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GOVERNMENT NOTICES

DEPARTMENT OF FINANCE

No. R. 1539

28 June 1991

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF SCHEDULE 1 (No. 1/1/388)

Under section 48 of the Customs and Excise Act, 1964, Part 1 of Schedule 1 to the said Act is hereby amended, with effect from 1 July 1991, to the extent set out in the Schedule hereto.

J. A. VAN WYK,

Deputy Minister of Finance.

GOEWERMENSKENNISGEWINGS

DEPARTEMENT VAN FINANSIES

No. R. 1539

28 Junie 1991

DOEANE- EN AKSYNSWET, 1964

WYSIGING VAN BYLAE 1 (No. 1/1/388)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 1 van Bylae 1 by genoemde Wet hiermee gewysig, met ingang van 1 Julie 1991, in die mate in die Bylae hiervan aangetoon.

J. A. VAN WYK,

Adjunk-minister van Finansies.

SCHEDULE

Head ing	Subheading	C. D.	Article Description	Statistical Unit	Rate of Duty	Annotations
85.28			By the substitution for subheadings Nos. 8528.10.20 and 8528.10.30 of the following:			
	“.20	9	Video monitors, of a value for duty purposes exceeding R1 000	no.	50%	
	.30	6	Video monitors, of a value for duty purposes not exceeding R1 000	no.	50% "	
			By the substitution for subheading No. 8528.10.90 of the following:			
	“.90	4	Other	no.	50% "	
			By the substitution for subheadings Nos. 8528.20.20 and 8528.20.30 of the following:			
	“.20	3	Video monitors, of a value for duty purposes exceeding R1 000	no.	50%	
	.30	0	Video monitors, of a value for duty purposes not exceeding R1 000	no.	50% "	
			By the substitution for subheading No. 8528.20.90 of the following:			
	“.90	4	Other	no.	50% "	

Note.—The effect of this amendment is that the rate of duty on certain television receiving apparatus is reduced from 55% to 50% with effect from 1 July 1991.

BYLAE

Pos	Subpos	T. S.	Artikel Beskrywing	Statistiese Eenheid	Skaal van Reg	Annotasies
85.28			Deur subposte Nos. 8528.10.20 en 8528.10.30 deur die volgende te vervang:			
	.20	9	Video-monitors, met 'n waarde vir belastingdoeleindes van meer as R1 000	getal	50%	
	.30	6	Video-monitors, met 'n waarde vir belastingdoeleindes van hoogstens R1 000	getal	50%"	
			Deur subpos No. 8528.10.90 deur die volgende te vervang:			
	.90	4	Ander	getal	50%"	
			Deur subposte Nos. 8528.20.20 en 8528.20.30 deur die volgende te vervang:			
	.20	3	Video-monitors, met 'n waarde vir belastingdoeleindes van meer as R1 000	getal	50%"	
	.30	0	Video-monitors, met 'n waarde vir belastingdoeleindes van hoogstens R1 000	getal	50%"	
			Deur subpos No. 8528.20.90 deur die volgende te vervang:			
	.90	4	Ander	getal	50%"	

Opmerking. — Die uitwerking van hierdie wysiging is dat die skaal van reg op sekere televisie-ontvangstoestelle met ingang van 1 Julie 1991 van 55% na 50% verlaag word.

No. R. 1540

28 June 1991

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF SCHEDULE 1 (No. 1/2/52)

Under section 48 of the Customs and Excise Act, 1964, Part 2B of Schedule 1 to the said Act is hereby amended, with effect from 1 July 1991, to the extent set out in the Schedule hereto.

J. A. VAN WYK,

Deputy Minister of Finance.

No. R. 1540

28 Junie 1991

DOEANE- EN AKSYNSWET, 1964

WYSIGING VAN BYLAE 1 (No. 1/2/52)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 2B van Bylae 1 by genoemde Wet hiermee gewysig, met ingang van 1 Julie 1991, in die mate in die Bylae hiervan aangetoon.

J. A. VAN WYK,

Adjunk-minister van Finansies.

SCHEDULE

I Item	II Head- ing	III Subhead- ing	IV Article Description	V Rate of Duty		Anno- tations
				Excise	Customs	
124.75 "124.75	85.28		By the substitution for item No. 124.75 of the following: Television receivers (including video monitors and video projectors), whether or not combined, in the same housing, with radio-broadcast receivers or sound or video recording or reproducing apparatus:			
.10		8528.10 } 8528.20 }	Video recording or reproducing apparatus incorporating a video tuner; video monitors and video projectors incorporating a video tuner	35%	35%	
.20		8528.10.90	Other, colour	50%	—	
.30		8528.20.90	Other, black and white or other monochrome	50%	—"	

Note. — The effect of this amendment is that the rate of *ad valorem* customs and excise duty on television receiving apparatus is amended with effect from 1 July 1991.

BYLAE

I Item	II Pos	III Subpos	IV Artikel Beskrywing	V Skaal van Reg		Anno- tasies
				Aksyns	Doeane	
124.75 "124.75	85.28		Deur item 124.75 deur die volgende te vervang: Televisie-ontvangstoestelle (met inbegrip van video moni- tors en video-projektors), hetsy in dieselfde omhulsel gekombineer al dan nie met radio-ontvangstoestelle, of klank- of video-opneemapparate of weergee-apparate:			
.10		8528.10 } 8528.20 }	Video-opneem of -weergee-apparate wat 'n video-instemmer inkorporeer; video-monitors; video-projektors wat 'n video-instemmer inkorporeer	35%	35%	
.20		8528.10.90	Ander, kleur	50%	—	
.30		8528.20.90	Ander, swart- en wit of monochroom	50%	—"	

Opmerking. — Die uitwerking van hierdie wysiging is dat die skaal van *ad valorem* doeane- en aksynsreg op televisie-ontvangstoestelle gewysig word met ingang van 1 Julie 1991.

No. R. 1541**28 June 1991****CUSTOMS AND EXCISE ACT, 1964****AMENDMENT OF SCHEDULE 3 (No. 3/144)**

Under section 75 of the Customs and Excise Act, 1964, Schedule 3 to the said Act is hereby amended, with effect from 1 July 1991, to the extent set out in the Schedule hereto.

J. A. VAN WYK,

Deputy Minister of Finance.

No. R. 1541**28 Junie 1991****DOEANE- EN AKSYNSWET, 1964****WYSIGING VAN BYLAE 3 (No. 3/144)**

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Bylae 3 by genoemde Wet hiermee gewysig, met ingang van 1 Julie 1991, in die mate in die Bylae hiervan aangetoon.

J. A. VAN WYK,

Adjunk-minister van Finansies.

SCHEDULE

I Rebate Item	II			III Extent of Rebate	Annota- tions
	Tariff Heading	Rebate Code	C. D.		
316.17	"00.00	01.00	09	Full duty"	
By the substitution for tariff heading No. 00.00 of the following: Goods of any description, in such quantities and at such times as the Director-General: Trade and Industry, on the recommendation of the Board of Trade and Industry, may allow by specific permit, for the manufacture of television receiving sets under a manufacturing programme approved by the Director-General: Trade and Industry, on the recommendation of the Board of Trade and Industry					

Note. — The rebate provision is extended to include all television receiving sets.

BYLAE

I Korting- item	II			III Mate van Korting	Annota- sies
	Tarief- pos	Korting- kode	T. S.		
316.17	"00.00	01.00	09	Volle reg"	
Deur tariefpos No. 00.00 deur die volgende te vervang: Goedere van enige beskrywing, in die hoeveelhede en op die tye wat die Direkteur-generaal: Handel en Nywerheid, op aanbeveling van die Raad van Handel en Nywerheid, by bepaalde permit toelaat, vir die vervaardiging van televisie-ontvangstoe- stelle onder 'n vervaardigingsprogram deur die Direkteur-generaal: Handel en Nywerheid, op aanbeveling van die Raad van Handel en Nywerheid, goedgekeur					

Opmerking. — Die kortingvoorsiening word uitgebrei om alle televisie-ontvangstoeestelle in te sluit.

No. R. 1542**28 June 1991****CUSTOMS AND EXCISE ACT, 1964****AMENDMENT OF SCHEDULE 6 (No. 6/47)**

Under section 75 of the Customs and Excise Act, 1964, Schedule 6 to the said Act is hereby amended, with effect from 1 July 1991, to the extent set out in the Schedule hereto.

J. A. VAN WYK,

Deputy Minister of Finance.

No. R. 1542**28 Junie 1991****DOEANE- EN AKSYNSWET, 1964****WYSIGING VAN BYLAE 6 (No. 6/47)**

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Bylae 6 by genoemde Wet hiermee gewysig, met ingang van 1 Julie 1991, in die mate in die Bylae hiervan aangetoon.

J. A. VAN WYK,

Adjunk-minister van Finansies.

SCHEDULE

I Rebate Item	II Tariff Item	III Code	C. D.	IV Description	V Extent of Rebate	VI Extent of Refund	Annota- tions
617.02				By the substitution for rebate item 617.02 of the following: Television receiving sets: <i>Notes:</i> 1. In this item and the notes thereto— (a) "net foreign currency usage" in respect of goods manufactured in a special customs and excise manufacturing warehouse means— the value for customs duty purposes of goods imported for use in the manufacture of goods specified in items 124.75.20 or 124.75.30 of Section B of Part 2 of Schedule No. 1			
"617.02							

I Rebate Item	II Tariff Item	III Code	C. D.	IV Description	V Extent of Rebate	VI Extent of Refund	Annota- tions
				<i>plus</i> — foreign currency usage as certified by the Director-General: Trade and Industry, in respect of goods for use in the manufacture of goods specified in items 124.75.20 or 124.75.30 of Section B of Part 2 of Schedule No. 1 acquired from any person in the common customs area — licence fees and technical assistance fees paid to any person outside the common customs area in respect of the goods specified in items 124.75.20 or 124.75.30 of Section B of Part 2 of Schedule No. 1 and goods for the manufacture thereof <i>less</i> — the export value of goods specified in items 124.75.20 or 124.75.30 of Section B of Part 2 of Schedule No. 1 and goods normally used in the manufacture thereof or goods similar to those which are normally used in the manufacture of the goods specified in items 124.75.20 or 124.75.30 of Section B of Part 2 of Schedule No. 1 but excluding the foreign currency usage in respect of such goods, exported by such special customs and excise manufacturing warehouse (b) "foreign currency usage" in respect of goods exported by the special customs and excise manufacturing warehouse is the export value of the goods less the local content. Local content shall be determined on the basis of the selling price of the goods less imported inputs (c) "imported inputs" means the value for customs duty purposes of any imported goods, imported by the special customs and excise manufacturing warehouse or acquired from any person in the common customs area for the manufacture/assembly of the goods exported (d) "local content factor" means the value for excise duty purposes of goods specified in items 124.75.20 or 124.75.30 of Section B of Part 2 of Schedule No. 1 removed from the special customs and excise manufacturing warehouse during a quarter for excise duty purposes; <i>less</i> net foreign currency usage during the preceding quarter for excise duty purposes, expressed as a percentage of the value for excise duty purposes. This percentage shall be converted to a decimal by dividing it by 100. 2. The net foreign currency usage in respect of the goods specified in items 124.75.20 or 124.75.30 of Section B of Part 2 of Schedule No. 1 and the local content of specified components acquired from any person within the common customs area, shall be certified by the Director-General: Trade and Industry, on the recommendation of the Board of Trade and Industry. 3. For the purpose of calculating the net foreign currency usage in respect of a quarter for excise duty purposes— (i) the value for customs duty purposes of all imported goods shall be included according to the date on which such goods were entered for home consumption;			

I Rebate Item	II Tariff Item	III Code	C. D.	IV Description	V Extent of Rebate	VI Extent of Refund	Annotations
				(ii) the export value of goods exported shall be included according to the date of the export bill of entry; (iii) the foreign currency in respect of goods for use in the manufacture of the goods specified in items 124.75.20 or 124.75.30 of Section B of Part 2 of Schedule No. 1, acquired from any person in the common customs area, shall be included according to the date of receipt of such goods; and (iv) licence and technical assistance fees shall be included according to the date when actual payment is made: Provided that the value for customs duty purposes of all imported goods, the export value of goods exported, the foreign currency in respect of goods for use in the manufacturing process, acquired from any person in the common customs area, and the licence and technical assistance fees paid, referred to in subparagraphs (i), (ii), (iii) and (iv) above may, on the strength of a certificate issued by the Director-General: Trade and Industry, on the recommendation of the Board of Trade and Industry, be allocated to the four quarters for ad valorem excise duty purposes following the quarter during which manufacture and export took place or the licence and technical assistance fees were paid. Such certificate shall stipulate the amounts which may be allocated to each such quarter. 4. Any rebate of duty in terms of this item shall not exceed the excise duty payable by such manufacturer in respect of the quarter for excise duty purposes.			
	124.75	01.00	51	Black and white or other monochrome television receivers, whether or not combined, in the same housing, with radio-broadcast receivers or sound or video recording or reproducing apparatus, of a value for excise duty purposes not exceeding 13 000c	Full duty		
		02.00	56	Other television receivers (excluding video monitors, video projectors and other monitors), whether or not combined, in the same housing, with radio-broadcast receivers or video recording or reproducing apparatus	An amount equal to 1,25 multiplied by the local content factor multiplied by the value for excise duty purposes"		

Note.—The effect of this amendment is that rebate item 617.02 is restated with effect from 1 July 1991.

BYLAE

I Korting- item	II Tarief- item	III Kode	T. S.	IV Beskrywing	V Mate van Korting	VI Mate van terug- betaling	Annotations
617.02				Deur kortingitem 617.02 deur die volgende te vervang:			
"617.02				Televisie-ontvangstoesele: <i>Opmerkings:</i> 1. By dié item en die opmerkings daarby— (a) beteken "netto vreemde valuta gebruik" ten opsigte van goedere vervaardig in 'n spesiale doeane- en aksynsvervaardigingspakhuis— die waarde vir doeaneregdoeleindes van goedere ingevoer vir gebruik by die vervaardiging van goedere gespesifiseer in items 124.75.20 of 124.75.30 van Afdeling B van Deel 2 van Bylae No. 1			

I Korting- item	II Tarief- item	III Kode	T. S.	IV Beskrywing	V Mate van Korting	VI Mate van terug- betaling	Annota- sies
				<i>Plus</i> — vreemde valuta gebruik soos gesertifiseer deur die Direkteur-generaal: Handel en Nywerheid, ten opsigte van goedere vir gebruik by die vervaardiging van goedere gespesifiseer in items 124.75.20 of 124.75.30 van Afdeling B van Deel 2 van Bylae No. 1 wat verkry is van enige persoon in die gemeenskaplike doeanegebied — lisensiefooie en tegniese bystandsfooie wat betaal is aan enige persoon buite die gemeenskaplike doeanegebied ten opsigte van die goedere gespesifiseer in items 124.75.20 of 124.75.30 van Afdeling B van Deel 2 van Bylae No. 1 en goedere vir die vervaardiging daarvan <i>min</i> — die uitvoerwaarde van goedere gespesifiseer in items 124.75.20 of 124.75.30 van Afdeling B van Deel 2 van Bylae No. 1 en goedere gewoonlik gebruik by die vervaardiging daarvan of goedere soortge-lyk aan dié wat normaalweg in die vervaardiging van goedere gespesifiseer in items 124.75.20 of 124.75.30 van Afdeling B van Deel 2 van Bylae No. 1 gebruik word, maar uitgesonderd die vreemde valuta gebruik ten opsigte van sodanige goedere wat uitgevoer is deur sodanige spesiale doeane- en aksynsvervaardigingspakhuis (b) "vreemde valuta gebruik" ten opsigte van goedere wat uitgevoer is deur 'n spesiale doeane- en aksynsvervaardigingspakhuis word geag die uitvoerwaarde van die goedere min die plaaslike inhoud te wees. Plaaslike inhoud sal op die basis van verkoopprijs min ingevoerde goedere bereken word (c) "ingevoerde insette" beteken die waarde vir doeane-regdoeleindes van enige ingevoerde goedere ingevoer deur 'n spesiale doeane- en aksynsvervaardigingspakhuis of verkry van enige persoon in die gesamentlike doeanegebied vir die vervaardiging/montering van die uitgevoerde goedere (d) "plaaslike inhoud faktor" beteken die waarde van aksyns-regdoeleindes van goedere gespesifiseer in items 124.75.20 of 124.75.30 van Afdeling B van Deel 2 van Bylae No. 1, wat verwyder is van die spesiale doeane- en aksynsvervaardigingspakhuis gedurende 'n kwartaal vir aksyns-regdoeleindes <i>min</i> die netto vreemde valuta gebruik gedurende die voorafgaande kwartaal vir aksyns-regdoeleindes, uitgedruk as 'n persentasie van die waarde vir aksyns-regdoeleindes. Hierdie persentasie word omreken tot 'n desimaal deur dit deur 100 te deel. 2. Die netto vreemde valuta gebruik ten opsigte van die goedere gespesifiseer in items 124.75.20 of 124.75.30 van Afdeling B van Deel 2 van Bylae No. 1 en die plaaslike inhoud van gespesifiseerde komponente verkry deur enige persoon in die gemeenskaplike doeanegebied word deur die Direkteur-generaal: Handel en Nywerheid gesertifiseer, op aanbeveling van die Raad van Handel en Nywerheid.			

I Korting- item	II Tarief- item	III Kode	T. S.	IV Beskrywing	V Mate van Korting	VI Mate van terug- betaling	Annota- sies
				3. Vir die doeleindes van berekening van die netto vreemde valuta gebruik ten opsigte van 'n kwartaal vir aksynsregdoeleindes moet— (i) die waarde vir doeane-regdoeleindes van alle ingevoerde goedere ingesluit word volgens die datum waarop sodanige goedere vir binelandse verbruik geklaar was; (ii) die uitvoerwaarde van goedere uitgevoer, ingesluit word volgens die datum van die uitvoerklaaringsbrief; (iii) die vreemde valuta gebruik ten opsigte van goedere vir gebruik by die vervaardiging van goedere gespesifiseer in items 124.75.20 of 124.75.30 van Afdeling B van Deel 2 van Bylae No. 1, wat verkry is van enige persoon in die gemeenskaplike doeanegebied, ingesluit word volgens die datum van ontvangs van sodanige goedere; en (iv) lisensie- en tegniese bystandsfotoe ingesluit word volgens die datum wanneer werklike betaling gemaak is: Met dien verstande dat die waardes vir doeane-regdoeleindes op alle ingevoerde goedere, die uitvoerwaarde van goedere uitgevoer, die vreemde valuta ten opsigte van goedere vir gebruik in die vervaardigingsproses, verkry van enige persoon in die gemeenskaplike doeanegebied, en die lisensie- en tegniese bystandsfotoe betaal, waarna in subparagrafe (i), (ii), (iii) en (iv) hierbo verwys word, op sterkte van 'n sertifikaat deur die Direkteur-generaal: Handel en Nywerheid uitgereik, op aanbeveling van die Raad van Handel en Nywerheid, aan die vier kwartale vir <i>ad valorem</i> aksynsregdoeleindes wat volg op die kwartaal waartydens vervaardiging en uitvoer plaasgevind het of die lisensie- en tegniese bystandsfotoe betaal is, toegewys mag word. Sodanige sertifikaat sal die bedrae bepaal wat aan elke sodanige kwartaal toegewys mag word. 4. Enige korting op reg kragtens hierdie item mag nie die aksynsreg betaalbaar oorskry deur sodanige vervaardiger ten opsigte van 'n kwartaal vir aksynsregdoeleindes nie.			
	124.75	01.00	51	Swart-en-wit of ander monochroom televisie-ontvangstoestelle, hetsy in dieselfde omhulsel gekombineer al dan nie met radio-ontvangstoestelle, of klank- of video-opneemapparate of -weergee-apparate, met 'n waarde vir aksynsregdoeleindes van hoogstens 13 000c	Volle reg		
		02.00	56	Ander televisie-ontvangstoestelle (uitgesonderd video-monitors, video-projektors en ander monitors), hetsy in dieselfde omhulsel gekombineer al dan nie met radio-ontvangstoestelle, of klank- of video-opneemapparate of -weergee-apparate	'n Bedrag gelyk aan 1,25 vermenigvuldig met die plaaslike inhoud faktor vermenigvuldig met die waarde vir aksynsregdoeleindes"		

Opmerking. — Die uitwerking van hierdie wysiging is dat kortingitem 617.02 herskryf word met ingang van 1 Julie 1991.



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