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GOEWERMENTSKENNISGEWINGS

**DEPARTEMENT VAN DOEANE
EN AKSYNS**

No. R.641]

[29 Maart 1979.

DOEANE- EN AKSYNSWET, 1964.

WYSIGING VAN BYLAE NO. 1 (NO. 1/1/618)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 1 van Bylae No. 1 by genoemde Wet hierby gewysig in die mate in die Bylae hiervan aangetoon.

O. P. F. HORWOOD
Minister van Finansies

GOVERNMENT NOTICES

**DEPARTMENT OF CUSTOMS
AND EXCISE**

No. R.641]

[29 March 1979.

CUSTOMS AND EXCISE ACT, 1964.

AMENDMENT OF SCHEDULE NO. 1 (NO. 1/1/618)

Under section 48 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 1 to the said Act is hereby amended to the extent set out in the Schedule hereto.

O. P. F. HORWOOD
Minister of Finance

Bylae

I Tariefpos	II Statistiese Eenheid	III IV V Skaal van Reg		
		Algemeen	M.B.N.	Voorkeur
22.05 Deur subpos No. 22.05.50.10 deur die volgende te vervang: „10 Sjampanje	liter	6 273c per 100 liter”		
22.07 Deur subpos No. 22.07.90 deur die volgende te vervang: „22.07.90 Ander	liter	4 381c per 100 liter”		

OPMERKING.—Die reg op sjampanje en sekere ander gegiste drankie word met 100c per 100 liter verlaag.

Schedule

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
22.05 By the substitution for subheading No. 22.05.50.10 of the following: “10 Champagne	litre	6 273c per 100 litres”		
22.07 By the substitution for subheading No. 22.07.90 of the following: “22.07.90 Other	litre	4 381c per 100 litres”		

NOTE.—The duty on champagne and certain other fermented beverages is reduced by 100c per 100 litres.

No. R.642]

[29 Maart 1979. No. R.642]

[29 March 1979.

DOEANE- EN AKSYNSWET, 1964.

CUSTOMS AND EXCISE ACT, 1964.

WYSIGING VAN BYLAE NO. 1 (NO. 1/2/13)

AMENDMENT OF SCHEDULE NO. 1 (NO. 1/2/13)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 2 van Bylae No. 1 by genoemde Wet hierby gewysig in die mate in die Bylae hiervan aangetoon.

Under section 48 of the Customs and Excise Act, 1964, Part 2 of Schedule No. 1 to the said Act is hereby amended to the extent set out in the Schedule hereto.

O. P. F. HORWOOD
Minister van Finansies

O. P. F. HORWOOD
Minister of Finance

Bylae

I Tarief- item	II Tariefpos en Beskrywing	III IV Skaal van Reg	
		Aksyns	Doeane
104.15	Deur subitems 104.15.10, 104.15.20, 104.15.40, 104.15.60, 104.15.70 en 104.15.80 deur die volgende te vervang:		
	„.10 Ongefortifiseerde nie-skuimende wyn	300c per 100 liter	300c per 100 liter
	.20 Ongefortifiseerde nie-skuimende gegiste appel-, peer- en lemoendranke	324c per 100 liter	324c per 100 liter
	.40 Gefortifiseerde nie-skuimende wyn	2 138c per 100 liter	2 138c per 100 liter
	.60 Gefortifiseerde nie-skuimende gegiste appel-, peer- en lemoendranke	2 272c per 100 liter	2 272c per 100 liter
	.70 Skuimwyn (uitgesonderd sjampanje)	3 744c per 100 liter	3 744c per 100 liter
	.80 Skuimende gegiste appel-, peer- en lemoendranke	3 974c per 100 liter	3 974c per 100 liter
104.20	Deur subitem 104.20.20 deur die volgende te vervang:		
	„.15 Spiritus, in die Republiek vervaardig deur die distillering van enige suikerrietproduk	77 505c per 100 liter absolute alkohol	—
	.25 Spiritus, in die Republiek vervaardig deur die distillering van enige graanproduk	80 612c per 100 liter absolute alkohol	—
	.29 Ander spiritus, in die Republiek vervaardig	74 579c per 100 liter absolute alkohol	—

OPMERKING.—Die uitwerking van hierdie kennisgewing is dat—

1. die skaal van reg op ongefortifiseerde, gefortifiseerde en skuimwyn en gegiste appel-, peer- en lemoendranke, met 100c per 100 liter verlaag word,
2. die skale van gewone aksynsreg en opgeskorte reg op spiritus in die Republiek vervaardig deur die distillering van enige suikerrietproduk gekombineer word, en
3. spesifieke voorsiening gemaak word vir spiritus in die Republiek vervaardig deur die distillering van enige graanproduk en die skaal van reg daarop word van 74 579c per 100 liter absolute alkohol na 80 612c per 100 liter absolute alkohol verhoog.

Schedule

I Tariff Item	II Tariff Heading and Description	III IV Rate of Duty	
		Excise	Customs
104.15	By the substitution for subitems 104.15.10, 104.15.20, 104.15.40, 104.15.60, 104.15.70 and 104.15.80 of the following:		
	“.10 Unfortified still wine	300c per 100 litres	300c per 100 litres
	.20 Unfortified still fermented apple, pear and orange beverages	324c per 100 litres	324c per 100 litres
	.40 Fortified still wine	2 138c per 100 litres	2 138c per 100 litres
	.60 Fortified still fermented apple, pear and orange beverages	2 272c per 100 litres	2 272c per 100 litres
	.70 Sparkling wine (excluding champagne)	3 744c per 100 litres	3 744c per 100 litres
	.80 Sparkling fermented apple, pear and orange beverages	3 974c per 100 litres	3 974c per 100 litres”
104.20	By the substitution for subitem 104.20.20 of the following:		
	“.15 Spirits, manufactured in the Republic by the distillation of any sugar cane product	77 505c per 100 litres of absolute alcohol	—
	.25 Spirits, manufactured in the Republic by the distillation of any grain product	80 612c per 100 litres of absolute alcohol	—
	.29 Other spirits, manufactured in the Republic	74 579c per 100 litres of absolute alcohol	—”

NOTE.—The effect of this amendment is that—

1. the rate of duty on unfortified, fortified and sparkling wines and fermented apple, pear and orange beverages, is reduced by 100c per 100 litres,
2. the rates of ordinary excise duty and suspended duty on spirits manufactured in the Republic by the distillation of any sugar cane product are combined, and
3. specific provision is made for spirits manufactured in the Republic by the distillation of any grain product and the rate of duty thereon is increased from 74 579c per 100 litres of absolute alcohol to 80 612c per 100 litres of absolute alcohol.

No. R. 643]

[29 Maart 1979.

No. R.643]

[29 March 1979.

DOEANE- EN AKSYNSWET, 1964.

CUSTOMS AND EXCISE ACT, 1964.

WYSIGING VAN BYLAE NO. 1 (NO. 1/2/15)

AMENDMENT OF SCHEDULE NO. 1 (NO. 1/2/15)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 2 van Bylae No. 1 by genoemde Wet hierby gewysig in die mate in die Bylae hiervan aangetoon.

Under section 48 of the Customs and Excise Act, 1964, Part 2 of Schedule No. 1 to the said Act is hereby amended to the extent set out in the Schedule hereto.

O. P. F. HORWOOD
Minister van Finansies

O. P. F. HORWOOD
Minister of Finance

Bylae

I Tarief- item	II Tariefpos en Beskrywing		III IV Skaal van Reg	
			Aksyns	Doeane
126.10 tot 126.35	Deur tariefitems 126.10, 126.15, 126.20, 126.25, 126.30 en 126.35 deur die volgende te vervang:			
	126.10	87.02 Passasiersvoertuie met sitruimte (minimum 38 cm aaneenlopende sitpleklengte per persoon) van minstens 10 sitplekke en hoogstens 20 sitplekke (met inbegrip van die bestuurder), aangedryf deur vonkontstekingsenjins, gemonteer, met 'n waarde vir belastingdoeleindes van hoogstens R5 250	5%	5%
	126.12	87.02 Passasiersvoertuie met sitruimte (minimum 38 cm aaneenlopende sitpleklengte per persoon) van minstens 10 sitplekke en hoogstens 20 sitplekke (met inbegrip van die bestuurder), aangedryf deur kompressie-ontstekingsenjins, gemonteer, met 'n waarde vir belastingdoeleindes van hoogstens R5 250	15%	15%
	126.15	87.02 Passasiersvoertuie met sitruimte (minimum 38 cm aaneenlopende sitpleklengte per persoon) van minstens 10 sitplekke en hoogstens 20 sitplekke (met inbegrip van die bestuurder), aangedryf deur vonkontstekingsenjins, gemonteer, met 'n waarde vir belastingdoeleindes van meer as R5 250	10%	10%
	126.17	87.02 Passasiersvoertuie met sitruimte (minimum 38 cm aaneenlopende sitpleklengte per persoon) van minstens 10 sitplekke en hoogstens 20 sitplekke (met inbegrip van die bestuurder), aangedryf deur kompressie-ontstekingsenjins, gemonteer, met 'n waarde vir belastingdoeleindes van meer as R5 250	20%	20%
	126.20	87.02 Motorkarre (met inbegrip van renmotors) en stasiewaens en dergelike dubbeldoelmotorvoertuie, aangedryf deur vonkontstekingsenjins, gemonteer, met 'n waarde vir belastingdoeleindes van hoogstens R4 550	5%	5%
	126.22	87.02 Motorkarre (met inbegrip van renmotors) en stasiewaens en dergelike dubbeldoelmotorvoertuie, aangedryf deur kompressie-ontstekingsenjins, gemonteer, met 'n waarde vir belastingdoeleindes van hoogstens R4 550	15%	15%
	126.25	87.02 Motorkarre (met inbegrip van renmotors) en stasiewaens en dergelike dubbeldoelmotorvoertuie, aangedryf deur vonkontstekingsenjins, gemonteer, met 'n waarde vir belastingdoeleindes van meer as R4 550	10%	10%
	126.26	87.02 Motorkarre (met inbegrip van renmotors) en stasiewaens en dergelike dubbeldoelmotorvoertuie, aangedryf deur kompressie-ontstekingsenjins, gemonteer, met 'n waarde vir belastingdoeleindes van meer as R4 550	20%	20%
	126.27	87.02 Passasiersvoertuie ontwerp om oor ongewone terrein te beweeg, aangedryf deur kompressie-ontstekingsenjins, gemonteer	10%	10%
	126.28	87.02 Ligte vragvoertuie, aangedryf deur kompressie-ontstekingsenjins, gemonteer	10%	10%
	126.29	87.02 Vragvoertuie met 'n BVM van hoogstens 2 450 kg en 'n asafstand van hoogstens 2 950 mm en eenheidsgeboude toepaneelwaens, ontwerp om oor ongewone terrein te beweeg, aangedryf deur kompressie-ontstekingsenjins, gemonteer	10%	10%
	126.35	87.09 Motorfietse, outofietse en fietse met hulpmotore toegerus, met 'n enjinkapasiteit van 200 cm ³ of meer	15%	15%''

OPMERKINGS.—

1. Die *ad valorem* aksyns- en doeaneregte op gemonteerde passasiersvoertuie met sitruimte van minstens 10 sitplekke en hoogstens 20 sitplekke en motorkarre, aangedryf deur kompressie-ontstekingsenjins, word met 10% verhoog.
2. *Ad valorem* aksyns- en doeaneregte van 10% word gehêf op sekere gemonteerde voertuie ontwerp om oor ongewone terrein te beweeg en gemonteerde ligte vragvoertuie (met inbegrip van toepaneelwaens), aangedryf deur kompressie-ontstekingsenjins.
3. Die *ad valorem* aksyns- en doeaneregte op motorfietse, outofietse en fietse met hulpmotore toegerus, met 'n enjinkapasiteit van minder as 200 cm³, word ingetrek.

Schedule

I Tariff Item	II Tariff Heading and Description		III IV Rate of Duty	
			Excise	Customs
126.10 to 126.35	By the substitution for tariff items 126.10, 126.15, 126.20, 126.25, 126.30 and 126.35 of the following:			
	126.10 87.02	Passenger vehicles with a seating capacity (minimum 38 cm continuous seat length per person) of not less than 10 seats and not exceeding 20 seats (including the driver), driven by spark ignition engines, assembled, with a value for duty purposes not exceeding R5 250	5%	5%
	126.12 87.02	Passenger vehicles with a seating capacity (minimum 38 cm continuous seat length per person) of not less than 10 seats and not exceeding 20 seats (including the driver), driven by compression ignition engines, assembled, with a value for duty purposes not exceeding R5 250	15%	15%
	126.15 87.02	Passenger vehicles with a seating capacity (minimum 38 cm continuous seat length per person) of not less than 10 seats and not exceeding 20 seats (including the driver), driven by spark ignition engines, assembled, with a value for duty purposes exceeding R5 250	10%	10%
	126.17 87.02	Passenger vehicles with a seating capacity (minimum 38 cm continuous seat length per person) of not less than 10 seats and not exceeding 20 seats (including the driver), driven by compression ignition engines, assembled, with a value for duty purposes exceeding R5 250	20%	20%
	126.20 87.02	Motor cars (including racing cars) and station wagons and similar dual purpose motor vehicles, driven by spark ignition engines, assembled, with a value for duty purposes not exceeding R4 550	5%	5%
	126.22 87.02	Motor cars (including racing cars) and station wagons and similar dual purpose motor vehicles, driven by compression ignition engines, assembled, with a value for duty purposes not exceeding R4 550	15%	15%
	126.25 87.02	Motor cars (including racing cars) and station wagons and similar dual purpose motor vehicles, driven by spark ignition engines, assembled, with a value for duty purposes exceeding R4 550	10%	10%
	126.26 87.02	Motor cars (including racing cars) and station wagons and similar dual purpose motor vehicles, driven by compression ignition engines, assembled, with a value for duty purposes exceeding R4 550	20%	20%
	126.27 87.02	Passenger vehicles designed to negotiate unusual terrain, driven by compression ignition engines, assembled	10%	10%
	126.28 87.02	Light goods vehicles, driven by compression ignition engines, assembled	10%	10%
	126.29 87.02	Goods vehicles with a GVM not exceeding 2 450 kg and a wheelbase not exceeding 2 950 mm and mono-built closed panel vans, designed to negotiate unusual terrain, driven by compression ignition engines, assembled	10%	10%
	126.35 87.09	Motor cycles, auto-cycles and cycles fitted with auxilliary motors, of an engine capacity of 200 cm ³ or more	15%	15%

NOTES.—

1. The *ad valorem* excise and customs duties on assembled passenger vehicles with a seating capacity of not less than 10 seats and not exceeding 20 seats and motor cars, driven by compression ignition engines, are increased by 10%.
2. *Ad valorem* excise and customs duties of 10% are imposed on certain assembled vehicles designed to negotiate unusual terrain and assembled light goods vehicles (including closed panel vans), driven by compression ignition engines.
3. The *ad valorem* excise and customs duties on motor cycles, auto-cycles and cycles fitted with auxilliary motors, of an engine capacity of less than 200 cm³, are withdrawn.

No. R.644]

[29 Maart 1979.

No. R.644]

[29 March 1979.

DOEANE- EN AKSYNSWET, 1964.

CUSTOMS AND EXCISE ACT, 1964.

WYSIGING VAN BYLAE NO. 1 (NO. 1/4/24)

AMENDMENT OF SCHEDULE NO. 1 (NO. 1/4/24)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 4 van Bylae No. 1 by genoemde Wet hierby gewysig in die mate in die Bylae hiervan aangetoon.

Under section 48 of the Customs and Excise Act, 1964, Part 4 of Schedule No. 1 to the said Act is hereby amended to the extent set out in the Schedule hereto.

O. P. F. HORWOOD
Minister van Finansies

O. P. F. HORWOOD
Minister of Finance

Bylae

I Bobelas- tingitem	II Tariefpos en Beskrywing	III Skaal van Bobelasting
161.00 tot 181.00	Deur die skaal van bobelasting in Kolom III deur 7,5% te vervang.	

OPMERKING.—Die skaal van bobelasting op alle bobelastinggoedere word van 12,5% na 7,5% vermindert.

Schedule

I Surcharge Item	II Tariff Heading and Description	III Rate of Surcharge
161.00 to 181.00	By the substitution for the rate of surcharge in Column III of 7,5%.	

NOTE.—The rate of surcharge on all surcharge goods is decreased from 12,5% to 7,5%.

No. R.645]

[29 Maart 1979.

No. R.645]

[29 March 1979.

DOEANE- EN AKSYNSWET, 1964.

CUSTOMS AND EXCISE ACT, 1964.

WYSIGING VAN BYLAE NO. 6 (NO. 6/89)

AMENDMENT OF SCHEDULE NO. 6 (NO. 6/89)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Bylae No. 6 by genoemde Wet hierby gewysig in die mate in die Bylae hiervan aangetoon.

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 6 to the said Act is hereby amended to the extent set out in the Schedule hereto.

O. P. F. HORWOOD
Minister van Finansies

O. P. F. HORWOOD
Minister of Finance

Bylae

I Item	II Tariefitem en Beskrywing	III Mate van Korting	IV Mate van Terug-betaling
609.04.45	Deur na item 609.04.40 die volgende in te voeg: ...45 104.20 Spiritus verkry deur die distillering van enige graanproduk en geklaar vir gebruik: (1) By die vervaardiging van jenewer	Volle reg min 79 222c per 100 liter absolute alkohol"	

OPMERKING.—Voorsiening word gemaak vir 'n gedeeltelike korting op aksynsreg op spiritus verkry deur die distillering van enige graanproduk en geklaar vir gebruik by die vervaardiging van jenewer.

Schedule

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
609.04.45	By the insertion after item 609.04.40 of the following: "45 104.20 Spirits obtained by the distillation of any grain product and entered for use: (1) In the manufacture of gin	Full duty less 79 222c per 100 litres of absolute alcohol"	

NOTE.—Provision is made for a partial rebate of excise duty on spirits obtained by the distillation of any grain product and entered for use in the manufacture of gin.

INHOUD

Departement van Doeane en Aksyns

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