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GOEWERMENTSKENNISGEWINGS

DEPARTEMENT VAN FINANSIES

No. R.597]

[25 Maart 1982

DOEANE- EN AKSYNSWET, 1964.

WYSIGING VAN BYLAE NO. 1 (NO. 1/2/42).

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 aange-
toon.

O. P. F. HORWOOD
Minister van Finansies

GOVERNMENT NOTICES

DEPARTMENT OF FINANCE

No. R.597]

[25 March 1982

CUSTOMS AND EXCISE ACT, 1964.

AMENDMENT OF SCHEDULE NO. 1 (NO. 1/2/42).

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 of Finance

Bylae

I Tarief- item	II Tariefpos en Beskrywing	III IV Skaal van Reg	
		Aksyns	Doeane
104.05	Deur subitems 104.05.10, 104.05.20 en 104.05.30 deur die volgende te vervang: ...10 Mineraalwater, met inbegrip van mineraalbad- en spuitwater, bemark in toegemaakte bottels of ander toegemaakte houers gereed om sonder verdunning gedrink te word .20 Limonade en gegeurde mineraalwater, met inbegrip van gegeurde mineraalbad- en spuitwater, bemark in toegemaakte bottels of ander toegemaakte houers gereed om sonder verdunning gedrink te word .30 Nie-alkoholiese drankie nie elders in hierdie tarief-item vermeld of ingesluit nie, bemark in toegemaakte bottels of ander toegemaakte houers gereed om sonder verdunning gedrink te word	176c per 100 liter	282c per 100 liter
104.15	Deur subitems 104.15.10 en 104.15.20 te skrap.		
118.00 tot 130.00	Deur die vervanging van die uitdrukking— (a) „20%”, oral waar dit voorkom, deur die uitdrukking „25%”; (b) „25%”, oral waar dit voorkom, deur die uitdrukking „30%”.		

OPMERKING.—Die uitwerking van hierdie wysigings is dat—

- (1) die skaal van reg op nie-alkoholiese drankie met 100 c per 100 liter verlaag word,
- (2) ongefortifiseerde nie-skuimende wyn en ongefortifiseerde nie-skuimende gegiste appel-, peer- en lemoendranke nie meer sinsbare produkte is nie, en
- (3) die *ad valorem* aksyns- en doeane-regte met 5% verhoog word.

Schedule

I Tariff item	II Tariff Heading and Description	III IV Rate of Duty	
		Excise	Customs
104.05	By the substitution for subitems 104.05.10, 104.05.20 and 104.05.30 of the following: “10 Mineral waters, including spa and aerated waters, put up in closed bottles or other closed containers ready for drinking without dilution .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 .30 Non-alkoholic beverages not elsewhere specified or included in this tariff item, put up in closed bottles or other closed containers ready for drinking without dilution	176c per 100 litres	282c per 100 litres
104.15	By the deletion of subitems 104.15.10 and 104.15.20.		
118.00 to 130.00	By the substitution for the expression— (a) “20%”, wherever it occurs, of the expression “25%”; (b) “25%”, wherever it occurs, of the expression “30%”.		

NOTE.—The effect of these amendments is that—

- (1) the rate of duty on non-alkoholic beverages is reduced by 100c per 100 litres,
- (2) unfortified still wine and unfortified still fermented apple, pear and orange beverages are no longer excisable products, and
- (3) the *ad valorem* excise and customs duties are increased by 5%.

No. R.598]

[25 Maart 1982

No. R.598]

[25 March 1982

DOEANE- EN AKSYNSWET, 1964.

CUSTOMS AND EXCISE ACT, 1964.

WYSIGING VAN BYLAE NO. 6 (NO. 6/131).

AMENDMENT OF SCHEDULE NO. 6 (NO. 6/131).

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 Terugbetaling
604.02.10	Deur item 604.02.10 deur die volgende te vervang: „10 104.15 (1) Gefortifiseerde nie-skuimende wyn (2) Skuimwyn (uitgesonderd sjampanje)	Volle reg Volle reg”	
604.03.10	Deur item 604.03.10 deur die volgende te vervang: „10 104.15 (1) Gefortifiseerde nie-skuimende wyn (2) Gefortifiseerde nie-skuimende wyn deur sodanige vereniging gebruik by die vervaardiging van spiritusdranke wat ingevolge hierdie item verskaf word (3) Skuimwyn (uitgesonderd sjampanje)	Volle reg Volle reg”	Volle reg
604.04	Deur item 604.04 te skrap.		
606.04.05 en 606.04.07	Deur items 606.04.05 en 606.04.07 te skrap.		
607.04.05	Deur die opskrif van item 607.04.05 deur die volgende te vervang: „104.15 Gefortifiseerde nie-skuimende wyn geklaar vir gebruik:”		
609.04.20	Deur item 609.04.20 deur die volgende te vervang: „20 104.15 Gefortifiseerde nie-skuimende wyn wat geklaar word vir gebruik in enige kerk vir godsdienstige doeleindes	Volle reg”	

OPMERKING.—Hierdie wysigings spruit voort uit die afskaffing van die aksynsreg op ongefortifiseerde nie-skuimende wyn en ongefortifiseerde nie-skuimende gegiste appel-, peer- en lemoendranke.

Schedule

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
604.02.10	By the substitution for item 604.02.10 of the following: “.10 104.15 (1) Fortified still wine (2) Sparkling wine (excluding champagne)	Full duty Full duty"	
604.03.10	By the substitution for item 604.03.10 of the following: “.10 104.15 (1) Fortified still wine (2) Fortified still wine used by such society in the manufacture of spiritu- ous beverages supplied in terms of this item (3) Sparkling wine (excluding champagne)	Full duty Full duty"	Full duty
604.04	By the deletion of item 604.04.		
606.04.05 and 606.04.07	By the deletion of items 606.04.05 and 606.04.07.		
607.04.05	By the substitution for the heading of item 607.04.05 of the following: "104.15 Fortified still wine entered for use:"		
609.04.20	By the substitution for item 609.04.20 of the following: “.20 104.15 Fortified still wine entered for use in any church for religious purposes	Full duty"	

NOTE.—These amendments are consequential to the abolition of the excise duty on unfortified still wine and unfortified still fermented apple, pear and orange beverages.

INHOUD

Departement van Finansies

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