



# Government Gazette Staatskoerant

REPUBLIC OF SOUTH AFRICA  
REPUBLIEK VAN SUID-AFRIKA

*Regulation Gazette*

**No. 7931**

*Regulasiekoerant*

**Vol. 465**

**Pretoria, 26 March  
Maart 2004**

**No. 26188**



**AIDS HELPLINE: 0800-0123-22 Prevention is the cure**

**CONTENTS • INHOUD**

No.

Page  
No. Gazette  
No.**GOVERNMENT NOTICE****South African Revenue Service***Government Notice*

R. 400 Customs and Excise Act (91/1964): Amendment of Rules (No. DAR/92) ..... 3 26188

**GOVERNMENT NOTICE****SOUTH AFRICAN REVENUE SERVICE****No. R. 400****26 March 2004****CUSTOMS AND EXCISE ACT, 1964  
AMENDMENT OF RULES (NO. DAR/92)**

Under sections 69 and 120 of the Customs and Excise Act, 1964, the rules published in Government Notice R.1874 of 8 December 1995 are amended **with effect from 1 April 2004** to the extent set out in the Schedule hereto.

**PRAVIN JAMNADAS GORDHAN****COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE****SCHEDULE**

By the substitution for paragraph (a) of rule 69.01 of the following paragraph:

"(a) In calculating the value for excise duty purposes of goods specified in terms of section B of Part 2 of Schedule No. 1 (excluding the items in section 69(1)(a)) on the basis of the invoice price contemplated in section 69(1)(d) and (e) there may be deducted from the final price stated on such invoice as contemplated in paragraph (b), in terms of the provisions of that section, the percentage stated in each case in respect of the following of such items -

- (i) 55 per cent in respect of items 118.10, 118.15, 118.20;
- (ii) 20 per cent in respect of item 124.05; and
- (iii) 30 per cent in respect of items 124.40, 124.70 and 124.75."

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