G68G
S.559

REPUBLIC OF SOUTH AFRICA

REPUBLIEK VAN SUID-AFRIKA

Government Gazette
Staatskoerant

Selling price • Verkoopprys
(GST excluded • AVB uitgesluit)
Local **80c** Plaaslik
Other countries R1,10 Buitelands
Post free • Posvry

Regulation Gazette
Regulasiekoerant
No. 4709

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

Vol. 311 PRETORIA, 30 MAY MEI 1991 No. 13284

GOVERNMENT NOTICE

DEPARTMENT OF FINANCE

No. R. 1270 **30 May 1991**

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF REGULATIONS (No. MR/84)

Under section 120 (1) (h) of the Customs and Excise Act, 1964, the regulations published in Government Notice No. R. 1770 of 5 October 1973 are amended, with effect from 1 June 1991, to the extent set out in the Schedule hereto.

J. A. VAN WYK,
Deputy Minister of Finance.

GOEWERMENTSKENNISGEWING

DEPARTEMENT VAN FINANSIES

No. R. 1270 **30 Mei 1991**

DOEANE- EN AKSYNSWET, 1964

WYSIGING VAN REGULASIES (No. MR/84)

Kragtens artikel 120 (1) (h) van die Doeane- en Aksynswet, 1964, word die regulasies gepubliseer by Goewermentskennisgewing No. R. 1770 van 5 Oktober 1973, met ingang van 1 Junie 1991, gewysig in die mate in die Bylae hiervan aangetoon.

J. A. VAN WYK,
Adjunk-minister van Finansies.

SCHEDULE

By the substitution for regulation 4.04.09 of the following:

"4.04.09 The duty on any goods removed from a customs and excise warehouse shall be payable before such goods are so removed, but in respect of goods removed under the provisions of regulation 4.04.02 by any licensee, the Commissioner may, subject to such security as he may require and to such conditions as he may impose in each case, permit the removal of such goods without prior payment of any duty due, under cover of a certificate for removal of excisable/specified goods ex warehouse (form DA 32) and permit the payment of duty due in respect of such removals to be effected by such licensee monthly of three monthly, as determined by the Commissioner, at the office of the Controller, provided stocktaking or the closing of duty accounts shall take place, by arrangement with the Controller, between the 25th day and the last day of the month or period of three months following the month or period of three months during which this regulation is published or the month or period of three months when goods are first removed in terms of regulation 4.04.02 by any licensee. The date so decided shall apply permanently in every month or period of three months except when such date falls on a Saturday, Sunday or public holiday in which case the Controller shall determine the said date, but the date of payment of duty as provided for hereafter shall not be effected thereby. The duty on goods removed without prior payment of duty in terms of this regulation between the date of stocktaking or closing of duty accounts in one month or period of three months and the said date in the next month or period of three months shall be paid within 30 days of the date of such stocktaking or closing of duty accounts but not later than the penultimate official working day of the month following the month or period of three months during which the date determined for stocktaking or closing of duty accounts occurs. The Commissioner may, however, in circumstances which he deems exceptional and subject to such conditions as he may impose (including conditions as to the date of payment of duty) determine any date for stocktaking or the closing of duty accounts.

The Commissioner may further also, in respect of any imported or excisable products, subject to such security as he may require and to such conditions as he may impose, permit the removal of such products with payment of duty due thereon at such intervals as he may decide provided at least 12 payments are made per annum."

Note.—The payment of excise duty on certain motor vehicles over four successive periods of three months is discontinued.

BYLAE

Deur regulasie 4.04.09 deur die volgende te vervang:

"4.04.09 Die reg op enige goedere uit 'n doeane-en-aksynspakhuis verwyder, is betaalbaar voor sodanige goedere aldus verwyder word, maar ten opsigte van goedere deur 'n lisensiehouer kragtens die bepalings van regulasie 4.04.02 verwyder, kan die Kommissaris, onderworpe aan die sekerheid wat hy vereis en die voorwaardes wat hy in elke geval oplê, die verwydering van sodanige goedere sonder voorafgaande betaling van enige betaalbare reg toelaat onder dekking van 'n sertifikaat vir verwydering van synsbare/gespesifiseerde goedere ex pakhuis (vorm DA 32) en toestemming verleen dat die betaling van verskuldigde reg ten opsigte van sodanige verwyderinge deur sodanige lisensiehouer maandeliks of driemaandeliks, soos deur die Kommissaris bepaal, geskied by die kantoor van die Kontroleur, mits voorraadopname of die sluit van belastingrekeninge, volgens reëlings met die Kontroleur, plaasvind tussen die 25ste dag en die laaste dag van die maand of die tydperk van drie maande wat volg op die maand of die tydperk van drie maande waarin hierdie regulasie gepubliseer word of die maand of tydperk van drie maande waarin goedere vir die eerste keer kragtens regulasie 4.04.02 deur enige lisensiehouer verwyder is. Die datum waarop so besluit word sal permanent gedurende elke maand of tydperk van drie maande van toepassing bly behalwe wanneer sodanige datum op 'n Saterdag, Sondag of openbare vakansiedag val in welke geval die Kontroleur die bedoelde datum vasstel, maar die datum vir betaling van reg soos hierna voorsien word nie daardeur geraak nie. Die reg op goedere wat sonder voorafgaande betaling van reg kragtens hierdie regulasie verwyder word tussen die datum van voorraadopname of die sluit van belastingrekeninge in een maand of tydperk van drie maande en die bedoelde datum in die volgende maand of tydperk van drie maande moet binne 30 dae na die datum van sodanige voorraadopname of die sluit van belastingrekeninge maar nie later as die voorlaaste amptelike werkdag van die maand wat volg op die maand of die tydperk van drie maande waarin die datum vir voorraadopname of die sluit van belasting rekeninge voorkom, betaal word nie. Die Kommissaris kan egter in die omstandighede wat hy buitengewoon ag en onderworpe aan sodanige voorwaardes wat hy stel (met inbegrip van voorwaardes aangaande die datum van betaling van reg) enige datum vir voorraadopname of die sluit van belastingrekeninge vasstel.

Die Kommissaris kan voorts ook, ten opsigte van enige ingevoerde of synsbare produkte, onderworpe aan die sekerheid wat hy vereis en onderworpe aan sodanige voorwaardes wat hy stel, die verwydering van sodanige produkte toelaat met betaling van die verskuldigde reg daarop met die tussenposes waarop hy besluit mits minstens 12 betalings per jaar gedoen word."

Opmerking.—Die betaling van aksynsreg op sekere motorvoertuie oor vier opeenvolgende periodes van drie maande word gestaak.

CONTENTS

No.		Page No.	Gazette No.
	GOVERNMENT NOTICE		
	Finance, Department of		
	Government Notice		
R. 1270	Customs and Excise Act (91/1964): Amendment of regulations (No. MR/84)	1	13284

INHOUD

No.		Bladsy No.	Koerant No.
	GOEWERMENTSKENNISGEWING		
	Finansies, Departement van		
	Goewermentskennisgewing		
R. 1270	Doeane- en Aksynswet (91/1964): Wysiging van regulasies (No. MR/84)	1	13284

Printed by and obtainable from the Government Printer, Bosman Street, Private Bag X85, Pretoria, 0001. Tel. 323-9731 × 260 or 269

Gedruk deur en verkrygbaar by die Staatsdrukker, Bosmanstraat, Privaatsak X85, Pretoria, 0001. Tel. 323-9731 × 260 of 269