie **[Transvaal]** Pretoria-Witwatersrand-Vereeniging, Oos-Transvaal, Noord-Transvaal, Noordwes of Oranje-Vrystaat van enige voorgeskrewe vrugte behalwe druiwe vervaardig is, is slegs vir sy private gebruik op die plaas waar daardie vrugte geproduseer en daardie spiritus vervaardig is.”

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, artikels 10 en 15 van Wet 98 van 1980, artikel 9 van Wet 86 van 1982, artikel 18 van Wet 84 van 1987, artikel 7 van Wet 68 van 1989, artikel 23 van Wet 59 van 1990 en artikel 4 van Wet 61 van 1992

3. Artikel 48 van die Hoofwet word hierby gewysig—

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

“(e) Die bepalings van **[subartikels (6) en (7)]** subartikel (6) is *mutatis mutandis* van toepassing op enige kennisgewing wat kragtens hierdie subartikel gepubliseer word.”;

(b) deur subartikel (6) deur die volgende subartikel te vervang:

“(6) ’n Wysiging, intrekking of invoeging kragtens hierdie artikel aangebring **[voor die datum waarop die Parlement vir die eerste keer vir die afhandeling van sake byeenkom]** in ’n **[sessie waarin die Minister die Begrotingswetsontwerp indien]** kalenderjaar verval, tensy die Parlement anders bepaal, **[sestig dae na die end van die Parlementsessie waarin die Minister sodanige wetsontwerp ingedien het]** op die laaste dag van die volgende kalenderjaar, maar sonder om afbreuk te doen aan die geldigheid van die wysiging, intrekking of invoeging voordat dit aldus verval het.”; en

(c) deur subartikel (7) te skrap.

Wysiging van artikel 48A van Wet 91 van 1964, soos ingevoeg deur artikel 19 van Wet 84 van 1987 en gewysig deur artikel 8 van Wet 68 van 1989 en artikel 5 van Wet 61 van 1992

4. Artikel 48A van die Hoofwet word hierby gewysig deur subartikel (2) deur die volgende subartikel te vervang:

“(2) Die bepalings van artikel 48(6) **[en (7)]** is *mutatis mutandis* van toepassing met betrekking tot enige wysiging wat kragtens die bepalings van subartikel (1) van hierdie artikel gedoen is.”.

Wysiging van artikel 53 van Wet 91 van 1964, soos gewysig deur artikel 19 van Wet 105 van 1969, artikel 12 van Wet 112 van 1977, artikel 37 van Wet 97 van 1986, artikel 20 van Wet 84 van 1987 en artikel 6 van Wet 61 van 1992

5. Artikel 53 van die Hoofwet word hierby gewysig deur subartikel (3) deur die volgende subartikel te vervang:

“(3) Die bepalings van **[sub-artikels (6) en (7) van artikel agt-en-veertig]** artikel 48(6) is *mutatis mutandis* van toepassing ten opsigte van enige wysiging ingevolge die bepalings van hierdie artikel aangebring.”.

Wysiging van artikel 56 van Wet 91 van 1964, soos vervang deur artikel 9 van Wet 61 van 1992

6. Artikel 56 van die Hoofwet word hierby gewysig deur subartikel (3) deur die volgende subartikel te vervang:

“(3) Die bepalings van artikel 48(6) **[en (7)]** is *mutatis mutandis* van

Amendment of section 34 of Act 91 of 1964, as amended by section 3 of Act 86 of 1982 and section 1 of Act 69 of 1988

2. Section 34 of the principal Act is hereby amended by the substitution for subsection (5) of the following subsection:

- 5 “(5) Spirits manufactured by an agricultural distiller in the province of **[the Transvaal]** Pretoria-Witwatersrand-Vereeniging, Eastern Transvaal, Northern Transvaal, North-West or the Orange Free State from any prescribed fruit other than grapes shall be solely for his private use on the farm where such fruit was produced and such spirits were manufactured.”.

10 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, sections 10 and 15 of Act 98 of 1980, section 9 of Act 86 of 1982, section 18 of Act 84 of 1987, section 7 of Act 68 of 1989, section 23 of Act 59 of 1990 and section 4 of Act 61 of 1992

3. Section 48 of the principal Act is hereby amended—

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

20 “(e) The provisions of **[subsections (6) and (7)]** subsection (6) shall *mutatis mutandis* apply to any notice published under this subsection.”;

- (b) by the substitution for subsection (6) of the following subsection:

25 “(6) Any amendment, withdrawal or insertion made under this section **[before the date upon which Parliament meets for the first time for the dispatch of business]** in any **[session during which the Minister introduces the Appropriation Bill]** calendar year shall, unless Parliament otherwise provides, lapse **[sixty days after the end of the session of Parliament during which the Minister introduced such bill]** on the last day of the next calendar year, but without detracting from the validity of such amendment, withdrawal or insertion before it has so lapsed.”; and

- 30 (c) by the deletion of subsection (7).

Amendment of section 48A of Act 91 of 1964, as inserted by section 19 of Act 84 of 1987 and amended by section 8 of Act 68 of 1989 and section 5 of Act 61 of 1992

35 4. Section 48A of the principal Act is hereby amended by the substitution for subsection (2) of the following subsection:

“(2) The provisions of section 48(6) **[and (7)]** shall *mutatis mutandis* apply in respect of any amendment made under the provisions of subsection (1) of this section.”.

40 Amendment of section 53 of Act 91 of 1964, as amended by section 19 of Act 105 of 1969, section 12 of Act 112 of 1977, section 37 of Act 97 of 1986, section 20 of Act 84 of 1987 and section 6 of Act 61 of 1992

5. Section 53 of the principal Act is hereby amended by the substitution for subsection (3) of the following subsection:

- 45 “(3) The provisions of **[sub-sections (6) and (7) of section forty-eight]** section 48(6) shall *mutatis mutandis* apply in respect of any amendment made under the provisions of this section.”.

Amendment of section 56 of Act 91 of 1964, as substituted by section 9 of Act 61 of 1992

50 6. Section 56 of the principal Act is hereby amended by the substitution for subsection (3) of the following subsection:

“(3) The provisions of section 48(6) **[and (7)]** shall *mutatis mutandis* apply

toepassing ten opsigte van enige wysiging, intrekking of vermindering wat kragtens die bepalings van subartikel (1) of (2) van hierdie artikel aangebring word.”.

Wysiging van artikel 56A van Wet 91 van 1964, soos ingevoeg deur artikel 10 van Wet 61 van 1992

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7. Artikel 56A van die Hoofwet word hierby gewysig deur subartikel (3) deur die volgende subartikel te vervang:

“(3) Die bepalings van artikel 48(6) [en (7)] is *mutatis mutandis* van toepassing ten opsigte van enige wysiging, intrekking of vermindering wat kragtens die bepalings van subartikel (1) of (2) van hierdie artikel aangebring word.”.

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Wysiging van artikel 57 van Wet 91 van 1964, soos vervang deur artikel 11 van Wet 61 van 1992

8. Artikel 57 van die Hoofwet word hierby gewysig deur subartikel (3) deur die volgende subartikel te vervang:

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“(3) Die bepalings van artikel 48(6) [en (7)] is *mutatis mutandis* van toepassing ten opsigte van enige wysiging, intrekking of vermindering wat kragtens die bepalings van subartikel (1) of (2) van hierdie artikel aangebring word.”.

Wysiging van artikel 60 van Wet 91 van 1964, soos vervang deur artikel 20 van Wet 105 van 1969 en gewysig deur artikel 11 van Wet 86 van 1982 en artikel 25 van Wet 59 van 1990

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9. Artikel 60 van die Hoofwet word hierby gewysig deur subartikel (4) deur die volgende subartikel te vervang:

“(4) Die bepalings van artikel 48(6) [en (7)] is *mutatis mutandis* van toepassing ten opsigte van enige wysiging wat kragtens die bepalings van subartikel (3) van hierdie artikel aangebring is.”.

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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 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, artikel 8 van Wet 69 van 1988, artikel 13 van Wet 68 van 1989, artikel 29 van Wet 59 van 1990, artikel 13 van Wet 61 van 1992 en artikel 7 van Wet 98 van 1993

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10. Artikel 75 van die Hoofwet word hierby gewysig deur subartikel (16) deur die volgende subartikel te vervang:

“(16) Die bepalings van [subartikels (6) en (7) van artikel 48] artikel 48(6) is *mutatis mutandis* van toepassing ten opsigte van enige wysiging wat ingevolge die bepalings van subartikel (15) aangebring is.”.

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Wysiging van artikel 120 van Wet 91 van 1964, soos gewysig deur artikel 36 van Wet 105 van 1969, artikel 15 van Wet 98 van 1980, artikel 35 van Wet 84 van 1987 en artikel 39 van Wet 59 van 1990

11. Artikel 120 van die Hoofwet word hierby gewysig deur paragraaf (d) van subartikel (1) deur die volgende paragraaf te vervang:

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“(d) aangaande die beheer van die opslag of vervaardiging van goedere in doeane- en aksynspakhuse (met inbegrip van die geskiktheid van enige geboue, installasies en vervaardigingsmetodes vir die doeleindes van hierdie Wet, die ure waartydens enige of alle werksaamhede in enige sodanige pakhuis verrig moet word, die toesig deur beamptes oor enige sodanige werksaamhede, die beveiliging of merk van sodanige installasies, die inspeksie van sodanige pakhuse en die verwydering van

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in respect of any amendment, withdrawal or reduction made under the provisions of subsection (1) or (2) of this section.”.

Amendment of section 56A of Act 91 of 1964, as inserted by section 10 of Act 61 of 1992

- 5 7. Section 56A of the principal Act is hereby amended by the substitution for subsection (3) of the following subsection:

“ (3) The provisions of section 48(6) **[and (7)]** shall *mutatis mutandis* apply in respect of any amendment, withdrawal or reduction made under the provisions of subsection (1) or (2) of this section.”.

10 **Amendment of section 57 of Act 91 of 1964, as substituted by section 11 of Act 61 of 1992**

8. Section 57 of the principal Act is hereby amended by the substitution for subsection (3) of the following subsection:

15 “ (3) The provisions of section 48(6) **[and (7)]** shall *mutatis mutandis* apply in respect of any amendment, withdrawal or reduction made under the provisions of subsection (1) or (2) of this section.”.

Amendment of section 60 of Act 91 of 1964, as substituted by section 20 of Act 105 of 1969 and amended by section 11 of Act 86 of 1982 and section 25 of Act 59 of 1990

- 20 9. Section 60 of the principal Act is hereby amended by the substitution for subsection (4) of the following subsection:

“ (4) The provisions of section 48(6) **[and (7)]** shall *mutatis mutandis* apply in respect of any amendment made under the provisions of subsection (3) of this section.”.

25 **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,**
30 **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, section 8 of Act 69 of 1988, section 13 of Act 68 of 1989, section 29 of Act 59 of 1990, section 13 of Act 61 of 1992 and section 7 of Act 98 of 1993**

- 35 10. Section 75 of the principal Act is hereby amended by the substitution for subsection (16) of the following subsection:

“ (16) The provisions of **[subsections (6) and (7) of section 48]** section 48(6) shall *mutatis mutandis* apply in respect of any amendment made under the provisions of subsection (15).”.

40 **Amendment of section 120 of Act 91 of 1964, as amended by section 36 of Act 105 of 1969, section 15 of Act 98 of 1980, section 35 of Act 84 of 1987 and section 39 of Act 59 of 1990**

11. Section 120 of the principal Act is hereby amended by the substitution for paragraph (d) of subsection (1) of the following paragraph:

45 “ (d) as to the control of the storage or manufacture of goods in customs and excise warehouses (including the suitability of any buildings, plant and method of manufacture for the purposes of this Act, the hours of conducting any or all operations in any such warehouse, the supervision by officers of any such operations, the securing or marking of such plant, the inspection of such warehouses and the
50 removal of goods from such warehouses), the testing of the output

goedere uit sodanige pakhuise), die toets van die produksie van distilleerketels, die voorwaardes waarop distilleerketels gemaak, besit, ingevoer, van die hand gesit of gebruik mag word en die vars vrugte wat deur 'n landboudistilleerder in die Provinsie **[Transvaal]** Pretoria-Witwatersrand-Vereniging, Oos-Transvaal, Noord-Transvaal, Noordwes of Oranje-Vrystaat gebruik mag word om spiritus te distilleer;". 5

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 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, artikel 11 van Wet 69 van 1988, artikel 19 van Wet 68 van 1989, artikel 40 van Wet 59 van 1990, artikel 3 van Wet 111 van 1991, artikel 15 van Wet 105 van 1992 en artikel 13 van Wet 98 van 1993 10 15

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

(2) Behoudens die bepalings van artikel 58(1) van die Hoofwet word hierdie artikel geag op 22 Junie 1994 in werking te getree het. 20

Voortdoring van sekere wysigings van Bylaes Nos. 1 tot 6 by Wet 91 van 1964

13. (1) Elke wysiging van Bylaes Nos. 1 tot 6 by die Hoofwet wat voor 20 Mei 1994 kragtens artikel 48, artikel 48A, artikel 56 of artikel 75(15) van die Hoofwet aangebring is, verval nie uit hoofde van die bepalings van artikel 48(6), 48A(2), 56(3) of 75(16) van die Hoofwet nie. 25

(2) Die wysiging van Deel 4 van Bylae No. 1 by die Hoofwet wat kragtens artikel 48 van die Hoofwet by Goewermentskennisgewing No. R.1130 van 23 Junie 1994 aangebring is, verval nie uit hoofde van die bepalings van artikel 48(6) van die Hoofwet nie.

Toepassing van Wet 91 van 1964

14. Die Hoofwet is, vanaf die datum van inwerkingtreding van die Wysigingswet op Doeane en Aksyns, 1994, ook van toepassing in die gebiede van die voormalige Republieke van Transkei, Bophuthatswana, Venda en Ciskei. 30

Herroeping van wette, en voorbehoude

15. (1) Behoudens die bepalings van subartikel (2) word die wette genoem in die tweede kolom van Bylae 2 hierby herroep ten opsigte van die onderskeie gebiede van die nasionale grondgebied van die Republiek soos uiteengesit in die vierde kolom van Bylae 2 in die mate wat sodanige wette in sodanige gebiede van krag was. 35

(2) Enigiets wat gedoen is kragtens 'n bepaling deur subartikel (1) herroep en wat ingevolge 'n bepaling van die Hoofwet gedoen kan word, word geag ingevolge laasgenoemde bepaling gedoen te wees. 40

Kort titel

16. Hierdie Wet heet die Wysigingswet op Doeane en Aksyns, 1994.

- of stills, the conditions on which stills may be made, possessed, imported, disposed of or used and the fresh fruit which may be used by an agricultural distiller in the Province of **[the Transvaal]** Pretoria-Witwatersrand-Vereniging, Eastern Transvaal, Northern Transvaal, North-West or the Orange Free State for the distillation of spirits;”.

- 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, section 11 of Act 69 of 1988, section 19 of Act 68 of 1989, section 40 of Act 59 of 1990, section 3 of Act 111 of 1991, section 15 of Act 105 of 1992 and section 13 of Act 98 of 1993

12. (1) Schedule No. 1 to the principal Act is hereby amended to the extent set out in Schedule 1 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 22 June 1994.

20 Continuation of certain amendments of Schedules Nos. 1 to 6 to Act 91 of 1964

13. (1) Every amendment of Schedules Nos. 1 to 6 to the principal Act made under section 48, section 48A, section 56 or section 75(15) of the principal Act prior to 20 May 1994 shall not lapse by virtue of the provisions of section 48(6), 48A(2), 56(3) or 75(16) of the principal Act.

- 25 (2) The amendment of Part 4 of Schedule No. 1 to the principal Act made under section 48 of the principal Act by Government Notice No. R.1130 of 23 June 1994, shall not lapse by virtue of the provisions of section 48(6) of the principal Act.

Application of Act 91 of 1964

- 30 14. The principal Act shall, from the date of commencement of the Customs and Excise Amendment Act, 1994, also apply in the territories of the former Republics of Transkei, Bophuthatswana, Venda and Ciskei.

Repeal of laws, and savings

- 35 15. (1) Subject to the provisions of subsection (2), the laws mentioned in the second column of Schedule 2 are hereby repealed in respect of the various areas of the national territory of the Republic as set out in the fourth column of Schedule 2 to the extent that such laws were in force in such areas.

- 40 (2) Anything done under a provision repealed by subsection (1) and which is capable of being done in terms of a provision of the principal Act shall be deemed to have been done in terms of the latter provision.

Short title

16. This Act shall be called the Customs and Excise Amendment Act, 1994.

Bylae 1

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

Tarief-item	Tarief-pos	Beskrywing	Skaal van reg	
			Aksyns	Doeane
104.00		Deur tariefitem 104.00 deur die volgende te vervang:		
"104.00		VOORBEREIDE VOEDSELS; DRANKE, SPIRITUS EN ASYN; TABAK		
104.01	19.01	MOUTEKSTRAK; VOEDSELBEREIDINGE VAN MEELBLOM, MEEL, STYSEL OF MOUTEKSTRAK, WAT NIE KAKAOPOEIER BEVAT NIE OF WAT KAKAOPOEIER MET 'N VERHOUDING VOLGENS MASSA, VAN MINDER AS 50 PERSENT BEVAT, NIE ELDERS VERMELD OF INGESLUIT NIE; VOEDSELBEREIDINGE VAN GOEDERE VAN POSTE NOS. 04.01 TOT 04.04, WAT NIE KAKAOPOEIER BEVAT NIE OF WAT KAKAOPOEIER MET 'N VERHOUDING, VOLGENS MASSA, VAN MINDER AS 10 PERSENT BEVAT, NIE ELDERS VERMELD OF INGESLUIT NIE:		
.10		Preparate, op sorghummeelblom gebaseer, vir die maak van drankie bemark	20c/kg	20c/kg
104.05	22.01	WATER, MET INBEGRIIP 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 INBEGRIIP 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 drankie wat in plastiekbuisies of dergelike houers verpak is en wat normaalweg in 'n bevrore toestand verbruik word)	13,60c/ℓ	14,66c/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 drankie wat in plastiekbuisies of dergelike houers verpak is en wat normaalweg in 'n bevrore toestand verbruik word)	13,60c/ℓ	14,66c/ℓ
.30		Nie-alkoholiese drankie 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 drankie wat in plastiekbuisies of dergelike houers verpak is en wat normaalweg in 'n bevrore toestand verbruik word)	13,60c/ℓ	14,66c/ℓ

Schedule 1

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

Tariff Item	Tariff Heading	Description	Rate of duty	
			Excise	Customs
104.00		By the substitution for tariff item 104.00 of the following:		
"104.00		PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO		
104.01	19.01	MALT EXTRACT; FOOD PREPARATIONS OF FLOUR, MEAL, STARCH OR MALT EXTRACT, NOT CONTAINING COCOA POWDER OR CONTAINING COCOA POWDER IN A PROPORTION, BY MASS, OF LESS THAN 50 PER CENT, NOT ELSEWHERE SPECIFIED OR INCLUDED; FOOD PREPARATIONS OF GOODS OF HEADINGS NOS. 04.01 TO 04.04, NOT CONTAINING COCOA POWDER OR CONTAINING COCOA POWDER IN A PROPORTION, BY MASS, OF LESS THAN 10 PER CENT, NOT ELSEWHERE SPECIFIED OR INCLUDED:		
.10		Preparations based on sorghum flour, put up for making beverages	20c/kg	20c/kg
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)	13,60c/ℓ	14,66c/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)	13,60c/ℓ	14,66c/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)	13,60c/ℓ	14,66c/ℓ

Tarief- item	Tarief- pos	Beskrywing	Skaal van reg	
			Aksyns	Doeane
104.10	22.03	BIER VAN MOUT GEMAAK:		
.10		Met 'n relatiewe digtheid voor fermentasie van hoogstens 1 040°	6 849c/ 100ℓ	6 848c/ 100ℓ
		Plus 'n opgeskorte reg van:		
		(i) In werking	Nul	Nul
		(ii) Maksimum skaal	275c/ 100ℓ	275c/ 100ℓ
.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:		
		(1) Op die eerste 4 500 000ℓ of enige hoeveelheid minder as 4 500 000ℓ aldus gedurende 'n boekjaar geklaar	7 124c/ 100ℓ	—
		(2) Op die hoeveelheid aldus gedurende 'n boekjaar geklaar wat meer as 4 500 000ℓ maar hoogstens 9 000 000ℓ is	7 256c/ 100ℓ	—
		(3) Op die hoeveelheid aldus gedurende 'n boekjaar geklaar wat meer as 9 000 000ℓ maar hoogstens 18 000 000ℓ is	7 388c/ 100ℓ	—
		(4) Op die hoeveelheid aldus gedurende 'n boekjaar geklaar wat meer as 18 000 000ℓ maar hoogstens 27 000 000ℓ is	7 520c/ 100ℓ	—
		(5) Op die hoeveelheid aldus gedurende 'n boekjaar geklaar wat meer as 27 000 000ℓ maar hoogstens 36 000 000ℓ is	7 652c/ 100ℓ	—
		(6) Op die hoeveelheid aldus gedurende 'n boekjaar geklaar wat meer as 36 000 000ℓ is	7 784c/ 100ℓ	—
		(7) Indien reg op onwettige bier betaal word	7 784c/ 100ℓ	—
		(8) Indien ingevoer	—	7 102c/ 100ℓ
.30		Met 'n relatiewe digtheid voor fermentasie van meer as 1 050°	7 883c/ 100ℓ	7 322c/ 100ℓ
		Plus, vir elke graad relatiewe digtheid voor fermentasie bo 1 080°	22c/ 100ℓ	22c/ 100ℓ
104.15	22.04	WYN VAN VARS DRUIWE, MET INBEGRIP VAN GEFORTIFISEERDE WYN; DRUIWEMOS ANDER DAN DIÉ WAT IN POS NO. 20.09 VERMELD WORD;		
	22.05	VERMOET, EN ANDER WYN VAN VARS DRUIWE MET PLANTE OF ANDER AROMATIESE STOWWE GE-GEUR;		
	22.06	ANDER GEGISTE DRANKE (BYVOORBEELD, APPELSIDER, PEERSIDER EN MEE):		
.05		Sorghumbier (uitgesonderd bier wat van preparate wat op sorghummeelblom gebaseer is, gemaak is)	400c/ 100ℓ	400c/ 100ℓ
.10		Ongefortifiseerde nie-vonkelende wyn	2 900c/ 100ℓ	2 900c/ 100ℓ
.40		Gefortifiseerde nie-vonkelende wyn	6 785c/ 100ℓ	6 785c/ 100ℓ
.50		Ander nie-vonkelende gegiste drank, ongefortifiseerd	3 300c/ 100ℓ	3 300c/ 100ℓ
.60		Ander nie-vonkelende gegiste drank, gefortifiseerd	7 302c/ 100ℓ	7 302c/ 100ℓ

CUSTOMS AND EXCISE AMENDMENT ACT, 1994

Act No. 19, 1994

Tariff Item	Tariff Heading	Description	Rate of duty	
			Excise	Customs
104.10	22.03	BEER MADE FROM MALT:		
.10		Of a relative density before fermentation not exceeding 1 040°	6 849c/ 100ℓ	6 848c/ 100ℓ
		Plus a suspended duty of:		
		(i) In operation	Nil	Nil
		(ii) Maximum rate	275c/ 100ℓ	275c/ 100ℓ
.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:		
		(1) On the first 4 500 000ℓ or any quantity less than 4 500 000ℓ so cleared during a financial year	7 124c/ 100ℓ	—
		(2) On the quantity so cleared during a financial year which is more than 4 500 000ℓ but not exceeding 9 000 000ℓ	7 256c/ 100ℓ	—
		(3) On the quantity so cleared during a financial year which is more than 9 000 000ℓ but not exceeding 18 000 000ℓ	7 388c/ 100ℓ	—
		(4) On the quantity so cleared during a financial year which is more than 18 000 000ℓ but not exceeding 27 000 000ℓ	7 520c/ 100ℓ	—
		(5) On the quantity so cleared during a financial year which is more than 27 000 000ℓ but not exceeding 36 000 000ℓ	7 652c/ 100ℓ	—
		(6) On the quantity so cleared during a financial year which is more than 36 000 000ℓ	7 784c/ 100ℓ	—
		(7) If duty is paid on illicit beer	7 784c/ 100ℓ	—
		(8) If imported	—	7 102c/ 100ℓ
.30		Of a relative density before fermentation exceeding 1 050°	7 883c/ 100ℓ	7 322c/ 100ℓ
		Plus, for every degree of relative density before fermentation exceeding 1 080°	22c/100ℓ	22c/100ℓ
104.15	22.04	WINE OF FRESH GRAPES, INCLUDING FORTIFIED WINES; GRAPE MUST OTHER THAN THAT OF HEADING NO. 20.09;		
	22.05	VERMOUTHS AND OTHER WINE OF FRESH GRAPES FLAVOURED WITH PLANTS OR OTHER AROMATIC SUBSTANCES;		
	22.06	OTHER FERMENTED BEVERAGES (FOR EXAMPLE, CIDER, PERRY, MEAD):		
.05		Sorghum beer (excluding beer made from preparations based on sorghum flour)	400c/ 100ℓ	400c/ 100ℓ
.10		Unfortified still wine	2 900c/ 100ℓ	2 900c/ 100ℓ
.40		Fortified still wine	6 785c/ 100ℓ	6 785c/ 100ℓ
.50		Other still fermented beverages, unfortified	3 300c/ 100ℓ	3 300c/ 100ℓ
.60		Other still fermented beverages, fortified	7 302c/ 100ℓ	7 302c/ 100ℓ

Tarief-item	Tarief-pos	Beskrywing	Skaal van reg	
			Aksyns	Doane
.70		Vonkelwyn	8 551c/ 100ℓ	8 551c/ 100ℓ
.80		Ander gegiste drank (uitgesonderd sorg-humbier)	9 004c/ 100ℓ	9 004c/ 100ℓ
104.20	22.07	ONGEDENATUREERDE ETIELALKOHOL MET 'N STERKTE VAN MINSTENS 80 PERSENT ALKOHOL VOLGENS VOLUME; ETIELALKOHOL EN ANDER SPIRITUS, GEDENATUREER, VAN ENIGE STERKTE;		
	22.08	ONGEDENATUREERDE ETIELALKOHOL MET 'N STERKTE VAN MINDER AS 80 PERSENT ALKOHOL VOLGENS VOLUME; SPIRITUS, LIKEURE EN ANDER SPIRITUSDRANKE; SAAMGESTELDE ALKOHOLIESE PREPARATE VAN 'N SOORT WAT GEBRUIK WORD BY DIE VERVAARDIGING VAN DRANKE:		
.10		Wynspiritus, in die Republiek vervaardig deur die distillering van wyn	180 238c/ 100ℓ absolute alkohol	—
.15		Spiritus, in die Republiek vervaardig deur die distillering van enige suikerrietproduk	190 201c/ 100ℓ absolute alkohol	—
.25		Spiritus, in die Republiek vervaardig deur die distillering van enige graanproduk	194 708c/ 100ℓ absolute alkohol	—
.29		Ander spiritus, in die Republiek vervaardig	184 675c/ 100ℓ absolute alkohol	—
.60		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	—	170 625c/ 100ℓ absolute alkohol of 73 369c/ 100ℓ
.70		Spiritus van enige aard in ingevoerde likeure, soetdranke en dergelike spiritusdranke wat bygevoegde suiker bevat, met of sonder geurende bestanddele	—	170 625c/ 100ℓ absolute alkohol
104.30	24.02	SIGARE, SEROETE, SIGARILLOS EN SIGARETTE, VAN TABAK OF TABAK-SURROGATE;		
	24.03	ANDER BEWERKTE TABAK EN BEWERKTE TABAKSURROGATE, "GEHOMOGENISEERDE" OF "HERSAAMGESTELDE" TABAKEKSTRAKTE EN ESSENSE:		
.10		Sigare	295c/kg netto	317c/kg netto
.20		Sigarette	35,56c/10 sigarette	35,56c/10 sigarette
		Plus, ten opsigte van sigarette waarvan die massa van die tabak 1,5 kg/1 000 sigarette oorskry	1 441,6c/ kg tabak- inhoud	1 441,6c/ kg tabak- inhoud

CUSTOMS AND EXCISE AMENDMENT ACT, 1994

Act No. 19, 1994

Tariff Item	Tariff Heading	Description	Rate of duty	
			Excise	Customs
.70		Sparkling wine	8 551c/ 100ℓ	8 551c/ 100ℓ
.80		Other fermented beverages (excluding sorghum beer)	9 004c/ 100ℓ	9 004c/ 100ℓ
104.20	22.07	UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF 80 PER CENT VOLUME OR HIGHER; ETHYL ALCOHOL AND OTHER SPIRITS, DENATURED, OF ANY STRENGTH;		
	22.08	UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF LESS THAN 80 PER CENT VOLUME; 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	180 238c/ 100ℓ of absolute alcohol	—
.15		Spirits, manufactured in the Republic by the distillation of any sugar cane product	190 201c/ 100ℓ of absolute alcohol	—
.25		Spirits, manufactured in the Republic by the distillation of any grain product	194 708c/ 100ℓ of absolute alcohol	—
.29		Other spirits, manufactured in the Republic	184 675c/ 100ℓ of absolute alcohol	—
.60		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	—	170 625c/ 100ℓ of absolute alcohol or 73 369c/ 100ℓ
.70		Spirits of any nature in imported liqueurs, cordials and similar spirituous beverages containing added sugar, with or without flavouring substances	—	170 625c/ 100ℓ 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	295c/kg net	317c/kg net
.20		Cigarettes	35,56c/10 cigarettes	35,56c/10 cigarettes
		Plus, in respect of cigarettes the mass of the tobacco of which exceeds 1,5 kg/1 000 cigarettes	1 441,6c/kg tobacco content	1 441,6c/kg tobacco content

Tarief- item	Tarief- pos	Beskrywing	Skaal van reg	
			Aksyns	Doeane
.30		Sigarettabak	44,38c/ 50 g of gedeelte daarvan plus 213c/kg tabak	44,38c/ 50 g of gedeelte daarvan plus 213c/kg tabak
		Plus 'n opgeskorte reg van: (i) In werking (ii) Maksimum skaal	Nul 73c/kg tabak	Nul 73c/kg tabak
.40		Pyptabak in onmiddellike verpakkings met 'n inhoud van minder as 5kg	325c/kg netto	325c/kg netto
.50		Pyptabak in onmiddellike verpakkings met 'n inhoud van nie minder as 5kg nie	307c/kg netto	307c/kg netto"

CUSTOMS AND EXCISE AMENDMENT ACT, 1994

Act No. 19, 1994

Tariff Item	Tariff Heading	Description	Rate of duty	
			Excise	Customs
.30		Cigarette tobacco	44,38c/ 50 g or fraction thereof plus 213c/kg tobacco	44,38c/ 50 g or fraction thereof plus 213c/kg tobacco
		Plus a suspended duty of:		
		(i) In operation	Nil	Nil
		(ii) Maximum rate	73c/kg tobacco	73c/kg tobacco
.40		Pipe tobacco in immediate packings of a content of less than 5kg	325c/kg net	325c/kg net
.50		Pipe tobacco in immediate packings of a content of not less than 5kg	307c/kg net	307c/kg net"

Bylae 2

WETTE HERROEP DEUR ARTIKEL 15(1)

Nummer en jaar van wet	Kort titel	Omvang van wette herroep	Gebied van nasionale grondgebied ten opsigte waarvan wet herroep word
(a) Wet No. 91 van 1964	Doeane- en Aksynswet, 1964	Die geheel	Die gebiede van die voormalige Republieke van Transkei, Bophuthatswana, Venda en Ciskei
Wet No. 95 van 1965	Wysigingswet op Doeane en Aksyns, 1965	Die geheel	
Wet No. 57 van 1966	Wysigingswet op Doeane en Aksyns, 1966	Die geheel	
Wet No. 96 van 1967	Wysigingswet op Doeane en Aksyns, 1967	Die geheel	
Wet No. 85 van 1968	Wysigingswet op Doeane en Aksyns, 1968	Die geheel	
Wet No. 25 van 1969	Wet op Aangeleenthede met betrekking tot Suidwes-Afrika, 1969	Artikel 6	
Wet No. 105 van 1969	Wysigingswet op Doeane en Aksyns, 1969	Die geheel	
Wet No. 98 van 1970	Wysigingswet op Doeane en Aksyns, 1970	Die geheel	
Wet No. 89 van 1971	Wysigingswet op Doeane en Aksyns, 1971	Die geheel	
Wet No. 103 van 1972	Wysigingswet op Doeane en Aksyns, 1972	Die geheel	
Wet No. 68 van 1973	Wysigingswet op Doeane en Aksyns, 1973	Die geheel	
Wet No. 7 van 1974	Wysigingswet op Doeane en Aksyns, 1974	Die geheel	
Wet No. 33 van 1974	Wet op die Parlementsdiens, 1974	Artikel 19	
Wet No. 42 van 1974	Wet op Publikasies, 1974	Artikel 49	
Wet No. 64 van 1974	Tweede Wysigingswet op Doeane en Aksyns, 1974	Die geheel	
Wet No. 71 van 1975	Wysigingswet op Doeane en Aksyns, 1975	Die geheel	
Wet No. 105 van 1976	Wysigingswet op Doeane en Aksyns, 1976	Die geheel	
(b) Wet No. 12 van 1977	Wysigingswet op Doeane en Aksyns, 1977	Die geheel	Die gebiede van die voormalige Republieke van Bophuthatswana, Venda en Ciskei
Wet No. 112 van 1977	Tweede Wysigingswet op Doeane en Aksyns, 1977	Die geheel	
(c) Wet No. 93 van 1978	Wysigingswet op Doeane en Aksyns, 1978	Die geheel	Die gebiede van die voormalige Republieke van Venda en Ciskei
Wet No. 110 van 1979	Wysigingswet op Doeane en Aksyns, 1979	Die geheel	

Schedule 2

LAWS REPEALED BY SECTION 15(1)

Number and year of law	Short title	Extent of laws repealed	Area of national territory in respect of which law is repealed	
(a)	Act No. 91 of 1964 Act No. 95 of 1965 Act No. 57 of 1966 Act No. 96 of 1967 Act No. 85 of 1968 Act No. 25 of 1969 Act No. 105 of 1969 Act No. 98 of 1970 Act No. 89 of 1971 Act No. 103 of 1972 Act No. 68 of 1973 Act No. 7 of 1974 Act No. 33 of 1974 Act No. 42 of 1974 Act No. 64 of 1974 Act No. 71 of 1975 Act No. 105 of 1976	Customs and Excise Act, 1964 Customs and Excise Amendment Act, 1965 Customs and Excise Amendment Act, 1966 Customs and Excise Amendment Act, 1967 Customs and Excise Amendment Act, 1968 South-West Africa Affairs Act, 1969 Customs and Excise Amendment Act, 1969 Customs and Excise Amendment Act, 1970 Customs and Excise Amendment Act, 1971 Customs and Excise Amendment Act, 1972 Customs and Excise Amendment Act, 1973 Customs and Excise Amendment Act, 1974 Parliamentary Service Act, 1974 Publications Act, 1974 Second Customs and Excise Amendment Act, 1974 Customs and Excise Amendment Act, 1975 Customs and Excise Amendment Act, 1976	The whole The whole The whole The whole The whole Section 6 The whole The whole The whole The whole The whole The whole Section 19 Section 49 The whole The whole The whole	The territories of the former Republics of Transkei, Bophuthatswana, Venda and Ciskei
(b)	Act No. 12 of 1977 Act No. 112 of 1977	Customs and Excise Amendment Act, 1977 Second Customs and Excise Amendment Act, 1977	The whole The whole	The territories of the former Republics of Bophuthatswana, Venda and Ciskei
(c)	Act No. 93 of 1978 Act No. 110 of 1979	Customs and Excise Amendment Act, 1978 Customs and Excise Amendment Act, 1979	The whole The whole	The territories of the former Republics of Venda and Ciskei

Nommer en jaar van wet	Kort titel	Omvang van wette herroep	Gebied van nasionale grondgebied ten opsigte waarvan wet herroep word
(d) Wet No. 98 van 1980	Wysigingswet op Doeane en Aksyns, 1980	Die geheel	Die gebied van die voormalige Republiek van Ciskei
Wet No. 114 van 1981	Wysigingswet op Doeane en Aksyns, 1981	Die geheel	
(e) Wet No. 6 van 1982 (Bophuthatswana)	Wysigingswet op Doeane en Aksyns, 1982 (Bophuthatswana)	Die geheel	Die gebied van die voormalige Republiek van Bophuthatswana
(f) Wet No. 9 van 1982 (Transkei)	"Customs and Excise Amendment Act, 1982" (Transkei)	Die geheel	Die gebied van die voormalige Republiek van Transkei
Wet No. 7 van 1983 (Transkei)	"Customs and Excise Amendment Act, 1983" (Transkei)	Die geheel	
Wet No. 9 van 1984 (Transkei)	"Customs and Excise Amendment Act, 1984" (Transkei)	Die geheel	
Wet No. 8 van 1985 (Transkei)	"Customs and Excise Amendment Act, 1985" (Transkei)	Die geheel	
Wet No. 18 van 1987 (Transkei)	"Customs and Excise Amendment Act, 1987" (Transkei)	Die geheel	
(g) Wet No. 9 van 1986 (Ciskei)	"Customs and Excise Amendment Act, 1986" (Ciskei)	Die geheel	Die gebied van die voormalige Republiek van Ciskei
Wet No. 14 van 1987 (Ciskei)	"Customs and Excise Amendment Act, 1987" (Ciskei)	Die geheel	
Wet No. 26 van 1988 (Ciskei)	"Customs and Excise Amendment Act, 1988" (Ciskei)	Die geheel	

CUSTOMS AND EXCISE AMENDMENT ACT, 1994

Act No. 19, 1994

Number and year of law	Short title	Extent of laws repealed	Area of national territory in respect of which law is repealed
(d) Act No. 98 of 1980 Act No. 114 of 1981	Customs and Excise Amendment Act, 1980 Customs and Excise Amendment Act, 1981	The whole The whole	The territory of the former Republic of Ciskei
(e) Act No. 6 of 1982 (Bophuthatswana)	Customs and Excise Amendment Act, 1982 (Bophuthatswana)	The whole	The territory of the former Republic of Bophuthatswana
(f) Act No. 9 of 1982 (Transkei)	Customs and Excise Amendment Act, 1982 (Transkei)	The whole	The territory of the former Republic of Transkei
Act No. 7 of 1983 (Transkei)	Customs and Excise Amendment Act, 1983 (Transkei)	The whole	
Act No. 9 of 1984 (Transkei)	Customs and Excise Amendment Act, 1984 (Transkei)	The whole	
Act No. 8 of 1985 (Transkei)	Customs and Excise Amendment Act, 1985 (Transkei)	The whole	
Act No. 18 of 1987 (Transkei)	Customs and Excise Amendment Act, 1987 (Transkei)	The whole	
(g) Act No. 9 of 1986 (Ciskei)	Customs and Excise Amendment Act, 1986 (Ciskei)	The whole	The territory of the former Republic of Ciskei
Act No. 14 of 1987 (Ciskei)	Customs and Excise Amendment Act, 1987 (Ciskei)	The whole	
Act No. 26 of 1988 (Ciskei)	Customs and Excise Amendment Act, 1988 (Ciskei)	The whole	

