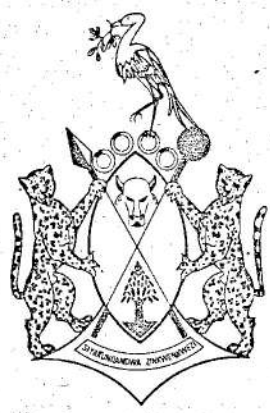


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REPUBLIC OF  
CISKEI



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Umq. 14	eBISHO 25/07/86	No. 73	Vol. 14	BISHO 25/07/86	No. 73
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DEPARTMENT OF FINANCE AND ECONOMIC DEVELOPMENT

GOVERNMENT NOTICE No. 48

IT IS HEREBY NOTIFIED THAT THE PRESIDENT HAS  
ASSENTED TO THE FOLLOWING ACT WHICH IS HEREBY  
PUBLISHED FOR GENERAL INFORMATION:-

SALES TAX AMENDMENT ACT, 1986

ACT No. 7 OF 1986

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# SALES TAX AMENDMENT ACT, 1986

## ACT

To amend the Sales Tax Act, 1978 so as to increase the rate of sales tax, to amend Schedule 5, and to provide for incidental matters.

(English text signed by the President. Assented to on 16 July 1986).

*BE IT ENACTED by the National Assembly of the Republic of Ciskei, as follows:-*

1. Amendment of section 5 of Act 103 of 1978, as amended by section 3 of Act 111 of 1979, section 2 of Act 97 of 1981, section 1 of Act 6 of 1982, section 2 of Act 30 of 1983, section 1 of Act 4 of 1984, and section 2 of Act 18 of 1984. - (1) Section 5 of the Sales Tax Act, 1978 (hereinafter in this Act referred to as the principal Act) is hereby amended by the substitution in subsection (1) for the word "ten" of the word "twelve".

(2) Subject to the provisions of section 11 of the principal Act, the amendment effected by subsection (1) shall apply for the purposes of determining the amounts of sales tax which in terms of section 8 of the principal Act are deemed to have become payable on any date falling on or after 21 April 1986.

2. Withdrawal of certain notice. - Government Notice 20 of 2 April 1986 is hereby withdrawn.

3. Amendment of Schedule 5 to Act 103 of 1978, as amended by section 23 of Act 111 of 1979, section 10 of Act 105 of 1980, section 11 of Act 97 of 1981, section 12 of Act 30 of 1983 and section 18 of Act 18 of 1984. - (1) Schedule 5 to principal Act is hereby Amended -

(a) by the substitution for Item Nos. 407.01 and 407.02 of paragraph 1 of Part A of the following items:

"407.01 Personal effects and sporting or recreational equipment, new or used -

(i) imported as either accompanied or unaccompanied passengers' baggage by non-residents of the Republic for their own use during their stay in the Republic;

(ii) exported by residents of the Republic for their own use while abroad and subsequently re-imported as either accompanied or unaccompanied passengers' baggage by such residents.

407.02 Goods imported as accompanied passengers' baggage either by non-residents or residents of the Republic and cleared at the place where such persons disembark or enter the Republic:

(1) Per person, the following consumable products -

(a) wine not exceeding 2 litres;

(b) spirituous and other alcoholic beverages;  
a total quantity not exceeding 1 litre;

(c) manufactured tobacco, not exceeding 400 cigarettes and 50 cigars and 250g of cigarette or pipe tobacco; and

(d) perfumery not exceeding 50ml and toilet water not exceeding 250ml.

(2) Other new or used goods (excluding television receiving sets) of a total value not exceeding R200 per person."; and

(b) by the addition to Part B of the following paragraphs:

"4. Any aircraft, boat, fishing vessel, ship, yacht, motor vehicle, motor cycle, tractor, caravan or trailer (hereinafter referred to as registrable goods) imported into the Republic from any other country without any change in ownership, if sales tax or substantially similar tax was borne by the importer in such other country in respect of the value of such registrable goods on the importation thereof into that other country, but subject to the production of proof to the satisfaction of the Commissioner that such tax was so borne.

5. Any plant, machinery, equipment or stock of goods previously used or acquired for use in the carrying on of any industrial enterprise outside the Republic and imported into the Republic from any other country without any change in ownership, if a sales

## SALES TAX AMENDMENT ACT, 1986

tax was borne by the importer in such plant, machinery, equipment or stock of goods on the importation thereof into that other country, but subject to the production of proof to the satisfaction of the Commissioner that such tax was so borne: Provided that such relocated enterprise is to be carried on in the Republic -

(a) where such importer is a natural person, by that person; or

(b) where such importer is a company incorporated outside the Republic, by a company incorporated in the Republic if the shares in the capital of both companies are directly or indirectly held by the same shareholders: Provided further that paragraph 5 shall not apply to any company receiving decentralisation benefits contemplated in any law or agreement other than benefits relating to housing, electricity or transport."

(2) The amendment effected by paragraph (a) of subsection (1) shall be deemed to have come into operation on 2 November 1984, and the amendment effected by paragraph (b) of subsection (1) shall be deemed to have come into operation on 1 March 1986.

**4. Short title.** - This Act shall be called the Sales Tax Amendment Act, 1986.

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