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GOVERNMENT NOTICES
GOEWERMENTSKENNISGEWINGS

DEPARTMENT OF AGRICULTURE
DEPARTEMENT VAN LANDBOU

No. R. 562 **2 May 2003**

VETERINARY AND PARA-VETERINARY PROFESSIONS ACT, 1982
(ACT No. 19 OF 1982)

REGULATIONS RELATING TO VETERINARY AND PARA-VETERINARY PROFESSIONS: AMENDMENT

SCHEDULE

Definition

1. In this Schedule "the Regulations" means the regulations published by Government Notice No. R.2085 of 1 October 1982, as amended by the regulations published by Government Notices Nos. R.1994 of 11 September 1987 (as corrected by Government Notice No. R.2199 of 2 October 1987), R.397 of 4 March 1988, R.1067 of 17 May 1991, R.11 of 3 January 1992, R.976 of 27 March 1992, R1477 of 23 September 1994, R.47 of 20 January 1995, R.701 of 12 May 1995, R.1401 of 15 September 1995, R.561 of 1 April 1996, R.256 of 14 February 1997, R.257 of 14 February 1997, R.96 of 16 January 1998, R.501 of 1 April 1998, R.751 of 5 June 1998, R.374 of 26 March 1999, R.422 of 1 April 1999, R.618 of 23 June 2000, R.734 of 17 August 2001 and R.324 of 22 March 2002.

Substitution of Table 1 of the Regulations

2. The following Table is hereby substituted for Table 1 of the Regulations.

No. R. 562 **2 Mei 2003**

WET OP VETERINêRE EN PARA-VETERINêRE BEROEPE, 1982
(WET No. 19 VAN 1982)

REGULASIES BETREFFENDE VETERINêRE EN PARA-VETERINêRE BEROEPE: WYSIGING

BYLAE

Woordomskrywing

1. In hierdie bylae beteken "die Regulasies" die regulasies gepubliseer by Goewermentskennisgewing No. R.2085 van 1 Oktober 1982, soos gewysig deur die regulasies gepubliseer by Goewermentskennisgewing Nos. R.1994 van 11 September 1987 (soos verbeter by Goewermentskennisgewing No. R.2199 van 2 Oktober 1987), R.397 van 4 Maart 1988, R.1067 van 17 Mei 1991, R.11 van 3 Januarie 1992, R.976 van 27 Maart 1992, R.1477 van 23 September 1994, R.47 van 20 Januarie 1995, R.701 van 12 Mei 1995, R.1401 van 15 September 1995, R.561 van 1 April 1996, R.256 van Februarie 1997, R.257 van 14 Februarie 1997, R.96 van 16 Januarie 1998, R.501 van April 1998, R.751 van 5 Junie 1998, R.374 van 26 Maart 1999, R.422 van 1 April 1999, R.618 van 23 Junie 2000, R.734 van 17 Augustus 2001 en R.324 van 22 Maart 2002.

Vervanging van Tabel 1 van die Regulasies

2. Tabel 1 van die Regulasies word hierby deur die volgende Tabel vervang:

TABLE/TABEL 1
FEES PAYABLE/GELDE BETAALBAAR

PURPOSE/DOEL	AMOUNT/BEDRAG
1. Registration of/Registrasie van – a student/'n student [R.22]	*R 57.00
2. Registration of a person/Registrasie van 'n persoon om – (a) to practice a veterinary profession/'n veterinêre beroep te beoefen	*R 582.00 for the first registration and *R1516.00 for a registration of a person whose registration was previously terminated/*R582.00 vir die eerste registrasie en *R1516.00 vir die registrasie van iemand wie se registrasie voorheen beëindig is
(b) to practice a veterinary specialist profession/'n veterinêre spesialis beroep te beoefen	*R 724.00 for the first registration and en *R1516.00 for a person whose registration was previously terminated/*R724.00 vir die eerste registrasie en *R1516.00 vir die registrasie van iemand wie se registrasie voorheen beëindig is
(c) to practice a para-veterinary profession/'n para-veterinêre beroep te beoefen [R.23]	*R 291.00 for the first registration and *R 631.00 for the registration of a person whose registration was previously terminated/*R291.00 vir die eerste registrasie en *R631.00 vir die registrasie van iemand wie se registrasie voorheen beëindig is
3. Maintenance of registration of/Instandhouding van registrasie van – a student/'n student [R.24.1]	*R 26.00
4. Maintenance of registration of/Instandhouding van registrasie van – (a) a person practising a veterinary profession/ iemand wat 'n veterinêre beroep beoefen	*R 505.00
(b) a person practising a para-veterinary profession/iemand wat 'n para-veterinêre beroep beoefen [R.24.2]	*R 210.00
5. Alteration of/Verandering van – (a) registration of a person practising a veterinary profession/registrasie van iemand wat 'n veterinêre beroep beoefen	*R 505.00
(b) speciality of a veterinary specialist/spesialiteit van 'n veterinêre spesialis beoefen	*R 505.00
(c) registration of a person practising a para-veterinary profession/registrasie van iemand wat 'n para-veterinêre beroep beoefen [R.25]	*R 210.00

PURPOSE/DOEL	AMOUNT/BEDRAG
6. Entry of/Inskrywing van –	
particulars of a degree, diploma or certificate in a register/besonderhede van 'n graad, diploma of sertifikaat in 'n register	*R 62.00
[R.26]	
7. Entry for a examination determined by Council for registration purposes/Inskrywing vir 'n Eksamen deur die Raad bepaal vir registrasiedoeleindes	
(a) Application fee/Aansoekfooi	*R 150.00
(b) Examination fee/Eksamenfooi	*R 4957.00
[Section.20(5)(c)]	

* VAT included

No. R. 576 **2 May 2003**

GENETICALLY MODIFIED ORGANISMS ACT, 1997
(ACT No. 15 OF 1997)

REGULATIONS: AMENDMENTS

The Minister of Agriculture, acting under section 20 of the Genetically Modified Organisms Act, 1997 (Act No. 15 of 1997), has made the regulations in the Schedule.

SCHEDULE

Definition

1. In this Schedule "the Regulations" means the regulations published by Government Notice No. R. 1420 of 26 November 1999, as amended by R.828 of 21 June 2002.

Substitution of Table 2 of the Regulations

2. The table in Annexure A is hereby substituted for Table 2 of the Regulations.

No. R. 576 **2 Mei 2003**

WET OP GENETIES GEMANIPULEERDE ORGANISMES, 1997
(WET No. 15 VAN 1997)

REGULASIES: WYSIGINGS

Die Minister van Landbou, handelende kragtens artikel 20 van die Wet op Geneties Gemanipuleerde Organismes, 1997 (Wet No. 15 van 1997), het die regulasies in die Bylae uitgevaardig.

BYLAE

Woordomskrywing

1. In hierdie Bylae beteken "die Regulasies", die regulasies gepubliseer by Goewermentskennisgewing No. R. 1420 van 26 November 1999, soos gewysig deur R.828 van 21 Junie 2002.

Vervanging van Table 2 van die Regulasies

2. Tabel 2 van die Regulasies word hierby deur die tabel in aanhangsel A vervang.

ANNEXURE A • AANHANGSEL A

"TABLE 2 • TABEL 2

FEES PAYABLE • GELDE BETAALBAAR

Application/Aansoek	Fees/Gelde
1. Importation/exportation of genetically modified organisms / Invoer/uitvoer van geneties gemanipuleerde organismes	R100,00 per application / per aansoek
2. Contained use of genetically modified organisms / Beheerde gebruik van geneties gemanipuleerde organismes	R450,00 per application / per aansoek
3. Trial release / Proefvrystelling	R1060,00 per application / per aansoek
4. General release and marketing / Algemene vrystelling en bemarking	Actual cost + 15% handling fee / Fisiese koste + 15 % hanteringsfooi
5. Appeal/Appèl	R3000,00 each / elk
6. Fast tracking / Bespoediging	R1020.00 each / elk."

No. R. 577 **2 May 2003**

PLANT IMPROVEMENT ACT, 1976

(ACT No. 53 OF 1976)

REGULATIONS RELATING TO ESTABLISHMENTS, VARIETIES, PLANTS AND PROPAGATING MATERIAL: AMENDMENT

The Minister of Agriculture, acting under section 34 of the Plant Improvement Act, 1976 (Act No. 53 of 1976), has made the regulations in the Schedule.

SCHEDULE

Definition

1. In this Schedule "the Regulations" means the regulations published by Government Notice No. R. 1064 of 23 May 1980, as amended by Government Notices Nos. R. 1621 of 22 July 1983, R. 2173 of 28 September 1984, R. 1287 of 14 June 1985, (as corrected by Government Notice No. R. 1524 of 12 July 1985), R. 1522 of 12 July 1985, R. 256 of 14 February 1986, R. 1489 of 11 July 1986, R. 1903 of 12 September 1986, R. 1389 of 26 June 1987, R. 1700 of 7 August 1987, R. 86 of 22 January 1988, R. 2496 of 9 December 1988, R. 1518 of 14 July 1989, (as corrected by Government Notice No. R. 1976 of 15 September 1989), R. 2092 of 29 September 1989, R. 76 of 18 January 1991, R. 1638 of 12 July 1991 (as corrected by Government Notice No. R. 1971 of 16 August 1991), R. 2119 of 24 July 1992, R. 2618 of 18 September 1992, R. 891 of 28 May 1993, R. 1590 of 27 August 1993, R. 2057 of 29 October 1993, R. 513 of 18 March 1994, R. 1465 of 26 August 1994, R. 174 of 10 February 1995 (as corrected by Government Notice No. R. 319 of 3 March 1995), R. 1976 of 22 December 1995, R. 1177 of 19 July 1996, R. 97 of 24 January 1997, R. 1011 of 1 August 1997, R. 866 of 3 July 1998 (as corrected by Government Notice No. R. 949 of 24 July 1998), R. 1284 of 16 October 1998, R. 1015 of 27 August 1999, R. 232 of 17 March 2000, R. 919 of 15 September 2000, R. 1207 of 1 December 2000, R. 430 of 25 May 2001, R. 19 of 11 January 2002, R. 547 of 10 May 2002, R. 1 of 3 January 2003 and R. 410 of 28 March 2003.

Substitution of Table 8 of the Regulations

2. The table in Annexure A is hereby substituted for Table 8 of the Regulations:

No. R. 577 **2 Mei 2003**

PLANTVERBETERINGSWET, 1976

(WET No. 53 VAN 1976)

REGULASIES BETREFFENDE ONDERNEMINGS, VARIËTEITE, PLANTE EN VOORTPLANTINGSMATERIAAL: WYSIGING

Die Minister van Landbou, handelende kragtens artikel 34 van die Plantverbeteringswet, 1976 (Wet No. 53 van 1976), het die regulasies in die Bylae uitgevaardig.

BYLAE

Woordomskrywing

1. In hierdie Bylae beteken "die Regulasies" die regulasies gepubliseer by Goewermentskennisgewing No. R. 1064 van 23 Mei 1980, soos gewysig deur Goewermentskennisgewings Nos. R. 1621 van 22 Julie 1983, R. 2173 van 28 September 1984, R. 1287 van 14 Junie 1985, (soos verbeter deur Goewermentskennisgewing No. R. 1524 van 12 Julie 1985), R. 1522 van 12 Julie 1985, R. 256 van 14 Februarie 1986, R. 1489 van 11 Julie 1986, R. 1903 van 12 September 1986, R. 1389 van 26 Junie 1987, R. 1700 van 7 Augustus 1987, R. 86 van 22 Januarie 1988, R. 2496 van 9 Desember 1988, R. 1518 van 14 Julie 1989, (soos verbeter deur Goewermentskennisgewing No. R. 1976 van 15 September 1989), R. 2092 van 29 September 1989, R. 76 van 18 Januarie 1991, R. 1638 van 12 Julie 1991 (soos verbeter deur Goewermentskennisgewing No. R. 1971 van 16 Augustus 1991), R. 2119 van 24 Julie 1992, R. 2618 van 18 September 1992, R. 891 van 28 Mei 1993, R. 1590 van 27 Augustus 1993, R. 2057 van 29 Oktober 1993, R. 513 van 18 Maart 1994, R. 1465 van 26 Augustus 1994, R. 174 van 10 Februarie 1995 (soos verbeter deur Goewermentskennisgewing No. R. 319 van 3 Maart 1995), R. 1976 van 22 Desember 1995, R. 1177 van 19 Julie 1996, R. 97 van 24 Januarie 1997, R. 1011 van 1 Augustus 1997, R. 866 van 3 Julie 1998 (soos verbeter deur Goewermentskennisgewing No. R. 949 van 24 Julie 1998), R. 1284 van 16 Oktober 1998, R. 1015 van 27 Augustus 1999, R. 232 van 17 Maart 2000, R. 919 van 15 September 2000, R. 1207 van 1 Desember 2000, 430 van 25 Mei 2001, R. 19 van 11 Januarie 2002, R. 547 van 10 Mei 2002, R. 1 van 3 Januarie 2003 en R. 410 van 28 Maart 2003.

Vervanging van Tabel 8 van die Regulasies

2. Tabel 8 van die Regulasies word hiermee deur die tabel in Aanhangsel A vervang:

ANNEXURE A/ AANHANGSEL A

"TABLE 8/ TABEL 8

VARIETIES IN RESPECT OF WHICH CERTIFICATION IS REQUIRED
VARIËTEITE WAARVAN SERTIFISERING VEREIS WORD

Botanical name Botaniese naam	**Common name Gewone naam**		**Denomination of variety/ Benaming van variëteit**	**Date of commencement of prohibition/ Datum van inwerkingtreding van verbod**
Allium cepa L.	Onion/ Ui		Brownsville	1991-12-01
		*	Capricio	2003-03-01
		*	Radium	1988-06-01
		*	Rion 1	1996-01-01
		*	Rion 2	1996-01-01
		*	Rion 3	1996-01-01
		*	Rion 4	1996-01-01
Arachis hypogaea L. .	Groundnut/ Grondboon	*	Akwa	1997-07-01
		*	Anel	1997-07-01
		*	Billy	1997-01-01
		*	Harts	1995-01-30
		*	Jasper	1995-01-30
		*	Kwarts	1995-01-30
		*	Norden	1995-01-30
		*	Robbie	1995-01-30
			Sellie	1995-01-30
		*	Selmani	1995-01-30
Avena sativa L.	Oats/ Hawer	*	Maluti	1997-07-01
		*	SSH 491	2000-06-01
			SSH 497	2000-06-01
			SSH 498	2000-06-01
Brassica napus L.	Forage rape/ Weikool ...	*	Varola 50	2001-12-01
		*	Varola 54	2001-12-01
Cenchrus ciliaris L.	Blue buffalo grass/ Bloubuffelsgras	*	Bergbuffel	2000-06-01
Cucurbita maxima Duchesne *ex* Lam.	Pumpkin & Squash/ Pampoen en Skorsie		Flat White Boer-Van Niekerk/ Plat Wit Boer-Van Niekerk	1988-06-01
		*	Sunproof	2003-03-01
Cucurbita moschata (Duchesne *ex* Lam) Duchesne *ex* Poir.	Pumpkin & Squash/ Pampoen en Skorsie		Rovaal	1988-06-01
Cucurbita pepo L.	Squash/ Skorsie	*	Blanco	2003-03-01
			Rolet	1988-06-01
Daucus carota L.	Carrot/ Geelwortel		Brazilia	1991-12-01
			Ideal Red	1991-12-01
Digitaria smutsii Stent	Smuts finger grass/ Smutsvingergras	*	Tip Top	1998-01-01
Eragrostis curvula (Schrad.) Nees	Weeping lovegrass/ Oulandsgras	*	Agpal	2000-06-01
			Umgeni	1995-10-01

Botanical name Botaniese naam	Common name Gewone naam		Denomination of variety/ Benaming van variëteit	Date of commencement of prohibition/ Datum van inwerkingtreding van verbod
Glycine max (L.) Merr.	Soya bean/ Sojaboon ...		Prima	1988-03-01
			SCS 1	1999-11-01
		*	SNK 400	1999-11-01
		*	SNK 440	1999-11-01
		*	SNK 500	1999-11-01
Hordeum vulgare L. ...	Barley/ Gars		Chariot	2002-04-01
		*	SSG 525	2001-12-01
		*	SSG 532	2001-12-01
Lolium multiflorum Lam.	Italian and westerwold ryegrass/ Italiaanse en westerwoldse raaigras	*	Agriton	2000-06-01
			Midmar	1988-06-01
Lupinus albus L.	White lupin/ Witlupien ...	*	Alida	2003-03-01
		*	Esta	2003-03-01
			Vladimir	2003-03-01
Lupinus angustifolius L.	Narrow leaf lupin/ Smalblaarlupien		Merrit	2003-03-01
Lycopersicon esculentum Mill., nom cons.	Tomato/ Tamatie	*	Rotam 4	1988-06-01
			Stevens	1988-06-01
Phaseolus vulgaris L.	Dry bean/ Droëboon		Bonus	1988-06-01
		*	Helderberg	1995-01-30
			Majuba	1988-06-01
			Maskam	1988-06-01
		*	Minerva	2000-06-01
			Mkuzi	1989-01-01
			Nuweveld	1988-06-01
		*	Stormberg	1995-01-30
			Teebus	1988-06-01
			Vulindlela	1989-01-01
Phaseolus vulgaris L.	Garden bean (Runner)/ Tuinboon (Rank)		Witsa	1988-06-01
Phaseolus vulgaris L.	Garden bean (Dwarf)/ Tuinboon (Stam)	*	Rowit	1995-10-01
			Wintergreen	1988-06-01
Sorghum spp. [*S. almum* Parodi, *S. sudanense* (Piper) Stapf and/ en hybrids/ hibriede]	Forage sorghum/ Voersorghum		Silk	1995-01-01
Trifolium repens L. ...	White clover/ Witklawer		Dusi	1988-03-01
Triticum aestivum L., nom. cons.	Wheat/ Koring	*	Betta DN	1999-01-01
		*	Gariep	1997-07-01
		*	Kariega	1998-01-01
		*	Limpopo	1999-01-01
		*	Marico	1998-01-01
			PAN 3118	2003-03-01
		*	PAN 3191	2003-03-01
		*	PAN 3235	2003-03-01
		*	PAN 3349	2003-03-01
		*	PAN 3364	2003-03-01
		*	PAN 3377	2003-03-01

Botanical name Botaniese naam	Common name Gewone naam	Denomination of variety/ Benaming van variëteit	Date of commencement of prohibition/ Datum van inwerkingtreding van verbod
Triticum aestivum L., nom. cons. (cont./ verv.)	Wheat/ Koring (cont./ verv.)	* PAN 3490	2003-03-01
		* PAN 3492	2003-03-01
		* SST 57	1999-11-01
		* SST 65	1999-11-01
		* SST 75	1999-11-01
		* SST 88	2000-06-01
		* SST 94	2000-06-01
		* SST 363	1999-11-01
		* SST 367	1999-11-01
		SST 822	1999-11-01
		SST 825	1999-11-01
		* SST 876	1999-11-01
		* Tugela DN	1998-01-01
x *Triticosecale* Witt. (*Triticum* x *Secale*)	Triticale/ Korog, Tritikale	* Arend	1997-07-01
		Bacchus	2002-04-01
		Cloc 1	1993-11-30
		* Kiewiet	1997-07-01
		* Rex	1997-07-01
		* Tobie	2003-03-01
Zea mays L.	White grain maize/ Wit graanmielie	Gobi	2002-04-01
		Mac Medium Pearl	1995-01-30
		Madonella	1995-01-30
		Namib	2002-04-01
		Navada	2003-03-01
Zea mays L.	Yellow grain maize/ Yellow graanmielie	Colorado	2003-03-01

* Plant breeders' rights granted/ Planttelersregte toegeken

DEPARTMENT OF HEALTH
DEPARTEMENT VAN GESONDHEID

No. R. 561 **2 May 2003**

HEALTH PROFESSIONS COUNCIL OF SOUTH AFRICA

REGULATIONS RELATING TO THE REGISTRATION OF PSYCHOLOGISTS RESTRICTED TO NON-CLINICAL PRACTICE

The Minister of Health intends, in terms of section 18 of the Health Professions Act, 1974 (Act No. 56 of 1974), in consultation with the Health Professions Council of South Africa, to make the regulations in the Schedule.

Interested persons are invited to submit any substantiated comments or representations on the proposed regulations to the Director-General: Health, Private Bag X828, Pretoria, 0001 (for the attention of the Director: Human Resource Development), within one month of the date of publication of this notice.

SCHEDULE

DEFINITIONS

1. In these regulations "the Act" means the Health Professions Act, 1974 (Act No. 56 of 1974), and any expression to which a meaning has been assigned in the Act, shall bear such meaning, and, unless inconsistent with the context -

"board" means the Professional Board for Psychology established by Government Notice R.75 of 16 January 1998;

"ill-health" means a physical or mental condition falling within the international classification of disorders (ICD) which has a direct or an indirect impact on physical and/or psychological functioning of a practitioner;

"non-clinical practice" means non-involvement in the management of individuals or groups as same relates to the taking of history of a patient/group; administering and/or interpreting psychometric tests; rendering of psychotherapeutic and/or counselling services or performance of any other function as it would fall within the scope of practice of a psychologist/psychometrist engaged in clinical practice;

"psychologist" means a person registered as such under this Act, and for the purpose of these regulations, also includes a registered counsellor, a psychometrist and a psychotechnician;

"section" means a section of the Act.

ESTABLISHMENT OF A REGISTRATION CATEGORY FOR NON-CLINICAL PRACTICE

2. A registration category for persons restricted to non-clinical practice in psychology is hereby established under section 18 of the Act.

REGISTRATION IN THE CATEGORY NON-CLINICAL PRACTICE

3. The board may register any person who holds registration as a psychologist under the Act in the category non-clinical practice, if such a person-

(a) has applied for his or her name to be registered in that category;

(b) has submitted an affidavit that he or she is not or no longer practising as a psycholo

(c) has not complied with the requirements of continuing professional development prescribed under section 26 of the Act;

(d) has been restricted in terms of regulations made under section 51 of the Act by the Ad-hoc Committee for Impaired Practitioners of the board to non-clinical practice due to the nature and severity of his or her impairment;

(e) has been unable to practise his or her profession due to ill-health.

4. A practitioner holding registration as a psychologist restricted to non-clinical practice may not be involved in acts specified in section 37 of the Act which are deemed to be acts specially pertaining to the profession of a psychologist, provided that he or she may be engaged in providing advice in health care matters.

RESTORATION TO ANY CATEGORY OF INDEPENDENT PRACTICE OR PUBLIC SERVICE

5. A practitioner holding registration as a psychologist restricted to non-clinical practice may at any stage apply to the board to have his or her name restored to any category of independent practice or public service for which he or she qualifies, subject to compliance with the requirements and conditions which may be specified by the board for such restoration.

6. A practitioner holding registration as a psychologist restricted to non-clinical practice will be exempted from complying with the requirements of continuing professional development.

MINISTER OF HEALTH

DATE: 15 April 2003

SOUTH AFRICAN REVENUE SERVICE
SUID-AFRIKAANSE INKOMSTEDIENS

No. R. 573 **2 May 2003**

CUSTOMS AND EXCISE ACT, 1964.-
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/102)

Under section 75(15) of the Customs and Excise Act, 1964, Schedule No. 6 to the said Act is hereby amended, **with retrospective effect to 2 April 2003,** to the extent set out in the Schedule hereto.

M MPAHLWA
DEPUTY MINISTER OF FINANCE

SCHEDULE

(a) By the substitution for Note 7 under Part 1 of the following:

"7. Except where the Commissioner authorises on good cause shown payment of a refund of duty granted in terms of any item of this Part to any other person on complying with such conditions as the Commissioner may reasonably impose in each case, such refund shall be paid only to –

(a) the manufacturer of the goods or the person who paid the duty thereon on entry for home consumption; or

(b) the licensed distributor in accordance with the provisions of section 64F, item 609.28 and the rules for section 64F."

(b) By the substitution for Note 5 under Part 3 of the following:

"5. Except where the Commissioner authorises on good cause shown payment of a refund of duty granted in terms of any item of this Part to any other person on complying with such conditions as the Commissioner may reasonably impose in each case, such refund shall be paid only to –

(a) the person who purchased and used the goods concerned for the purpose specified in such item; or

(b) the licensed distributor in accordance with the provisions of section 64F, items 650.03 or 650.04 and the rules for section 64F."

No. R. 573 **2 Mei 2003**

DOEANE EN AKSYNSWET, 1964.-
WYSIGING VAN BYLAE NO. 6(NO. 6/102)

Kragtens artikel 75(15) van die Doeane- en Aksynswet, 1964, word Bylae No. 6 by genoemde Wet hiermee gewysig, **met terugwerkende krag tot 2 April 2003,** in die mate in die Bylae hierby aangetoon.

M MPAHLWA
ADJUNKMINISTER VAN FINANSIES

BYLAE

(a) Deur Opmerking 7 onder Deel 1 deur die volgende te vervang:

"7. Behalwe waar die Kommissaris op goeie gronde aangetoon goedkeur dat 'n terugbetaling van reg wat toegestaan is ingevolge enige item van hierdie Deel aan enige ander persoon by nakoming van sodanige voorwaardes wat die Kommissaris redelikerwys in elke geval oplê, betaal word, word sodanige terugbetaling slegs betaal aan –

(a) die vervaardiger van die goedere of die persoon wat die reg daarop by klaring vir binnelandse verbruik betaal het; of

(b) die gelisensieerde verspreider ooreenkomstig die bepalings van artikel 64F, item 609.28 en die reëls vir artikel 64F."

(b) Deur Opmerking 5 onder Deel 3 deur die volgende te vervang:

"5. Behalwe waar die Kommissaris op goeie gronde aangetoon goedkeur dat 'n terugbetaling van reg wat toegestaan is ingevolge enige item van hierdie Deel aan enige ander persoon by nakoming van sodanige voorwaardes wat die Kommissaris redelikerwys in elke geval oplê, betaal word, word sodanige terugbetaling slegs betaal aan –

(a) die persoon wat die betrokke goedere gekoop en gebruik het vir die doel in sodanige item vermeld; of

(b) die gelisensieerde verspreider ooreenkomstig die bepalings van artikel 64F, items 650.03 of 650.04 en die reëls vir artikel 64F."

No. R. 574 **2 May 2003**

CUSTOMS AND EXCISE ACT, 1964.-
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/103)

Under section 75(15) of the Customs and Excise Act, 1964, Schedule No. 6 to the said Act is hereby amended, **with retrospective effect to 2 April 2003,** to the extent set out in the Schedule hereto.

M MPAHLWA
DEPUTY MINISTER OF FINANCE

SCHEDULE

I Rebate Item	II Tariff Item	III Code	C D	IV Description	V Extent of Rebate	VI Extent of Refund	Anno= tations
609.25				By the insertion after rebate item 609.24 of the following:			
"609.25	105.10	01.05	52	Petroleum and other goods liable to excise duty as specified in item 105.10 of Section A of Part 2 of Schedule No. 1 which, after entry or deemed entry for home consumption and payment of duty as contemplated in section 19A and its rules and removal from any customs and excise manufacturing warehouse by the licensee of such warehouse, are found to be off specification or have become contaminated and are returned to such a warehouse for reprocessing or destruction, subject to compliance with the Notes hereto. **NOTES:** 1. **Definitions and application of provisions** (a) The refund provided for in this item is subject to the provisions of section 75(11A). (b) For the purposes of this item, these Notes and section 75(11A), unless the context otherwise indicates - 'BLNS country' or 'any other country in the common customs area' means the Republic of Botswana, the Kingdom of Lesotho, the Republic of Namibia or the Kingdom of Swaziland;		As provided in the Notes hereto	

I Rebate Item	II Tariff Item	III Code	C D	IV Description	V Extent of Rebate	VI Extent of Refund	Anno= tations
				'refund' as provided in this item means the amount of excise duty that may be set off against the amount of excise duty payable on the monthly petroleum excise account of a licensee of a customs and excise manufactur= ing warehouse on com= plying with these Notes and the rules for section 19A; 'set-off' means a set-off of duty contemplated in section 77 that is refundable in terms of this item. 2. **Limitation** For the purposes of any refund in terms of this item, goods which are off specification or have become contaminated may only be returned to a customs and excise manufacturing warehouse for reprocessing or destruction where the excise duty together with the fuel levy amounts to not less than R25 000 on any quantity found to be off specification or which became contaminated on a single occasion within a period of six months after removal from such warehouse and such goods are returned within one month after expiry of such period. 3. **Procedures and set-off against monthly accounts** (a) The licensee of the cus= toms and excise manu= facturing warehouse in which such goods will be reprocessed or de= stroyed must apply to the Commissioner for such reprocessing or destruction stating the circumstances in which the goods became, and the extent to which the goods are, off specifica= tion or contaminated.			

I Rebate Item	II Tariff Item	III Code	C D	IV Description	V Extent of Rebate	VI Extent of Refund	Anno= tations
				(b) If the Commissioner approves the application, any goods returned shall be: (i) kept intact and entirely separate from any other goods or materials until they have been examined and identified by an officer; and (ii) (aa) transferred to and mixed with stocks of materials for reprocessing under super= vision of an officer; or (bb) destroyed under supervision of an officer. (c) The licensee of the customs and excise manufacturing warehouse to which such goods are returned for reprocessing or destruction must keep a record which includes at least the following: (i) a detailed description of the goods received including the applicable tariff item; (ii) the quantity received; (iii) the date of receipt; (iv) the name or registered business name (if any) and the physical address of the person who returned the goods concerned.			

I Rebate Item	II Tariff Item	III Code	C D	IV Description	V Extent of Rebate	VI Extent of Refund	Anno= tations
				(d) (i) Whenever any goods which are off specification or contaminated are returned to a customs and excise manufacturing warehouse, an officer shall, before reprocessing or destruction commences, take representative samples and submit them to the Commis= sioner for - (aa) a technical analysis to establish the composition; and (bb) tariff determi= nation in ac= cordance with the characteris= tics of the goods estab= lished by such analysis. (ii) The costs of taking the samples and the analysis shall be paid by the licensee. (iii) Where any goods returned for reprocessing or destruction are found on analysis to contain any proportion of other goods, the quantity returned must be reduced by the proportion of such other goods before calculating the excise duty refund= able in terms of this item. 4. (a) For the purposes of section 75(11A), the licensee of the customs and excise manufactur= ing warehouse must			

I Rebate Item	II Tariff Item	III Code	C D	IV Description	V Extent of Rebate	VI Extent of Refund	Anno= tations
				produce proof of the excise duty paid or payable on the goods returned for reprocess= sing or destruction in accordance with the provisions of this item and, if the licensee is unable to produce such proof, the duty on any quantity so returned, shall be calculated at the lowest rate of ex= cise duty levied in terms of this Act on such goods during the month prior to the date of the examination contemplated in Note 3(b)(i). (b) The licensee of the customs and excise manufacturing ware= house may, after reprocessing and on accounting for the goods reprocessed in the monthly petroleum excise account or after destruction, set off the amount of duty duly refundable in terms of this item against the amount of duty payable in respect of any such goods as declared on any such account during a period of two years after receipt of the goods for repro= cessing or destruction. (c) Where the rate of duty payable on any goods accounted for on the petroleum excise ac= count differs from the rate as contemplated in paragraph (a) on the goods so returned an appropriate adjust= ment must be made to the total amount pay= able on such petroleum excise account in res= pect of the set-off contemplated in paragraph (b).			

I Rebate Item	II Tariff Item	III Code	C D	IV Description	V Extent of Rebate	VI Extent of Refund	Anno= tations
				(d) Where any such goods are so returned to such warehouse from any BLNS country the excise duty leviable thereon is refundable in terms of the provisions of this item. 5. Where any goods from which any deduction from the dutiable quantity has been allowed as contemplated in section 75(18) are returned to a customs and excise manufacturing warehouse for reprocessing or destruction as provided in this item, the licensee must add the quan= tity so allowed in respect of the goods returned to the dutiable quantity for the accounting month in which the goods were processed or destroyed.			
609.26	105.10	01.05	54	Petroleum and other goods liable to excise duty as specified in item 105.10 of Section A of Part 2 of Schedule No. 1, which after entry or deemed entry for home consumption and payment of duty by the licensee of a customs and excise manufacturing warehouse as contemplated in section 19A and its rules are removed by the licensee of such warehouse and delivered to another such manufacturing warehouse or to such a storage warehouse, subject to com= pliance with the Notes hereto. **NOTES:** 1. **Definition and application of provisions** (a) The refund provided for in this item is subject to the provisions of section 75(11A). (b) For the purposes of this item, these Notes and section 75(11A), unless the context otherwise indicates -		As provided in the Notes hereto	

I Rebate Item	II Tariff Item	III Code	C D	IV Description	V Extent of Rebate	VI Extent of Refund	Anno= tations
				'refund' as provided in this item means the amount of excise duty that may be set off against the amount of excise duty payable on the monthly petroleum excise account of a licensee of a customs and excise manufacturing warehouse on complying with these Notes, the rules for section 19A and any rule regulating the movement of goods to which this item relates; 'set-off' means a set-off of duty contemplated in section 77 that is refundable in terms of this item; 'storage warehouse' means a customs and excise storage warehouse contemplated in rule 19A4.01(b)(ii) or (iii). 2. **Set-off against monthly account in respect of the goods removed as contemplated in the item** (a) The removal of such goods shall be subject to such conditions and procedures as the Commissioner may prescribe by rule. (b) Where such goods are removed to a customs and excise manufacturing or storage warehouse by the licensee of a customs and excise manufacturing warehouse, such licensee may, where proof of delivery to such manufacturing or storage warehouse has been obtained as prescribed in the rules, set off the excise duty paid or payable on the goods so delivered against the excise duty payable in respect of any such goods as declared in the			

I Rebate Item	II Tariff Item	III Code	C D	IV Description	V Extent of Rebate	VI Extent of Refund	Anno= tations
				petroleum excise account for any accounting month during a period of two years after the date any prescribed document was processed in respect of such removal. (c) (i) For the purposes of section 75(11A), the licensee of such manufacturing warehouse must produce proof of the excise duty paid or payable on such goods so delivered to such a manufacturing or storage warehouse and if the licensee is unable to produce such proof the excise duty on any quantity of goods so delivered must be calculated at the lowest rate of excise duty levied in terms of this Act on such goods during the month prior to the date on which any prescribed document was processed in respect of the removal of the goods concerned to such manufacturing or storage warehouse. (ii) Where the rate of duty payable on any goods accounted for on the petroleum excise account differs from the rate as contem= plated in subpara= graph (i) on the goods so delivered an appropriate adjust= ment must be made to the total amount payable on such petroleum excise account in respect of the set-off contem= plated in paragraph (b).			

I Rebate Item	II Tariff Item	III Code	C D	IV Description	V Extent of Rebate	VI Extent of Refund	Anno= tations
609.27	105.10	01.05	56	Petroleum and other goods liable to excise duty as specified in item 105.10 of Section A of Part 2 of Schedule No. 1 which, after entry or deemed entry for home consumption and payment of duty by a licensee of a customs and excise manufacturing warehouse, as contemplated in section 19A and its rules are exported (including supply as stores for foreign-going ships), subject to compliance with the Notes hereto. **NOTES:** 1. **Definition and application of provisions** (a) The refund provided for in this item is subject to the provisions of section 75(11A). (b) For the purposes of this item, these Notes and section 75(11A), unless the context otherwise indicates - 'refund' as provided in this item means the amount of excise duty that may be set off against the amount of excise duty payable on the monthly petroleum excise account of a licensee of a customs and excise manufacturing warehouse on complying with these Notes, the rules for section 19A and any rule regulating the movement of goods to which this item relates; 'set-off' means a set-off of duty contemplated in section 77 that is refundable in terms of this item. 2. **Set-off against monthly account in respect of the goods exported as contemplated in the item** (a) The export of such goods shall be subject to such		As provided in the Notes hereto	

I Rebate Item	II Tariff Item	III Code	C D	IV Description	V Extent of Rebate	VI Extent of Refund	Anno= tations
				conditions and procedu= res as the Commissioner may prescribe by rule. (b) Where such goods are exported by the licensee of a customs and excise manufacturing warehouse, such licensee may, where proof of such export has been obtained as prescribed in the rules, set off the excise duty paid or payable on the goods so exported against the excise duty payable in respect of any such goods as declared in the petroleum excise account for any accounting month during a period of two years after the date any prescribed document was processed at the office of the Controller in respect of such export. (c) (i) For the purposes of section 75(11A), the licensee of such manufacturing warehouse must produce proof of the excise duty paid or payable on the goods so exported and if the licensee is unable to produce such proof the excise duty on any quantity of goods so exported must be calculated at the lowest rate of excise duty levied in terms of this Act on such goods during the month prior to the date on which any prescribed document was processed at the office of the Controller in respect of such export. (ii) Where the rate of duty payable on any goods accounted for on the pet= roleum excise account differs from the rate as			

I Rebate Item	II Tariff Item	III Code	C D	IV Description	V Extent of Rebate	VI Extent of Refund	Anno= tations
				contemplated in subparagraph (i) on the goods so ex= ported, an approp= riate adjustment must be made to the total amount payable on such petroleum excise account in respect of the set-off contemplated in paragraph (b). (d) The provisions of this item and these Notes shall apply *mutatis mutandis* where any licensee of any customs and excise manufactu= ring warehouse obtains such goods from a licensee of another such warehouse for export.			
609.28	105.10	01.05	58	Fuel eligible to excise duty which, after entry or deemed entry for home consumption and payment of duty by a licensee of a customs and excise manufactu= ring warehouse as contemplated in section 19A and its rules is obtained from stocks of such licensee and exported (including supply as stores for foreign-going ships) by a licensed distributor contemplated in section 64F, subject to compliance with the Notes hereto. **NOTES** 1. **Definitions** For the purposes of this item, these Notes and section 75(11A), unless the context otherwise indicates — 'any other country in the common customs area' as referred to in section 64F, means the Republic of Botswana, the King= dom of Lesotho, the Re= public of Namibia or the Kingdom of Swaziland;		As provided in the Notes hereto"	

I Rebate Item	II Tariff Item	III Code	C D	IV Description	V Extent of Rebate	VI Extent of Refund	Anno= tations
				'fuel' means, as defined in part in section 64F, any goods classifiable in any item of Section A of Part 2 of Schedule No.1 liable to excise duty, used as fuel; 'refund' means a refund of excise duty in respect of fuel. 2. **Requirements in respect of refunds** (a) The refund provided for in this item is subject to the provisions of section 75(11A). (b) Any application for a refund of excise duty in terms of this item shall be subject to compliance with – (i) section 64F and its rules; (ii) rule 19A4.04 *mutatis mutandis* and any other rule regulating the export of goods to which the item relates. (c) (i) Any load of fuel obtained from the licensee of a customs and excise manufac= turing warehouse must be wholly and directly exported by the licensed distribu= tor in order to be considered for a refund of duty. (ii) A refund shall only be payable on quantities actually exported.			

I Rebate Item	II Tariff Item	III Code	C D	IV Description	V Extent of Rebate	VI Extent of Refund	Anno= tations
				(d) For the purposes of section 75(11A), the licensed distributor must produce in support of every refund claim proof from the licensee of the customs and excise manufacturing warehouse of the rate of duty paid or payable in respect of the fuel obtained from such licensee for the purposes specified in this item.			
				(e) If the licensed distributor is unable to produce such proof, the duty on any quantity of goods so exported must be calculated at the rate of excise duty levied in terms of this Act on such goods during the month prior to the date on which any prescribed document was processed at the office of the Controller in respect of the removal of such goods from stocks of the licensee of the customs and excise manufacturing warehouse for export by the licensed distributor claiming a refund of duty under the provisions of this item.			
650.00				By the insertion after rebate item 640.09 in Part 3 of the following:			
"650.00				**Miscellaneous rebates and refunds of fuel levy**			
650.01	195.10	01.05	58	Fuel levy goods liable to fuel levy as specified in Part 5 of Schedule No. 1 which, after entry or deemed entry for home consumption and payment of duty as contemplated in section 19A and its rules and removal from any customs and excise manufacturing warehouse by the licensee of such warehouse, are found to be off specification or have become contaminated and are returned to such a warehouse for reprocessing or destruction, subject to compliance with the Notes hereto.		As provided in the Notes hereto	

I Rebate Item	II Tariff Item	III Code	C D	IV Description	V Extent of Rebate	VI Extent of Refund	Anno= tations
				NOTES: 1. **Definitions and application of provisions** (a) The refund provided for in this item is sub= ject to the provisions of section 75(11A). (b) For the purposes of this item, these Notes and section 75(11A), unless the context otherwise indicates - 'BLNS country' or 'any other country in the common customs area' means the Republic of Botswana, the Kingdom of Lesotho, the Republic of Namibia or the Kingdom of Swaziland; 'refund' as provided in this item means the amount of fuel levy that may be set off against the amount of fuel levy payable on the monthly petroleum excise account of a licensee of a customs and excise warehouse on complying with these Notes and the rules for section 19A; 'set-off' means a set-off of duty contempla= ted in section 77 that is refundable in terms of this item. 2. **Limitation** For the purposes of any refund in terms of this item, goods which are off specification or have become contaminated may only be returned to a customs and excise manufacturing warehouse for reprocessing or destruction where the fuel levy together with the excise duty is not less than R25 000 on any quantity found to be off specification or which became contaminated on a single occasion within a			

I Rebate Item	II Tariff Item	III Code	C D	IV Description	V Extent of Rebate	VI Extent of Refund	Anno= tations
				period of six months after removal from such warehouse and such goods are returned within one month after expiry of such period. 3. **Procedures and set-off against monthly accounts** (a) The licensee of the customs and excise manufacturing ware= house in which such goods will be reproces= sesed or destroyed must apply to the Commis= sioner for such reproces= sing or destruction stating the circumstances in which the goods became, and the extent to which the goods are, off specification or conta= minated. (b) If the Commissioner approves the application, any goods returned shall be: (i) kept intact and entirely separate from any other goods or materials until they have been examined and identified by an officer; and (ii) (aa) transferred to and mixed with stocks of materials for reprocessing, under supervision of an officer; or (bb) destroyed under supervision of an officer.			

I Rebate Item	II Tariff Item	III Code	C D	IV Description	V Extent of Rebate	VI Extent of Refund	Anno= tations
				(c) The licensee of the customs and excise manufacturing ware= house to which such goods are returned for reprocessing or destruct= tion must keep a record which includes at least the following: (i) a detailed description of the goods received including the applicable tariff item; (ii) the quantity received; (iii) the date of receipt; (iv) the name or registered business name (if any) and the physical address of the person who returned the goods concerned. (d) (i) Whenever any fuel levy goods which are off specification or contaminated are returned to a customs and excise manufac= turing warehouse, an officer shall, before reprocessing or destruction commences, take representative samples and submit them to the Commissioner for: (aa) a technical analysis to establish the composition; and (bb) tariff determi= nation in accordance with the characteristics of the goods established by such analysis.			

I Rebate Item	II Tariff Item	III Code	C D	IV Description	V Extent of Rebate	VI Extent of Refund	Anno= tations
				(ii) The costs of taking the samples and the analysis shall be paid by the licensee. (iii) Where any goods returned for reprocessing or destruction are found on analysis to contain any proportion of other goods, the quantity returned must be reduced by the proportion of such other goods before calculating the duty refundable in terms of this item. 4. (a) For the purposes of section 75(11A), the licensee of the customs and excise manufacturing warehouse must produce proof of the fuel levy paid or payable on the goods returned for reprocessing or destruc= tion in accordance with the provisions of this item and, if the licensee is unable to produce such proof, the fuel levy on any quantity so returned shall be calculated at the lowest rate of fuel levy levied in terms of this Act on such goods during the month prior to the date of the examination contemplated in Note 3(b)(i). (b) The licensee of the customs and excise manufacturing warehouse may, after reprocessing and on accounting for the goods reprocessed in the monthly petroleum excise account or after destruction, set off any amount of fuel levy duly refundable in terms of this item against the amount of fuel levy			

I Rebate Item	II Tariff Item	III Code	C D	IV Description	V Extent of Rebate	VI Extent of Refund	Anno= tations
				payable in respect of any such goods as declared in any such account during a period of two years after receipt of the goods for reprocessing or destruction. (c) Where the rate of duty payable on any goods accounted for on the petroleum excise account differs from the rate as contempla= ted in paragraph (a) on the goods so returned an appropriate adjust= ment must be made to the total amount pay= able on such petroleum excise account in respect of the set-off contemplated in paragraph (b). 5. Where any goods from which any deduction from the dutiable quantity has been allowed as contempla= ted in section 75(18), are so returned such goods shall be subject to Note 5 to item 609.25.			
650.02	195.10	01.05	50	Fuel levy goods liable to the fuel levy as specified in item 195.10 of Part 5 of Schedule No. 1 which, after entry or deemed entry for home consumption and payment of duty by the licensee of a customs and excise manufacturing warehouse as contemplated in section 19A and its rules are removed by the licensee of such warehouse and delivered to another such warehouse or to such a storage warehouse subject to compliance with the Notes hereto. **NOTES:** 1. **Definitions and application of provisions** (a) The refund provided for in this item is subject to the provisions of section 75(11A).		As provided in the Notes hereto	

I Rebate Item	II Tariff Item	III Code	C D	IV Description	V Extent of Rebate	VI Extent of Refund	Anno= tations
				(a) For the purposes of this item, these Notes and section 75(11A), unless the context otherwise indicates– 'refund' as provided in this item means the amount of fuel levy that may be set off against the amount of fuel levy payable on the monthly petroleum excise account of a licensee of a customs and excise warehouse on complying with these Notes, the rules for section 19A and any rule regulating the movement of goods to which this item relates; 'set-off' means a set-off of duty contempla= ted in section 77 that is refundable in terms of this item; 'storage warehouse' means a customs and excise storage ware= house contemplated in rule 19A4.01(b)(ii) or (iii). 2. **Set-off against monthly accounts in respect of the goods removed as contemplated in the item** (a) The removal of such fuel levy goods shall be subject to such conditions and procedures as the Commissioner may prescribe by rule. (b) Where such fuel levy goods are removed to a customs and excise storage or manufacturing warehouse by the licensee of a customs and excise manufacturing warehouse, such licensee may, where proof of such delivery to such manufacturing or storage warehouse has been obtained as prescribed in the rules, set			

I Rebate Item	II Tariff Item	III Code	C D	IV Description	V Extent of Rebate	VI Extent of Refund	Anno= tations
				off the fuel levy paid or payable on the goods so delivered against the fuel levy payable in respect of any such goods as declared in the petroleum excise account in respect of any accounting month during a period of two years after the date any prescribed document was processed in respect of such removal. (c) (i) For the purposes of section 75(11A), the licensee of such manufacturing warehouse must produce proof of the fuel levy paid or payable on such goods so delivered to such a manufacturing or storage warehouse and if the licensee is unable to produce such proof the fuel levy on any quantity of the goods so delivered must be calculated at the lowest rate of fuel levy levied in terms of this Act on such goods during the month prior to the date on which any prescribed document was processed in respect of the removal of the goods concerned. (ii) Where the rate of duty payable on any fuel levy goods accounted for on the petroleum excise account differs from the rate paid or payable in terms of subparagraph (i) on the goods so delivered an appropriate adjustment must be made to the total amount payable on such petroleum excise account in respect of the set-off contemplated para= graph (b)			

I Rebate Item	II Tariff Item	III Code	C D	IV Description	V Extent of Rebate	VI Extent of Refund	Anno= tations
				3. The provisions of these Notes shall apply *mutatis mutandis* where any licensee of any customs and excise manufacturing warehouse obtains such goods from a licensee of another such warehouse for delivery to such storage warehouse.			
650.03	195.10	01.05	51	Fuel levy goods liable to the fuel levy as specified in item 195.10 of Part 5 of Schedule No. 1 which, after entry or deemed entry for home consumption and payment of duty by the licensee of the customs and excise manufacturing warehouse as contemplated in section 19A and its rules are removed by the licensee of such warehouse and delivered to a consignee in a BLNS country, subject to compliance with the Notes hereto. **NOTES:** 1. **Definitions and application of provisions** (a) The refund provided for in this item is subject to the provisions of section 75(11A). (b) For the purposes of this item, these Notes and section 75(11A), unless the context otherwise indicates - 'BLNS country' or 'any other country in the common customs area' means the Republic of Botswana, the Kingdom of Lesotho, the Republic of Namibia or the Kingdom of Swaziland;		As provided in the Notes hereto	

I Rebate Item	II Tariff Item	III Code	C D	IV Description	V Extent of Rebate	VI Extent of Refund	Anno= tations
				'refund' as provided in this item means the amount of fuel levy that may be set off against the amount of fuel levy payable on the monthly petroleum excise account of a licensee of a customs and excise warehouse on complying with these Notes, the rules for section 19A and any rule regulating the movement of goods to which this item relates; 'set-off' means a set-off of duty contempla= ted in section 77 that is refundable in terms of this item. 2. **Set-off on monthly accounts in respect of fuel levy goods removed as contemplated in the item** (a) The removal of such goods shall be subject to such conditions and procedures as the Commissioner may prescribe by rule. (b) Where such fuel levy goods removed to a BLNS country have been delivered to the consignee in that country, the licensee may, where proof of such delivery has been obtained as prescribed in the rules, set off the fuel levy paid or payable on the goods so delivered from the fuel levy payable in respect of any such goods as declared in the petroleum excise account for any accounting month during a period of two years after the date any prescribed document was processed in respect of such removal.			

I Rebate Item	II Tariff Item	III Code	C D	IV Description	V Extent of Rebate	VI Extent of Refund	Anno= tations
				(c) (i) For the purposes of section 75(11A), the licensee of the customs and excise manufacturing warehouse must produce proof of the fuel levy paid or payable on the goods so removed and delivered in a BLNS country and if the licensee is unable to produce such proof the fuel levy on any quantity of the goods so delivered must be calculated at the lowest rate of fuel levy levied in terms of this Act on such goods during the month prior to the date on which any prescribed document was processed in respect of the removal of the goods concerned. (ii) Where the rate of duty payable on any goods accounted for on the petroleum excise account differs from the rate paid or payable contemplated in subparagraph (i) on the goods so re=moved and delivered an appropriate adjustment must be made to the total amount payable on such petroleum excise account in respect of the set-off contemplated in paragraph (b). 3. The provisions of these Notes shall apply *mutatis mutandis* where any licensee of any customs and excise manufacturing warehouse obtains such goods from a licensee of another such warehouse for removal to a BLNS country.			

I Rebate Item	II Tariff Item	III Code	C D	IV Description	V Extent of Rebate	VI Extent of Refund	Anno= tations
650.04	195.10	01.05	53	Fuel levy goods liable to the fuel levy as specified in item 195.10 of Part 5 of Schedule No. 1 which, after entry or deemed entry for home consumption and payment of duty by the licensee of a customs and excise manufacturing warehouse as contemplated in section 19A and its rules are exported (including supply as stores for foreign-going ships) by such licensee of such warehouse, subject to compliance with the Notes hereto. **NOTES:** 1. **Definitions and application of provisions** (a) The refund provided for in this item is subject to the provisions of section 75(11A). (b) For the purposes of this item, these Notes and section 75(11A), unless the context otherwise indicates– 'refund' as provided in this item means the amount of fuel levy that may be set off against the amount of fuel levy payable on the monthly petroleum excise account of a licensee of a customs and excise warehouse on complying with these Notes, the rules for section 19A and any rule regulating the movement of goods to which this item relates; 'set-off' means a set-off of duty contempla= ted in section 77 that is refundable in terms of this item.		As provided in the Notes hereto	

I Rebate Item	II Tariff Item	III Code	C D	IV Description	V Extent of Rebate	VI Extent of Refund	Anno= tations
				2. **Set-off on monthly accounts in respect of fuel levy goods exported as contemplated in the item** (a) The export of such fuel levy goods shall be subject to such condi= tions and procedures as the Commissioner may prescribe by rule. (b) Where such goods are exported by the licensee of a customs and excise manufactu= ring warehouse, such licensee may, where proof of such export has been obtained as prescribed in the rules, set off the fuel levy paid or payable on the goods so exported from the fuel levy payable in respect of any such goods as declared in the petroleum excise account for any accounting month during a period of two years after the date any prescribed document is processed in respect of such export. (c) (i) For the purposes of section 75(11A), the licensee of the customs and excise manufacturing warehouse must produce proof of the fuel levy paid or payable on the goods so exported and if the licensee is unable to produce such proof the fuel levy on any quantity of the goods so exported must be calculated at the lowest rate of fuel levy levied in terms of this			

I Rebate Item	II Tariff Item	III Code	C D	IV Description	V Extent of Rebate	VI Extent of Refund	Anno= tations
				Act on such goods during the month prior to the date on which any prescribed document was processed at the office of the Controller in respect of the export of the goods concerned. (ii) Where the rate of duty payable on any fuel levy goods accounted for on the petroleum excise account differs from the rate paid or payable in terms of subparagraph (i) on the goods so exported an appropriate adjustment must be made to the total amount payable on such petroleum excise account in respect of the set-off contemplated in paragraph (b). 3. The provisions of these Notes shall apply *mutatis mutandis* where any licensee of any customs and excise manufacturing warehouse obtains such goods from a licensee of another such warehouse for export.			
650.05	195.10	01.05	55	Fuel eligible to fuel levy which, after entry or deemed entry for home consumption and payment of duty by a licensee of a customs and excise manufacturing warehouse as contemplated in section 19A and its rules is obtained from stocks of such licensee and exported (including supply as stores for foreign-going ships) by a licensed distributor contemplated in section 64F, subject to compliance with the Notes hereto.		As provided in the Notes hereto	

I Rebate Item	II Tariff Item	III Code	C D	IV Description	V Extent of Rebate	VI Extent of Refund	Anno= tations
				NOTES 1. **Definitions** For the purposes of this item, these Notes and section 75(11A), unless the context otherwise indicates - 'any other country in the common customs area' as referred to in section 64F, means the Republic of Botswana, the Kingdom of Lesotho, the Republic of Namibia or the Kingdom of Swaziland; 'fuel' means, as defined in part in section 64F, any goods classifiable in any item of Part 5 of Schedule No.1 liable to fuel levy, used as fuel; 'refund' means a refund of fuel levy in respect of fuel. 2. **Requirements in respect of refunds** (a) The refund provided for in this item is subject to the provisions of section 75(11A). (b) Any application for a refund of fuel levy in terms of this item shall be subject to compliance with - (i) section 64F and its rules; (ii) rule 19A4.04 *mutatis mutandis* and any other rule regulating the export of goods to which the item relates.			

I Rebate Item	II Tariff Item	III Code	C D	IV Description	V Extent of Rebate	VI Extent of Refund	Anno= tations
				(c) (i) Any load of fuel obtained from the licensee of a customs and excise manufacturing warehouse must be wholly and directly exported by the licensed distributor in order to be considered for a refund of duty. (ii) A refund shall only be payable on quantities actually exported. (d) For the purposes of section 75(11A), the licensed distributor must produce in support of every refund claim proof from the licensee of the customs and excise manufacturing warehouse of the rate of duty paid or payable in respect of the fuel obtained from such licensee for the purposes specified in this item. (e) If the licensed distributor is unable to produce such proof, the duty on any quantity of goods so exported must be calculated at the rate of fuel levy levied in terms of this Act on such goods during the month prior to the date on which any prescribed document was processed at the office of the Controller in respect of the removal of such goods from stocks of the licensee of the customs and excise manufacturing warehouse for export by the licensed distributor claiming a refund of duty under the provisions of this item.			

I Rebate Item	II Tariff Item	III Code	C D	IV Description	V Extent of Rebate	VI Extent of Refund	Anno= tations
650.06	196.10	01.05		Fuel which, after entry or deemed entry for home consumption and payment of duty by a licensee of a customs and excise manufacturing warehouse as contemplated in section 19A and its rules is obtained from stocks of such licensee and delivered to a purchaser in any other country in the common customs area by a licensed distributor contemplated in section 64F, subject to compliance with the Notes hereto. **NOTES:** 1. **Definitions** For the purposes of this item, these Notes and section 75(11A), unless the context otherwise indicates - 'any other country in the common customs area' as referred to in section 64F, means the Republic of Botswana, the Kingdom of Lesotho, the Republic of Namibia or the Kingdom of Swaziland; 'fuel' means as defined in part in section 64F, any goods classifiable in any item of Part 5 of Schedule No.1 liable to fuel levy, used as fuel. 'refund' means a refund of fuel levy in respect of fuel. 2. **Requirements in respect of refunds** (a) The refund provided for in this item is subject to the provisions of section 75(11A). (b) Any application for a refund of fuel levy in terms of this item shall be subject to compliance with—		As provided in the Notes hereto"	

I Rebate Item	II Tariff Item	III Code	C D	IV Description	V Extent of Rebate	VI Extent of Refund	Anno= tations
				(i) section 64F and its rules; (ii) rule 19A4.04 *mutatis mutandis* and any other rule regulating the movement of goods to which the item relates. (c) (i) Any load of fuel obtained from the licensee of a customs and excise manufac= turing warehouse must be wholly and directly removed for delivery in any other country in the common customs area by the licensed distributor in order to be considered for a refund of duty. (ii) A refund shall only be payable on quantities actually delivered to a purchaser in any other country of the common customs area. (d) For the purposes of section 75(11A), the licensed distributor must produce in support of every refund claim proof from the licensee of the customs and excise manufacturing warehouse of the rate of duty paid or payable in respect of the fuel obtained from such licensee for the purposes specified in this item.			

I Rebate Item	II Tariff Item	III Code	C D	IV Description	V Extent of Rebate	VI Extent of Refund	Anno= tations
				(e) If the licensed distributor is unable to produce such proof, the duty on any quantity of goods so delivered must be calculated at the rate of fuel levy levied in terms of this Act on such goods during the month prior to the date on which any prescribed document was processed in respect of the removal of such goods from stocks of the licensee of the customs and excise manufacturing warehouse for delivery to a purchaser in any other country of the common customs area by the licensed distributor claiming a refund of duty under the provisions of this item.			

No. R. 574 **2 Mei 2003**

DOEANE- EN AKSYNSWET, 1964.- WYSIGING VAN BYLAE NO. 6 (NO. 6/103)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Bylae No. 6 by genoemde Wet hiermee gewysig, **met terugwerkende krag tot 2 April 2003,** in die mate in die Bylae hierby aangetoon.

M MPAHLWA
ADJUNKMINISTER VAN FINANSIES

BYLAE

I Korting= item	II Tarief= item	III Kode	T S	IV Beskrywing	V Mate van Korting	VI Mate van terugbeta= ling	Anno= tasies
609.25				Deur na kortingitem 609.24 die volgende in te voeg:			
"609.25	105.10	01.05	52	Petroleum en ander goedere onderhewig aan aksynsreg soos vermeld in item 105.10 van Afdeling A van Deel 2 van Bylae No. 1 wat, nadat dit geklaar is of geag word geklaar te wees vir binnelandse verbruik en betaling van reg soos in artikel 19A en die reëls daarvan beoog word en verwyder is uit enige doeane- en aksynsvervaardigingspakhuis deur die lisensiehouer van sodanige pakhuis, gevind word nie volgens spesifikasie te wees nie of wat gekontamineer geword het en na so 'n pakhuis vir herverwerking of vernietiging teruggestuur word, onderhewig aan nakoming van die Opmerkings hierby. **OPMERKINGS:** 1. **Omskrywings en toepassing van bepalings** (a) Die terugbetaling wat in hierdie item bepaal word, is aan die bepalings van artikel 75(11A) onderhewig. (b) By die toepassing van hierdie item, hierdie Opmerkings en artikel 75(11A), tensy uit die samehang anders blyk beteken -		Soos bepaal in die Opmerkings hierby	

I Korting= item	II Tarief= item	III Kode	T S	IV Beskrywing	V Mate van Korting	VI Mate van terugbeta= ling	Anno= tasies
				'BLNS-land' of 'enige ander land in die gemeenskaplike doeanegebied' die Republiek van Botswana, die Koninkryk van Lesotho, die Republiek van Namibië of die Koninkryk van Swaziland; 'terugbetalings' soos bepaal in hierdie item die bedrag aan aksynsreg wat verreken kan word teen die bedrag van aksynsreg betaalbaar op die maandelikse petroleum aksynsrekening van 'n lisensiehouer van 'n doeane- en aksynsvervaar=digingspakhuis by na=koming van hierdie Opmerkings en die reëls vir artikel 19A; 'verrekening' 'n verrekening van reg in artikel 77 beoog wat ingevolge hierdie item terugbetaalbaar is. 2. **Beperking** Vir die doeleindes van enige terugbetaling ingevolge hierdie item mag goedere wat nie volgens spesifikasie is nie of wat gekontamineer geword het slegs aan 'n doeane- en aksynsvervaardigingspakhuis teruggestuur word vir herverwerking of vernietiging waar die aksynsreg tesame met die brandstofheffing minstens R25 000 beloop op enige hoeveelheid wat gevind word nie volgens spesifikasie te wees nie of wat gekontami=neer geword het by 'n enkele geleentheid binne 'n tydperk van ses maande na verwyder=ing van sodanige pakhuis en sodanige goedere binne een maand na afloop van sodanige tydperk teruggestuur word.			

I Korting= item	II Tarief= item	III Kode	T S	IV Beskrywing	V Mate van Korting	VI Mate van terugbeta= ling	Anno= tasies
				3. **Prosedures en verrekening teen maandelikse rekeninge** (a) Die lisensiehouer van die doeane- en aksyns= vervaardigingpakhuis waarin sodanige goedere herverwerk of vernietig gaan word moet by die Kommissaris aansoek doen vir sodanige her= verwerking of vernietig= ing met vermelding van die omstandighede waaronder, en die mate waarin, die goedere nie volgens spesifikasie is nie of gekontamineer geword het. (b) Indien die Kommissaris die aansoek goedkeur, moet enige goedere wat teruggestuur is - (i) intak en algeheel apart van enige ander goedere of materiale gehou word totdat dit deur 'n beampte onder= soek en geïdentifi= seer is; en (ii) (aa) verwyder word en vermeng word met voorrade of materiale vir herverwerking onder toesig van 'n beampte; of (bb) onder toesig van 'n beampte vernietig word. (c) Die lisensiehouer van 'n doeane- en aksynsver= vaardigingspakhuis waarna sodanige goedere teruggestuur word vir herverwerking of vernietiging moet 'n rekord hou wat minstens die volgende insluit:			

I Korting= item	II Tarief= item	III Kode	T S	IV Beskrywing	V Mate van Korting	VI Mate van terugbeta= ling	Anno= tasies
				(i) 'n uitvoerige beskrywing van die goedere ontvang met inbegrip van die toepaslike tariefitem; (ii) die hoeveelheid ontvang; (iii) die datum van ontvangs; (iv) die naam of geregis= treerde besigheids= naam (indien enige) en die fisiese adres van die persoon wat die betrokke goedere teruggestuur het. (d) (i) Wanneer enige goed= ere wat nie volgens spesifikasie is nie of gekontamineer is te= ruggestuur word na 'n doeane- en aksynsver= vaardigingspakhuis, moet 'n beampte, voordat herverwerking of vernietiging begin, verteenwoordigende monsters neem en dit na die Kommissaris stuur vir – (aa) 'n tegniese ontleding om die samestel= ling te bepaal; en (bb) tariefbepaling ooreenkomstig die eienskappe van die goedere wat deur sodanige ontleding bepaal is. (ii) Die koste vir die neem van die monsters en die ontleding moet deur die lisensiehouer betaal word.			

I Korting= item	II Tarief= item	III Kode	T S	IV Beskrywing	V Mate van Korting	VI Mate van terugbeta= ling	Anno= tasies
				(iii) Waar enige goedere vir herverwerking of vernietiging terugge= stuur word by ontle= ding gevind word enige proporsie van ander goedere te bevat, moet die hoeveelheid terugge= stuur verminder word met die proporsie van sodanige ander goedere voordat die aksynsreg terugbe= taalbaar ingevolge hierdie item bereken word. 4. (a) By die toepassing van artikel 75(11A), moet die lisensiehouer van die doeane- en aksynsver= vaardigingspakhuis bewys voorlê van die aksynsreg betaal of betaalbaar op die goedere wat vir herver= werking of vernietiging ooreenkomstig die bepalings van hierdie item teruggestuur is en indien die lisensiehouer nie sodanige bewys kan voorlê nie, word die reg op enige hoeveelheid aldus teruggestuur, bereken teen die laagste skaal van aksynsreg op sodanige goedere ingevolge hierdie Wet gehef gedurende die maand voor die datum wat die datum vooraf= gaan van die ondersoek wat in Opmerking 3(b)(i) beoog word. (b) Die lisensiehouer van die doeane- en aksyns= vervaardigingspakhuis kan, nadat die goedere herverwerk is en die herverwerkte goedere verantwoord is in die maandelikse petroleum aksynsrekening of nadat dit vernietig is,			

I Korting= item	II Tarief= item	III Kode	T S	IV Beskrywing	V Mate van Korting	VI Mate van terugbeta= ling	Anno= tasies
				die bedrag aan reg werklik terugbetaalbaar ingevolge hierdie item teen die bedrag aan reg betaalbaar ten opsigte van enige sodanige goedere soos verklaar in enige sodanige rekening verreken gedurende 'n tydperk van twee jaar na ontvangs van die goedere vir herverwer= king of vernietiging. (c) Waar die skaal van reg betaalbaar op enige goedere verantwoord op die petroleum aksyns= rekening verskil van die skaal soos in paragraaf (a) beoog op die goedere aldus teruggestuur is, moet 'n paslike wysiging aangebring word aan die totale bedrag betaalbaar op sodanige petroleum aksynsrekening ten opsigte van die verre= kening wat in paragraaf (b) beoog word. (d) Waar enige sodanige goedere aldus teruggestuur is na sodanige pakhuis vanaf enige BLNS-land is die aksynsreg hefbaar daarop ingevolge die bepalings in hierdie item terugbetaalbaar. 5. Waar enige goedere waarvan enige aftrekking van die belasbare hoeveelheid soos beoog in artikel 75(18) toegestaan is, na 'n doeane- en aksynsvervaardigingspakhuis vir herverwerking of vernietiging soos bepaal in hierdie item teruggestuur word, moet die lisensiehouer die hoeveelheid aldus toegestaan ten opsigte van die goedere wat teruggestuur is bytel by die belasbare hoeveelheid vir die rekeningmaand waarin die goedere herverwerk of vernietig is.			

I Korting= item	II Tarief= item	III Kode	T S	IV Beskrywing	V Mate van Korting	VI Mate van terugbeta= ling	Anno= tasies
609.26	105.10	01.05	54	Petroleum en ander goedere onderhewig aan aksynsreg soos vermeld in item 105.10 van Afdeling A van Deel 2 van Bylae No. 1 wat, nadat dit geklaar is of geag word geklaar te wees vir binnelandse verbruik en betaling van reg deur die lisensiehouer van 'n doeane- en aksynsvervaar= digingspakhuis soos in artikel 19A en die reëls daarvan beoog word, verwyder word deur die lisensie= houer van sodanige pakhuis na en afgelewer word aan 'n ander sodanige vervaardigingspakhuis of so 'n opslagpakhuis, onderhewig aan nakoming van die Opmerkings hierby. **OPMERKINGS:** 1. **Omskrywing en toepassing van bepalings** (a) Die terugbetaling wat in hierdie item bepaal word, is aan die bepalings van artikel 75(11A) onderhe= wig. (b) By die toepassing van hierdie item, hierdie Opmerkings en artikel 75(11A), tensy uit die samehang anders blyk beteken – 'opslagpakhuis' 'n doeane- en aksynsopslagpakhuis wat in reël 19A4.01(b)(ii) of (iii) beoog word; 'terugbetaling' soos bepaal in hierdie item, die bedrag aan aksynsreg wat verreken kan word teen die bedrag van aksynsreg betaalbaar op die maandelikse petroleum aksynsrekening van 'n lisensiehouer van 'n doeane- en aksynsver= vaardigingspakhuis by nakoming van hierdie Opmerkings, die reëls vir artikel 19A en enige reël wat die beweging van goedere waarop hierdie item betrekking het, reguleer;		Soos bepaal in die Opmerkings hierby	

I Korting= item	II Tarief= item	III Kode	T S	IV Beskrywing	V Mate van Korting	VI Mate van terugbeta= ling	Anno= tasies
				'verrekening' 'n verrekening van reg in artikel 77 beoog wat ingevolge hierdie item terugbetaalbaar is. 2. **Verrekening teen maandelikse rekening ten opsigte van goedere wat verwyder is soos in die item beoog word** (a) Die verwydering van sodanige goedere is onderhewig aan sodanige voorwaardes en prosedures wat die Kommissaris by reël voorskryf. (b) Waar sodanige goedere verwyder word na 'n doeane- en aksynsvervaardigings- of opslagpakhuis deur 'n lisensiehouer van 'n doeane- en aksynsvervaardigingspakhuis, kan sodanige lisensiehouer, waar bewys van aflewering aan sodanige vervaardigings- of opslagpakhuis soos by reël voorgeskryf, verkry is, die aksynsreg betaal of betaalbaar op die goedere aldus afgelewer verreken teen die aksynsreg betaalbaar ten opsigte van enige sodanige goedere soos verklaar in die petroleum aksynsrekening vir enige rekeningmaand gedurende 'n tydperk in twee jaar nadat enige voorgeskrewe dokument ten opsigte van sodanige verwydering geprosesseer is. (c) (i) By die toepassing van artikel 75(11A), moet die lisensiehouer van so 'n vervaardigingspakhuis bewys voorlê van die aksynsreg betaal op betaalbaar op sodanige goedere aldus afgelewer aan so 'n vervaardigings- of opslagpakhuis,			

I Korting= item	II Tarief= item	III Kode	T S	IV Beskrywing	V Mate van Korting	VI Mate van terugbeta= ling	Anno= tasies
				en indien die lisensiehouer nie sodanige bewys kan voorlê nie, moet die aksynsreg op enige hoeveelheid aldus afgelewer bereken word teen die laagste skaal van aksynsreg op sodanige goedere ingevolge hierdie Wet gehef gedurende die maand wat die datum voorafgaan waarop enige voorgeskrewe dokument ten opsigte van die verwydering van die betrokke goedere na sodanige vervaardigings- of opslagpakhuis, geprosesseer is. (ii) Waar die skaal van reg betaalbaar op enige goedere verantwoord op die petroleum aksynsrekening verskil van die skaal soos in subparagraaf (i) beoog op die goedere aldus afgelewer moet 'n paslike wysiging aangebring word aan die totale bedrag betaalbaar op sodanige petroleum aksynsrekening ten opsigte van die verrekening wat in paragraaf (b) beoog word.			
609.27	105.10	01.05	56	Petroleum en ander goedere onderhewig aan aksynsreg soos vermeld in item 105.10 van Afdeling A van Deel 2 van Bylae No. 1 wat, nadat dit geklaar is of geag word geklaar te wees vir binnelandse verbruik en betaling van reg deur 'n lisensiehouer van 'n doeane- en aksynsvervaardig= ingspakhuis soos in artikel 19A en die reëls daarvan beoog word, uitgevoer word (met inbegrip van verskaffing as voorrade aan skepe op vreemde vaart), onderhewig aan nakoming van die Opmerkings hierby.		Soos bepaal in die Opmerkings hierby	

I Korting= item	II Tarief= item	III Kode	T S	IV Beskrywing	V Mate van Korting	VI Mate van terugbeta= ling	Anno= tasies
				OPMERKINGS: 1. **Omskrywing en toepassing van bepalings** (a) Die terugbetaling wat in hierdie item bepaal word, is aan die bepalings van artikel 75(11A) onderhewig. (b) By die toepassing van hierdie item, hierdie Opmerkings en artikel 75(11A), tensy uit die samehang anders blyk beteken – 'terugbetaling' soos bepaal in hierdie item, die bedrag aan aksynsreg wat verreken kan word teen die bedrag van aksynsreg betaalbaar op die maandelikse petroleum aksynsrekening van 'n lisensiehouer van 'n doeane- en aksynsvervaardigings= pakhuis by nakoming van hierdie Opmerkings, die reëls vir artikel 19A en enige reël wat die beweging van goedere waarop hierdie item betrekking het, reguleer; 'verrekening' 'n verrekening van reg in artikel 77 wat ingevolge hierdie item terugbetaalbaar is. 2. **Verrekening teen maande= likse rekening ten opsigte van goedere wat uitgevoer is soos in die item beoog word** (a) Die uitvoer van sodanige goedere is onderhewig aan sodanige voorwaardes en prosedures wat die Kommissaris by reël voorskryf. (b) Waar sodanige goedere deur 'n lisensiehouer van 'n doeane- en aksynsver= vaardigingspakhuis uitgevoer word, kan sodanige lisensiehouer waar bewys van sodanige uitvoer verkry is soos by reël voorgeskryf die aksynsreg betaal of			

I Korting= item	II Tarief= item	III Kode	T S	IV Beskrywing	V Mate van Korting	VI Mate van terugbeta= ling	Anno= tasies
				betaalbaar op die goedere aldus uitgevoer verreken teen die aksynsreg betaalbaar ten opsigte van enige sodanige goedere soos verklaar in enige petroleum aksynsrekening vir enige rekeningmaand gedurende 'n tydperk van twee jaar na die datum waarop enige voorge= skrewe dokument ten opsigte van sodanige uitvoer by die kantoor van die Kontroleur geproses= seer is. (c) (i) By die toepassing van artikel 75(11A), moet die lisensiehouer van sodanige vervaardig= ingspakhuis bewys voorlê van die aksynsreg betaal of betaalbaar op die goedere aldus uitgevoer en indien die lisensiehouer nie sodanige bewys kan voorlê nie, moet die aksynsreg op enige hoeveelheid goedere aldus uitgevoer bereken word teen die laagste skaal van aksynsreg op sodanige goedere ingevolge hierdie Wet gehef gedurende die maand wat die datum voorafgaan waarop enige voorgeskrewe dokument ten opsigte van die uitvoer by die kantoor van die Kontroleur geproses= seer is. (ii) Waar die skaal van reg betaalbaar op enige goedere verantwoord op die petroleum aksynsrekening verskil van die skaal soos in paragraaf (i) beoog op die goedere aldus uitgevoer,			

I Korting= item	II Tarief= item	III Kode	T S	IV Beskrywing	V Mate van Korting	VI Mate van terugbeta= ling	Anno= tasies
				moet 'n paslike aanpassing gemaak word aan die totale bedrag betaalbaar op sodanige petroleum aksynsrekening ten opsigte van die verrekening wat in paragraaf (b) beoog word. (d) Die bepalings van hierdie item en hierdie Opmer=king is *mutatis mutandis* van toepassing waar enige lisensiehouer van enige doeane- en aksynsvervaar=digingspakhius sodanige goedere van 'n lisensie=houer van 'n ander soda=nige pakhuis vir uitvoer verkry.			
609.28	105.10	01.05	58	Brandstof onderhewig aan aksynsreg wat, nadat dit geklaar is of geag word geklaar te wees vir binnelandse verbruik en betaling van reg deur 'n lisensiehouer van 'n doeane- en aksynsvervaardig=ingspakhuis soos in artikel 19A en die reëls daarvan beoog word, verkry word van voorrade van sodanige lisensiehouer en uitge=voer word (met inbegrip van verskaffing as voorrade aan skepe op vreemde vaart) deur 'n gelisensieerde verspreider in artikel 64F beoog, onderhewig aan nakoming van die Opmerkings hierby. **OPMERKINGS** 1. **Omskrywings** By die toepassing van hierdie item, hierdie Opmerkings en artikel 75(11A), tensy uit die samehang anders blyk beteken — 'enige ander land in die gemeenskaplike doeanegebied' soos in artikel 64F vermeld, die Republiek van Botswana, die Koninkryk van Lesotho, die Republiek van Namibië of die Koninkryk van Swaziland;		Soos bepaal in die Opmerkings hierby"	

I Korting= item	II Tarief= item	III Kode	T S	IV Beskrywing	V Mate van Korting	VI Mate van terugbeta= ling	Anno= tasies
				'brandstof' soos gedeeltelik omskryf in artikel 64F, enige goedere indeelbaar by enige item van Afdeling A van Deel 2 van Bylae No.1 onderhe= wig aan aksynsreg, wat as brandstof gebruik word; 'terugbetaling' 'n terug= betaling van aksynsreg ten opsigte van brandstof. 2. **Vereistes ten opsigte van terugbetalings** (a) Die terugbetaling bepaal in hierdie item is onderhewig aan die bepalings van artikel 75(11A). (b) Enige aansoek om 'n terugbetaling van aksyns= reg ingevolge hierdie item is onderhewig aan nakoming van - (i) artikel 64F en die reëls daarvan; (ii) reël 19A4.04 *mutatis mutandis* en enige ander reël wat die uitvoer van goedere waarop die item betrekking het, reguleer. (c) (i) Enige vrag brandstof wat verkry is van 'n lisensiehouer van 'n doeane- en aksynsver= vaardigingspakhuis moet in geheel en direk deur die geli= sensieerde verspreider uitgevoer word ten einde vir 'n terugbeta= ling oorweeg te word.			

I Korting= item	II Tarief= item	III Kode	T S	IV Beskrywing	V Mate van Korting	VI Mate van terugbeta= ling	Anno= tasies
				(ii) 'n Terugbetaling is alleenlik betaalbaar op hoeveelhede werklik uitgevoer.			
				(d) By die toepassing van artikel 75(11A), moet die gelisensieerde verspreider ter ondersteuning van elke terugbetalingseis bewys voorlê van die lisensie= houer van die doeane- en aksynsvervaardigingspak= huis van die skaal van reg betaal of betaalbaar ten opsigte van die brandstof verkry van sodanige lisensiehouer vir die doeleindes in die item vermeld.			
				(e) Indien die gelisensieerde verspreider nie sodanige bewys kan voorlê nie, word die reg op enige hoeveelheid goedere aldus uitgevoer bereken teen die skaal van aksynsreg ingevolge hierdie Wet op sodanige goedere gehef gedurende die maand voor die datum waarop enige voorgeskrewe dokument by die kantoor van die Kontroleur geprosesseer is ten opsigte van die verwydering van sodanige goedere van die voorrade van die lisensiehouer van die doeane- en aksynsver= vaardigingspakhuis vir uitvoer deur die gelisen= sieerde verspreider wat 'n terugbetaling ingevolge die bepalings van hierdie item eis.			
650.00				Deur na kortingitem 640.09 in Deel 3 die volgende in te voeg:			
"650.00				**Diverse kortings en terugbeta= lings van brandstofheffing**			

I Korting= item	II Tarief= item	III Kode	T S	IV Beskrywing	V Mate van Korting	VI Mate van terugbeta= ling	Anno= tasies
650.01	195.10	01.05	58	Brandstofheffinggoedere onderhewig aan brandstofheffing vermeld in Deel 5 van Bylae No. 1 wat, nadat dit geklaar is of geag word geklaar te wees vir binnelandse verbruik en betaling van reg soos beoog in artikel 19A en die reëls daarvan en dit verwyder is van enige doeane- en aksynsvervaardigingspakhuis deur die lisensiehouer van 'n doeane- en aksynsvervaardigingspakhuis, gevind word nie volgens spesifikasie te wees nie of gekontamineer is en wat na sodanige pakhuis vir herproses= sering of vernietiging teruggestuur word, onderhewig aan nakoming van die Opmerkings hierby. **OPMERKINGS:** 1. **Omskrywings en toepassing van bepalings** (a) Die terugbetaling wat in hierdie item bepaal word, is aan die bepalings van artikel 75(11A) onderhewig. (b) By die toepassing van hierdie item, hierdie Opmerkings en artikel 75(11A), tensy uit die samehang anders blyk beteken - 'BLNS-land' of 'enige ander land in die gemeenskaplike doeanegebied' die Republiek van Botswana, die Koninkryk van Lesotho, die Republiek van Namibië of die Koninkryk van Swaziland; 'terugbetaling' soos bepaal in hierdie item, die bedrag van brandstofheffing wat verreken kan word teen die bedrag van brandstofheffing betaalbaar op die maandelikse petroleum aksynsrekening van 'n lisensiehouer van 'n doeane- en aksynspakhuis by nakoming van die Opmerkings en die reëls van artikel 19A;		Soos bepaal in die Opmerkings hierby	

I Korting= item	II Tarief= item	III Kode	T S	IV Beskrywing	V Mate van Korting	VI Mate van terugbeta= ling	Anno= tasies
				'verrekening' 'n verreken= ing van reg in artikel 77 beoog wat ingevolge hierdie item betaalbaar is. 2. **Beperking** Vir die doeleindes van enige terugbetaling ingevolge hierdie item mag goedere wat nie volgens spesifikasie is nie of wat gekontamineer geword het slegs aan 'n doeane- en aksynsvervaardigingspakhuis teruggestuur word vir herverwerking of vernietiging waar die aksynsreg tesame met die brandstofheffing minstens R25 000 beloop op enige hoeveelheid wat gevind word nie volgens spesifikasie te wees nie of wat gekontami= neer geword het by 'n enkele geleentheid binne 'n tydperk van ses maande na verwyder= ing van sodanige pakhuis en sodanige goedere binne een maand na afloop van sodanige tydperk teruggestuur word. 3. **Prosedures en verrekening teen maandelikse rekeninge** (a) Die lisensiehouer van die doeane- en aksynsvervaar= digingspakhuis waarin sodanige goedere herver= werk of vernietig gaan word moet by die Kommissaris aansoek doen vir sodanige herver= werking of vernietiging met vermelding van die omstandighede waaronder die goedere nie volgens spesifikasie of gekontami= neer geword het en die mate waarin die goedere nie volgens spesifikasie of gekontamineer is nie. (a) Indien die Kommissaris die aansoek goedkeur, moet enige goedere wat teruggestuur is -			

I Korting= item	II Tarief= item	III Kode	T S	IV Beskrywing	V Mate van Korting	VI Mate van terugbeta= ling	Anno= tasies
				(d) intak en algeheel apart van ander goedere of materiale gehou word totdat dit deur 'n beampte ondersoek en geïdentifiseer is; en (ii) (aa) verwyder word en vermeng word met voorrade of materiale vir herverwerking onder toesig van 'n beampte; of (bb) onder toesig van 'n beampte vernietig word. (c) Die lisensiehouer van 'n doeane- en aksynsvervaar= digingspakhuis waarna sodanige goedere terug= gestuur word vir herver= werking of vernietiging moet 'n rekord hou wat minstens die volgende insluit: (i) 'n uitvoerige beskry= wing van die goedere ontvang met inbegrip van die toepaslike tariefitem; (ii) die hoeveelheid ontvang; (iii) die datum van ontvangs; (iv) die naam of geregis= treerde besigheids= naam (indien enige) en die fisiese adres van die persoon wat die betrokke goedere teruggestuur het. (d) (i) Wanneer enige goedere wat nie volgens spesifikasie is nie of gekontamineer is teruggestuur word na 'n doeane- en aksynsvervaardigings= pakhuis, moet 'n beampte,			

I Korting= item	II Tarief= item	III Kode	T S	IV Beskrywing	V Mate van Korting	VI Mate van terugbeta= ling	Anno= tasies
				voordat herverwerking of vernietiging begin, verteenwoordigende monsters neem en dit na die Kommissaris stuur vir - (aa) 'n tegniese ontleding om die samestelling te bepaal; en (bb) tariefbepaling ooreenkomstig die eienskappe van die goedere wat deur sodanige ontleding bepaal is. (ii) Die koste vir die neem van die monsters en die ontleding moet deur die lisensiehouer betaal word. (iii) Waar enige goedere vir herverwerking of vernietiging teruggestuur word by ontleding gevind word enige proporsie van ander goedere te bevat, moet die hoeveelheid teruggestuur verminder word met die proporsie van sodanige ander goedere voordat die reg terugbetaalbaar ingevolge hierdie item bereken word. 4. (a) By die toepassing van artikel 75(11A), moet die lisensiehouer van die doeane- en aksynsvervaardigingspakhuis bewys voorlê van die brandstofheffing betaal of betaalbaar op die goedere wat vir herver werking of vernietiging ooreenkomstig die bepalings van hierdie item teruggestuur is en indien die lisensiehouer nie sodanige bewys kan voorlê nie, word die brandstofheffing op enige hoeveelheid aldus teruggestuur bereken teen die laagste skaal van brandstofheffing op sodanige goedere			

I Korting= item	II Tarief= item	III Kode	T S	IV Beskrywing	V Mate van Korting	VI Mate van terugbeta= ling	Anno= tasies
				ingevolge hierdie Wet gehef gedurende die maand wat die datum voorafgaan van die ondersoek wat in Opmerking 3(b)(i) beoog word. (b) Die lisensiehouer van die doeane- en aksynsvervaar= digingspakhuis kan, nadat die goedere herverwerk is en die herverwerkte goedere verantwoord is in die maandelikse petroleum aksynsrekening of nadat dit vernietig is, enige bedrag aan brandstof= heffing werklik terugbetaalbaar ingevolge hierdie item teen die bedrag aan brandstof= heffing betaalbaar ten opsigte van enige sodanige goedere soos verklaar in enige sodanige rekening verreken gedurende 'n tydperk van twee jaar na ontvangs van die goedere vir herverwerking of vernietig= ing. (c) Waar die skaal van reg betaalbaar op enige goedere verantwoord op die petroleum aksynsrekening verskil van die skaal soos in paragraaf (a) beoog op die goedere wat aldus teruggestuur is, moet 'n paslike wysiging aangebring word aan die totale bedrag betaalbaar op sodanige petroleum aksynsrekening ten opsigte van die verrekening wat in paragraaf (b) beoog word.			

I Korting= item	II Tarief= item	III Kode	T S	IV Beskrywing	V Mate van Korting	VI Mate van terugbeta= ling	Anno= tasies
				5. Waar enige goedere waarvan enige aftrekking van die belasbare hoeveelheid toege= laat is soos in artikel 75(18) beoog, aldus teruggegestuur word, is sodanige goedere onderhewig aan Opmerking 5 by item 609.25.			
650.02	195.10	01.05	50	Brandstofheffinggoedere onderhewig aan brandstofheffing soos vermeld in 195.10 van Deel 5 van Bylae No. 1 wat, nadat dit geklaar is of geag geklaar te wees vir binnelandse verbruik en betaling van reg deur die lisensiehouer van die doeane- en aksynsvervaardigingspakhuis soos in artikel 19A en die reëls daarvan beoog, verwyder word deur die lisensiehouer van sodanige pakhuis na en afgelewer word aan 'n ander sodanige vervaardigings= pakhuis of sodanige opslagpak= huis, onderhewig aan nakoming van die Opmerkings hierby. **OPMERKINGS:** 1. **Omskrywings en toepassing van bepalings** (a) Die terugbetaling wat in hierdie item bepaal word, is aan die bepalings van artikel 75(11A) onderhewig. (b) By die toepassing van hierdie item, hierdie Opmerkings en artikel 75(11A), tensy uit die samehang anders blyk beteken – 'opslagpakhuis' 'n doeane- en aksynsopslagpakhuis wat in reël 19A4.01(b)(ii) of (iii) beoog word; 'terugbetaling' soos bepaal in hierdie item die bedrag aan brandstofhef= fing wat verreken kan word teen die bedrag van brandstofheffing betaal= baar op die maandelikse petroleum aksynsrekening van 'n lisensiehouer van 'n doeane- en aksynsver= vaardigingspakhuis by		Soos bepaal in die Opmerkings hierby	

I Korting= item	II Tarief= item	III Kode	T S	IV Beskrywing	V Mate van Korting	VI Mate van terugbeta= ling	Anno= tasies
				nakoming van hierdie Opmerkings en die reëls vir artikel 19A en enige reël wat die beweging van goedere waarop hierdie item betrekking het, reguleer; 'verrekening' 'n verreken= ing van reg in artikel 77 beoog wat ingevolge hierdie item terugbetaal= baar is. 2. **Verrekening teen maande= likse rekeninge ten opsigte van goedere wat verwyder is soos in die item beoog word** (a) Die verwydering van sodanige goedere is onderhewig aan sodanige voorwaardes en prosedu= res wat die Kommissaris by reël voorskryf. (b) Waar sodanige goedere verwyder word na 'n doeane- en aksynsvervaar= digings- of opslagpakhuis deur 'n lisensiehouer van 'n doeane- en aksynsver= vaardigingspakhuis, kan sodanige lisensiehouer, waar bewys van sodanige aflewering aan sodanige vervaardigings- of opslagpakhuis soos by reël voorgeskryf, verkry is, die brandstofheffing betaal of betaalbaar op die goedere aldus afgelewer verreken teen die brandstofheffing betaalbaar ten opsigte van enige sodanige goedere soos verklaar in die petroleum aksynsrekening ten opsigte van enige rekeningmaand gedurende 'n tydperk van twee jaar nadat enige voorgeskrewe dokument ten opsigte van sodanige verwydering geprosesseer is.			

I Korting= item	II Tarief= item	III Kode	T S	IV Beskrywing	V Mate van Korting	VI Mate van terugbeta= ling	Anno= tasies
				(c) (i) By die toepassing van artikel 75(11A), moet die lisensiehouer van so 'n vervaardigings= pakhuis bewys van die brandstofheffing betaal of betaalbaar op sodanige goedere aldus afgelewer aan so 'n vervaardigings- of opslagpakhuis voorlê, en indien die lisensiehouer nie sodanige bewys kan voorlê nie moet die brandstofheffing op enige hoeveelheid aldus afgelewer bereken word teen die laagste skaal van brandstofheffing op sodanige goedere ingevolge hierdie Wet gehef gedurende die maand wat die datum voorafgaan waarop enige voorgeskrewe dokument ten opsigte van die verwydering van die goedere na sodanige vervaardi= gings- of opslagpak= huis geprosesseer is. (ii) Waar die skaal van reg betaalbaar op enige brandstofheffinggoede re verantwoord of die petroleum aksynsre= kening verskil van die skaal soos in subpara= graaf (i) beoog op die goedere aldus afgele= wer moet 'n paslike wysiging aangebring word aan die totale bedrag betaalbaar op sodanige petroleum aksynsrekening ten opsigte van die verrekening wat in paragraaf (b) beoog word.			

I Korting= item	II Tarief= item	III Kode	T S	IV Beskrywing	V Mate van Korting	VI Mate van terugbeta= ling	Anno= tasies
				3. Die bepalings van hierdie item en hierdie Opmerkings is *mutatis mutandis* van toepas= sing waar enige lisensiehouer van enige doeane- en aksynsvervaardigingspakhuis sodanige goedere van 'n ander sodanige pakhuis vir aflewe= ring aan sodanige opslagpak= huis verkry.			
650.03	195.10	01.05	51	Brandstofheffinggoedere onderhewig aan brandstofheffing soos vermeld in item 195.10 van Deel 5 van Bylae No. 1 wat, nadat dit geklaar is of geag geklaar te wees vir binnelandse verbruik en betaling van reg deur die lisensiehouer van 'n doeane- en aksynsvervaardigingspakhuis soos in artikel 19A en die reëls daarvan beoog word, deur die lisensiehouer van sodanige pakhuis verwyder word en afgelewer word aan 'n geadresseerde in 'n BLNS-land, onderhewig aan nakoming van die Opmerkings hierby. **OPMERKINGS:** 1. **Omskrywings en toepassing van bepalings** (a) Die terugbetaling wat in hierdie item bepaal word, is aan die bepalings van artikel 75(11A) onderhewig. (b) By die toepassing van hierdie item, hierdie Opmerkings en artikel 75(11A), tensy uit die samehang anders blyk beteken – 'BLNS-land' die Republiek van Botswana, die Koninkryk van Lesotho, die Republiek van Namibië of die Koninkryk van Swaziland;		Soos bepaal in die Opmerkings hierby	

I Korting= item	II Tarief= item	III Kode	T S	IV Beskrywing	V Mate van Korting	VI Mate van terugbeta= ling	Anno= tasies
				'terugbetaling' soos bepaal in hierdie item, die bedrag aan brandstofhef= fing wat verreken kan word teen die bedrag van brandstofheffing betaal= baar op die maandelikse rekening van 'n lisensie= houer van 'n doeane- en aksynsvervaardigingspak= huis by nakoming van hierdie Opmerkings en die reëls vir artikel 19A en enige reël wat die beweging van goedere waarop hierdie item betrekking het, reguleer; 'verrekening' 'n verre= kening van reg in artikel 77 beoog wat ingevolge hierdie item terugbetaal= baar is. 2. **Verrekening teen maande= likse rekeninge ten opsigte van goedere wat verwyder is soos in die item beoog word** (a) Die verwydering van sodanige goedere is onderhewig aan soda= nige voorwaardes en prosedures soos die Kommissaris by reël bepaal. (b) Waar sodanige brand= stofheffing goedere wat verwyder is na 'n BLNS-land afgelewer is aan die geadresseerde in daardie land kan die lisensie= houer waar bewys van sodanige aflewering verkry is soos in die reëls voorgeskryf word, die brandstofheffing betaal of betaalbaar op die goedere aldus afge= lewer verreken teen die brandstofheffing betaalbaar ten opsigte van sodanige goedere soos verklaar in die petroleum aksynsreke= ning vir enige rekening= maand gedurende 'n tydperk van twee jaar na die datum wat enige voorgeskrewe dokument ten opsigte van sodanige verwydering geproses= seer is.			

I Korting= item	II Tarief= item	III Kode	T S	IV Beskrywing	V Mate van Korting	VI Mate van terugbeta= ling	Anno= tasies
				(c) (i) By die toepassing van artikel 75(11A), moet die lisensiehouer van die doeane- en aksynsvervaardigings= pakhuis bewys lewer van die brandstofhef= fing betaal of betaal= baar op die goedere aldus verwyder en afgelewer in 'n BLNS-land en indien die lisensiehouer nie sodanige bewys kan lewer nie, moet die brandstofheffing op enige hoeveelheid goedere aldus verwy= der en afgelewer, bereken word teen die laagste skaal van brandstofheffing op sodanige goedere ingevolge die Wet gehef gedurende die maand wat die datum voorafgaan waarop enige voorgeskrewe document ten opsigte van die verwydering van die betrokke goedere geprosesseer is. (ii) Waar die skaal van reg betaalbaar op enige goedere verantwoord op die petroleum aksynsrekening verskil van die skaal beoog in subparagraaf (i) op die goedere aldus verwyder en afgelewer, moet 'n toepaslike wysiging aangebring word aan die totale bedrag betaalbaar op sodanige petroleum aksynsrekening ten opsigte van die verrekening wat in paragraaf (b) beoog word.			

I Korting= item	II Tarief= item	III Kode	T S	IV Beskrywing	V Mate van Korting	VI Mate van terugbeta= ling	Anno= tasies
				3. Die bepalings van hierdie Opmerkings is *mutatis mutandis* van toepassing waar enige lisensiehouer van enige doeane- en aksynsvervaardi= gingspakhuis sodanige goedere by 'n lisensiehouer vir 'n ander sodanige pakhuis vir verwydering na 'n BLNS-land verkry.			
650.04	195.10	01.05	53	Brandstofheffinggoedere onderhe= wig aan brandstofheffing soos vermeld in item 195.10 van Deel 5 van Bylae No. 1 wat, nadat dit geklaar is of geag geklaar te wees vir binnelandse verbruik en betaling van reg deur die lisensiehouer van 'n doeane- en aksynsvervaardigingspakhuis soos in artikel 19A en die reëls daarvan beoog word, (met inbegrip van verskaffing as voorrade aan skepe op vreemde vaart) deur sodanige lisensiehouer van sodanige pakhuis, onderhewig aan nakoming van die Opmerkings hierby. **OPMERKINGS:** 1. **Omskrywings en toepassing van bepalings** (a) Die terugbetaling wat in hierdie item bepaal word, is aan die bepalings van artikel 75(11A) onderhe= wig. (b) By die toepassing van hierdie item, hierdie Opmerkings en artikel 75(11A), tensy uit die samehang anders blyk beteken - 'terugbetaling' soos bepaal in hierdie item, die bedrag van brandstofhef= fing wat verreken kan word teen die bedrag van brandstofheffing betaal= baar op die maandelikse petroleum aksynsrekening van 'n lisensiehouer		Soos bepaal in die Opmerkings hierby	

I Korting= item	II Tarief= item	III Kode	T S	IV Beskrywing	V Mate van Korting	VI Mate van terugbeta= ling	Anno= tasies
				van 'n doeane- en aksyns= pakhuis by nakoming van hierdie Opmerkings, die reëls van artikel 19A en enige reël wat die beweging van goedere waarop hierdie item betrekking het, reguleer; 'verrekening' 'n verre= kening van reg in artikel 77 beoog wat ingevolge hierdie item betaalbaar is. 2. **Verrekening teen maande= likse rekeninge ten opsigte van goedere wat verwyder is soos in die item beoog word** (a) Die uitvoer van sodanige goedere is onderhewig aan sodanige voorwaardes en prosedures wat die Kommissaris by reël voorskryf. (b) Waar sodanige goedere deur 'n lisensiehouer van 'n doeane- en aksynsver= vaardigingspakhuis uitgevoer word, kan sodanige lisensiehouer waar bewys van sodanige uitvoer verkry is soos by reël voorgeskryf word, die brandstofheffing betaal of betaalbaar op die goedere aldus uitgevoer van die brandstofheffing betaal= baar ten opsigte van enige sodanige goedere soos verklaar in die petroleum aksynsrekening vir enige rekeningmaand gedurende 'n tydperk van twee jaar na die datum waarop enige voorgeskrewe dokument ten opsigte van die uitvoer van die betrokke goedere by die kantoor van die Kontroleur geprosesseer is.			

I Korting= item	II Tarief= item	III Kode	T S	IV Beskrywing	V Mate van Korting	VI Mate van terugbeta= ling	Anno= tasies
				(c) (i) By die toepassing van artikel 75(11A), moet die lisensiehouer van die doeane- en aksynsvervaardigings=pakhuis bewys voorlê van die brandstofhef=fing betaal of betaal=baar van die goedere aldus uitgevoer en indien die lisensie=houer nie sodanige bewys kan voorlê nie moet die brandstof=heffing op enige hoeveelheid van die goedere aldus uitge=voer bereken word teen die laagste skaal van brandstofheffing op sodanige goedere ingevolge die Wet gehef gedurende die maand wat die datum voorafgaan waarop enige voorgeskrewe dokument by die kantoor van die Kontroleur ten opsigte van uitvoer van die betrokke goedere geprosesseer is. (ii) Waar die skaal van reg betaalbaar op enige goedere verantwoord op die petroleum aksynsrekening verskil van die skaal soos in subparagraaf (i) beoog, op die goedere aldus uitgevoer, moet 'n paslike wysiging aangebring word aan die totale bedrag betaalbaar op sodanige petroleum aksynsre=kening ten opsigte van die verrekening wat in paragraaf (b) beoog word. 3. Die bepalings van hierdie Opmerkings is *mutatis mutandis*" van toepassing waar enige lisensiehouer van enige doeane- en aksynsver=vaardigingspakhuis sodanige goedere van 'n lisensiehouer van 'n ander sodanige pakhuis vir uitvoer verkry.			

I Korting= item	II Tarief= item	III Kode	T S	IV Beskrywing	V Mate van Korting	VI Mate van terugbeta= ling	Anno= tasies
650.05	195.10	01.05	55	Brandstof onderhewig aan brandstofheffing wat, nadat dit geklaar is of geag geklaar te wees vir binnelandse verbruik en betaling van reg deur 'n lisensiehouer van 'n doeane- en aksynsvervaardigingspakhuis soos in artikel 19A en die reëls daarvan beoog word, verkry word van voorrade van sodanige lisensiehouer en uitgevoer word (met inbegrip van verskaffing vir voorrade vir skepe op vreemde vaart) deur 'n gelisensieerde verspreider in artikel 64F beoog, onderhewig aan nakoming van die Opmerkings hierby. **OPMERKINGS** 1. **Omskrywings** By die toepassing van hierdie item, hierdie Opmerkings en artikel 75(11A), tensy uit die samehang anders blyk beteken – 'enige ander land in die gemeenskaplike doeanegebied' soos in artikel 64F vermeld, die Republiek van Botswana, die Koninkryk van Lesotho, die Republiek van Namibië of die Koninkryk van Swaziland; 'brandstof' soos gedeelte= lik omskryf in artikel 64F, enige goedere indeelbaar by enige item van Deel 5 van Bylae No.1 onderhe= wig aan brandstofheffing, wat as brandstof gebruik word; 'terugbetaling' 'n terugbe= taking van brandstofhef= fing ten opsigte van brandstof.		Soos bepaal in die Opmerkings hierby	

I Korting= item	II Tarief= item	III Kode	T S	IV Beskrywing	V Mate van Korting	VI Mate van terugbeta= ling	Anno= tasies
				2. **Vereistes ten opsigte van terugbetalings** (a) Die terugbetaling bepaal in hierdie item is onder= hewig aan die bepalings van artikel 75(11A). (b) Enige aansoek om 'n terugbetaling van brand= stofheffing ingevolge hierdie item is onderhewig aan nakoming van – (i) artikel 64F en die reëls daarvan; (ii) reël 19A4.04 *mutatis mutandis* en enige ander reël wat die uitvoer van goedere waarop die item betrekking het, regu= leer. (c) (i) Enige vrag brandstof wat verkry is van 'n lisensiehouer van 'n doeane- en aksynsver= vaardigingspakhuis moet in geheel en direk deur die geli= sensieerde verspreider uitgevoer word ten einde vir 'n terugbeta= ling oorweeg te word. (ii) 'n Terugbetaling is alleenlik betaalbaar op hoeveelhede werklik uitgevoer. (d) By die toepassing van artikel 75(11A), moet die gelisensieerde versprei= der ter ondersteuning van elke terugbetalingseis bewys voorlê van die lisensiehouer van die doeane- en aksynsver= vaardigingspakhuis van die skaal van reg betaal of betaalbaar ten opsigte van die brandstof verkry van sodanige lisensie= houer vir die doeleindes in die item vermeld.			

I Korting= item	II Tarief= item	III Kode	T S	IV Beskrywing	V Mate van Korting	VI Mate van terugbeta= ling	Anno= tasies
				(e) Indien die gelisensieerde verspreider nie sodanige bewys kan voorlê nie, word die reg op enige hoeveelheid aldus uitgevoer bereken teen die skaal van brandstofheffing ingevolge hierdie Wet op sodanige goedere gehef gedurende die maand voor die datum waarop enige voorgeskrewe dokument by die kantoor van die Kontroleur geprosesseer is ten opsigte van die verwydering van sodanige goedere van die voorrade van die lisensiehouer van die doeane- en aksynsver= vaardigingspakhuis vir uitvoer deur die gelisen= sieerde verspreider wat 'n terugbetaling ingevolge die bepalings van hierdie item eis.			
650.06	195.10	01.05		Brandstof wat, nadat dit geklaar is of geag geklaar te wees vir binnelandse verbruik en betaling van reg deur 'n lisensiehouer van 'n doeane- en aksynsvervaardi= gingspakhuis soos in artikel 19A en die reëls daarvan beoog word, verkry word van voorrade van sodanige lisensiehouer en afgele= wer word aan 'n koper in enige ander land in die gemeenskaplike doeanegebied deur 'n gelisensieer= de verspreider in artikel 64F beoog, onderhewig aan nakoming van die Opmerkings hierby. **OPMERKINGS** 1. **Omskrywings** By die toepassing van hierdie item, hierdie Opmerkings en artikel 75(11A), tensy uit die samehang anders blyk beteken - 'enige ander land in die gemeenskaplike doeanege= gebied' soos in artikel 64F vermeld, die Republiek van Botswana, die Koninkryk van Lesotho, die Republiek van Namibië of die Koninkryk van Swaziland;		Soos bepaal in die Omerkings hierby"	

I Korting= item	II Tarief= item	III Kode	T S	IV Beskrywing	V Mate van Korting	VI Mate van terugbeta= ling	Anno= tasies
				'brandstof' soos gedeeltelik omskryf in artikel 64F, enige goedere indeelbaar by enige item van Deel 5 van Bylae No.1 onderhewig aan brandstofheffing, wat as brandstof gebruik word; 'terugbetaling' 'n terugbetal= ing van aksynsreg ten opsigte van brandstof. 2. **Vereistes ten opsigte van terugbetalings** (a) Die terugbetaling bepaal in hierdie item is onderhewig aan die bepalings van artikel 75(11A). (b) Enige aansoek om 'n terugbetaling van aksynsreg ingevolge hierdie item is onderhewig aan nakoming van - (i) artikel 64F en die reëls daarvan; (ii) reël 19A4.04 *mutatis mutandis* en enige ander reël wat die beweging van goedere waarop die item betrekking het, regu= leer. (c) (i) Enige vrag brandstof wat verkry is van 'n lisensiehouer van 'n doeane- en aksynsver= vaardigingspakhuis moet in geheel en direk verwyder word vir aflewering in 'n ander land in die gemeenskaplike doeanegebied deur die gelisensieerde verspreider ten ende vir 'n terugbetaling van reg oorweeg te word. (ii) 'n Terugbetaling is alleenlik betaalbaar op hoeveelhede werklik afgelewer aan 'n koper in enige ander land van die gemeenskap= like doeanegebied.			

I Korting= item	II Tarief= item	III Kode	T S	IV Beskrywing	V Mate van Korting	VI Mate van terugbeta= ling	Anno= tasies
				(d) By die toepassing van artikel 75(11A), moet die gelisensieerde verspreider ter ondersteuning van elke terugbetalingseis bewys voorlê van die lisensie= houer van die doeane- en aksynsvervaardigingspak= huis van die skaal van reg betaal of betaalbaar ten opsigte van die brandstof verkry van sodanige lisensiehouer vir die doeleindes in die item vermeld. (e) Indien die gelisensieerde verspreider nie sodanige bewys kan voorlê nie, word die reg op enige hoeveelheid aldus uitgevoer bereken teen die skaal van brandstofheffing ingevolge hierdie Wet op sodanige goedere gehef gedurende die maand voor die datum waarop enige voorgeskrewe dokument geprosesseer is ten opsigte van die verwydering van sodanige goedere van die voorrade van die lisensie= houer van die doeane- en aksynsvervaardigingspak= huis vir aflewering aan 'n koper in enige ander land van die gemeenskaplike doeanegebied deur die gelisensieerde verspreider wat 'n terugbetaling ingevolge die bepalings van hierdie item eis.			

No. R. 575 **2 May 2003**

CUSTOMS AND EXCISE ACT, 1964.-
AMENDMENT OF SCHEDULE NO. 8 (No. 8/3)

Under sections 60 and 64F of the Customs and Excise Act, 1964, Schedule No. 8 to said Act is hereby amended, **with retrospective effect to 2 April 2003,** to the extent set out in the Schedule hereto.

M MPAHLWA
DEPUTY MINISTER OF FINANCE

SCHEDULE

I	II	III	IV	
ITEM	**LICENCE**	**LICENCE FEE**	**PERIOD OF VALIDITY**	**ANNOTA= TIONS**
845.00	By the insertion after item 840.02 of the following:			
"845.00	Licensed Distributor of Fuel	R200	From the effective date until 31 De= cember of the year in which it was issued"	

No. R. 575 **2 Mei 2003**

DOEANE- EN AKSYNSWET, 1964.-
WYSIGING VAN BYLAE NO. 8 (No. 8/3)

Kragtens artikels 60 en 60F van die Doeane- en Aksynswet, 1964, word Bylae No. 8 by genoemde Wet hiermee gewysig, **met terugwerkende krag tot 2 April 2003,** in die mate in die Bylae hierby aangetoon.

M MPAHLWA
ADJUNKMINISTER VAN FINANSIES

BYLAE

I	II	III	IV	
ITEM	**LISENSIE**	**LISENSIE-GELD**	**GELDIGHEIDS-TYDPERK**	**ANNOTA-= SIES**
845,00	Deur na item 840.02 die volgende in te voeg:			
"845.00	Gelisensieerde Verspreider van Brandstof	R200	Vanaf die effek= tiewe datum tot 31 Desember van die jaar waarvoor dit uitgereik was"	

DEPARTMENT OF LABOUR
DEPARTEMENT VAN ARBEID

No. R. 569 **2 May 2003**

LABOUR RELATIONS ACT, 1995

CANCELLATION OF GOVERNMENT NOTICES

METAL AND ENGINEERING INDUSTRIES BARGAINING COUNCIL: MAIN COLLECTIVE AGREEMENT

I, Membathisi Mphumzi Sheperd Mdladlana, Minister of Labour, hereby, in terms of section 32 (7) of the Labour Relations Act, 1995, cancel the provisions of Government Notices Nos. R. 1051 of 26 October 2001, R. 138 of 8 February 2002 and R. 1082 of 16 August 2002, with effect from 12 May 2003.

M.M.S. MDLADLANA

Minister of Labour

No. R. 569 **2 Mei 2003**

WET OP ARBEIDSVERHOUDINGE, 1995

INTREKKING VAN GOEWERMENTSKENNISGEWINGS

METAAL- EN INGENIEURSNYWERHEDE BEDINGINGSRAAD: HOOF KOLLEKTIEWE OOREENKOMS

Ek, Membathisi Mphumzi Sheperd Mdladlana, Minister van Arbeid, trek hierby, kragtens artikel 32 (7) van die Wet op Arbeidsverhoudinge, 1995, die bepalings van Goerwementskennisgewings Nos. R. 1051 van 26 Oktober 2001, R. 138 van 8 Februarie 2002 en R. 1082 van 16 Augustus 2002 in, met ingang van 12 Mei 2003.

M.M.S. MDLADLANA

Minister van Arbeid

No. R. 570 **2 May 2003**

LABOUR RELATIONS ACT, 1995

METAL AND ENGINEERING INDUSTRIES BARGAINING COUNCIL: EXTENSION OF RE-ENACTMENT AND AMENDING MAIN COLLECTIVE AGREEMENT TO NON-PARTIES

I, Membathisi Mphumzi Shepherd Mdladlana, Minister of Labour, hereby, in terms of section 32 (2) of the Labour Relations Act, 1995, declare that the Collective Agreement which appears in the Schedule hereto, which was concluded in the Metal and Engineering Industries Bargaining Council and is binding in terms of section 31 of the Labour Relations Act, 1995, on the parties which concluded the Agreement, shall be binding on the other employers and employees in that Industry, with effect from 12 May 2003 and for the period ending 30 June 2003.

M. M. S. MDLADLANA

Minister of Labour

No. R. 570 **2 Mei 2003**

WET OP ARBEIDSVERHOUDINGE, 1995

METAAL- EN INGENIEURSNYWERHEDE BEDINGINGSRAAD: UITBREIDING VAN KOLLEKTIEWE HOOFOOREENKOMS HERBEKRAGTIGINGS- EN WYSIGINGSOOREENKOMS NA NIE-PARTYE

Ek, Membathisi Mphumzi Shepherd Mdladlana, Minister van Arbeid, verklaar hierby, kragtens artikel 32 (2) van die Wet op Arbeidsverhoudinge, 1995, dat die Kollektiewe Ooreenkoms wat in die Bylae hiervan verskyn en wat in die Metaal- en Ingenieursnywerhede Bedingingsraad aangegaan is en kragtens artikel 31 van Wet op Arbeidsverhoudinge, 1995, bindend is op die partye wat die Ooreenkoms aangegaan het, bindend is vir die ander werkgewers en werknemers in daardie Nywerheid, met ingang van 12 Mei 2003 en vir die tydperk wat op 30 Junie 2003 eindig.

M. M. S. MDLADLANA

Minister van Arbeid

SCHEDULE

METAL AND ENGINEERING INDUSTRIES BARGAINING COUNCIL

COLLECTIVE AMENDING MAIN AGREEMENT

in accordance with the provisions of the Labour Relations Act, 1995, made and entered into by and between the—

Association of Electrical Cable Manufacturers of South Africa

Association of Metal Service Centres of South Africa

Border Industrial Employers' Association

Bright Bar Association

Cape Engineers' and Founders' Association

Consolidated Association of Employers of South Africa (CAESAR)

Constructional Engineering Association (South Africa)

Covered Conductor Manufacturers' Association

Electrical Engineering and Allied Industries' Association

Electrical Manufacturers' Association of South Africa (EMASA)

Electronics and Telecommunications Industries' Association

Federated Employers' Organisation of South Africa (FEOSA)

Gate and Fence Association

Hand Tool Manufacturers' Association (HATMA)

KwaZulu-Natal Engineering Industries' Association

Lift Engineering Association of South Africa

Light Engineering Industries' Association of South Africa

Materials Handling Association

Non-ferrous Metal Industries' Association of South Africa

Plastics Convertors' Association of South Africa

Port Elizabeth Engineers' Association

Pressure Vessel Manufacturers' Association of South Africa

Radio, Appliance and Television Association of South Africa (RATA)

Refrigeration and Air-Conditioning Manufacturers' and Suppliers' Association

Sheetmetal Industries' Association of South Africa

Small Enterprise Employers of South Africa (SEESA)

S.A. Electro-Plating Industries' Association

S.A. Engineers' and Founders' Association

S.A. Fastener Manufacturers' Association (SAFMA)

S.A. Refrigeration and Air-Conditioning Contractors' Association (SARACCA)

S.A. Post Tensioning Association (SAPTA)

S.A. Pump Manufacturers' Association

S.A. Reinforced Concrete Engineers' Association (SARCEA)

S.A. Tube Makers' Association

S.A. Valve and Actuator Manufacturers' Association (SAVAMA)

S.A. Wire and Wire Rope Manufacturers' Association

(hereinafter referred to as the "employers" or the "employers' organisations"), of the one part, and the—

Chemical, Energy, Paper, Printing, Wood and Allied Workers' Union (CEPPWAWU)

Electronic and Metal Workers' Union of South Africa

Metal and Electrical Workers' Union of South Africa

M.W.U. Solidarity

National Employees' Trade Union

National Union of Metalworkers of South Africa (NUMSA)

S.A. Equity Workers' Association (SAEWA)

Steel, Engineering and Allied Workers' Association (SEAWUSA)

(hereinafter referred to as the "employees" or the "trade unions"), of the other part, being the parties to the Metal and Engineering Industries Bargaining Council, to amend the Agreement published under Government Notice No. R. 1082 of 16 August 2002.

PART 1

CONDITIONS OF EMPLOYMENT

1. SCOPE OF APPLICATION OF AGREEMENT

(1) The terms of this Agreement shall be observed—

(a) in the Iron, Steel, Engineering and Metallurgical Industry throughout the Republic of South Africa;

(b) in the Provinces of the Transvaal and Natal by the section of the Industry concerned with the installation, repair and servicing of radios, refrigerators and domestic electrical appliances;

(c) in the Magisterial Districts of Durban, East London, Johannesburg, Pietersburg, Pinetown and The Cape by the section of the Industry concerned with radio manufacture;

(d) by all employers who are members of the employers' organisations and by all employees who are members of the trade unions.

(2) Notwithstanding the provisions of clauses 1 (1) (d) and 2, the terms of this Agreement shall not apply to employers and employees who are not members of the employers' organisations and trade unions, respectively.

(3) Notwithstanding the provisions of subclause (1), the terms of this Agreement shall not apply to the following:

(a) The installation, repair and servicing of radios and domestic electrical appliances in the Provinces of the Cape of Good Hope and the Orange Free State;

(b) the manufacture, for sale, of standard high-speed cutting tools made from high-speed steel by means of plant and/or equipment and/or methods specifically adapted and/or designed for production by repetitive processes, in the Magisterial Districts of Boksburg, Johannesburg, Pietermaritzburg and Vereeniging;

(c) the manufacture of aluminium sheet and/or foil, and interrelated operations;

(d) the installation and/or repair and/or maintenance of electrical lifts and escalators;

(e) the production of iron and/or steel and/or ferro-alloys;

(f) the installation, maintenance and repair of electrical equipment referred to in paragraph (b) of the definition "Electrical Engineering Industry" in clause 3 of Part 1 of the Agreement published under Government Notice No. R. 404 of 31 March 1998 in the Provinces of the Cape of Good Hope and the Orange Free State;

(g) the manufacture of tungsten carbide (hard metal);

(h) the assembling, servicing, installation, maintenance and/or repair of appliances, equipment, machines, devices and apparatus, whether utilising manual, photographic, mechanical, electrical, electrostatic or electronic principles, or any combination of such principles, that are primarily intended for use in accounting and/or business and/or calculation and/or office and/or educational procedures;

(i) the Venetian Blind and Allied Products Manufacturing Industry in the Province of the Transvaal;

(j) the installation and/or repair of burglar and/or other similar alarm systems in the Provinces of the Cape of Good Hope and the Orange Free State;

(k) the manufacture of plumbers' and/or engineers' brassware by means of gravity die-casting and/or pressure die-casting and/or hot pressing and/or machining;

(l) the undertaking of Union Steel Corporation of South Africa (Pty) Limited in the Magisterial District of Vereeniging, Transvaal;

(m) the Locksmithing Trade in the Magisterial Districts of Benoni, Boksburg, Durban, Germiston, Johannesburg, Krugersdorp, Lower Umfolozi, Pinetown, Port Elizabeth, Pretoria, Randburg, Roodepoort, Springs and The Cape;

(n) the production, for sale, of welding electrodes by means of plant and/or equipment and/or methods specifically adapted and/or designed for production by repetitive processes, in the Magisterial Districts of Brits, Germiston, Kempton Park and Pretoria;

(o) the undertaking of Billiton Aluminium S.A. (Pty) Ltd, in the Magisterial District of Lower Umfolozi;

(p) (i) the manufacture by mass-production methods from sheetmetal of a gauge not exceeding 2,108 mm of—

(aa) commercial, plain or lithographed containers for packaging of general merchandise, but excluding the manufacture of such containers by any person for the packaging of his own products;

(ab) bottle, jar and other container closures;

(ac) plain or lithographed metal toys;

(ad) plain or lithographed display tablets;

(ii) the manufacture of plain or lithographed rigid and/or collapsible tubes from non-ferrous metal slugs; and for the purposes of this paragraph, "rigid tube" means a container and "container" means a plain or lithographed article designed for the packing for transport or sale of products, and capable of being closed by means of a lid or cap or any other type of closure;

(q) the manufacture from tinplate of a gauge not exceeding 0,416 mm of trunks and other containers designed to hold personal effects, sporting kit, tools and documents, and other lines manufactured principally from such tinplate;

(r) the erecting, on site, of products referred to in the preamble to Division D/7 of Part II of the Agreement published under Government Notice No. R. 404 of 31 March 1998;

(s) the servicing and/or maintenance and/or repairing of lawn-mowing machines, cultivators, sickle-cutters, grass-cutters, edge-trimmers, chainsaws and/or parts and/or components thereof.

(4) Notwithstanding the provisions of subclause (1), the terms of this Agreement shall apply to—

(a) apprentices only to the extent to which the terms are not inconsistent with the provisions of the Manpower Training Act, 1981, and learners in terms of Chapters IV of the Skills Development Act No. 97 of 1998, or any contract entered into or any conditions fixed thereunder; and

(b) trainees under training in terms of section 30 of the Manpower Training Act, 1981, only in so far as the terms are not inconsistent with the provisions of the Act or any conditions fixed thereunder.

(5) Notwithstanding the limitation of the Agreement to the operations therein scheduled—

(a) the provisions of the clauses relating to leave pay, additional leave pay and leave enhancement pay or Part I of the Agreement published under Government Notice No. R. 404 of 31 March 1998 shall apply to all employees employed in operative processes receiving a rate of pay equivalent to or more than that prescribed from time to time in the Agreement for Rate D employees, whether paid weekly or monthly, but excluding payment for overtime;

(b) no person directly employed in a manufacturing or production process shall be paid a wage less than Rate H as prescribed from time to time in Part II of this Agreement.

For the purposes of this paragraph, "employed in a manufacturing or production process" shall apply to those employees whose rate of pay is not scheduled in this Agreement but whose activities are directly concerned with the creation of the engineering goods and/or services as covered by the scope of application of this Agreement. This provision shall not apply to the work carried out by administrative staff and/or those employees employed in non-production operations.

(6) The conditions of employment of watchmen shall be regulated by the provisions of this Agreement, except in respect of ordinary working hours, which shall be a maximum of 44 hours per week.

2. PERIOD OF OPERATION OF AGREEMENT

This Agreement shall come into operation on such date as may be fixed by the Minister of Labour in terms of section 32 of the Labour Relations Act, 1995, and shall remain in force until 30 June 2003.

3. SPECIAL PROVISIONS

The provisions contained in clause 28 of the Agreement published under Government Notice No. R. 404 of 31 March 1998, as re-enacted and amended under Government Notices Nos. R. 1491 of 27 November 1998, R. 941 of 6 August 1999, R. 1128 of 17 November 2000, R. 1051 of 26 October 2001, R. 138 of 8 February 2002 and R. 1082 of 16 August 2002 (hereinafter referred to as the "Former Agreement") shall apply to employers and employees.

4. GENERAL PROVISIONS

The provisions contained in clauses 3 to 27, 29 to 44 of Part I and Part II of the Former Agreement shall apply to employers and employees.

5. CLAUSE 3: DEFINITIONS

(1) Insert the following new definition:

"CCMA" means the Commission for Conciliation, Mediation and Arbitration established in terms of section 112 of the Labour Relations Act;".

(2) Substitute the following for the definition of "Region F":

"Region F" means the province of the Orange Free State, and includes the Magisterial Districts of Bloemhof, Christiana, Coligny, Delareyville, Klerksdorp, Lichtenburg, Potchefstroom, Schweizer-Reneke, Ventersdorp and Wolmaransstad, in the Province of the Transvaal, and the Magisterial Districts of Barkly West, Britstown, De Aar, Douglas, Gordonia, Griekwastad, Hartswater, Hopetown, Kenhardt, Kimberley, Kuruman, Postmasburg, Philipstown, Prieska, Vryburg and Warrenton, in the Cape Province, and for the purposes of this particular area the address of the Regional Council shall be: Metal and Engineering Industries Bargaining Council (Orange Free State and Northern Cape Regional Council), P.O. Box 95, Welkom, 9460, or 136 Constantia Road, Welkom, 9459;".

6. CLAUSE 23: EXEMPTIONS

(1) Insert the following new subclause (1) (d):

"(d) Where additional and/or outstanding information is requested in respect of an exemption application and such information is not received within a period of 90 days the applicant shall be informed that the application shall lapse.".

(2) Substitute the following for subclause (5):

"**Appeals:**

(a) An independent body, referred to as the Independent Exemptions Appeal Board (the Board) shall be appointed and shall consider any appeal against an exemption granted or refused by the Council, or a withdrawal of an exemption in respect of parties and non-parties.

(b) The Council Secretary shall, on receipt of an appeal against a decision of the Council, submit it to the Independent Exemptions Appeal Board for consideration and finalisation.

(c) in considering an appeal the Board shall consider the recommendations of the Council and any further submissions by the employers or employees shall take into account the criteria set out above and also any other representations received in relation to the application.

(d) Should the appeal be successful an exemption licence shall be issued in terms of subclause (4) (a) and (b) above and shall be subject to subclause (4) (c) and (d)."

7. ANNEXURE A: SECURITY OF EMPLOYMENT AND SEVERANCE PAY

(1) Substitute the following for item 1 "Retrenchments and/or Redundancies" and item 2 Re-employment of retrenched employees."

"1. RETRENCHMENTS AND/OR REDUNDANCIES

1.1 Introduction

Any retrenchment of employees falling under the scope of this Agreement must be undertaken in accordance with either Procedure A or Procedure B set out below. The procedure to be used will depend on—

- the size of the company;
- the number of employees that the company proposes to retrench; and
- the company's retrenchment history over the preceding twelve-month period.

1.2 Procedure A must be applied by those employers who—

1.2.1 employ 50 or fewer employees; or

1.2.2 employ more than 50 employees, but who are contemplating retrenching less than the number of employees reflected hereunder—

- for employers of up to 200 employees: 10 employees,
- for employers of more than 200 but not more than 300 employees: 20 employees,
- for employers of more than 300 but not more than 400 employees: 30 employees,
- for employers of more than 400 but not more than 500 employees: 40 employees,
- for employers of 500 or more employees: 50 employees;

and

where the number of employees retrenched in the 12-month period prior to the date of the notice of invitation to consult, together with the number of employees that the employer contemplated retrenching, is less than the above.

1.3 Procedure B applies to those employers who employ more than 50 employees and who are contemplating the retrenchment of at least the number of employees reflected hereunder—

- for employers of up to 200 employees: 10 or more employees,
- for employers of more than 200 but not more than 300 employees: 20 or more employees,
- for employers of more than 300 but more than 400 employees: 30 or more employees,
- for employers of more than 400 but not more than 500 employees: 40 or more employees,
- for employers of 500 or more employees: 50 or more employees;

or

where the number of employees retrenched in the 12-month period prior to the date of the notice of invitation to consult, together with the number of employees that the employer contemplates retrenching, is equal to or exceeds the above.

1.4 For the purposes of this procedure—

"notice of invitation to consult" means the notice referred to in 2.1.1 and 3.1.1; and

"employee" includes all persons employed by the legal entity that is the employer (e.g. a company, a CC or a sole proprietor) and is not confined to scheduled employees in terms of the Main Agreement.

1.5 This procedure is intended partly as a guide to the relevant provisions of the Act, and partly to establish specific terms regulating work security in the Industry. If there is a conflict between this Annexure and the Act, the Act prevails, except for those clauses which are intended to supplement the Act.

2. PROCEDURE A

2.1 Notice of proposed retrenchment

2.1.1 An employer must notify all relevant consulting parties when that employer contemplates terminating the employment of one or more employees for reasons related to its operational requirements.

2.1.2 Consulting parties include any registered trade union of which any of the employees potentially affected by the proposed retrenchment are members, and the nominated representatives of any potentially affected employees who are not members of a registered trade union.

2.1.3 The notice referred to in 2.1.1 must be given in writing, as soon as possible after retrenchment is contemplated but at least 21 days before the contemplated date of retrenchment.

2.1.4 In the written notice, the employer must invite the consulting parties to commence consultations over the proposed retrenchment. At the same time, the employer must disclose all relevant information to the consulting parties. This information must include, but is not limited to the following:

2.1.4.1 The reasons for the proposed retrenchment;

2.1.4.2 the alternatives that the employer considered before proposing the retrenchment, and the reasons for rejecting these alternatives;

2.1.4.3 the number of employees likely to be affected and the job categories in which they are employed;

2.1.4.4 the proposed selection criteria to be used to determine which employees to retrench;

2.1.4.5 the proposed date of retrenchment;

2.1.4.6 the proposed severance pay;

2.1.4.7 any assistance which the employer proposes to offer to the employees who are likely to be retrenched;

2.1.4.8 the possibility of the future re-employment of the retrenched employees;

2.1.4.9 the number of employees employed by the employer; and

2.1.4.10 the number of employees that the employer has dismissed for reasons based on its operational requirements in the preceding twelve-month period.

2.2 Consultation process

2.2.1 The employer must engage in a meaningful joint consensus-seeking process with the appropriate consulting party, and attempt to reach consensus on—

2.2.1.1 appropriate measures to—

- avoid the retrenchment;
- minimise the number of retrenchments;
- change the timing of the retrenchment;
- mitigate the adverse effects of the retrenchment;

2.2.1.2 the method for selecting the employees to be dismissed; and

2.2.1.3 the severance pay for dismissed employees.

2.2.2 The employer must allow the consulting parties an opportunity to make representations about any of the above matters, and any other issues relevant to the proposed retrenchment.

2.2.3 The employer must consider and respond to any representations made and, if the employer does not agree with them, it must state the reasons for disagreeing. If the consulting parties representations are made in writing, then the employer must respond in writing.

2.2.4 In any dispute in which an arbitrator is required to decide whether or not any information sought by the consulting parties is relevant, the onus is on the employer to prove that the information which it has refused to disclose is not relevant for the purposes for which it is sought.

2.2.5 The employer must select the employees to be dismissed in accordance with selection criteria—

- that have been agreed by the consulting parties; or
- if no criteria have been agreed, criteria that are fair and objective.

2.3 Severance pay

The formula contained in clause 35 of the Main Agreement must be used to determine the amount of severance pay to be paid to a retrenched employee.

2.4 Notification of termination of employment

When the consultation process has been concluded, the employer may give notice of termination to those employees selected for retrenchment on the following basis:

- one week, if the employee has been employed for six months or less; or
- two weeks, if the employee has been employed for more than six months.

2.5 Notification to the Bargaining Council

2.5.1 Once the affected employees have been given notice of the termination of their employment, the employer must inform the Bargaining Council's regional office, in writing, of the number and occupational categories of the employees that have been retrenched.

2.6 Re-employment of retrenched employees

2.6.1 If an employer who has previously retrenched employees engages new employees, that employer must, as far as is practicable, give preference to the re-engagement of those persons who were retrenched from the establishment during the preceding 36 months, and who are qualified and available to undertake the categories of work required by the employer.

3. PROCEDURE B

3.1 Notice of proposed retrenchment

3.1.1 An employer must notify all relevant consulting parties when that employer contemplates terminating the employment of one or more employees for reasons related to its operational requirements.

3.1.2 Consulting parties include any registered trade union of which any of the employees potentially affected by the proposed retrenchment are members, and the nominated representatives of any potentially affected employees who are not members of a registered trade union.

3.1.3 The notice referred to in 3.1.1 must be given in writing, as soon as possible after retrenchment is contemplated.

3.1.4 In the written notice, the employer must invite the consulting parties to commence consultations over the proposed retrenchment. At the same time, the employer must disclose all relevant information to the consulting parties. This information must include, but is not limited to the following:

3.1.4.1 The reasons for the proposed retrenchment;

3.1.4.2 the alternatives that the employer considered before proposing the retrenchment, and the reasons for rejecting these alternatives;

3.1.4.3 the number of employees likely to be affected and the job categories in which they are employed;

3.1.4.4 the proposed selection criteria to be used to determine which employees to retrench;

3.1.4.5 the proposed date of retrenchment;

3.1.4.6 the proposed severance pay;

3.1.4.7 any assistance which the employer proposes to offer to the employees who are likely to be retrenched;

3.1.4.8 the possibility of the future re-employment of the retrenched employees;

3.1.4.9 the number of employees employed by the employer; and

3.1.4.10 the number of employees that the employer has dismissed for reasons based on its operational requirements in the preceding twelve-month period.

3. Appointment of a CCMA facilitator

3.2.1 The employer, or the consulting parties representing the majority of the employees that the employer proposes to retrench may, within 15 days of the date of the employer's notice of invitation to consult, request the CCMA to appoint a facilitator to facilitate the retrenchment process in terms of section 189A of the Labour Relations Act.

3.2.2 If a facilitator is appointed, the facilitator will assist the parties to the consultation process and will act in terms of the regulations made by the Minister.

3.2.3 If a CCMA facilitator has been appointed and 60 days have elapsed from the date of the employer's notice of invitation to consult—

3.2.3.1 the employer may give notice of termination to those employees selected for retrenchment on the following basis:

- One week, if the employee has been employed for six months or less; or
- two weeks, if the employee has been employed for more than six months.

3.2.3.2 A registered trade union or the employees who have received notice of termination may, in accordance with the provisions of section 189A of the Act, either—

- give notice of a strike in terms of the applicable provisions of the Act; or
- refer a dispute concerning whether there is a fair reason for the dismissal to the Labour Court in terms of the applicable provisions of the Act.

3.3 Procedure when a CCMA facilitator is not appointed

3.3.1 The employer must engage in a meaningful joint consensus-seeking process with the appropriate consulting party, and attempt to reach consensus on—

3.3.1.1 appropriate meausres to—

- avoid the retrenchment;
- minimise the number of retrenchments;
- change the timing of the retrenchment; and
- mitigate the adverse effects of the retrenchment;

3.3.1.2 the method for selecting the employees to be retrenched; and

3.3.1.3 the severance pay for retrenched employees.

3.3.2 The employer must allow the consulting parties an opportunity to make representations about any of the above matters, and any other issues relevant to the proposed retrenchment.

3.3.3 The employer must consider and respond to any representations made and, if the employer does not agree with them, it must state the reasons for disagreeing. If the consulting parties' representations are made in writing, then the employer must respond in writing.

3.3.4 In any dispute in which an arbitrator is required to decide whether or not any information sought by the consulting parties is relevant, the onus is on the employer to prove that the information which it has refused to disclose is not relevant for the purposes for which it is sought.

3.4 Selection criteria

3.4.1 The employer must select the employees to be dismissed in accordance with selection criteria—

- that have been agreed by the consulting parties; or
- if no criteria have been agreed, criteria that are fair and objective.

3.4.2 A party may not refer a dispute over retrenchment to the Bargaining Council unless a period of 30 days has elapsed from the date on which the employer's notice of invitation to consult was given.

3.4.3 After a dispute has been referred to the Bargaining Council, and after the relevant period referred to in section 64 (1) (a) of the Act has elapsed—

3.4.3.1 the employer may give notice of termination to those employees selected for retrenchment on the following basis:

- One week, if the employee has been employed for six months or less; or
- two weeks, if the employee has been employed for more than six months.

3.4.3.2 A registered trade union or the employees who have received notice of termination may, in accordance with the provisions of section 189A of the Act, either—

- give notice of a strike; or
- refer a dispute concerning whether there is a fair reason for the dismissal to the Labour Court in terms of the applicable provisions of the Act.

3.5 Severance pay

The formula contained in clause 35 of the Main Agreement must be used to determine the amount of severance pay to be paid to a retrenched employee.

3.6 Notification to the Bargaining Council

3.6.1 Once the affected employees have been given notice of the termination of their employment, the employer must inform the Bargaining Council's regional office, in writing, of the number and occupational categories of the employees that have been retrenched.

3.7 Re-employment of retrenched employees

3.7.1 If an employer who has previously retrenched employees engages new employees, that employer must, as far as is practicable, give preference to the re-engagement of those persons who were retrenched from the establishment during the preceding 36 months, and who are qualified and available to undertake the categories of work required by the employer.

(2) Re-number items 3 and 4 to read 2 and 3, respectively.

Signed at Johannesburg for and on behalf of the parties this 2nd October 2002.

D. A. CARSON
Member

L. MTHIYANE
Member

L. KELLY
Acting Council Secretary

No. R. 571 **2 May 2003**

LABOUR RELATIONS ACT, 1995

CANCELLATION OF GOVERNMENT NOTICE

METAL AND ENGINEERING INDUSTRIES BARGAINING COUNCIL REGISTRATION AND ADMINISTRATION EXPENSES COLLECTIVE AGREEMENT

I, Membathisi Mphumzi Shepherd Mdladlana, Minister of Labour, hereby, in terms of section 32 (7) of the Labour Relations Act, 1995, cancel Government Notice No. R. 799 of 14 June 2002, with effect from 12 May 2003.

M. M. S. MDLADLANA
Minister of Labour

No. R. 571 **2 Mei 2003**

WET OP ARBEIDSVERHOUDINGE, 1995

INTREKKING VAN GOEWERMENTSKENNISGEWING

METAAL- EN INGENIEURSNYWERHEDE BEDINGINGSRAAD REGISTRASIE- EN ADMINISTRASIEFONDS KOLLEKTIEWE OOREENKOMS

Ek, Membathisi Mphumzi Shepherd Mdladlana, Minister van Arbeid, trek hierby, kragtens artikel 32 (7) van die Wet op Arbeidsverhoudinge, 1995, Goewermentskennisgewing No. R. 799 van 14 Junie 2002 in, met ingang van 12 Mei 2003.

M. M. S. MDLADLANA
Minister van Arbeid

No. R. 572 **2 May 2003**

LABOUR RELATIONS ACT, 1995

METAL AND ENGINEERING INDUSTRIES BARGAINING COUNCIL: EXTENSION OF REGISTRATION AND ADMINISTRATION EXPENSES RE-ENACTING AND AMENDING COLLECTIVE AGREEMENT TO NON-PARTIES

I, Membathisi Mphumzi Shepherd Mdladlana, Minister of Labour, hereby in terms of section 32 (2) of the Labour Relations Act, 1995, declare that the Collective Agreement which appears in the schedule hereto, which was concluded in the Metal and Engineering Industries Bargaining Council and is binding in terms of section 31 of the Labour Relations Act, 1995, on the parties which concluded the Agreement, shall be binding on the other employers and employees in that Industry, with effect from 12 May 2003, and for the period ending 31 March 2005.

M. M. S. MDLADLANA
Minister of Labour

No. R. 572 **2 Mei 2003**

WET OP ARBEIDSVERHOUDINGE, 1995

METAAL- EN INGENIEURSNYWERHEDE BEDINGINGSRAAD: UITBREIDING VAN REGISTRASIE EN ADMINISTRASIE-FONDS HERBEKRAGTIGING EN WYSIGING KOLLEKTIEWE OOREENKOMS NA NIE-PARTYE

Ek, Membathisi Mphumzi Shepherd Mdladlana, Minister van Arbeid, verklaar hierby, kragtens artikel 32 (2) van die Wet op Arbeidsverhoudinge, 1995, dat die Kollektiewe Ooreenkoms wat in die Bylae hiervan verskyn en wat in die Metaal- en Ingenieursnywerhede Bedingingsraad aangegaan is en kragtens artikel 31 van die Wet op Arbeidsverhoudinge, 1995, bindend is op die partye wat die Ooreenkoms aangegaan het, bindend is vir die ander werkgewers en werknemers in daardie Nywerheid, met ingang van 12 Mei 2003, en vir die tydperk wat op 31 Maart 2005 eindig.

M. M. S. MDLADLANA
Minister van Arbeid

Nota: 'n Afrikaanse vertaling van die Ooreenkoms by die Engelse kennisgewing is beskikbaar by die Raad.

SCHEDULE

METAL AND ENGINEERING INDUSTRIES BARGAINING COUNCIL

REGISTRATION AND ADMINISTRATION EXPENSES COLLECTIVE AGREEMENT

in accordance with the provisions of the Labour Relations Act, 1995, made and entered into by and between the

Association of Electric Cable Manufacturers of South Africa
Border Industrial Employer's Association
Bright Bar Association
Cape Engineers' and Founders' Association
Consolidated Association of Employers of South Africa (CAESAR)
Constructional Engineering Association (South Africa)
Covered Conductor Manufacturers' Association
Electrical Engineering and Allied Industries' Association
Electronics and Telecommunications Industries' Association
Federated Employers' Organisation of South Africa (FEOSA)
Gate and Fence Association
Hand Tool Manufacturers' Association (HATMA)
Iron and Steel Producers' Association of South Africa
KwaZulu-Natal Engineering Industries' Association
Lift Engineering Association of South Africa
Light Engineering Industries' Association of South Africa
Materials Handling Association
Non-ferrous Metal Industries' Association of South Africa
Plastics Convertors' Association of South Africa
Plumbers and Engineers, Brassware Manufacturers' Association
Port Elizabeth Engineers' Association
Pressure Vessel Manufacturers' Association of South Africa
Radio, Appliance and Television Association of South Africa (RATA)
Refrigeration and Air Conditioning Manufacturers' and Suppliers' Association
Sheetmetal Industries' Association of South Africa
Small Enterprise Employers of South Africa (SEESA)
S.A. Electro-Plating Industries' Association
S.A. Engineers' and Founders' Association
S.A. Fastener Manufacturers' Association (SAFMA)
S.A. Refrigeration and Air Conditioning Contractors' Association (SARACCA)
S.A. Pump Manufacturers' Association
S.A. Reinforced Concrete Engineers' Association (SARCEA)
S.A. Tube Makers' Association
S.A. Valve and Actuator Manufacturers' Association (SAVAMA)
S.A. Wire and Wire Rope Manufacturers' Association

(hereinafter referred to as the "employers" or the "employers' organisations"), of the one part, and the

Metal and Electrical Workers' Union of South Africa

M.W.U. Solidarity

National Employees' Trade Union

National Union of Metalworkers of South Africa (NUMSA)

S.A. Equity Workers' Association

(hereinafter referred to as the "employees" or the "trade unions"), of the other part, being the parties to the Metal and Engineering Industries Bargaining Council.

PART 1: GENERAL

1. SCOPE OF APPLICATION OF AGREEMENT

(1) The terms of this Agreement shall be observed—

(a) throughout the Republic of South Africa; and

(b) by all the employers and employees in the Iron, Steel, Engineering and Metallurgical Industries who are members of the employer's organisations and the trade unions, respectively;

(c) for the purposes of clause 5(3)(c) and of item (vi) of the definition of "employee" in clause 3, the employers and employees referred to therein.

(2) Notwithstanding the provisions of subclause (1), the terms of this Agreement shall not apply to—

(a) the manufacture, for sale, of standard high-speed cutting tools made from high-speed steel by means of plant and/or equipment and/or methods specifically adapted and/or designed for production by repetitive processes, in the Magisterial Districts of Johannesburg, Boksburg, Vereeniging and Pietermaritzburg;

(b) the installation, maintenance and repair of electrical equipment referred to in paragraph (b) of the definition of "Electrical Engineering Industry" in clause 3 of Part I of the Main Agreement published under Government Notice No. R. 404 of 31 March 1998, in the Provinces of the Cape of Good Hope and the Orange Free State;

(c) assembling, servicing, installation, maintenance and/or repair of appliances, equipment, machines, devices and apparatus, whether utilising manual, photographic, mechanical, electrical, electrostatic or electronic principles, or any combination of such principles, which are primarily intended for use in accounting and/or business and/or calculating and/or office and/or educational procedures;

(d) the Venetian Blind and Allied Products Manufacturing Industry in the Province of the Transvaal;

(e) the installation and/or repair of burglar and/or other similar alarm systems in the Provinces of the Cape of Good Hope and the Orange Free State;

(f) the Locksmith Trade in the Magisterial Districts of Benoni, Boksburg, Durban, Germiston, Johannesburg, Krugersdorp, Lower Umfolozi, Pinetown, Port Elizabeth, Pretoria, Randburg, Roodepoort, Springs and The Cape;

(g) the production, for sale, of welding electrodes by means of plant and/or equipment and/or methods specifically adapted and/or designed for production by repetitive processes, in the Magisterial Districts of Brits, Germiston, Kempton Park and Pretoria;

(h) the installation and/or repair and/or servicing of radios and/or refrigerators and/or domestic electrical appliances in the Province of the Cape of Good Hope and the Orange Free State;

(i) (i) the manufacture by mass production methods from sheetmetal of a gauge not heaver than 2,108 mm of—

(aa) commercial, plain, or lithographed containers for the packaging of general merchandise, but excluding the manufacture of such containers by any person for the packaging of his own products;

(ab) bottle, jar and other container closures;

(ac) plain or lithographed metal toys;

(ad) plain or lithographed display tablets;

(ii) the manufacture of plain or lithographed rigid and/or collapsible tubes from non-ferrous metal slugs. For the purposes of this subparagraph, "rigid tube" shall mean a container; and for the purposes of subparagraphs (i) and (ii), a "container" shall mean a plain or lithographed article designed for the packaging, transport or sale of products, and capable of being closed by means of a lid or a cap or any other type of closure;

(j) the manufacture from tinplate of a gauge not exceeding 0,416 mm of trunks and other containers designed to hold personal effects, sporting kit, tools and documents, and other lines manufactured principally from such tinplate.

(3) Notwithstanding the provisions of subclause (1), the terms of this Agreement shall apply to—

(a) apprentices only in so far as such terms are not inconsistent with the provisions of the Manpower Training Act, 1981, or any contract entered into or any conditions fixed thereunder; and

(b) trainees under training in terms of section 30 of the Manpower Training Act, 1981, only in so far as such terms are not inconsistent with the provisions of that Act or any conditions fixed thereunder.

(4) Clause 1 (1) (b) and (2) and clause 3 of this Agreement shall not apply to employers and employees who are not members of the employers' organisations and trade unions, respectively.

2. PERIOD OF OPERATION OF AGREEMENT

This Agreement shall come into operation on such date as may be fixed by the Minister of Labour in terms of section 32 of the Labour Relations Act, 1995, and shall remain in force until 31 March 2005.

3. SPECIAL PROVISIONS

The provisions contained in clause 8 of the Agreement published under Government Notice No. R. 651 of 8 May 1998 (hereinafter referred to as the "Former Agreement") shall apply to employers and employees.

4. GENERAL PROVISIONS

The provisions contained in clauses 3 to 7 and 9 to 10 of Parts I to IV of the Agreement published under Government Notice No. R.651 of 8 May 1998 shall apply to employers and employees.

5. CLAUSE 3: DEFINITIONS

Substitute the following for the definition of Region F:

'Region F' means the Province of the Orange Free State, and includes the Magisterial Districts of Bloemhof, Christiana, Coligny, Delareyville, Klerksdorp, Lichtenburg, Potchefstroom, Schweizer-Reneke, Ventersdorp and Wolmaransstad, in the Province of the Transvaal, and the Magisterial Districts of Barkly West, Britstown, De Aar, Douglas, Gordonia, Griekwastad, Hartswater, Hopetown, Kenhardt, Kimberley, Kuruman, Postmasburg, Philipstown, Prieska, Vryburg and Warrenton, in the Cape Province, and for the purposes of these particular areas the address of the Regional Council shall be—Metal and Engineering Industries Bargaining Council (Free State and Northern Cape Region), PO Box 95, Welkom, 9460, or 136 Constantia Street, Dagbreek, Welkom, 9459;"

PART II

6. CLAUSE 5: CONTRIBUTIONS

Substitute the following for clause 5:

"5. CONTRIBUTIONS

(1) The provisions of this clause shall apply in respect of all employees (as defined in clause 3 of the former Agreement), except for the purposes of subclause (3) (a) and (b) below, apprentices, pre-apprentices and learners shall be excluded.

(2) Contributions shall be made by employers in the manner specified hereunder.

(3) (a) From the earnings of every employee to whom this Agreement applies the employer shall, each week, including weeks on which the employee is absent on paid leave, deduct an amount of R1,00 (one rand). The equivalent monthly payment is R4,33 (four rand and thirty-three cents) per employee.

(b) To the amount deducted in terms of paragraph (a) hereof, the employer shall add an equal amount and forward the total sum to the Council each month.

(c) An amount of 33 cents shall be deducted from both employee and employer per week (including the employers and employees referred to in item (vi) of the definition of employee in clause 3, "definitions") in respect of a dispute resolution levy.

The equivalent monthly amount is R1,43 per employee per month, with the employer contributing an equal amount.

(4) In any establishment in which the total amount payable to the Council in terms of subclause (3) (a) and (b) hereof amounts to less than R100 per month, the employer shall make up the amount to R100 and forward the amount to the Council each month.

(5) (a) Every employer in regions A, B, C, D, E and F shall forward the amounts payable each month in terms of subclause (3) hereof, subject to the minimum amount payable as specified in subclause (4), together with a statement in such form as may be specified from time to time, to reach the Metal Industries Benefit Fund Administrators (MIBFA), 2nd Floor, Metal Industries House, 42 Anderson Street, Johannesburg, 2001, by no later than close of business on the 15th day of the subsequent month.

(b) The employer uses the postal services, courier services or any other means of delivery or transfer at his own risk. The relevant postal address is P.O. Box 61474, Marshalltown, 2107. A facility for direct bank-to-bank transfer of funds is also available—enquiries to be directed to the Financial Manager at the above address or (011) 870-2000.

(6) Regardless of whether any amount is payable to the Council in terms of this clause, every employer shall, not later than the 15th day of each month, forward to the Council in respect of the preceding month and in the manner indicated therein, the statement referred to in subclause (5) hereof, and shall record thereon the number of employees employed on Limited Duration Contracts of Employment during the month to which the statement applies.

(7) (a) For the purposes of this subclause 'the Act' means the Usury Act, 1968.

(b) If any amount that falls due in terms of this clause is not received in full by the Council by the 15th day of the month following the month for which the amount is payable, then the employer shall be liable to pay interest in accordance with the following provisions:

(i) The interest payable shall accrue on the balance of the amount outstanding from time to time from the 15th day until the full amount is received by the Council.

(ii) The interest shall accrue at the same effective rate as the applicable maximum annual finance charge rate as if the amount outstanding were a "credit transaction" for the purposes of the Act. For purposes of calculating the interest, the provisions of section 2 (2) of the Act shall, *mutatis mutandis,* apply.

(iii) The Council shall, in its absolute discretion, be entitled to waive payment by the employer of any interest that accrues in terms of this subclause.

(iv) In the event of the Council's incurring any costs or becoming obliged to pay any collection commission by reason of the failure of the employer to make any payment on or before the due date, the employer shall then be liable to pay forthwith all such costs of whatever nature as between attorney and client and all such collection commission.

(v) In addition to the provisions of section 2 (2) of the Act, all the other provisions of the Act that are relevant for the purposes of calculating any interest payable by the employer in terms of this subsection shall, *mutatis mutandis,* apply for these purposes."

PART IV

7. CLAUSE 9: EXEMPTIONS

(1) Insert the following new subclause (1) (c):

"(c) Where additional and/or outstanding information is requested in respect of an exemption application and such information is not received within a period of 90 days the applicant shall be informed that the application will lapse."

(2) Substitute the following subclause (5):

"Appeals:

(a) An independent body, referred to as the Independent Exemptions Appeal Board (the Board) shall be appointed and shall consider any appeal against an exemption granted or refused by the Council, or a withdrawal of an exemption in respect of parties and non-parties.

(b) The Council Secretary shall, on receipt of an appeal against a decision of the Council, submit it to the Independent Exemptions Appeal Board for consideration and finalisation.

(c) In considering an appeal the Board shall consider the recommendations of the Council and any further submissions by the employers or employees and shall take into account the criteria set out above and also any other representations received in relation to the application.

(d) Should the appeal be successful an exemption licence shall be issued in terms of clause 9 (4) (a) and (b) and shall be subject to clause 9 (4) (c) and (d)."

Signed at Johannesburg for and on behalf of the parties this 23rd day of January 2003.

D. A. CARSON
Member

L. MTHIYANE
Member

V. MJIYAKO
Deputy Council Secretary

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