

REPUBLIEK  
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REPUBLIC  
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SOUTH AFRICA

# Staatskoerant Government Gazette

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Plaaslik **45c** Local  
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Posvry • Post free

**Regulasiekoerant  
Regulation Gazette**

**No. 3968**

As 'n Nuusblad by die  
Poskantoor geregistreer  
Registered at the Post Office  
as a Newspaper

Vol. 252

PRETORIA, 20 JUNIE  
JUNE 1986

**No. 10295**

## GOEWERMENSKENNISGEWINGS

### DEPARTEMENT VAN FINANSIES

No. R. 1258

20 Junie 1986

DOEANE- EN AKSYNSWET, 1964

WYSIGING VAN BYLAE 1 (No. 1/4/78)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 4 van Bylae 1 by genoemde Wet hiermee gewysig in die mate in die Bylae hiervan aangetoon.

K. D. S. DURR,

Adjunk-minister van Finansies  
en van Handel en Nywerheid.

## GOVERNMENT NOTICES

### DEPARTMENT OF FINANCE

No. R. 1258

20 June 1986

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF SCHEDULE 1 (No. 1/4/78)

Under section 48 of the Customs and Excise Act, 1964, Part 4 of Schedule 1 to the said Act is hereby amended to the extent set out in the Schedule hereto.

K. D. S. DURR,

Deputy Minister of Finance  
and of Trade and Industry.

#### BYLAE

#### Opmerkings

Deur Opmerking 1 deur die volgende te vervang:

"1. Die skaal van bobelasting in hierdie Deel vermeld ten opsigte van enige ingevoerde goedere (uitgesonderd goedere waarvoor in Opmerking 7 voorsiening gemaak word) is op enige sodanige goedere by klaring vir binnelandse verbruik kragtens Bylae No. 1 of 4 van toepassing asook op die komponente wat in die Opmerkings by kortingitems 317.03 en 317.04 van Bylae No. 3 vermeld word."

Deur Opmerking 7 (a) deur die volgende te vervang:

"(a) wat geklaar word kragtens items 401.00, 405.04, 405.05 (II), 406.00, 407.00, 408.00, 409.00, 410.03/29.00, 411.00/29.30, 38.19, 54.01, 84.10, 85.00 (1) en 85.01 (2) en (3), 412.02, 412.03, 412.04, 412.07, 412.08, 412.09, 412.10, 412.11, 412.12, 412.13, 412.15, 412.16, 412.17, 412.19, 460.04/24.01, 460.06/28.40, 29.01, 29.02, 29.15, 29.35, 30.03 en 38.19, 460.07, 460.10, 460.11, 460.15/73.00, 73.15 en 76.03, 460.23, 470.00, 480.00 en 490.00 van Bylae No. 4,"

Deur Opmerking 7 (d), (e) en (f) deur die volgende te vervang:

"(d) geklaar ingevolge 'n permit uitgereik deur die Direkteur-generaal: Handel en Nywerheid op aanbeveling van die Raad van Handel en Nywerheid, vir gebruik by die vervaardiging, verwerking, afwerking, uitrusting of verpakking van goedere uitsluitlik vir uitvoer, en

(e) wat bedrukte boeke, koerante, joernale en tydskrifte is, wat per pos ingevoer word, met 'n waarde vir belastingdoeleindes van hoogstens R40 per pakket."

*Opmerking.*—Die uitwerking van hierdie kennisgewing is dat alle goedere wat met korting op reg kragtens Bylae No. 3, en sekere goedere wat met korting op reg kragtens Bylae No. 4, geklaar word, vrygestel word van betaling van bobelasting.

#### SCHEDULE

#### Notes

By the substitution for Note 1 of the following:

"1. The rate of surcharge specified in this Part in respect of any imported goods (excluding goods provided for in Note 7) shall apply to any such goods at the time of entry for home consumption in terms of Schedule No. 1 or 4 as well as to the components specified in the Notes to rebate items 317.03 and 317.04 of Schedule No. 3."

By the substitution for Note 7 (a) of the following:

"(a) which are entered in terms of items 401.00, 405.04, 405.05 (II), 406.00, 407.00, 408.00, 409.00, 410.03/29.00, 411.00/29.30, 38.19, 54.01, 84.10, 85.00 (1) and 85.01 (2) and (3), 412.02, 412.03, 412.04, 412.07, 412.08, 412.09, 412.10, 412.11, 412.12, 412.13, 412.15, 412.16, 412.17, 412.19, 460.04/24.01, 460.06/28.40, 29.01, 29.02, 29.15, 29.35, 30.03 and 38.19, 460.07, 460.10, 460.11, 460.15/73.00, 73.15 and 76.03, 460.23, 470.00, 480.00 and 490.00 of Schedule No. 4."

By the substitution for Notes 7 (d), (e) and (f) of the following:

"(d) cleared in accordance with a permit issued by the Director-General: Trade and Industry on the recommendation of the Board of Trade and Industries, for use in the manufacture, processing, finishing, equipping or packing of goods exclusively for export, and

(e) being printed books, newspapers, journals and periodicals, imported by post, of a value for duty purposes not exceeding R40 per parcel."

*Note.*—The effect of this notice is that all goods which are entered under rebate of duty in terms of Schedule No. 3, and certain goods which are entered under rebate of duty in terms of Schedule No. 4, are exempted from the payment of surcharge.

No. R. 1259

20 Junie 1986

DOEANE- EN AKSYNSWET, 1964

WYSIGING VAN BYLAE I (No. 1/2/71)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 2 van Bylae I by genoemde Wet hiermee gewysig, met terugwerkende krag tot 1 Junie 1986, in die mate in die Bylae hiervan aangetoon.

K. D. S. DURR,

Adjunk-minister van Finansies en van Handel en Nywerheid.

No. R. 1259

20 June 1986

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF SCHEDULE I (No. 1/2/71)

Under section 48 of the Customs and Excise Act, 1964, Part 2 of Schedule I to the said Act is hereby amended, with retrospective effect to 1 June 1986, to the extent set out in the Schedule hereto.

K. D. S. DURR,

Deputy Minister of Finance and of Trade and Industry.

## BYLAE

| I<br>Tarief-<br>item | II<br>Tariefpos en Beskrywing                                                                                                                                                                                                                                   | III<br>Skaal van Reg                                                                                                                                                                                                                              |        |
|----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
|                      |                                                                                                                                                                                                                                                                 | Aksyns                                                                                                                                                                                                                                            | Doeane |
| 117.05               | Deur tariefitem 117.05 deur die volgende te vervang:                                                                                                                                                                                                            |                                                                                                                                                                                                                                                   |        |
|                      | "117.05 87.02 <i>Motorkarmodelle (uitgesonderd dié in tariefitem 117.10 vermeld):</i>                                                                                                                                                                           |                                                                                                                                                                                                                                                   |        |
|                      | .10 Met 'n netto plaaslike inhoud van meer as 66 persent per voertuigmassa                                                                                                                                                                                      | (20c per 1 000 kg voertuigmassa min 15,5c) met 'n maksimum van 8,5c per R1 aksynswaarde                                                                                                                                                           | —      |
|                      | Plus, ten opsigte van enige sodanige voertuig aangedryf deur 'n kompressie-ontstekingsenjin                                                                                                                                                                     | 10%                                                                                                                                                                                                                                               | 10%    |
|                      | .15 Met 'n netto plaaslike inhoud van hoogstens 66 persent per voertuigmassa mits die beswaarde gemiddelde netto plaaslike inhoud van alle motorkarmodelle wat gedurende die kwartaal van aanslag uit 'n vervaardigingspakhuis geklaar is meer as 66 persent is | (20c per 1 000 kg voertuigmassa min 15,5c) met 'n maksimum van 8,5c per R1 aksynswaarde plus (0,08c min 0,04 c per 1 000 kg voertuigmassa) per R1 aksynswaarde ten opsigte van elke volle 0,1 persent minder as 66 persent netto plaaslike inhoud | —      |
|                      | Plus, ten opsigte van enige sodanige voertuig aangedryf deur 'n kompressie-ontstekingsenjin                                                                                                                                                                     | 10%                                                                                                                                                                                                                                               | 10%    |

| I<br>Tarief-<br>item | II<br>Tariefpos en Beskrywing                                                                | III Skaal van Reg IV                                                                                                                                                                                                                                     |                   |
|----------------------|----------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|
|                      |                                                                                              | Aksyns                                                                                                                                                                                                                                                   | Doeane            |
|                      | .20 Ander, met 'n netto plaaslike inhoud van hoogstens 66 persent per voertuigmassa          | (20c per 1 000 kg voertuig-massa min 15,5c) met 'n maksimum van 8,5c plus (0,16c min 0,03c per 1 000 kg voertuig-massa met 'n minimum van 0,124c) per R1 aksynswaarde ten opsigte van elke volle 0,1 persent minder as 66 persent netto plaaslike inhoud | —                 |
|                      | Plus, ten opsigte van enige sodanige voertuig aangedryf deur 'n kompressie-ontstekingsenjien | 10%                                                                                                                                                                                                                                                      | 10% <sup>**</sup> |

Opmerking.—Die aksynsreg op motorkarre word met terugwerkende krag tot 1 Junie 1986 verlaag.

## SCHEDULE

| I<br>Tariff<br>Item | II<br>Tariff Heading and Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | III Rate of Duty IV                                                                                                                                                                                                                                                                                                                                         |                                  |
|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|
|                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Excise                                                                                                                                                                                                                                                                                                                                                      | Customs                          |
| 117.05              | By the substitution for tariff item 117.05 of the following:<br>"117.05 87.02 Motor car models (excluding those falling within tariff item 117.10):<br>.10 With a net local content exceeding 66 per cent vehicle mass<br><br>Plus, in respect of any such vehicle driven by a compression ignition engine<br>.15 With a net local content not exceeding 66 per cent vehicle mass, provided the weighted average net local content of all motor car models cleared ex a manufacturing warehouse during the quarter of assessment is more than 66 per cent<br><br>Plus, in respect of any such vehicle driven by a compression ignition engine | (20c per 1 000 kg vehicle mass less 15,5c) with a maximum of 8,5c per R1 excise value<br><br>10%<br><br>(20c per 1 000 kg vehicle mass less 15,5c) with a maximum of 8,5c per R1 excise value plus (0,08c less 0,04c per 1 000 kg vehicle mass) per R1 excise value in respect of each full 0,1 per cent less than 66 per cent net local content<br><br>10% | —<br><br>10%<br><br>—<br><br>10% |

| I<br>Tariff<br>Item | II<br>Tariff Heading and Description                                          | III<br>Rate of Duty                                                                                                                                                                                                                           |  | IV      |
|---------------------|-------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|---------|
|                     |                                                                               | Excise                                                                                                                                                                                                                                        |  | Customs |
|                     | .20 Other, with a net load content not exceeding 66 per cent per vehicle mass | (20c per 1 000 kg vehicle mass less 15,5c) with a maximum of 8,5c plus (0,16c less 0,03c per 1 000 kg vehicle mass with a minimum of 0,124c) per R1 excise value in respect of each full 0,1 per cent less than 66 per cent net local content |  | —       |
|                     | Plus, in respect of any such vehicle driven by a compression ignition engine  | 10%                                                                                                                                                                                                                                           |  | 10%''   |

*Note.*—The excise duty on motor cars is reduced with retrospective effect to 1 June 1986.

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