



Government Gazette Staatskoerant

REPUBLIC OF SOUTH AFRICA
REPUBLIEK VAN SUID-AFRIKA

Regulation Gazette

No. 7681

Regulasiekoerant

Vol. 455

Pretoria, 30 May 2003
Mei

No. 25048



9771682584003



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CONTENTS**INHOUD**

No.		Page No.	Gazette No.	No.		Bladsy No.	Koerant No.
GOVERNMENT NOTICES				GOEWERMENSKENNISGEWINGS			
South African Revenue Service				Suid-Afrikaanse Inkomstediens			
<i>Government Notices</i>				<i>Goewermentskennisgewings</i>			
R. 732	Customs and Excise Act (91/1964): Amendment of Schedule No. 3 (No. 3/535)	3	25048	R. 732	Doeane- en Aksynswet (91/1964): Wysiging van Bylae No. 3 (No. 3/535)....	4	25048
R. 733	do.: Amendment of Schedule No. 3 (No. 3/536)	5	25048	R. 733	do.: Wysiging van Bylae No. 3 (No. 3/536)	14	25048
R. 734	do.: Amendment of Schedule No. 4 (No. 4/275)	25	25048	R. 734	do.: Wysiging van Bylae No. 4 (No. 4/275)	26	25048
R. 735	do.: Amendment of Schedule No. 4 (No. 4/276)	27	25048	R. 735	do.: Wysiging van Bylae No. 4 (No. 4/276)	41	25048
R. 736	do.: Amendment of Schedule No. 5 (No. 5/68)	58	25048	R. 736	do.: Wysiging van Bylae No. 5 (No. 5/68)	59	25048
R. 737	do.: Amendment of Schedule No. 5 (No. 5/69)	60	25048	R. 737	do.: Wysiging van Bylae No. 5 (No. 5/69)	63	25048

GOVERNMENT NOTICES GOEWERMENTSKENNISGEWINGS

SOUTH AFRICAN REVENUE SERVICE SUID-AFRIKAANSE INKOMSTEDIENS

No. R. 732

30 May 2003

CUSTOMS AND EXCISE ACT, 1964.- AMENDMENT OF SCHEDULE NO. 3 (NO. 3/535)

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 3 to the said Act is hereby amended, with effect from **1 June 2003**, to the extent set out in the Schedule hereto.

M MPAHLWA
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the insertion after Note 7 to Schedule No. 3 of the following:

- "8. Any reference to a permit or certificate issued or endorsed by the International Trade Administration Commission in any of the provisions of this Schedule shall be deemed to include a reference to any permit or certificate issued or endorsed by the Director-General: Trade and Industry before 1 June 2003 in terms of the provisions which existed before 1 June 2003."

GENERAL NOTES/ SCH 3

No. R. 732

30 Mei 2003

**DOEANE EN AKSYNSWET, 1964.-
WYSIGING VAN BYLAE NO. 3 (NO. 3/535)**

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Bylae No. 3 by genoemde Wet hiermee,
met ingang van 1 Junie 2003, gewysig in die mate in die Bylae hierby aangetoon.

**M MPAHLWA
ADJUNKMINISTER VAN FINANSIES**

BYLAE

Deur na Opmerking 7 by Bylae No. 3 die volgende in te voeg:

- "8. Enige verwysing na 'n permit of sertifikaat uitgereik of geëndoseer deur die Internasionale Handelsadministrasie Kommissie in enige van die voorsienings van hierdie Bylae word geag 'n verwysing na 'n permit of sertifikaat deur die Direkteur-generaal: Handel en Nywerheid voor 1 Junie 2003 uitgereik of geëndoseer ingevolge die voorwaardes wat voor 1 Junie 2003 bestaan het, in te sluit."

ALGEMENE OPMERKINGS/ Bylae 3

No. R. 733

30 May 2003

**CUSTOMS AND EXCISE ACT, 1964.-
AMENDMENT OF SCHEDULE NO. 3 (NO. 3/536)**

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 3 to the said Act is hereby amended, with effect from 1 June 2003, to the extent set out in the Schedule hereto.

**M MPAHLWA
DEPUTY MINISTER OF FINANCE**

SCHEDULE

I				II		III	
Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate	Annotations	
304.01		"04.06	68	By the substitution for rebate code 04.06 to tariff heading 0202.30 of the following: Meat of bovine animals, frozen, boneless, in such quantities and at such times and subject to such conditions as the International Trade Administration Commission, may allow by specific permit, for the manufacture of prepared or preserved meat in airtight metal containers	Full duty"		
	"02.04	01.04	44	By the substitution for tariff heading 02.04 of the following: Meat of sheep or goats, frozen, boneless, in the quantities and at such times and subject to such conditions as the International Trade Administration Commission, may allow by specific permit	Full duty less 56c/kg"		
306.06				By the substitution for tariff heading 28.35 of the following:			
	"28.35	01.00	46	Sodium tripolyphosphate, in such quantities and at such times as the International Trade Administration Commission may allow by specific permit	Full duty"		
311.02				By the substitution for tariff heading 63.09 of the following:			
	"63.09	01.04	42	Worn clothing and other worn articles of textile materials, at such times, in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit for the recovery of fibres	Full duty"		

I	II				III	
Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate	Annotations
311.18	"63.09	01.04	41	By the substitution for tariff heading 63.09 of the following: Worn clothing and other worn articles of textile materials, at such times in such quantities and subject to such conditions as the International Trade Administration Commission may allow by specific permit for the manufacture of wiping rags and cleaning cloths	Full duty"	
311.19				By the substitution for tariff heading 55.12 of the following: Woven unprinted fabric of synthetic staple fibres of a value for duty purposes per m ² exceeding 100c and of a mass per m ² of 250 g or more, for the manufacture of boys shorts of the kinds, in such quantities and at such times as the International Trade Administration Commission may allow by specific permit		
	"55.12	03.00	48	By the substitution for tariff heading 55.14 of the following: Woven unprinted fabric of synthetic staple fibres of a value for duty purposes per m ² exceeding 100c and of a mass per m ² of 250 g or more, for the manufacture of boys shorts of the kinds, in such quantities and at such times as the International Trade Administration Commission may allow by specific permit	Full duty"	
				By the substitution for rebate code 02.00 to tariff heading 55.15 of the following: Woven unprinted fabric of synthetic staple fibres of a value for duty purposes per m ² exceeding 100c and of a mass per m ² of 250 g or more, for the manufacture of boys shorts of the kinds, in such quantities and at such times as the International Trade Administration Commission may allow by specific permit		
317.04		"02.00	42	By the substitution for Notes 4, 5 and 6 of the following: "4. "Import rebate credit certificates" means certificates issued by the International Trade Administration Commission in respect of eligible exports of goods defined in Note 5 5. "Eligible exports" means exports of any of the following which are new and unused at the time of export:	Full duty"	

I	II	III	
Rebate Item	Tariff Heading Rebate Code C D	Description	Extent of Rebate Annotations
		(i) Specified motor vehicles defined in Note 7 manufactured under this rebate item and exported from the licensed premises by the manufacturer (ii) Motor vehicles manufactured under rebate item 317.07 for which a certificate was issued by the International Trade Administration Commission, in such quantities and subject to such conditions as the International Trade Administration Commission may allow (iii) Automotive components and Automotive tooling as defined in Note 10 for which a certificate was issued by the International Trade Administration Commission that the export of such components and tooling contribute to the achievement of the overall objects of the Government's Motor Industry Development Programme Such components and tooling shall, furthermore, meet the following criteria, namely that – (a) They were wholly or partially manufactured in the common customs area; (b) not less than 25 per cent of the foreign currency earnings (as defined in Note 9) of the components and tooling is represented by the sum of – - the cost of labour in the common customs area; - the value of materials of the common customs area; - the factory overhead expenses (excluding profit) incurred in the common customs area in respect of the components and tooling; and (c) the final process of manufacture (which may not include packaging or painting operations) was carried out in the common customs area (iv) Motor vehicles, automotive components and automotive tooling (as defined in Note 10), exported between 1 June 1995 and 31 August 1995 and which were not utilized under any provision of rebate item 609.17 prior to 1 September 1995	

I	II				III	
Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate	Annotations
				6. For the purpose of Note 5 the International Trade Administration Commission may, based on information provided by the component manufacturer, in respect of exports considered to be eligible to earn import rebate credits, issue such certificate subject to such conditions as it may determine." By the substitution for Note 9 of the following: 9. The expression "foreign currency earnings" means the free carrier value [i.e. free-on-board (f.o.b.) and, in the case of overland transport through exit points in the common customs area, free-on-rail (f.o.r.), or free-on-truck (f.o.t.), at the border] of export sales. For the purposes of the definition the following shall not form part of the foreign currency earnings, namely: (i) freight and insurance costs in respect of eligible exports, outside the common customs area, whether or not these costs have been paid for in the common customs area; (ii) any expenditure or costs, of whatever nature incurred by an exporter for any activity, including services performed, or to be performed, outside the common customs area for any export sale, including, but without limiting it to - (a) commission paid to an overseas representative; (b) costs incurred in the marketing, advertising, positioning, warehousing, repairing and clearance of products sold in terms of an export sale; and (c) any taxes, import and excise duties. Whether, or not such expenditure or costs have been paid, or are payable, in the common customs area, provided that, in the event of any dispute arising as to the determination of foreign currency earnings, the International Trade Administration Commission may determine a national foreign currency earning"		

I	II				III	
Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate	Annotations
				By the substitution for Notes 12 and 13 of the following: "12. (i) "The value for duty free allowance purposes" means the value, determined on the basis prescribed in this Note, of all motor vehicles produced in terms of this item during a quarter and ready for sale, excluding such vehicles exported during the same quarter (ii) For the purposes of this Note: (a) the value for duty free allowance purposes for such a quarter shall be the recommended retail list price (including options) for the domestic market (exclusive of VAT and <i>ad valorem</i> excise duty in terms of Schedule No. 1 Part 2B), applicable to such motor vehicle(s) at the time of production thereof, less a company specific percentage(s) determined by the International Trade Administration Commission on a quarterly basis; (b) the company's specific percentage(s) shall be based on the financial information of the quarter prior to the production quarter and shall, <i>inter alia</i> include the variance(s) between the average recommended retail list price(s) (exclusive of VAT and <i>ad valorem</i> excise duty in terms of Schedule No. 1 Part 2B), and the average invoice price(s) (excluding VAT and <i>ad valorem</i> excise duty in terms of Schedule No. 1 Part 2B), and the average invoice price(s) (excluding VAT and <i>ad valorem</i> excise duty) of the specific motor vehicle manufacturer, plus any other cost item(s) which may result in a distortion of sales price(s) which may include, but not limited to discounts, commissions and service contracts. The information shall, for purposes of Note 12, be based on sales on the domestic market and to buyers not related to the vehicle manufacturer in terms of section 66(2)(a) of the Act;		

I		II			III	
Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate	Annotations
				(c) the International Trade Administration Commission may determine the apportionment of any related item and may, if the company's specific percentage(s) were incorrectly calculated, adjust such percentage(s) retrospectively; (d) the International Trade Administration Commission may request a report that includes computations and schedules supporting the calculation of the company's specific percentage(s) from the registered motor vehicle manufacturer, or his practicing accountant or auditor registered in terms of section 15 of the Public Account's and Auditor's Act, 1991 at the cost of the Registered Motor Vehicle Manufacturer; (e) the International Trade Administration Commission may in the case of any model for which relevant price and cost structures are not available, determine the company's specific percentage(s) in consultation with the motor vehicle manufacturer; (f) the Commissioner may, in the case of any model for which a recommended retail list price (exclusive of VAT and <i>ad valorem</i> excise duty) is not available, determine a recommended price in consultation with the motor vehicle manufacturer in accordance with section 69(3) 13. For the purposes of Note 12: (i) all documentation, including but not limited to books of account, which support or may support information furnished in respect of the company's specific percentage(s) shall be kept for a period of not less than three years from the end of the production quarter and shall be made available and produced to the International Trade Administration Commission on request for purposes of verification and should such documentation not be available, all benefits relating to such documents are recoverable."		

I				II	III	
Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate	Annotations
				By the substitution for Note 17 of the following: "17. For the purposes of Notes 15 and 16, the International Trade Administration Commission may determine the method and basis of calculation and method and conditions regarding the verification of the foreign currency usage declared on such certificates and may verify the correctness of such foreign currency usage." By the substitution for Notes 20 and 21 of the following: "20. The International Trade Administration Commission may issue import rebate credit certificates to exporters approved by it in respect of eligible exports as defined in Note 5 exported provided the undermentioned conditions are complied with: (i) Such goods were packed and exported under customs supervision unless otherwise determined by the Commissioner (ii) All export documentation supported by duly completed forms DA 190, and proof of repatriation of funds for the goods exported be kept available by the registered exporter under such conditions that may be determined by the International Trade Administration Commission (iii) In order to qualify for stated benefits, applications for import rebate credit certificates are to be submitted to the International Trade Administration Commission, not later than twelve months from the date of the export bill of entry (iv) Only goods which have physically left the common customs area shall qualify. Such foreign currency earnings may only qualify for import rebate credit certificates if proof, to the satisfaction of the International Trade Administration Commission, has been furnished including evidence that the payment of such proceeds emanate from the direct inflow of foreign exchange through a registered banking institution. Non compliance of any of these provisions shall not affect the obligations of the user of the rebate credit certificate under this item.		

I	II				III	
Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate	Annotations
				21. For the purposes of Notes 16 and 20, the International Trade Administration Commission may - (i) prescribe the method, basis and conditions for applications for import rebate credit certificates and the substantiation and verification of such applications. All documentation, including but not limited to books of account, which support or may support an application for an import rebate credit certificate in terms of this item shall be kept for a period of not less than five years from the date of the certificate and shall be available and produced to the International Trade Administration Commission on request for purposes of verification and should such documents not be available all benefits relating to such documents are recoverable." By the substitution for Note 23 of the following: "23. The International Trade Administration Commission shall, based on information supplied by the applicant, on the import rebate credit certificate, indicate whether it is in respect of automotive components, automotive or motor vehicles exported." By the substitution for Note 28 of the following: "28. (i) The International Trade Administration Commission may at any time verify any matter or information relating to this item save for those relating to the Commissioner (ii) The International Trade Administration Commission may withdraw an import rebate credit certificate which was issued on the basis of incorrect information pertaining to the application. If, at the time of the withdrawal, any of the benefits in terms of such certificate had been used, such benefits will be recoverable from the user(s) (iii) In the event of any dispute arising as to the interpretation or application of any of the provisions of this item, save for those relating to the Commissioner, the decision of the International Trade Administration Commission will be final"		

I				II	III	
Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate	Annotations
317.06		"03.00	06	By the substitution for rebate code 03.00 to tariff heading 00.00 of the following: Automotive components for use in the manufacture of original equipment components as defined in Chapter 98 of Schedule No. 1 for supply to a motor vehicle manufacturer registered under rebate item 317.04 imported by component manufacturers approved by the International Trade Administration Commission. Provided that – (i) such component manufacturer shall submit a quarterly return to the Controller regarding all goods entered under this rebate item together with a schedule supported by copies of bills of material reflecting the actual number of automotive components used in the manufacture of a specific original equipment component and the actual number of original equipment components manufactured as well as the quantity of each original equipment component supplied to motor vehicle manufacturers; (ii) the quarterly return shall be substantiated by statements from motor vehicle manufacturers to whom such components were supplied with specific reference to the part numbers, description and quantity received in respect of each part number during the same period; and (iii) the statements by the motor vehicle manufacturers are certified by a customs and excise officer.	Full duty"	

No. R. 733

30 Mei 2003

**DOEANE- EN AKSYNSWET, 1964.-
WYSIGING VAN BYLAE NO. 3 (NO.3/536)**

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Bylae No. 3 by genoemde Wet hiermee gewysig, met ingang vanaf 1 Junie 2003, in die mate in die Bylae hierby aangetoon.

**M MPAHLWA
ADJUNKMINISTER VAN FINANSIES**

BYLAE

I	II				III	
Korting= item	Tarief= pos	Korting= kode	C D	Beskrywing	Mate van Korting	Annota= sies
304.01	"02.04	"04.06	68	Deur kortinkode 04.06 by tariefpos 0202.30 deur die volgende te vervang: Vleis van beesrasdiere, bevrore, ontbeen, in die hoeveelhede en op die tye en onderhewig aan die voorwaardes wat die Internasionale Handelsadministrasie Kommissie, by bepaalde permit toelaat, vir die vervaardiging van bereide of gepreserveerde vleis in lugdigte metaalhouers	Volle reg"	
306.06		01.04	44	Deur tariefpos 02.04 deur die volgende te vervang: Vleis van skape en bokke, bevrore, ontbeen, in die hoeveelhede en op die tye en onderhewig aan die voorwaardes wat die Internasionale Handelsadministrasie Kommissie, by bepaalde permit toelaat		
311.02	"28.35	01.00	46	Deur tariefpos 28.35 deur die volgende te vervang: Natriumtripolifosfaat in die hoeveelhede en op die tye wat die Internasionale Handelsadministrasie Kommissie by bepaalde permit toelaat	Volle reg"	
	"63.09	01.04	42	Deur tariefpos 63.09 deur die volgende te vervang: Verslete klere en ander verslete tekstielartikels, op die tye, in die hoeveelhede en onderhewig aan die voorwaardes wat die Internasionale Handelsadministrasie Kommissie, vir die herwinning van vesels by bepaalde permit toelaat	Volle reg"	

I		II			III	
Korting= item	Tarief= pos	Korting= kode	C D	Beskrywing	Mate van Korting	Annota= sies
311.18	"63.09	01.04	41	Deur tariefpos 63.09 deur die volgende te vervang: Verslete klerasie en ander artikels van tekstielstowwe, op die tye, in die hoeveelhede en onderhewig aan die voorwaardes wat die Internasionale Handelsadministrasie Kommissie, vir die vervaardiging van skoonmaak- en stoflappe by bepalde permit toelaat	Volle reg"	
311.19				Deur tariefpos 55.12 deur die volgende te vervang: Onbedrukte weefstowwe van sintetiese stapelvelsels, met 'n waarde vir belastingdoel= eindes per m ² van meer as 100c en met 'n massa per m ² van minstens 250 g, vir die vervaardiging van seunskortbroeke, van die soorte, in die hoeveelhede en op die tye wat die Internasionale Handelsadministrasie Kommissie by bepaalde permit toelaat		
	"55.12	03.00	48	Deur subpos 55.14 deur die volgende te vervang: Onbedrukte weefstowwe van sitetiese stapelvelsels, met 'n waarde vir belastingdoel= eindes per m ² van meer as 100c en met 'n massa per m ² van minstens 250 g, vir die vervaardiging van seunskortbroeke, van die soorte, in die hoeveelhede en op die tye wat die Internasionale Handelsadministrasie Kommissie by bepaalde permit toelaat	Volle reg"	
	"55.14	01.00	41	Deur kortingskode 02.00 by tariefpos 55.15 deur die volgende te vervang: Onbedrukte weefstowwe van sintetiese stapelvelsels, met 'n waarde vir belastingdoel= eindes per m ² van meer as 100c en met 'n massa per m ² van minstens 250 g, vir die vervaardiging van seunskortbroeke, van die soorte, in die hoeveelhede en op die tye wat die Internasionale Handelsadministrasie Kommissie by bepaalde permit toelaat	Volle reg"	
317.04		"02.00	42	Deur Opmerkings 4, 5 en 6 deur die volgende te vervang: "4. "Invoerkorting kredietseffikate" beteken seffikate uitgereik deur die Internasio= nale Handelsadministrasie Kommissie ten opsigte van geskikte uitvoere van goedere soos omskryf in Opmerking 5	Volle reg"	

I	II				III	
Korting= item	Tarief= pos	Korting= kode	C D	Beskrywing	Mate van Korting	Annota= sies
				5. "Gesikite uitvoere" beteken uitvoere van enige van die volgende wat nuut of ongebruik is ten tye van uitvoer: (i) Gespesifiseerde motorvoertuie omskryf in Opmerking 7, vervaardig onder hierdie kortingitem en uitgevoer vanaf die gelisensieerde persele van die vervaardiger (ii) Motorvoertuie vervaardig onder kortingitem 317.07 waarvoor 'n sertifikaat deur die Internasionale Handelsadministrasie Kommissie uitgereik is, in die hoeveelhede en onderhewig aan die voorwaardes van die Internasionale Handels Administrasie Kommissie (iii) Motorvoertuigkomponente en motorvoertuiggereedskap soos omskryf in Opmerking 10 waarvoor 'n sertifikaat deur die Internasionale Handelsadministrasie Kommissie uitgereik was dat die uitvoer van sodanige komponente en gereedskap 'n bydrae lewer tot die bereiking van die algehele doelwit van die Staat se Motor Nywerheid Ontwikkelingsprogram Sodanige komponente en gereedskap sal verder aan die volgende vereistes voldoen, naamlik dat – (a) dit geheel of gedeeltelik in die gesamentlike doeanegebied vervaardig is; (b) nie minder nie as 25 persent van die vreemde valutaverdienste (soos omskryf in Opmerking 9) van die komponente en gereedskap verteenwoordig is deur die som van – - die koste van arbeid in die gemeenskaplike doeanegebied; - die waarde van materiale in die gemeenskaplike doeanegebied; - die fabrieks oorhoofse koste (uitgesonderd wins) aangegaan in die gemeenskaplike doeanegebied ten opsigte van komponente en gereedskap; en		

I	II				III	
Korting= item	Tarief= pos	Korting= kode	C D	Beskrywing	Mate van Korting	Annota= sies
				(c) die finale vervaardigingsproses wat (wat nie verpakking en verfprosesse mag insluit nie) binne die gemeenskaplike doeanegebied plaasgevind het (iv) motorvoertuie, motorvoertuigkomponente en motorvoertuiggereedskap (soos omskryf in Opmerking 10), uitgevoer tussen 1 Junie 1995 en 31 Augustus 1995 en wat nie onder enige voorsiening onder kortingitem 609.17 voor 1 September 1995 aangewend is nie 6. Vir die doeleindes van Opmerking 5 mag die Internasionale Handelsadministrasie Kommissie, gebaseer op inligting deur die komponent vervaardiger verstrek, ten opsigte van uitvoere beskou as geskik te wees om invoer kortingkrediete te verdien, sulke sertifikaat uit te reik onderhewig aan die voorwaardes soos deur hom bepaal." Deur Opmerking 9 deur die volgende te vervang: 9. Die uitdrukking "vreemde valutaverdiens- te" beteken die vrye vervoer waarde [d.i. vry aan boord (v.a.b.) en, in die geval van vervoer oor land deur uitgangspunte in die gesamentlike doeanegebied, vry op spoor (v.o.s.), of vry op trok (v.o.t.), by die grens] van uitvoer verkope. Vir die doeleindes van die opmerking sal die volgende nie deel vorm van die vreemde valutaverdiens- te nie, naamlik: (i) vrag en versekeringkoste ten opsigte van geskikte uitvoere, buite die gesamentlike doeanegebied, of hierdie kostes in die gesamentlike doeanegebied betaal is al dan nie; (ii) enige uitgawe of kostes, van watter aard aangegaan deur 'n uitvoerder vir enige aktiwiteit, insluitend dienste gelewer, of wat nog gelewer moet word, buite die gesamentlike doeanegebied vir enige uitvoer verkope, insluitend, maar sonder om dit te beperk tot - (a) kommissie aan 'n oorsese verteenwoordiger betaal;		

I	II				III	
Korting= item	Tarief= pos	Korting= kode	C D	Beskrywing	Mate van Korting	Annota= sies
				(b) kostes aangegaan met die bemarking, advertensie, plaasing, opslaan in 'n pakhuis, herstel en klaring van produkte verkoop ingevolge 'n uitvoer verkoop; en (c) enige belastinge, invoer- en aksynsbelastinge. Hetsy of nie sulke uitgawes of kostes betaal is al dan nie, of betaalbaar is, in die gesamentlike doeangebied, op voorwaarde dat, in die geval van enige dispuut wat mag ontstaan as gevolg van die bepaling van vreemde valutaverdienste, die Internasionale Handelsadministrasie Kommissie 'n nasionale vreemde valutaverdiensie mag bepaal." Deur Opmerkings 12 en 13 deur die volgende te vervang: "12. (i) "Die waarde vir belastingvrye toelaag doeleindes" beteken die waarde, bepaal op die basis voorgeskryf in hierdie Opmerking, van alle motorvoertuie vervaardig ingevolge hierdie item gedurende 'n kwartaal en gereed vir verkoop, uitgesonderd sulke voertuie uitgevoer gedurende dieselfde kwartaal (ii) Vir die doeleindes van hierdie Opmerking: (a) is die waarde vir belastingvrye toelaag doeleindes vir 'n kwartaal die aanbevole kleinhandel prys (insluitend opsies) vir die plaaslike mark (uitgesonderd BTW en <i>ad valorem</i> aksynsreg ingevolge Bylae No. 1 Deel 2B), van toepassing op so 'n motorvoertuig(e) ten tyde van produksie daarvan, min 'n maatskappy spesifieke persentasie(s) bepaal deur die Internasionale Handelsadministrasie Kommissie op 'n kwartaallikse basis;		

I	II				III	
Korting= item	Tarief= pos	Korting= kode	C D	Beskrywing	Mate van Korting	Annota= sies
				(b) word die maatskappy se spesifieke persentasie(s) gebaseer op die finansiële inligting van die kwartaal voor die produksie kwartaal en sluit in, <i>inter alia</i> die wisseling(e) tussen die gemiddelde aanbevole kleinhandel lysprys(e) (uitgesonderd BTW en <i>ad valorem</i> aksynsreg ingevolge Bylae No.1 Deel 2B), en die gemiddelde faktuurprys(e) (uitgesonderd BTW en <i>ad valorem</i> aksynsreg ingevolge Bylae No.1 Deel 2B), en die gemiddelde faktuurprys(e) (uitgesonderd BTW en <i>ad valorem</i> aksynsreg) van die spesifieke motorvoer- tuigvervaardiger, plus enige ander koste item(s) wat mag lei tot 'n verdraaiing van die verkoopsprys(e) wat mag insluit, maar nie beperk is nie tot afslae, kommissies en dienskontrakte. Die inligting sal, vir die doeleindes van Opmerking 12, gebaseer wees op verkope op die plaaslike mark en aan kopers wat nie aan die motorvoertuigver- vaardiger verwant is nie ingevolge artikel 66(2) (a) van die Wet; (c) die Internasionale Handelsad- ministrasie Kommissie mag die verdeling van enige verwante item bepaal en mag, indien die maatskappy se spesifieke persentasie(s) verkeerdelik bereken is, die persentasie(s) terugwerkend aanpas; (d) die Internasionale Handelsad- ministrasie Kommissie mag 'n verslag aanvra wat die berekeninge en skedules wat die berekeninge van die maatskappy se spesifieke persentasie(s) van die geregistreerde motorvoer- tuigvervaardiger, of sy prakti- serende boekhouer of ouditeur geregistreer ingevolge artikel 15 van die Wet op Openbare Rekenmeesters en Ouditeurs, 1991 insluit, op koste van die Geregistreerde Motorvoertuig- vervaardiger;		

I	II				III	
Korting= item	Tarief= pos	Korting= kode	C D	Beskrywing	Mate van Korting	Annota= sies
				(e) die Internasionale Handelsad= ministrasie Kommissie mag in die geval van enige model waarvoor daar nie 'n relevante prys- en kostestruktuur beskik= baar is nie, in oorleg met die motorvoertuigvervaardiger die maatskappy se spesifieke persentasie(s) bepaal; (f) die Kommissaris mag, in die geval van enige model waarvoor 'n aanbevole kleinhandelsprys (uitgesonderd BTW en <i>ad valorem</i> aksynsreg) nie beskik= baar is nie, 'n aanbevole prys in oorleg met die motorvoertuig= vervaardiger in ooreenstemming met artikel 69(3) bepaal. 13. Vir die doeleindes van Opmerking 12: (i) moet alle dokumentasie, insluitende maar nie beperk nie tot boek van rekeninge, wat die inligting voorgelê ten opsigte van die maatskappy spesifieke persentasie(s) ondersteun of mag ondersteun gehou word vir 'n tydperk van nie minder as drie jaar van die einde van die produksie kwartaal en moet op aanvraag aan die Internasio= nale Handelsadministrasie Kommissie beskikbaargemaak word en voorgelê word vir doeleindes van verifiëring en indien sodanige dokumentasie nie beskikbaar is nie is alle voordele met betrekking tot sodanige dokumente verhaalbaar." Deur Opmerking 17 deur die volgende te vervang: "17. Vir die doeleindes van Opmerkings 15 en 16 mag die Internasionale Handels= administrasie Kommissie die metode en basis van berekening en die metode en voorwaardes aangaande die verifiëring van die vreemde valutagebruik wat op sodanige sertifikate verklaar is bepaal en mag hy die korrektheid van sodanige vreemde valutagebruik verifieer."		

I	II				III	
Korting= item	Tarief= pos	Korting= kode	C D	Beskrywing	Mate van Korting	Annota= sies
				Deur Opmerkings 20 en 21 deur die volgende te vervang: "20. Die Internasionale Handelsadminis- trasie Kommissie mag invoerkorting kredietseffikate uitreik aan uitvoer= ders wat deur daardie Kommissie goedgekeur is ten opsigte van geskikte uitvoere soos omskryf in Opmerking 5 uitgevoer, op voorwaarde dat die onderstaande bepalings nagekom word: (i) Sodanige goedere onder doeane toesig verpak en uitgevoer is tensy andersins deur die Kommissaris bepaal (ii) Alle uitvoerdokumentasie deur behoorlik voltooide vorms DA 190 gestaaf word en bewys van repatriasie van fondse vir die goedere uitgevoer beskikbaar gehou word deur die geregistreerde uitvoerder op sodanige voorwaardes wat deur die Internasionale Handels Administrasie Kommissie bepaal mag word (iii) Ten einde vir enige genoemde voordele te kwalifiseer, moet aansoeke vir invoerkorting krediet= seffikate nie later nie as twaalf maande van die datum van die uit= voerklaringsbrief aan die Internasio= nale Handelsadministrasie Kommissie voorgelê word (iv) Slegs goedere wat fisies die gemeen= skaplike doeanegebied verlaat het mag kwalifiseer. Sodanige vreemde valutaverdienste mag alleenlik vir invoerkorting kredietseffikate kwalifiseer indien bewys tot bevrediging van die Internasionale Handelsadministrasie Kommissie gelewer is wat insluit bewyse dat betaling van sodanige opbrengste afkomstig is van die direkte invloei van die vreemde valuta deur 'n geregistreerde bankinstelling. Nie-voldoening aan enige van hierdie bepalings sal nie die gebruiker van die in= voerkorting kredietseffikaat vrystel van enige verpligtinge ingevolge hierdie item nie.		

I	II				III	
Korting= item	Tarief= pos	Korting= kode	C D	Beskrywing	Mate van Korting	Annota= sies
				21. Vir die doeleindes van Opmerkings 16 en 20, mag die Internasionale Handelsadministrasie Kommissie - (i) die metode, basis en voorwaardes waarop aansoek vir invoerkorting kredietseffikaat en die wesenlike nagaan van sodanige aansoek gebaseer sal word, voorskryf. Alle dokumentasie, insluitende maar nie beperk tot boeke van rekeninge wat 'n aansoek vir 'n invoerkorting kredietseffikaat ondersteun of mag ondersteun ingevolge hierdie item sal vir 'n tydperk van nie minder nie as vyf jaar van die datum van die seffikaat gehou word en moet op versoek van die Internasionale Handelsadministrasie Kommissie beskikbaar wees en voorgelê word vir doeleindes van verifiëring en indien sodanige dokumente nie beskikbaar is nie is alle voordele wat betrekking het op sodanige dokumente verhaalbaar." Deur Opmerking 23 deur die volgende te vervang: "23. Die Internasionale Handelsadministrasie Kommissie moet op die invoerkorting kredietseffikaat aandui, gebaseer op inligting deur die applikant voorsien, of dit ten opsigte van motorvoertuigkomponente, motorvoertuiggereedskap of motorvoertuie is wat uitgevoer is." Deur Opmerking 28 deur die volgende te vervang: "28. (i) Die Internasionale Handelsadministrasie Kommissie, mag te enige tyd enige aangeleentheid of inligting aangaande hierdie item verifieer behalwe vir daardie wat betrekking het op die Kommissaris		

I	II				III	
Korting= item	Tarief= pos	Korting= kode	C D	Beskrywing	Mate van Korting	Annota= sies
317.06		"03.00	06	(ii) Die Internasionale Handelsadministrasie Kommissie mag 'n invoerkorting kredietertifikaat wat op die basis van foutiewe inligting met betrekking tot die aansoek uitgereik was, terugtrek. Indien, ten tyde van die terugtrekking, enige van die voordele ingevolge so 'n sertifikaat alreeds gebruik is, word sodanige voordele van die gebruiker(s) verhaalbaar. (iii) In die geval van enige geskil met betrekking tot die vertolking of toepassing van enige van die bepalings van hierdie item, behalwe vir die wat op die Kommissaris betrekking het, is die beslissing van die Internasionale Handelsadministrasie Kommissie finaal." Deur kortingkode 03.00 by tariefpos 00.00 deur die volgende te vervang: Motorvoertuigkomponente vir gebruik in die vervaardiging van oorspronklike toerustingskomponente soos omskryf in Hoofstuk 98 van Bylae No. 1 vir verskaffing aan 'n motorvoertuigvervaardiger wat onder kortingitem 317.04 geregistreer is, ingevoer deur komponentvervaardigers, goedgekeur deur die Internasionale Handelsadministrasie Kommissie. Met dien verstande dat - (i) sodanige komponentvervaardiger 'n kwartaallikse opgawe aan die Kontroleur voorlê ten opsigte van alle goedere wat onder hierdie kortingitem geklaar is, tesame met 'n skedule gestaaf deur afskrifte van 'n lys van komponente wat die werklike aantal motorvoertuigkomponente wat in die vervaardiging van 'n spesifieke oorspronklike toerustingskomponent gebruik is, aandui en die werklike aantal oorspronklike toerustingskomponente wat vervaardig is asook die hoeveelheid van elke oorspronklike toerustingskomponent wat aan 'n motorvoertuigvervaardiger verskaf is;	Volle reg"	

I	II				III	
Korting= item	Tarief= pos	Korting= kode	C D	Beskrywing	Mate van Korting	Annota= sies
				(ii) die kwartaallikse opgawe gestaaf moet word deur verklarings van motorvoer= tuigvervaardigers aan wie sodanige komponente verskaf is, met spesifieke verwysing na die onderdeelnommers, beskrywing en hoeveelheid ontvang ten opsigte van elke onderdeelnommer gedurende dieselfde tydperk; en (iii) die verklarings deur die motorvoertuig= vervaardigers deur 'n doeane- en aksynsbeamppte gesertifiseer is.		

No. R. 734

30 May 2003

**CUSTOMS AND EXCISE ACT, 1964.-
AMENDMENT OF SCHEDULE NO. 4 (NO. 4/275)**

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 4 to the said Act is hereby amended,
with effect from 1 June 2003, to the extent set out in the Schedule hereto.

**M MPAHLWA
DEPUTY MINISTER OF FINANCE**

SCHEDULE

By the insertion after Note 4 to Schedule No. 4 of the following:

- "5. Any reference to a permit or certificate issued or endorsed by the International Trade Administration Commission in any of the provisions of this Schedule shall be deemed to include a reference to any permit or certificate issued or endorsed by the Director-General: Trade and Industry before 1 June 2003 in terms of the provisions which existed before 1 June 2003."

No. R. 734

30 Mei 2003

**DOEANE EN AKSYNSWET, 1964.-
WYSIGING VAN BYLAE NO. 4 (NO. 4/275)**

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Bylae No. 4 by genoemde Wet hiermee, met ingang van **1 Junie 2003**, gewysig in die mate in die Bylae hierby aangetoon.

**M MPAHLWA
ADJUNKMINISTER VAN FINANSIES**

BYLAE

Deur na Opmerking 4 by Bylae No. 4 die volgende in te voeg:

- "5. Enige verwysing na 'n permit of sertifikaat uitgereik of geëndoseer deur die Internasionale Handelsadministrasie Kommissie in enige van die voorsienings van hierdie Bylae word geag 'n verwysing na 'n permit of sertifikaat deur die Direkteur-generaal: Handel en Nywerheid voor 1 Junie 2003 uitgereik of geëndoseer ingevolge die voorwaardes wat voor 1 Junie 2003 bestaan het, in te sluit."

No. R. 735

30 May 2003

**CUSTOMS AND EXCISE ACT, 1964.-
AMENDMENT OF SCHEDULE NO. 4 (No. 4/276)**

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 4 to the said Act is hereby amended, with effect from 1 June 2003, to the extent set out in the Schedule hereto.

**M MPAHLWA
DEPUTY MINISTER OF FINANCE**

SCHEDULE

I Rebate Item	II				III Extent of Rebate	Anno- tations
	Tariff Heading	Rebate Code	C. D.	Description		
405.04	"00.00	01.00	07	By the substitution for tariff heading 00.00 of the following: Goods (excluding motor vehicles) specially designed for use by persons with physical or mental defects, subject to the production of a certificate from an official of the South African National Council for the Blind, the South African National Council for the Deaf, the South African National Council for Mental Health, the National Council for the Physically Disabled in South Africa or the South African National Epilepsy League or of a body which is affiliated to the Council or League concerned, that such goods are for use exclusively by such handicapped persons, such certificate being endorsed by the International Trade Administration Commission that such or similar goods are not ordinary nor satisfactorily made in the Republic	Full duty	
		02.00	01	Machines, implements and materials for use in the manufacture of goods by persons with physical or mental defects, subject to the production of a certificate from an official of the South African National Council for the Blind, the South African National Council for the Deaf, the South African National Council for Mental Health, the National Council for the Physically Disabled in South Africa or the South African National Epilepsy League or of a body which is affiliated to the Council or League concerned, that such machines, implements and materials are for the exclusive use by such handicapped persons, such certificate being endorsed by the International Trade Administration Commission that such or similar goods are not ordinarily nor satisfactorily manufactured in the Republic	Full duty	

I Rebate Item	II				III Extent of Rebate	Anno- tations
	Tariff Heading	Rebate Code	C. D.	Description		
409.07		04.00	00	Goods (excluding clothing) forwarded unsolicited and free to any organization registered in terms of the National Welfare Act, 1978 (Act No. 100 of 1978), entered in terms of a specific permit issued by the International Trade Administration Commission, for the distribution free of charge by such organization	Full duty	
		05.00	05	Goods (excluding clothing) forwarded unsolicited and free to any organization registered in terms of the National Welfare Act, 1978 (Act No. 100 of 1978), entered in terms of a specific permit issued by the International Trade Administration Commission, for the official use by such organization	Full duty	
		06.00	09	Goods (excluding foodstuffs and clothing) forwarded free, as a donation to any educational organization, hospital (including clinic), welfare organization, religious organization or sporting organization, in such quantities and under such conditions as the International Trade Administration Commission, may allow by specific permit and that the Commission is satisfied that the issuing of such permit will not have a detrimental affect on local industry within the common customs area: Provided that the applicant and anybody responsible for the distribution have furnished an undertaking that - (a) such goods are for the use by the organization or for free distribution; (b) such goods will not be sold, leased, hired or otherwise disposed of for gain without the duty which has been rebated being paid to the Commissioner; and (c) no donation or other counter-performance may be accepted by anybody in respect of such goods	Full duty"	
"409.07	00.00	01.00	01	By the substitution for rebate item 409.07 of the following: Compensating products (excluding goods liable to the duties specified in Part 2 of Schedule No. 1) obtained abroad from goods temporarily exported for outward processing, in terms of a specific permit issued by the International Trade Administration Commission provided - (i) the specific permit is obtained before the temporary exportation of the goods; (ii) if the ownership of the compensating products is transferred prior to entry for customs purposes, such goods are entered in the name of the person who exported the goods; and (iii) any additional conditions which may be stipulated in the said permit, are complied with	Full duty less the amount of any rebate, refund and drawback granted previously and less the duty on the cost of manufacture, processing or repair"	

I Rebate Item	II				III Extent of Rebate	Anno- tations
	Tariff Heading	Rebate Code	C. D.	Description		
412.11 and 412.12				By the substitution for rebate items 412.11 and 412.12 of the following:		
"412.11	00.00	01.00	04	Goods imported – (a) for the relief of distress of persons in cases of famine or other national disaster; (b) under any technical assistance agreement; or (c) in terms of an obligation under any multilateral international agreement to which the Republic is a party: Provided that – (i) importation of any goods under this rebate item shall be subject to a certificate issued by the International Trade Administration Commission and to such other conditions as may be agreed upon by the Governments of the Republic, Botswana, Lesotho, Swaziland and Namibia; and (ii) goods imported under this rebate item shall not be sold or disposed of to any party who is not entitled to any privileges under the rebate item, or be removed to the area of Botswana, Lesotho, Swaziland or Namibia without the permission of the International Trade Administration Commission	Full duty	
412.12	00.00	01.00	06	Goods imported for any purpose agreed upon for any purpose agreed upon between the Governments of the Republic, Botswana, Lesotho, Swaziland and Namibia: Provided that – (i) the provisions of this rebate item shall not apply in respect of any consignment or quantity or class of goods unless the prior approval of the Governments of Botswana, Lesotho, Swaziland and Namibia has been obtained for the application of such provisions in respect of every such consignment or quantity or class of goods; (ii) the importation of any goods under this rebate item shall be subject to a certificate issued by the International Trade Administration Commission and to such other conditions as may be agreed upon by the Governments of the Republic, Botswana, Lesotho, Swaziland and Namibia; and (iii) goods imported under this rebate item shall not be sold or disposed of to any party who is not entitled to any privileges under the rebate item, or be removed to the area of	Full duty"	

I Rebate Item	II				III Extent of Rebate	Anno- tations
	Tariff Heading	Rebate Code	C. D.	Description		
412.25				Botswana, Lesotho, Swaziland or Namibia without the permission of the Commissioner		
"412.25	00.00	01.00	01	By the substitution for rebate item 412.25 of the following: Goods, in respect of which the rate of duty or the effective rate of duty in Part 1 of Schedule No. 1 exceeds 3%, produced or manufactured in the People's Republic of Mozambique, and imported directly there from, of such class or kind and any other characteristics and in such quantities as specified in any certificate in such form as approved by the International Trade Administration Commission and issued on behalf of the People's Republic of Mozambique	Full duty in Part 1 of Schedule No. 1 less 3%	
		02.00	04	Goods, in respect of which the rate of duty or the effective rate of duty in Part 1 of Schedule No. 1 does not exceed 3%, produced or manufactured in the People's Republic of Mozambique, and imported directly there from, of such class or kind and any other characteristics and in such quantities as specified in any certificate in such form as approved by the International Trade Administration Commission, and issued on behalf of the People's Republic of Mozambique	Full duty in Part 1 of Schedule No. 1"	
412.27				By the substitution for rebate item 412.27 of the following:		
"412.27	00.00	01.00	03	Goods for upgrading, supplied free of charge to replace parts which are covered by a warranty agreement, provided – (a) a specific permit issued by the International Trade Administration Commission, is submitted; (b) a copy of the bill of entry and the documents submitted in support of the bill of entry in terms of sections 39 and 40 under which the goods were originally entered for home consumption are submitted; (c) the goods are supplied by the original supplier; and (d) the replaced goods are disposed of as directed by the Commissioner	Full duty"	
460.01				By the substitution for tariff heading 03.05 of the following:		
	"03.05	01.00	49	Dried fish, in such quantities and at such times as the International Trade Administration Commission may allow by specific permit	Full duty"	

I Korting= item	Tarief= pos	Korting= kode	TS	II Beskrywing	III Mate van Korting	Anno= tasies
		03.02	26	(i) dat sodanige voertuie nie binne 'n tydperk van drie jaar na die datum van klaring onder hierdie kortingitem aangebied, geadverteer, geleen, verhuur, verpag, verpand, weggegee, verruil, verkoop of andersins oor beskik word sonder die vooraf toestemming van die Internasionale Handelsadministrasie Kommissie nie; (ii) dat enige van die voormelde handelinge met enige sodanige voertuie gedurende 'n tydperk van drie jaar na datum van klaring kragtens hierdie kortingitem sodanige voertuie onderhewig maak aan die betaling van reg ooreenkomstig die regulasies Motorvoertuie wat onder subposte 8701.20.10, 8702.10.80, 8702.90.10, 8703.21.90, 8703.22.90, 8703.23.90, 8703.24.90, 8703.31.90, 8703.32.90, 8703.33.90, 8703.90.90, 8704.21.80, 8704.31.80, 8704.90.80 en 8706.00.10 ressorteer geklaar voor of op 31 Desember 2012 vir die doeleindes van hierdie voorsiening, wat die Internasionale Handelsadministrasie Kommissie spesifiseer by wyse van 'n sertifikaat wat die bedrag van die reg wat gekort mag word spesifiseer: Met dien verstande dat 'n aansoek oor sodanige sertifikaat nie deur die Internasionale Handelsadministrasie Kommissie oorweeg sal word nie tensy die applikant – (a) bewys lewer dat hy of sy die vervaardiger van gespesifiseerde motorvoertuie is, wat kragtens Hoofstuk 98 geregistreer is of die vervaardiger van motorvoertuigkomponente wat gekontrakteer is om die motorvoertuigkomponente te voorsien vir die vervaardiger van gespesifiseerde motorvoertuie; (b) 'n besigheidsplan op of voor 31 Desember 2007 in verband met 'n projek wat belê in produktiewe komponente ingedien het, met die doel om gespesifiseerde motorvoertuie of outomatiese komponente van genoegsame kwaliteit, kwantiteit en teen kompeterende pryse te voorsien aan die gemeenskaplike doeleinde gebied en internasionale markte in lyn met voorskrifte deur die Internasionale Handelsadministrasie Kommissie; en (c) tot die bevrediging van die Internasionale Handelsadministrasie Kommissie bewys het dat die projek 'n bydrae sal lewer tot die berekening van die algehele doelwit van die Staat se Motornywerheid Ontwikkelingsprogram	Volle reg"	

I Korting= item	Tarief= pos	Korting= kode	TS	II Beskrywing	III Mate van Korting	Anno= tasies
460.17	"87.00	01.02	20	Deur tariefpos 87.00 deur die volgende te vervang: Een motorvoertuig of motorfiets, met 'n sonder 'n syspan, spesiaal ontwerp of aangepas vir gebruik deur 'n liggaamlik gestremde persoon, onderhewig aan 'n permit uitgereik deur die Internasionale Handelsadministrasie Kommissie nadat die Nasionale Raad vir Liggaamlik Gestremdes in Suid-Afrika gesertifiseer het dat die voertuig of motorfiets aangepas is of aangepas sal word volgens die vereistes van aldus gestremde persoon en dat die voertuig vir die uitsluitlike gebruik deur aldus gestremde persoon is en dat 'n soortgelyke voertuig of motorfiets nie gewoonlik of op bevredigende wyse in die Republiek vervaardig word nie: (i) Mits sodanige voertuig of motorfiets nie binne 'n tydperk van 3 jaar na die datum van klaring onder hierdie kortingitem aangebied, geadverteer, geleen, verhuur, verpag, verpand, weggegee, verruil, verkoop of andersins vervreem word sonder die vooraf toestemming van die Internasionale Handelsadministrasie Kommissie: Met dien verstande dat enigeen van voormelde handelinge met sodanige voertuig of motorfiets binne 'n tydperk van 3 jaar na datum van klaring kragtens hierdie kortingitem sodanige voertuig of motorfiets onderhewig maak aan die betaling van reg; en (ii) 'n korting op reg kragtens hierdie kortingitem sal slegs eenkeer per persoon gedurende 'n tydperk van 3 jaar of sodanige korter tydperk as wat die Internasionale Handelsadministrasie Kommissie in buitengewone omstandighede mag besluit, toegestaan word	Volle reg	
		02.02	25	Motorvoertuie vir die vervoer van passasiere, onderhewig aan 'n permit uitgereik deur die Internasionale Handelsadministrasie Kommissie nadat die Nasionale Raad vir Liggaamlik Gestremdes in Suid-Afrika gesertifiseer het dat sodanige voertuie spesiaal ontwerp is of aangepas is of aangepas sal word volgens die vereistes vir die vervoer van liggaamlik gestremde persone en dat sodanige voertuie vir die uitsluitlike vervoer van sodanige gestremde persone is en dat soortgelyke voertuie normaalweg nie op bevredigende wyse in die Republiek vervaardig word nie met dien verstande –	Volle reg	

I Korting= item	II				III Mate van Korting	Anno= tases
	Tarief= pos	Korting= kode	TS	Beskrywing		
460.16	73.03	01.00	40	Buise en pype, van yster of staal, vir gebruik as stoomketel-, oorverhitter- en watervoorverhitter= buisleiding, in die hoeveelhede en op die tye wat die Internasionale Handelsadministrasie Kommissie by bepaalde permit toelaat	Volle reg	
	73.04	01.00	47	Buise en pype, van yster of staal, vir gebruik as stoomketel-, oorverhitter- en watervoorverhitter= buisleiding, in die hoeveelhede en op die tye wat die Internasionale Handelsadministrasie Kommissie by bepaalde permit toelaat	Volle reg	
	73.05	01.00	43	Buise en pype, van yster of staal, vir gebruik as stoomketel-, oorverhitter- en watervoorverhitter= buisleiding, in die hoeveelhede en op die tye wat die Internasionale Handelsadministrasie Kommissie by bepaalde permit toelaat	Volle reg	
	73.06	01.00	40	Buise en pype, van yster of staal, vir gebruik as stoomketel-, oorverhitter- en watervoorverhitter= buisleiding, in die hoeveelhede en op die tye wat die Internasionale Handelsadministrasie Kommissie by bepaalde permit toelaat	Volle reg	
	76.06	01.04	47	Aluminiumplate, -fynplate en -band, met 'n dikte van hoogstens 10 mm, gehaspel, aan een of aan albei kante met verf of emalje bedek, in die hoeveelhede en op die tye en onderworpe aan die voorwaardes wat die Internasionale Handelsadministrasie Kommissie by bepaalde permit toelaat	Volle reg	
	84.27	01.04	42	Werktrukke met 'n massa van meer as 50 t, ontwerp vir die vervoer van yster gietpanne, slakpote en skrootemmers binne staalmeubels, in die hoeveelhede, op die tye en onderworpe aan die voorwaardes soos deur die Internasionale Handelsadministrasie Kommissie by bepaalde permit toelaat	Volle reg	
	8462.10	01.06	67	Hidrouliese perse met 'n trekvermoë van minstens 18 000 kN en van 'n tafelgrootte van minstens 4 500 mm, in die hoeveelhede, op die tye en onderhewig aan sodanige voorwaardes as wat die Internasionale Handelsadministrasie Kommissie by bepaalde permit toelaat, nadat die Kommissie tevrede gestel is dat sulke perse slegs gebruik sal word vir die vervaardiging van syraampanele vir motorvoertuie	Volle reg"	

I Korting= item	II				III Mate van Korting	Anno= tases
	Tarief= pos	Korting= kode	TS	Beskrywing		
460.13, 460.14, 460.15 en 460.16	63.09	03.04	47	Verslete klerasie (uitgesonderd verslette oorjasse, motorjasse, reënjasse, anorakke, skibaadjies, duffeljasse, mantels, parkas en dergelike kleding=stukke), indeelbaar in subpos 6309.00.17, geklaar vir die doel van hierdie korting voorsiening op of voor 30 Junie 2001, in die hoeveelhede en op die tye en onderworpe aan die voorwaardes wat die Internasionale Handelsadministrasie Kommissie by bepaalde permit uitgereik voor of op 31 Augustus 2000, mag toelaat Deur kortingitems 460.13, 460.14, 460.15 en tariefposte 84.27 en 8462.10 by kortingitem 460.16 deur die volgende te vervang:	Volle reg min 30%"	
"460.13	70.10	01.00	41	Glasbottels van 'n metrieke inhoudsmaat, vir die verpakking van mineraalwater, bier, wyn en spiritusdranke, in die hoeveelhede en op die tye wat die Internasionale Handelsadministrasie Kommissie by bepaalde permit toelaat	Volle reg	
460.14	7117.19	01.06	62	Armbande en hangertjies, van vlekvrystaal, wat 'n plaatjie inkorporeer waarop 'n mediese onderskeidingsteken aangebring is, vir gravering met mediese besonderhede van die individu in die hoeveelhede en op die tye wat die Internasionale Handelsadministrasie Kommissie by bepaalde permit toelaat	Volle reg	
460.15	72.19	01.00	49	Platgewalste produkte van vlekvrystaal, met 'n wydte van minstens 600 mm en met 'n dikte van minstens 1,22 mm, hetsy in rolle al dan nie, in die hoeveelhede en op die tye wat die Internasionale Handelsadministrasie Kommissie by bepaalde permit toelaat	Volle reg	
		02.00	44	Platgewalste produkte van vlekvrystaal, met 'n wydte van minstens 600 mm en met 'n dikte van minder as 1,22 mm, hetsy in rolle al dan nie, in die hoeveelhede en op die tye wat die Internasionale Handelsadministrasie Kommissie by bepaalde permit toelaat	Volle reg	
	72.20	01.00	47	Platgewalste produkte van vlekvrystaal, met 'n wydte van minder as 600 mm en met 'n dikte van minstens as 1,22 mm, hetsy in rolle al dan nie, in die hoeveelhede en op die tye wat die Internasionale Handelsadministrasie Kommissie by bepaalde permit toelaat	Volle reg	
		02.00	41	Platgewalste produkte van vlekvrystaal, met 'n wydte van minder as 600 mm en met 'n dikte van minder as 1,22 mm, hetsy in rolle al dan nie, in die hoeveelhede en op die tye wat die Internasionale Handelsadministrasie Kommissie by bepaalde permit toelaat	Volle reg	

I Korting= item	II				III Mate van Korting	Anno= tasies
	Tarief= pos	Korting= kode	TS	Beskrywing		
	5801.34	01.06	68	Skeringpoolstowwe, epinglee (ongesny), (uitgesonderd fluweel), wat 85 persent of meer by massa van akriliese of modakriliese stapelvelsels bevat, met 'n massa van 350g/m ² of meer, in die hoeveelhede en op die tye en onderworpe aan die voorwaardes wat die Internasionale Handelsadministrasie Kommissie, by bepaalde permit toelaat, nadat daardie Kommissie tevrede gestel is dat sulke stowwe nie gebruik sal word vir die vervaardiging van komberse nie	Volle anti-dumpingreg	
	5801.35	01.06	66	Skeringpoolstowwe, gesny, wat 85 persent of meer by massa van akriliese of modakriliese stapelvelsels bevat, met 'n massa van 350g/m ² of meer, in die hoeveelhede en op die tye en onderworpe aan die voorwaardes wat die Internasionale Handelsadministrasie Kommissie, by bepaalde permit toelaat, nadat daardie Kommissie tevrede gestel is dat sulke stowwe nie gebruik sal word vir die vervaardiging van komberse nie	Volle anti-dumpingreg	
	60.00	01.01	13	Gebruikte oorjasse, motorjasse, reënjasse, anorakke, skibaadjies, duffeljasse, mantels, parkas en dergelike kledingstukke (uitgesonderd windjakke en windjekkies), in bale wat nie ander kledingstukke bevat nie, in die hoeveelhede, op die tye en onderhewig aan sodanige voorwaardes as wat die Internasionale Handelsadministrasie Kommissie, by bepaalde permit toelaat	Volle reg min 30%	
	6001.10	01.06	64	"Langpoolstowwe", wat 85 persent of meer by massa van akriliese of modakriliese stapelvelsels bevat, met 'n massa van 350g/m ² of meer, in die hoeveelhede en op die tye en onderworpe aan die voorwaardes wat die Internasionale Handelsadministrasie Kommissie, by bepaalde permit toelaat, nadat daardie Kommissie tevrede gestel is dat sulke stowwe nie gebruik sal word vir die vervaardiging van komberse nie	Volle anti-dumpingreg	
	6001.22	01.06	68	Van gefabriseerde velles (uitgesonderd "langpoolstowwe"), wat 85 persent of meer by massa van akriliese of modakriliese stapelvelsels bevat, met 'n massa van 350g/m ² of meer, in die hoeveelhede en op die tye en onderworpe aan die voorwaardes wat die Internasionale Handelsadministrasie Kommissie, by bepaalde permit toelaat, nadat daardie Kommissie tevrede gestel is dat sulke stowwe nie gebruik sal word vir die vervaardiging van komberse nie	Volle anti-dumpingreg	
	6001.92	01.06	69	Van gefabriseerde velles (uitgesonderd "langpoolstowwe en luspoolstowwe"), wat 85 persent of meer by massa van akriliese of modakriliese stapelvelsels bevat, met 'n massa van 350g/m ² of meer, in die hoeveelhede en op die tye en onderworpe aan die voorwaardes wat die Internasionale Handelsadministrasie Kommissie, by bepaalde permit toelaat, nadat daardie Kommissie tevrede gestel is dat sulke stowwe nie gebruik sal word vir die vervaardiging van komberse nie	Volle anti-dumpingreg	

I Korting= item	Tarief= pos	Korting= kode	TS	II Beskrywing	III Mate van Korting	Anno= tases
				6. (a) Waar die bedrag aan reg verhaalbaar ten opsigte van enige goedere gekort op 'n klaringsbrief die bedrag op die RKS oortref, sal die reg op die oortollige bedrag in rekening gebring word by die Kontroleur waar so 'n klaringsbrief verwerk is. (b) Die RKS sal slegs geldig wees ten opsigte van die tydperk vermeld in die item en enige balans oorgehou nadat die tydperk vestryk het sal nie oorgedra word na die volgende tydperk nie. 7. Die Kommissaris mag by reël enige aangeleentheid wat hy as noodsaaklik en nuttig beskou vir die doeleindes van die regulering van enige doeane prosedure waartoe hierdie item of die Handleiding verwant is, voorskryf. 8. Die RKS-deelnemer sal die plaaslike Doeane kantoor van alle uitvoerbesendings ten minste 24 uur voor verpakking daarvan in kennis stel, op vorm DA 73. 9. Die Kontroleur mag toesig hou oor enige besending op die perseel van die uitvoerder, waar dit as noodsaaklik beskou word en sal die uitvoer van sodanige goedere slegs toelaat by die nakoming van die vereistes van die toesighoudingprosedures van toepassing by sulke uitvoere. Deur tariefposte 5512.29, 5515.29, 5801.34, 5801.35, 60.00, 6001.10, 6001.22, 6001.92 en 63.09 deur die volgende te vervang:		
	5512.29	01.06	61	Ander weefstowwe, wat, volgens massa, minstens 85 persent akrielliese- of modakrielliese stapelvelsels bevat, met 'n massa van minstens 350g/m ² , op die tye en onderhewig aan sodanige voorwaardes as wat die Internasionale Handelsadministrasie Kommis=sie by bepaalde permit toelaat, nadat daardie Kommissie tevrede gestel is dat sulke stowwe nie gebruik sal word vir die vervaardiging van komberse nie	Die volle anti-dumping=reg	
	5515.29		60	Ander weefstowwe, wat, volgens massa, minstens 85 persent akrielliese- of modakrielliese stapelvelsels bevat, met 'n massa van minstens 350g/m ² , op die tye en onderhewig aan sodanige voorwaardes as wat die Internasionale Handelsadministrasie Kommis=sie by bepaalde permit toelaat, nadat daardie Kommissie tevrede gestel is dat sulke stowwe nie gebruik sal word vir die vervaardiging van komberse nie	Die volle anti-dumping=reg	

I Korting= item	Tarief= pos	Korting= kode	TS	II Beskrywing	III Mate van Korting	Anno= taties
				4. (a) Wanneer ook al die Internasionale Handelsadministrasie Kommissie, soos die bedoeling is in paragraaf 11 van die Handleiding - (i) besluit dat 'n RKS is van nul en geen waarde; of (ii) het rede om te glo dat enige ongeruimdheid plaasgevind het of foutiewe inligting verskaf is met die doel om die verkryging of benutting van die RKS, en trek sodanige RKS terug, sal enige bedrag of reg gekort aan die Kommissaris betaal word op versoek van die RKS houër of RKS koper, wie ook al verantwoordelik was vir die daad wat aanleiding gegee het tot die kansel= lasie van so 'n permit. (b) So 'n bedrag sal verhaalbaar wees ingevolge die voorwaardes van hierdie Wet asof dit 'n bedrag was wat betaalbaar was ingevolge die voorwaardes van artikel 76A van die Wet. 5. Wanneer ook al die Internasionale Handels= administrasie Kommissie - (a) om watter rede ook al 'n RKS onttrek; en (b) die onttrekking herooreweg en 'n nuwe RKS uitreik vanaf die datum van onttrekking van die oorspronklike RKS; die Kommissaris enige bedrag of reg deur die betrokke persoon betaal moet terugbetaal soos bedoel in Opmerking 4, maar geen rente sal betaalbaar wees ten opsigte van so 'n bedrag vir die tydperk wat dit in besit van die Kom= missaris was nie.		

I	II				III	
Korting= item	Tarief= pos	Korting= kode	TS	Beskrywing	Mate van Korting	Anno= tases
				2. Onderworpe aan die voorwaardes van hierdie Wet insluitende die voorsienings van hierdie item en hierdie Opmerkings, die invoer of uitvoer van goedere vir die doeleindes van die RKSS, die aansoek vir en die uitreiking of terugtrekking van 'n RKS, die gebruik van enige RKS en die voordele daaraan verbonde en enige ander aangeleentheid met betrekking tot die administrasie van die RKS sal beheer word deur - (a) die voorwaardes en prosedures soos omskryf in die Handleiding, en (b) enige wysiging daarvan, en enige voorwaardes opgelê of enige prosedure voorgeskryf deur die Internasionale Handelsadministrasie Kommissie. 3. (a) Waar enige persoon goedere verkoop aan die houer van 'n RKS of 'n RKS koper onder die omstandighede omskryf in artikel 39A van die Wet, sal sodanige houer of koper nie die goedere herverkoop aan, of andersins daarvan ontslae raak tot die voordeel van die persoon wie sodanige goedere verkoop het of enige persoon verwant aan sodanige persoon. (b) Indien sodanige houer of koper sodanige goedere verkoop of ontslae raak van die goedere, sal die bedrag aan reg gekort verskuldig wees aan die Kommissaris op aanvraag en sal dit onderhewig wees aan die voorwaardes van hierdie Wet asof dit 'n bedrag was wat betaalbaar was onderworpe aan die voorwaardes van artikel 76A van die Wet. (c) Onderworpe aan die voorwaardes van paragrafe (a) en (b), mag goedere ingevoer onder 'n RKS verkoop word aan enige persoon na behoorlike klaring vir binnelandse verbruik soos voorgeskryf in paragraaf 10.2 van die Handleiding. (d) Vir die doeleindes van hierdie Opmerking sal "verwante" die bedoeling hê soos toegeskryf daaraan in artikel 66(2)(a) van die Wet.		

I Korting= item	Tarief= pos	Korting= kode	TS	II Beskrywing	III Mate van Korting	Anno= tases
460.11		"06.00	04	Deur kortingkode 06.00 by tariefpos 00.00 deur die volgende te vervang: Tekstiele en tekstielartikels wat onder poste Nos. 51.06 tot 51.13, 52.04 tot 52.12, 53.11, 54.01 tot 54.08, 55.08 tot 55.16, 56.03, 58.01 tot 58.04, 58.06, 58.08, 58.10, 58.11, 59.01, 59.03, 59.06, 59.07, 60.01, 60.02, 61.01 tot 61.17, 62.01 tot 62.17 en 63.01 tot 63.04 ressorteer, geklaar vir binnelandse verbruik na 1 April 2001 tot en met 30 September 2006 vir die doeleindes van hierdie voorsiening in ooreenstemming met 'n regkredietcertifikaat uitgereik deur die Internasionale Handelsadministrasie Kommissie aangedui in die Handleiding omskryf in Opmerking 1 hierby Opmerkings: Die voorsienings van hierdie item sal onderworpe wees aan die volgende: 1. Woordomskrywings "RKS" beteken Regkredietcertifikaat; "RKSS" beteken die Regkredietcertifikaat Skema, die vereistes waarvan omskryf word in die Handleiding en in ooreenstemming is met 'n RKS wat uitgereik is deur die Internasionale Handelsadministrasie Kommissie; "RKS houer" beteken die aansoeker aan wie of waarvoor 'n RKS uitgereik is; "RKS koper" beteken die persoon wat 'n RKS of gedeelte daarvan koop van 'n RKS houer soos bedoel is in paragraaf 10.6 van die Handleiding; "Handleiding" beteken die Omvattende Handleiding tot die Regkredietcertifikaat Skema gepubliseer in Kennisgewing 742 in Staatskoerant No. 22145 van 23 Maart 2001. "Die Wet" beteken hierdie Wet.	Volle reg"	

I Korting= item	II				III Mate van Korting	Anno= taties
	Tarief= pos	Korting= kode	TS	Beskrywing		
460.01	"03.05	01.00	49	(c) die goedere verskaf word deur die oorspronklike verskaffer; en (d) die vervangde goedere oor beskik word soos deur die Kommissaris bepaal Deur tariefpos 03.05 deur die volgende te vervang:	Volle reg"	
460.06				Gedroogde vis, in die hoeveelhede en op die tye wat die Internasionale Handelsadministrasie Kommissie by bepaalde permit toelaat Deur tariefpos 38.17 en kortingkode 01.05 by tariefpos 3824.7 deur die volgende te vervang:		
	"38.17	01.00	41	Gemengde alkielbensene, in die hoeveelhede en op die tye wat die Internasionale Handelsadministrasie Kommissie by bepaalde permit toelaat	Volle reg	
	3824.7	01.05	52	Mengsels wat dichloordifluormetaan of trichloordifluormetaan of albei bevat, in die hoeveelhede en op die tye wat die Internasionale Handelsadministrasie Kommissie by bepaalde permit toelaat	Volle reg min die reg in Afdeling A van Deel 2 van Bylae No. 1"	
460.07	"39.19	01.00	46	Deur tariefposte 39.19 en 40.02 deur die volgende te vervang:	Volle reg	
				Plate, velle, film, foelie en reep, van poliëteleen= tereftalate, selfklewend, met verwyderbare beskermingstowwe, geklaar voor of op 12 April 1997, in die hoeveelhede en onderworpe aan die voorwaardes wat die Internasionale Handelsadministrasie Kommissie by bepaalde permit voor of op 12 April 1996 uitgereik, toelaat		
	40.02	01.00	40	Polibutadieenstireenrubber, in die hoeveelhede en op die tye wat die Internasionale Handelsadministrasie Kommissie by bepaalde permit toelaat Deur kortingkode 02.00 by tariefpos 40.02 te skrap.	Volle reg min 11c/kg"	
460.10	"4804.31	01.06	68	Deur tariefpos 4804.31 deur die volgende te vervang: Onbestrykte kraftpapier en -papierbord met 'n massa van hoogstens 150 g/m ² , ongebleik, vir gebruik as tussen blaai vir die beskerming van vlekvrystaalplate en -rolle, deur vervaardigers van vlekvrystaal, in die hoeveelhede en op die tye wat die Internasionale Handelsadministrasie Kommissie by bepaalde permit toelaat	Volle reg"	

I Korting= item	II				III Mate van Korting	Anno= tasies
	Tarief= pos	Korting= kode	TS	Beskrywing		
412.25				(ii) die invoer van enige goedere onder hierdie kortingitem onderworpe is aan 'n sertifikaat uitgereik deur die Internasionale Handelsadministrasie Kommissie en aan sodanige ander voorwaardes waaromtrent deur die Regerings van die Republiek, Botswana, Lesotho, Swaziland en Namibië ooreengekom mag word nie; en (iii) goedere onder hierdie kortingitem ingevoer nie verkoop of van die hand gesit mag word aan enige party wat nie op die voorregte kragtens die kortingitem geregtig is nie, of na die gebied van Botswana, Lesotho, Swaziland of Namibië sonder die toestemming van die Kommissaris verwyder mag word nie Deur kortingitem 412.25 deur die volgende te vervang:		
"412.25	00.00	01.00	01	Goedere, ten opsigte waarvan die skaal van reg of die effektiewe skaal van reg in Deel 1 van Bylae No. 1 meer as 3% is, in die Volksrepubliek van Mosambiek geproduseer of vervaardig en direk daarvandaan ingevoer, van sodanige klas of soort en enige ander eienskappe en in sodanige hoeveelhede soos gespesifiseer in enige sertifikaat in die vorm soos goedgekeur deur die Internasionale Handelsadministrasie Kommissie en uitgereik ten behoeve van die Volksrepubliek van Mosambiek	Volle reg in Deel 1 van Bylae No. 1 min 3%	
412.27		02.00	04	Goedere, ten opsigte waarvan die skaal van reg of die effektiewe skaal van reg in Deel 1 van Bylae No. 1 meer as 3% is, in die Volksrepubliek van Mosambiek geproduseer of vervaardig en direk daarvandaan ingevoer, van sodanige klas of soort en enige ander eienskappe en in sodanige hoeveelhede soos gespesifiseer in enige sertifikaat in die vorm soos goedgekeur deur die Internasionale Handelsadministrasie Kommissie en uitgereik ten behoeve van die Volksrepubliek van Mosambiek	Volle reg in Deel 1 van Bylae No. 1"	
"412.27	00.00	01.00	03	Deur kortingitem 412.27 deur die volgende te vervang: Goedere vir opgradering, wat gratis verskaf word om onderdele te vervang wat onder 'n waarborgsooreenkoms gedek is, mits – (a) 'n bepaalde permit uitgereik deur die Internasionale Handelsadministrasie Kommissie, voorgelê word; (b) 'n afskrif van die klaringsbrief en die dokumente voorgelê ter staving van die klaringsbrief kragtens artikels 39 en 40 waarmee die goedere oorspronklik geklaar is, voorgelê word;	Volle reg"	

I Korting= item	II				III Mate van Korting	Anno= tasies
	Tarief= pos	Korting= kode	TS	Beskrywing		
412.11 en 412.12				(iii) enige bykomende voorwaardes wat in die genoemde permit gestel is, nagekom word Deur kortingitems 412.11 en 412.12 deur die volgende te vervang:	sering of reparasie"	
"412.11	00.00	01.00	04	Goedere ingevoer - (a) vir die verligting van menslike nood in gevalle van hongersnood of ander nasionale rampe; (b) ingevolge enige tegniese hulp-ooreenkoms; (c) ingevolge 'n verpligting ooreenkomstig enige multilaterale internasionale ooreenkoms waarby die Republiek 'n party is: Met dien verstande dat - (i) die invoer van enige goedere onder hierdie kortingitem onderworpe is aan 'n sertifikaat uitgereik deur die Internasionale Handelsadministrasie Kommissie en aan sodanige ander voorwaardes waaromtrent deur die Regerings van die Republiek, Botswana, Lesotho, Swaziland en Namibië ooreengekom mag word; en (ii) goedere wat onder hierdie kortingitem ingevoer is nie verkoop of van die hand gesit mag word aan enige party wat nie op die voorregte kragtens die kortingitem geregtig is nie, of na die gebied van Botswana, Lesotho, Swaziland of Namibië verwyder mag word sonder die toestemming van die Internasionale Handelsadministrasie Kommissie nie	Volle reg	
412.12	00.00	01.00	06	Goedere ingevoer vir enige doel soos ooreengekom deur die Regerings van die Republiek, Botswana, Lesotho, Swaziland en Namibië: Met dien verstande dat - (i) die bepalings van hierdie kortingitem nie van toepassing is op enige besending of hoeveelheid of soort goedere nie, tensy die voorafgaande goedkeuring van die Regerings van Botswana, Lesotho, Swaziland en Namibië vir die toepassing van sodanige bepalings ten opsigte van elke sodanige besending of hoeveelheid of soort goedere verkry is;	Volle reg"	

I Korting= item	II				III	
	Tarief= pos	Korting= kode	TS	Beskrywing	Mate van Korting	Anno= tases
		05.00	05	Goedere (uitgesonderd klerasie) wat ongevraagd en gratis versend word aan enige welsynsorganisasie wat kragtens die Nasionale Welsynswet, 1978 (Wet No. 100 van 1978) geregistreer is, geklaar ingevolge 'n bepaalde permit uitgereik deur die Internasionale Handels Administrasie Kommissie vir die amptelike gebruik van sodanige organisasie	Volle reg	
		06.00	09	Goedere (uitgesonderd voedingstowwe en klerasie) wat gratis versend word as 'n donasie aan enige opvoedkundige organisasie, hospitaal (met inbegrip van 'n kliniek), welsynsorganisasie, godsdienstige organisasie of sportorganisasie, in die hoeveelhede en onderhewig aan die voorwaardes wat die Internasionale Handelsadministrasie Kommissie by bepaalde permit toelaat, en daardie Kommissie tevrede gestel is dat die uitreiking van sodanige permit nie 'n negatiewe uitwerking op die plaaslike nywerheid binne die gemeenskaplike doeanegebied sal hê nie: Met dien verstande dat die applikant en enige iemand verantwoordelik vir verspreiding 'n onderneming gegee het dat – a) sodanige goedere vir gebruik deur die organisasie of vir gratis verspreiding is; b) sodanige goedere nie verkoop, verhuur, geleen of andersins vervreem sal word nie vir wins sonder dat die gekorte reg aan die Kommissaris betaal word; en c) dat geen donasie of ander teenprestasie deur enigiemand aanvaar mag word nie ten opsigte van sodanige goedere Deur kortingitem 409.07 deur die volgende te vervang:	Volle reg	
409.07						
"409.07	00.00	01.00	01	Kompenserende produkte (uitgesonderd goedere onderhewig aan die regte in Deel 1 van Bylae No. 1 gespesifiseer) wat in die buiteland bekom is van goedere wat tydelik uitgevoer is vir buitewaartse prosessering, ingevolge 'n bepaalde permit uitgereik deur die Internasionale Handelsadministrasie Kommissie, mits – (i) die bepaalde permit verkry word voor die tydelike uitvoer van die goedere; (ii) indien die eienaarskap van die kompense= rende produkte oorgedra word voordat klaring vir doeanedoeleindes gemaak word, sodanige goedere in die naam van die persoon wat die goedere uitgevoer het, geklaar word; en	Volle reg min die bedrag van enige korting, terug= betaling en teruggawe wat voorheen toegestaan is, min die reg op die koste van vervaar= diging, proses=	

No. R. 735

30 Mei 2003

**DOEANE- EN AKSYNSWET, 1964.-
WYSIGING VAN BYLAE NO. 4 (NO. 4/276)**

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Bylae No. 4 by genoemde Wet hiermee gewysig, met ingang vanaf 1 Junie 2003, in die mate in die Bylae hierby aangetoon.

**M MPAHLWA
ADJUNKMINISTER VAN FINANSIES**

BYLAE

I Korting= item	II				III	
	Tarief= pos	Korting= kode	TS	Beskrywing	Mate van Korting	Anno= tasies
405.04	“00.00	01.00	07	Deur tariefpos 00.00 deur die volgende te vervang: Goedere (uitgesonderd motorvoertuie) spesiaal ontwerp vir gebruik deur persone met liggaams- of geestesgebreke, onderhewig aan die voorlegging van 'n sertifikaat van 'n beamp te van die Suid-Afrikaanse Nasionale Raad vir Geestesgesondheid, die Nasionale Raad vir Liggaamlike Gestremdes in Suid-Afrika of die Suid-Afrikaanse Nasionale Epilepsieliga of 'n liggaam wat by die betrokke Raad of liga geaffilieer is, dat sodanige goedere uitsluitlik vir die gebruik deur aldus gestremde persone is, sodanige sertifikaat geëndosseer te word deur die Internasionale Handelsadministrasie Kommissie dat sodanige of dergelike goedere nie gewoonlik of op bevredigende wyse in die Republiek vervaardig word nie	Volle reg	
		02.00	01	Masjiene, implemente en materiale, vir gebruik by die vervaardiging van goedere deur persone met liggaams- of geestesgebreke, onderhewig aan die voorlegging van 'n sertifikaat van 'n beamp te van die Suid-Afrikaanse Nasionale Raad vir Geestesgesondheid, die Nasionale Raad vir Liggaamlike Gestremdes in Suid-Afrika of die Suid-Afrikaanse Nasionale Epilepsieliga of 'n liggaam wat by die betrokke Raad of liga geaffilieer is, dat sodanige goedere uitsluitlik vir die gebruik deur aldus gestremde persone is, sodanige sertifikaat geëndosseer te word deur die Internasionale Handelsadministrasie Kommissie dat sodanige of dergelike goedere nie gewoonlik of op bevredigende wyse in die Republiek vervaardig word nie	Volle reg	
		04.00		Goedere (uitgesonderd klerasie) wat ongevraagd en gratis versend word aan enige welsynsorganisasie wat kragtens die Nasionale Welsynswet, 1978 (Wet No. 100 van 1978) geregistreer is, geklaar ingevolge 'n bepaalde permit uitgereik deur die Internasionale Handelsadministrasie Kommissie vir gratis uitreiking deur sodanige organisasie	Volle reg	

I Rebate Item	II				III Extent of Rebate	Anno- tations
	Tariff Heading	Rebate Code	C. D.	Description		
470.03				By the substitution for rebate item 470.03 of the following:		
"470.03	00.00	01.00	03	Goods cleared in terms of a permit issued by the International Trade Administration Commission, for use in the manufacture, processing, finishing, equipping or packing of goods exclusively for export	Full duty"	
490.40				By the substitution for rebate item 490.40 of the following:		
"490.40	00.00	01.00	03	Machinery or plant (excluding tower cranes) for use on contract in civil engineering or construction work, in such quantities and at such times and subject to such conditions as the Commissioner, on recommendation of the International Trade Administration Commission, may allow by specific permit	Full duty"	
490.90				By the substitution for rebate code 01.00 to tariff heading 00.00 of the following:		
	"00.00	01.00	04	Machinery or plant (excluding tower cranes) for use on contract other than for purposes of civil engineering or construction work, in such quantities and at such times and subject to such conditions as the Commissioner, on recommendation of the International Trade Administration Commission, may allow by specific permit	Full duty"	

I Rebate Item	II			Description	III Extent of Rebate	Anno- tations
	Tariff Heading	Rebate Code	C. D.			
460.23	"00.00	01.00	03	2. The International Trade Administration Commission may impose further conditions without prior notice, and the certificate or amended certificate shall be forwarded directly to the Commissioner for retention by him or her. By the substitution for tariff heading 00.00 of the following: Goods imported or cleared from a customs and excise warehouse by a person who – (i) is certified by the Director-General: Mineral and Energy Affairs to be a person who, in the Republic (including the territorial waters and the continental shelf of the Republic) – (1) prospects for natural oil or natural gas in terms of a prospecting lease or sublease; (2) mines natural oil or natural gas whether or not in terms of a mining lease; (3) is a contractor of any person referred to in paragraph (1) or (2), (ii) subject to the approval of the said Director-General is a person (including, if a company, any subsidiary of such company) referred in paragraph (1) or (3) who supplies such goods direct to any person or to any contractor or any person referred to in paragraph (2), for use in the manufacture of any equipment, installation or device, for use solely in operations in connection with the prospecting for, or mining of natural oil or natural gas, in such quantities and at such times as the International Trade Administration Commission, may allow by specific permit (excluding – (a) distillate fuels and residual fuel oil; (b) goods for the personal use of any person; and (c) goods for use in the exploitation or processing of any product other than natural oil or natural gas or in the processing or distribution of natural oil or natural gas) NOTE: For the purposes of paragraph (ii), the person entering such goods under rebate of duty shall be liable for the duty rebated unless he or she proves that such goods have been so supplied or used in the manufacture of the equipment, installation or device which has been delivered to the person referred to in paragraph (2).	Full duty less the duty in Section B of Part 2 of Schedule No.1"	

I Rebate Item	II				III Extent of Rebate	Anno- tations
	Tariff Heading	Rebate Code	C. D.	Description		
		03.02	26	such vehicles liable to the payment of duty in accordance with the regulations Motor vehicles classifiable under subheadings 8701.20.10, 8702.10.80, 8702.90.10, 8703.21.90, 8703.22.90, 8703.23.90, 8703.24.90, 8703.31.90, 8703.32.90, 8703.33.90, 8703.90.90, 8704.21.80, 8704.31.80, 8704.90.80 and 8706.00.10 entered on or before 31 December 2012 for the purposes of this provision, as specified by the International Trade Administration Commission, by means of a certificate: Provided that the application for such certificate shall not be considered by the International Trade Administration Commission, unless the applicant – (a) proves that he or she is a manufacturer of specified motor vehicles registered in terms of Chapter 98 or an automotive component manufacturer which is contracted to supply automotive components to a manufacturer of specified motor vehicles; (b) has submitted a business plan on or before 31 December 2007 in respect of a project to invest in productive assets, with a view to producing specified motor vehicles or automotive components of sufficient quality, quantity and at competitive prices to supply to the common customs area and international markets in line with the guidelines issued by the International Trade Administration Commission; and (c) has proved to the satisfaction of the International Trade Administration Commission that the project will contribute to the achievement of the overall objectives of the Government's motor Industry Development Programme NOTES: 1. Productive assets include the following: Buildings erected, rented or leased for the sole purpose of manufacturing specified motor vehicles or automotive components, and new or unused plant, machinery, tooling, jigs, dies and moulds, in-plant logistics, testing, design and production IT equipment and supporting software. The duty which may be rebated is calculated as follows: A total of 20 per cent of the value of the productive assets approved by the International Trade Administration Commission for purposes of this rebate provision; but limited to 4 per cent per annum for 5 years	Full duty"	

I Rebate Item	II				III Extent of Rebate	Anno- tations
	Tariff Heading	Rebate Code	C. D.	Description		
460.17	"87.00	01.02	20	is satisfied that such presses will be used solely or principally in the manufacture of sideframe panels for motor vehicles By the substitution for tariff heading 87.00 of the following: One motor vehicle or one motor cycle, with or without sidecar, specially designed or adapted for use by a physically handicapped person, subject to a permit issued by the International Trade Administration Commission after the South African National Council for the Physically Disabled in South Africa certifies that such vehicle or motor cycle is adapted or will be adapted according to the needs of a handicapped person and that the vehicle or motor cycle is exclusively for use by such handicapped person and that similar vehicles are not ordinarily nor satisfactorily made in the Republic: (i) Provided such vehicle or motor cycle is not offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of without prior consent of the International Trade Administration Commission within a period of 3 years from the date of entry under this rebate item: Provided that any one of the foregoing acts with such vehicle or motor cycle within a period of 3 years from the date of entry in terms of this rebate item, shall render such vehicle or motor cycle liable to the payment of duty; and (ii) a rebate of duty in terms of this rebate item shall be allowed only once per person during a period of 3 years or such shorter period as the International Trade Administration Commission, may in exceptional circumstances decide.	Full duty	
		02.02	25	Motor vehicles for the transport of passengers, subject to a permit issued by the International Trade Administration Commission, after the National Council for the Physically Disabled in South Africa has certified that such vehicles are specially designed or have been or will be adapted according to the requirements for the transport of physically disabled persons and that such vehicles be for the exclusive transport of such disabled persons and that similar vehicles are normally not satisfactorily manufactured in the Republic provided: (i) that such vehicles are not offered, advertised, lent, hired, leased, pledged, given away, exchanged, sold or otherwise disposed of without the prior consent of the International Trade Administration Commission, within a period of 3 years from the date of entry under this rebate item; (ii) that any of the foregoing acts with any such vehicles during a period of 3 years from the date of entry in terms of this rebate item shall render	Full duty	

I Rebate Item	II				III Extent of Rebate	Annotations
	Tariff Heading	Rebate Code	C. D.	Description		
460.16	72.20	01.00	47	Flat-rolled products of stainless steel, of a width of less than 600 mm and of a thickness of 1,22 mm or more, whether or not in coils, in such quantities and at such times as the International Trade Administration Commission, may allow by specific permit	Full duty	
		02.00	41	Flat-rolled products of stainless steel, of a width of less than 600 mm and of a thickness of less than 1,22 mm, whether or not in coils, in such quantities and at such times as the International Trade Administration Commission, may allow by specific permit	Full duty	
	73.03	01.00	40	Tubes and pipes of iron or steel, for use as steam boiler, superheater and economizer tubing, in such quantities and at such times as the International Trade Administration Commission, may allow by specific permit	Full duty	
	73.04	01.00	47	Tubes and pipes of iron or steel, for use as steam boiler, superheater and economizer tubing, in such quantities and at such times as the International Trade Administration Commission, may allow by specific permit	Full duty	
	73.05	01.00	43	Tubes and pipes of iron or steel, for use as steam boiler, superheater and economizer tubing, in such quantities and at such times as the International Trade Administration Commission, may allow by specific permit	Full duty	
	73.06	01.00	40	Tubes and pipes of iron or steel for use as steam boiler, superheater and economizer tubing, in such quantities and at such times as the International Trade Administration Commission, may allow by specific permit	Full duty	
	76.06	01.04	47	Aluminium plates, sheets and strip of a thickness not exceeding 10 mm, coiled, covered on one or both sides with paint or enamel, in such quantities and at such times and subject to such conditions as the International Trade Administration Commission, may allow by specific permit	Full duty	
	84.27	01.04	42	Works trucks of a mass exceeding 50 t, designed for the transport of iron ladles, slag pots and scrap buckets within steel mills, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission, may allow by specific permit	Full duty	
	8462.10	01.06	67	Hydraulic presses of a drawing capacity of 18 000 kN or more and of a table size of 4 500 mm or more, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission, may allow by specific permit, provided the International Trade Administration Commission,	Full duty"	

I Rebate Item	II				III Extent of Rebate	Anno= tations
	Tariff Heading	Rebate Code	C. D.	Description		
460.13, 460.14, 460.15 and 460.16	6001.22	01.06	68	Pile fabrics (excluding "long pile" fabrics) containing 85 per cent or more by mass of acrylic or modacrylic staple fibres, of a mass of 350 g/m ² or more, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, after that Commission is satisfied that such fabrics will not be used for the manufacture of blankets	Full anti-dumping duty	
	6001.92	01.06	69	Pile fabrics (excluding "long pile" fabrics and looped pile fabrics) containing 85 per cent or more by mass of acrylic or modacrylic staple fibres, of a mass of 350 g/m ² or more, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, after that Commission is satisfied that such fabrics will not be used for the manufacture of blankets	Full anti-dumping duty	
	63.09	03.04	47	Worn clothing (excluding worn over-coats, car-coats, raincoats, anoraks, ski-jackets, duffel-coats, mantles, parkas and similar clothing articles), classifiable within subheading 9309.00.17, cleared for the purpose of this rebate provision on or before 30 June 2001 in such quantities, at such times and subject to such conditions as the International Trade Administration Commission, may allow by specific permit issued on or before 31 August 2000	Full duty less 30%"	
				By the substitution for rebate items 460.13, 460.14, 460.15 and tariff headings 84.27 and 8462.10 to rebate item 460.16 of the following:		
	"460.13	70.10	01.00	41 Glass bottles of a metric capacity, for the packing of mineral water, beer, wine and spirituous beverages, in such quantities and at such times as the International Trade Administration Commission, may allow by specific permit	Full duty	
	460.14	7117.19	01.06	62 Bracelets and pendants, of stainless steel, incorporating a plate engraved with medical insignia for engraving with medical particulars of an individual, in such quantities and at such times as the International Trade Administration Commission, may allow by specific permit	Full duty	
	460.15	72.19	01.00	49 Flat-rolled products of stainless steel, of a width of 600 mm or more and of a thickness of 1,22 mm or more, whether or not in coils, in such quantities and at such times as the International Trade Administration Commission, may allow by specific permit	Full duty	
			02.00	44 Flat-rolled products of stainless steel, of a width of 600 mm or more and of a thickness of less than 1,22 mm, whether or not in coils, in such quantities and at such times as the International Trade Administration Commission, may allow by specific permit	Full duty	

I Rebate Item	II				III Extent of Rebate	Anno- tations
	Tariff Heading	Rebate Code	C. D.	Description		
				9. The Controller may supervise any consignment at the premises of the exporter, where it is deemed necessary and will allow those goods to be exported on compliance with the supervision procedures applicable to such exports By the substitution for tariff headings 5512.29, 5515.29, 5801.34, 5801.35, 60.00, 6001.10, 6001.22, 6001.92, and 63.09 of the following:		
	5512.29	01.06	61	Other woven fabrics containing 85 per cent or more by mass of acrylic or modacrylic staple fibres, of a mass of 350 g/m ² or more, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, after that Commission is satisfied that such fabrics will not be used for the manufacture of blankets	The full anti-dumping duty	
	5515.29	01.06	60	Other woven fabrics containing 85 per cent or more by mass of acrylic or modacrylic staple fibres, of a mass of 350 g/m ² or more, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, after that Commission is satisfied that such fabrics will not be used for the manufacture of blankets	The full anti-dumping duty	
	5801.34	01.06	68	Warp pile fabrics, épinglé (uncut), (excluding velvet), containing 85 per cent or more by mass of acrylic or mod acrylic staple fibres, of a mass of 350 g/m ² or more, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, after that Commission is satisfied that such fabrics will not be used for the manufacture of blankets	The full anti-dumping duty	
	5801.35	01.06	66	Warp pile fabrics, cut, containing 85 per cent or more by mass of acrylic or modacrylic staple fibres, of a mass of 350 g/m ² or more, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, after that Commission is satisfied that such fabrics will not be used for the manufacture of blankets	The full anti-dumping duty	
	60.00	01.01	13	Used overcoats, car-coats, raincoats, anoraks, ski-jackets, duffle-coats, mantles, parkas and similar clothing articles (excluding wind-jackets and wind-cheaters), in bales not containing other clothing articles, in such quantities, at such times and subject to such conditions as the International Trade Administration Commission, may allow by specific permit	Full duty less 30%	
	6001.10	01.06	64	"Long pile" fabrics containing 85 per cent or more by mass of acrylic or modacrylic staple fibres, of a mass of 350 g/m ² or more, at such times and subject to such conditions as the International Trade Administration Commission may allow by specific permit, after that Commission is satisfied that such fabrics will not be used for the manufacture of blankets	Full anti-dumping duty	

I Rebate Item	II				III Extent of Rebate	Anno- tations
	Tariff Heading	Rebate Code	C. D.	Description		
				(d) For the purposes of this Note "related" shall have the meaning ascribed thereto in section 66(2)(a) of the Act 4. (a) Whether the International Trade Administration Commission, as contemplated in paragraph 11 of the Guide – (i) decides that a DCC is null and void; or (ii) has reason to believe that any irregularities have been committed or incorrect information furnished with regard to the obtaining or utilization of the DCC, and withdraws such DCC, any amount of duty rebated shall be paid to the Commissioner upon demand by the DCC holder or DCC buyer, whoever committed the act resulting in the withdrawal of such certificate. (b) Such amount shall be recoverable in terms of this Act as if it were an amount to be repaid under the provisions of section 76A of the Act 5. Whenever the International Trade Administration Commission – (a) withdraws a DCC for any reason; and (b) reconsiders the withdrawal and issues a new DCC from the date of withdrawal of the original DCC; the Commissioner shall refund any amount of duty paid by the person concerned as contemplated in Note 4, but no interest shall be payable in respect of such amount for the period it was held by the Commissioner 6. (a) Where the amount of duty leviable in respect of any goods rebated on any bill of entry exceeds the amount on the DCC, duty on the excess shall be paid to the Controller where such bill of entry is processed (b) The DCC is only valid in respect of the period specified in the item and any balance remaining after such period has expired is not carried over to the next period 7. The Commissioner may prescribe by rule any matter he considers necessary and useful for the purpose of regulating, any customs procedure to which this item or the Guide relates 8. The DCC participant shall notify their local Customs Office of all export consignments at least 24 hours prior to packing thereof, on the form DA 73		

I	II				III	
Rebate Item	Tariff Heading	Rebate Code	C. D.	Description	Extent of Rebate	Annotations
				NOTES: The provisions of this item shall be subject to the following: 1. "DCC" means Duty Credit Certificate; "DCCS" means the Duty Credit Certificate Scheme the requirements of which are specified in the Guide and in accordance with which a DCC is issued by the International Trade Administration Commission; "DCC holder" means the applicant to whom or which a DCC is issued; "DCC buyer" means the person who buys a DCC or part thereof from a DCC holder as contemplated in paragraph 10.6 of the Guide; "Guide" means the Comprehensive Guide to the Duty Credit Certificate Scheme published in Notice 742 in Government Gazette No. 22145 of 23 March 2001; "The Act" means this Act. 2. Subject to the provisions of this Act including the provisions of this item and of these Notes, the importation and exportation of goods for the purposes of the DCCS, the application for and the issuance or withdrawal of a DCC, the use of any DCC and the benefit it confers and any other matter relating to the administration of the DCCS shall be governed by - (a) the conditions and procedures specified in the Guide, and (b) any amendment thereof, and any condition imposed or procedure prescribed by the International Trade Administration Commission 3. (a) Where any person sells any goods to the DCC holder or DCC buyer in the circumstances specified in section 39A of the Act, such holder or buyer shall not resell the goods to, or otherwise dispose thereof for the benefit of the person who so sold the goods or any person related to such person (b) If such holder or buyer so resells or disposes of the goods, the amount of duty rebated shall be payable to the Commissioner upon demand and shall be subject to the provisions of this Act as if it were an amount to be repaid under the provisions of section 76A of the Act (c) Subject to the provisions of paragraphs (a) and (b), goods imported under a DCC may be sold to any person after due entry for home consumption as contemplated in paragraph 10.2 of the Guide		

I Rebate Item	II				III Extent of Rebate	Anno- tations
	Tariff Heading	Rebate Code	C. D.	Description		
460.06				By the substitution for subheading 38.17 and rebate code 01.05 to tariff heading 3824.7 of the following:		
	"38.17	01.00	41	Mixed alkylbenzenes, in such quantities and at such times as the International Trade Administration Commission may allow by specific permit	Full duty	
	3824.7	01.05	52	Mixtures containing dichlorodifluoromethane or trichlorofluoromethane or both, in such quantities and at such times as the International Trade Administration Commission may allow by specific permit	Full duty less the duty in Section A of Part 2 of Schedule No. 1"	
460.07				By the substitution for tariff headings 39.19 and 40.02 of the following:		
	"39.19	01.00	46	Plates, sheets, film, foil and strip, of polyethylene terephthalates, self adhesive, with removable protective substances, entered on or before 12 April 1997, in such quantities and subject to such conditions as the International Trade Administration Commission, may allow by specific permit issued on or before 12 April 1996	Full duty	
	40.02	01.00	40	Polybutadiene-styrene rubber, in such quantities and at such times as the International Trade Administration Commission may allow by specific permit	Full duty less 11c/kg"	
				By the deletion of rebate code 02.00 to tariff heading 40.02.		
460.10				By the substitution for tariff heading 4804.31 of the following:		
	"4804.31	01.06	68	Uncoated craft paper and paperboard of a mass of 150 g/m ² or less, unbleached, for use as interleaves for the protection of stainless steel sheets and coils by manufacturers of stainless steel, in such quantities and at such times as the International Trade Administration Commission may allow by specific permit	Full duty"	
460.11				By the substitution for rebate code 06.00 to tariff heading 00.00 of the following:		
		"06.00	04	Textiles and textile articles falling within headings Nos. 51.06 to 51.13, 52.04 to 52.12, 53.11, 54.01 to 54.08, 55.08 to 55.16, 56.03, 58.01 to 58.04, 58.06, 58.08, 58.10, 58.11, 59.01, 59.03, 59.06, 59.07, 60.01, 60.02, 60.03, 60.04, 60.05 and 60.06, 61.01 to 61.17, 62.01 to 62.17 and 63.01 to 63.04, entered for home consumption after 1 April 2001 up to 30 September 2006 for the purposes of this provision in accordance with a duty credit certificate issued by the International Trade Administration Commission specified in the Guide defined in Note 1 hereto	Full duty"	

I Korting= item	II				III	
	Tarief= pos	Korting= kode	TS	Beskrywing	Mate van Korting	Anno= taties
460.23	00.00	01.00	03	OPMERKINGS: 1. Produktiewe komponente sluit die volgende in: Geboue opgerig, uitverhuur of gehuur vir die uitsluitlike doel om gespesialiseerde motors of outomatiese komponente, en nuwe of ongebruikte aanleg, masjinerie, gereedskap, horrelpype, matryse en vorms, in-plant logisties, proef-, ontwerpde en produksie IT toerusting en aanvullende sagteware, te vervaardig. Die gekorte reg word as volg bereken: 'n Totaal van 20 persent van die waarde van die produktiewe bates deur die Internasionale Handelsadministrasie Kommissie vir die doel van hierdie korting voorsiening goedgekeur, maar beperk tot 4 persent per jaar vir 5 jaar. 2. Die Internasionale Handelsadministrasie Kommissie mag verdere voorwaardes sonder vooraf kennisgewing instel, en die sertifikaat of gewysigde sertifikate moet onmiddellik aan die Kommissaris versend word waar hy of sy dit in bewaring sal hou. Deur tariefpos 00.00 deur die volgende te vervang: Goedere ingevoer of uit 'n doeane-en-aksynspakhuis geklaar deur 'n persoon wat – (i) deur die Direkteur-generaal: Mineraal- en Energiesake gesertifiseer is 'n persoon te wees wat in die Republiek (met inbegrip van die territoriale waters en die vastelandsplat van die Republiek) – (1) ingevolge 'n prospekteerhuur of prospekteeronderverhuring na aardolie of –gas prospekteer; (2) hetsy aardolie of –gas myn ingevolge 'n mynverhuring al dan nie; (3) 'n kontrakteur is van enige persoon in paragraaf (1) of (2) vermeld;	Volle reg min die reg in Afdeling B van Deel 2 van Bylae No. 1"	

I Korting= item	Tarief= pos	Korting= kode	TS	II Beskrywing	III Mate van Korting	Anno= tasies
				(ii) onderhewig aan die goekeuring van die genoemde Direkteur-generaal, 'n persoon (met inbegrip van 'n maatskappy en enige filiaal van sodanige maatskappy) is in paragraaf (1) of (3) vermeld wat sodanige goedere direk aan enige persoon of aan enige kontrakteur van enige persoon in paragraaf (2) vermeld, verskaf vir gebruik in die vervaardiging van enige toerusting, instalasie of toestel, vir gebruik slegs by werksaamhede in verband met die prospekter na, of myn van aardolie of -gas, in die hoeveelhede en op die tye wat die Internasionale Handelsadministrasie Kommissie by bepaalde permit toelaat (uitgesonderd – (a) distillaatbrandstowwe en residubrandolie; (b) goedere vir die persoonlike gebruik van enige persoon; en (c) goedere vir gebruik by die ontginning of verwerking van enige ander produk as aardolie of -gas of by die verwerking of verspreiding van aardolie of -gas) OPMERKING: By die toepassing van paragraaf (ii) is die persoon wat sodanige goedere met korting op reg klaar verantwoordelik vir die gekorte reg tensy hy of sy bewys lewer dat sodanige goedere aldus verskaf of gebruik is in die vervaardiging van die toerusting, installasie of toestel wat aan die persoon gelewer is in paragraaf (2) vermeld.		
470.03				Deur kortingitem 470.03 deur die volgende te vervang:		
"470.03	00.00	01.00	03	Goedere geklaar ingevolge 'n permit uitgereik deur die Internasionale Handelsadministrasie Kommissie, vir gebruik in die vervaardiging, prosessering, afwerking, toerus of verpakking van goedere uitsluitlik vir uitvoer	Volle reg"	
490.04				Deur kortingitem 490.04 deur die volgende te vervang:		
"490.04	00.00	01.00	03	Masjinerie of installasie (uitgesonderd toring=hyskrane) vir gebruik op kontrak by siviele ingenieurs- of konstruksiewerk in die hoeveelhede en op die tye en onderworpe aan die voorwaardes wat die Kommissaris op aanbeveling van die Internasionale Handelsadministrasie Kommissie by bepaalde permit toelaat	Volle reg"	

I Korting= item	II				III	
	Tarief= pos	Korting= kode	TS	Beskrywing	Mate van Korting	Anno= tases
490.90		01.00	04	Deur kortingkode 01.00 by tariefpos 00.00 deur die volgende te vervang: Masjinerie of installasie (uitgesonderd toringhyskrane) vir gebruik op kontrak by siviele ingenieurs- of konstruksiewerk in die hoeveelhede en op die tye en onderworpe aan die voorwaardes wat die Kommissaris op aanbeveling van die Internasionale Handelsadministrasie Kommissie by bepaalde permit toelaat	Volle reg	

No. R. 736

30 May 2003

**CUSTOMS AND EXCISE ACT, 1964.-
AMENDMENT OF SCHEDULE NO. 5 (NO. 5/68)**

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 5 to the said Act is hereby amended, with effect from 1 June 2003, to the extent set out in the Schedule hereto.

**M MPAHLWA
DEPUTY MINISTER OF FINANCE**

SCHEDULE

By the insertion after Note 13 to Schedule No. 5 of the following:

14. Any reference to a permit or certificate issued or endorsed by the International Trade Administration Commission in any of the provisions of this Schedule shall be deemed to include a reference to any permit or certificate issued or endorsed by the Director-General: Trade and Industry before 1 June 2003 in terms of the provisions which existed before 1 June 2003."

No. R. 736

30 Mei 2003

**DOEANE EN AKSYNSWET, 1964-
WYSIGING VAN BYLAE NO. 5 (NO. 5/68)**

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Bylae No. 5 by genoemde Wet hiermee, met
ingang van 1 Junie 2003, gewysig in die mate in die Bylae hierby aangetoon.

**M MPAHLWA
ADJUNKMINISTER VAN FINANSIES**

BYLAE

Deur na Opmerking 13 by Bylae No. 5 die volgende in te voeg:

- "14. Enige verwysing na 'n permit of sertifikaat uitgereik of geëndoseer deur die Internasionale Handelsadministrasie Kommissie in enige van die voorsienings van hierdie Bylae word geag 'n verwysing na 'n permit of sertifikaat deur die Direkteur-generaal: Handel en Nywerheid voor 1 Junie 2003 uitgereik of geëndoseer ingevolge die voorwaardes wat voor 1 Junie 2003 bestaan het, in te sluit."

No. R. 737

30 May 2003

**CUSTOMS AND EXCISE ACT, 1964.-
AMENDMENT OF SCHEDULE NO. 5 (NO. 5/69)**

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 5 to the said Act is hereby amended, with effect from 1 June 2003, to the extent set out in the Schedule hereto.

**M MPAHLWA
DEPUTY MINISTER OF FINANCE**

SCHEDULE

I Refund Item	II				III Extent of Refund	Anno- tations
	Tariff Heading	Code	C. D.	Description		
521.00				By the substitution for drawback item 521.00 of the following:		
"521.00	00.00	01.00	08	Goods used in the manufacture, processing, finishing, equipment or packing of any goods exported; Provided that - (1) no drawback in terms of this item shall be granted unless the claim in respect of such drawback is accompanied by and complies with the provisions of a permit issued by the International Trade Administration Commission; (2) the said permit may specify the nature, quantity or value of the goods to which the drawback relates, the nature, quantity or value of the goods in the manufacture, processing, finishing, equipment or packing of which the first-mentioned goods are used, the period during which any such goods shall be imported or exported or any other restriction of whatever nature; and (3) the Commissioner may exempt any person to whom such permit has been issued or any goods to which this item is applicable from the provision of any Note relating to Part 1 of Schedule No.5	Full duty less the duty in Section B of Part 2 of Schedule No. 1	

I Refund Item	II				III Extent of Refund	Anno- tations
	Tariff Heading	Code	C. D.	Description		
533.00 535.00 and 535.01 536.00		02.00	02	Surcharge goods used in the manufacture, processing, finishing, equipment or packing of any goods exported: Provided that - (1) the exporter is registered with the International Trade Administration Commission as an approved exporter; (2) a duly completed refund application in the prescribed form for a total amount of surcharge of R20 or more, supported by the necessary documentary evidence, is submitted to the Controller within a period of 6 months from the date of posting in the case of export by post, or within a period of 6 months from the date of entry for export in the case of export in any other manner, but not later than 2 years from the date on which the surcharge on any such goods was paid, such refund application may, however, relate to more than one consignment of a value of not less than R20 each and the date of entry for export is taken to be the date of export of the first such consignment; and (3) the Commissioner may, in his discretion, exempt any goods to which this item is applicable from the provisions of any regulation relating to this Part. By the deletion of refund item 533.00. By the deletion of refund items 535.00 and 535.01. By the substitution for refund code 02.00 to tariff heading 00.00 of the following:	Full surcharge"	
		"02.00	05	Goods of any description (excluding chassis fitted with engines), in such quantities and at such times as the International Trade Administration Commission, may allow by specific permit, used in the manufacture of motor vehicles, provided proof is submitted to the Commissioner 6 months after the date of issue of the permit that such motor vehicles comply with the description of subheading 8702.10.10 in Schedule No. 1.	Full duty in Part 1 of Schedule No.1"	

I Refund Item	II				III Extent of Refund	Anno= tations
	Tariff Heading	Code	C. D.	Description		
	"87.06	01.04	48	By the substitution for tariff heading 87.06 of the following: Chassis fitted with engines, in such quantities and at such times as the International Trade Administration Commission, may allow by specific permit, used in the manufacture of motor vehicles, provided proof is submitted to the Commissioner 6 months after the date of issue of the permit, that such motor vehicles comply with the description of motor vehicles of subheading 8702.10.10 in Schedule No. 1	Full duty in Part 1 of Schedule No.1 less 30%"	

No. R. 737

30 Mei 2003

**DOEANE- EN AKSYNSWET, 1964.-
WYSIGING VAN BYLAE NO. 5 (NO. 5/69)**

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Bylae No. 5 by genoemde Wet hiermee gewysig, met ingang van 1 Junie 2003, in die mate in die Bylae hierby aangetoon.

**M MPAHLWA
ADJUNKMINISTER VAN FINANSIES**

BYLAE

I Terug= betaling Item	II				III Mate van Terugbetal= ing	Anno= tasies
	Tarief= pos	Kode	T. S.	Beskrywing		
521.00				Deur terugbetalingitem 521.00 deur die volgende te vervang:		
"521.00	00.00	01.00	08	Goedere gebruik by die vervaardiging, verwerking, afwerking, uitrusting of verpakking van enige goedere wat uitgevoer word: Met dien verstande dat - (1) geen teruggawe kragtens hierdie item toegestaan word tensy die eis in verband met sodanige teruggawe vergesel word deur en voldoen aan die bepalings van 'n permit wat deur die Internasionale Handelsadministrasie Kommissie uitgereik is (2) die vermelde permit die aard, hoeveelheid of waarde van die goedere waarop die teruggawe betrekking het, die aard, hoeveelheid of waarde van goedere by die vervaardiging, verwerking, afwerking, uitrusting of verpakking waarvan eersgenoemde goedere gebruik word, die tydperk waartydens enige sodanige goedere in- of uitgevoer moet word of enige beperking van watter aard ook al kan bepaal; en (3) die Kommissaris enige persoon aan wie sodanige permit uitgereik is of enige goedere waarop hierdie item van toepassing is van die bepaling van enige Opmerking wat op Deel 1 van Bylae No. 5 betrekking het, kan vrystel	Volle reg min die reg in Afdeling B van Deel 2 van Bylae No. 1	

I Terug= betaling Item	II				III Mate van Terugbetal= ing	Anno= taties
	Tarief= pos	Kode	T. S.	Beskrywing		
533.00 535.00 en 535.01 536.00		02.00	02	Bobelastinggoedere gebruik by die vervaardiging, verwerking, afwerking, uitrusting of verpakking van enige goedere wat uitgevoer word: Met dien verstande dat - (1) die uitvoerder by die Internasionale Handels= administrasie Kommissie geregistreer is as 'n goedgekeurde uitvoerder; (2) 'n behoorlik voltooide eis om 'n terugbetaling op die voorgeskrewe vorm vir 'n totale bedrag bobelasting van minstens R20 met die nodige dokumentêre bewyse daarby, aan die Kontroleur voorgelê word binne 'n tydperk van 6 maande vanaf die datum waarop dit gepos word in die geval van uitvoer deur die pos, of binne 'n tydperk van 6 maande vanaf die datum van klaring vir uitvoer op enige ander wyse, maar nie langer as 2 jaar vanaf die datum waarop die bobelasting op sodanige goedere betaal is nie, sodanige eis kan egter op meer as een besending met 'n waarde van minstens R20 elk betrekking hê, in welke geval die datum van klaring vir uitvoer geag word die datum van uitvoer van die eerste sodanige besending te wees; en (3) die Kommissaris na goeddunke enige goedere waarop hierdie item van toepassing is van die bepaling van enige regulasie wat op hierdie Deel betrekking het, kan vrystel Deur terugbetalingitem 533.00 te skrap. Deur terugbetalingitems 535.00 en 535.01 te skrap. Deur terugbetalingkode 02.00 by tariefpos 00.00 deur die volgende te vervang:	Volle bobelasting"	
		"02.00	05	Goedere van enige beskrywing (uitgesonderd onderstelle met enjins toegerus), in die hoeveelhede en op die tye wat die Internasionale Handelsadminis= trasie Kommissie, by bepaalde permit toelaat, gebruik vir die vervaardiging van motorvoertuie, op voorwaarde bewys aan die Kommissaris gelewer word 6 maande na die datum waarop die permit uitgereik is, dat sodanige motorvoertuie voldoen aan die beskrywing van subpos 8702.10.10 in Bylae No.1	Volle reg in Deel 1 van Bylae No.1"	

I Terug= betaling Item	II				III Mate van Terugbetal= ing	Anno= tasies
	Tarief= pos	Kode	T. S.	Beskrywing		
	"87.06	01.04	48	Deur tariefpos 87.06 deur die volgende te vervang: Onderstelle met enjins toegerus, in die tye en op die voorwaardes wat die Internasionale Handelsad= ministrasie Kommissie by bepaalde permit toelaat, gebruik vir die vervaardiging van motor= voertuie op voorwaarde bewys aan die Kommissaris gelewer word 6 maande na die datum waarop die permit uitgereik is, dat sodanige voertuie voldoen aan die beskrywing van voertuie van subpos 8702.10.10 in Bylae No. 1	Volle reg in Deel 1 van Bylae No. 1 min 30%"	

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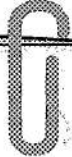
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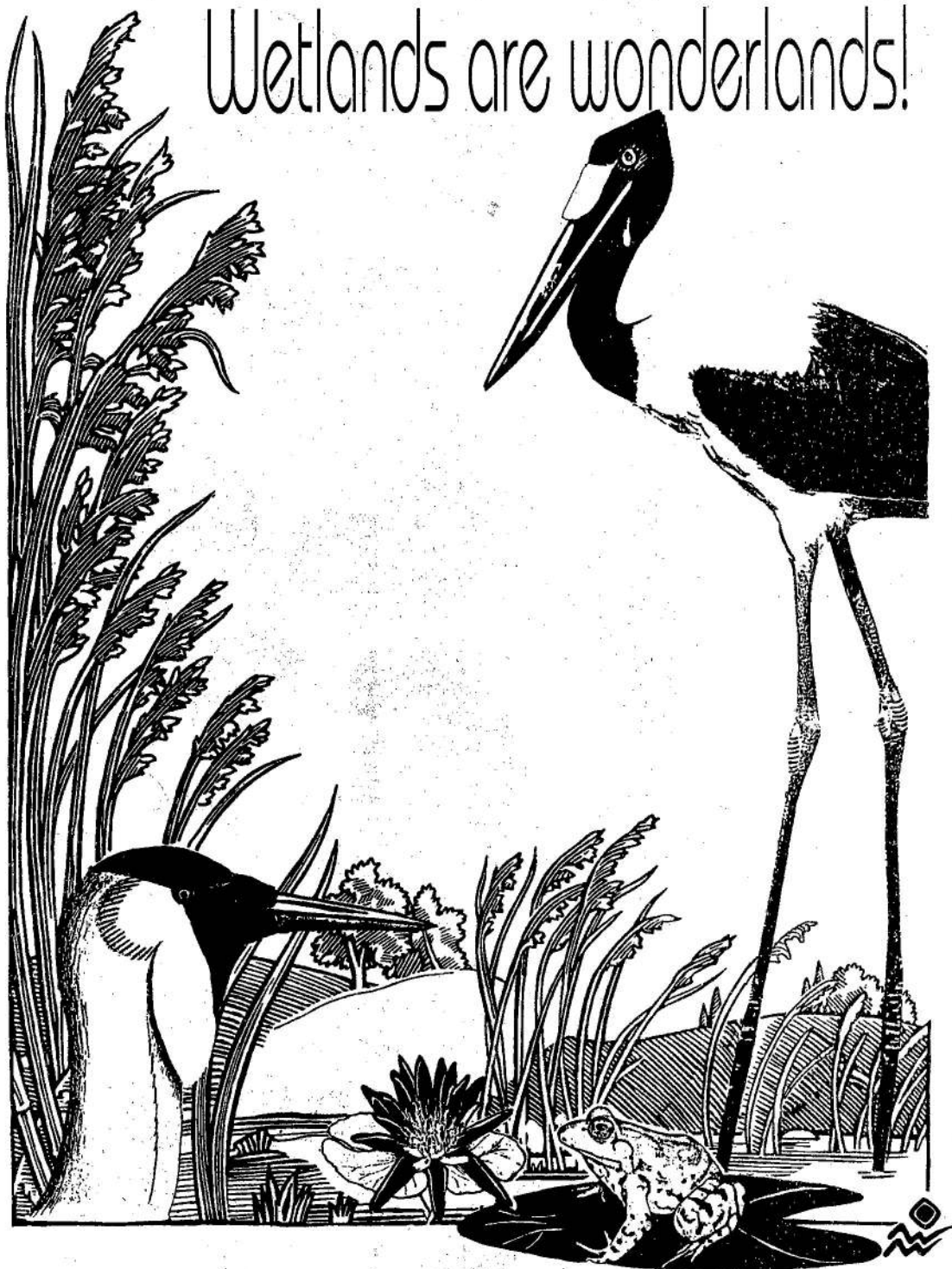
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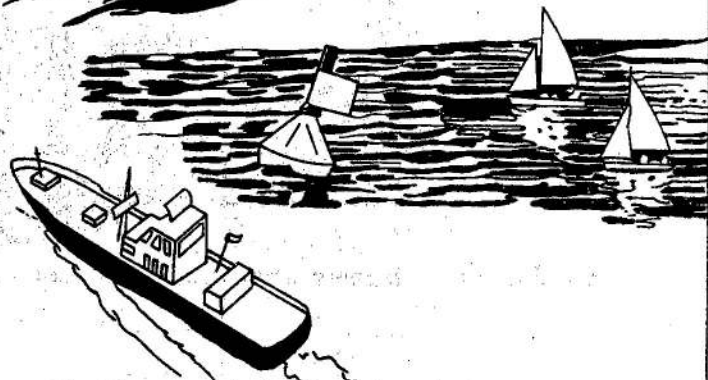
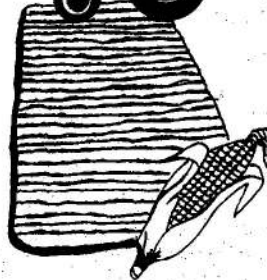
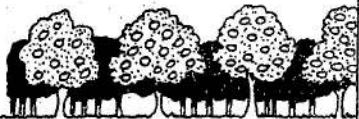
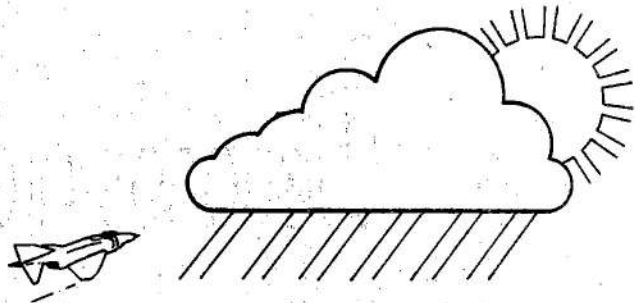
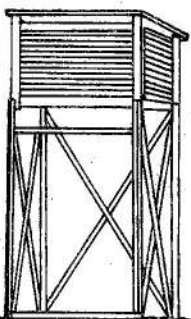
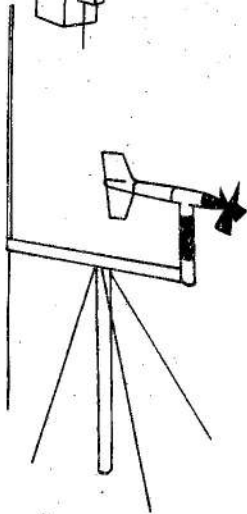
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Printed by and obtainable from the Government Printer, Bosman Street, Private Bag X85, Pretoria, 0001

Publications: Tel: (012) 334-4508, 334-4509, 334-4510

Advertisements: Tel: (012) 334-4673, 334-4674, 334-4504

Subscriptions: Tel: (012) 334-4735, 334-4736, 334-4737

Cape Town Branch: Tel: (021) 465-7531

Gedruk deur en verkrygbaar by die Staatsdrukker, Bosmanstraat, Privaatsak X85, Pretoria, 0001

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