



STAATSKOERANT

VAN DIE REPUBLIEK VAN SUID-AFRIKA



REPUBLIC OF SOUTH AFRICA

GOVERNMENT GAZETTE

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DEPARTEMENT VAN DIE EERSTE MINISTER.

DEPARTMENT OF THE PRIME MINISTER.

No. 1160. 9 Julie 1969.

No. 1160.

9th July, 1969.

Hierby word bekend gemaak dat die Staatspresident sy goedkeuring gegee het aan die onderstaande Wet wat hierby ter algemene inligting gepubliseer word:—

It is hereby notified that the State President has assented to the following Act which is hereby published for general information:—

No. 105 van 1969: Wysigingswet op Doeane en Aksyns, 1969.

No. 105 of 1969: Customs and Excise Amendment Act, 1969.

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CUSTOMS AND EXCISE AMENDMENT ACT, 1969.

ACT

To amend sections 1, 4, 7, 9, 13, 18, 19, 20, 21, 27, 37, 38, 39, 41, 44, 47, 48, 53, 65, 69, 75, 76, 80, 84, 102, 106, 107, 107A, 114 and 120 of the Customs and Excise Act, 1964; to substitute sections 60, 77 and 117 of the said Act; to insert sections 36A, 70 and 116A in the said Act; to amend Schedules Nos. 1 to 6, inclusive, to substitute Schedule No. 7 and to insert Schedule No. 8, to the said Act; to provide that certain contract prices may be varied to the extent of the amount of sales duty; to empower the Minister of Finance to amend with retrospective effect certain Schedules to the said Act; and to provide for incidental matters.

(English text signed by the State President.)
(Assented to 23rd June, 1969.)

BE IT ENACTED by the State President, the Senate and the House of Assembly of the Republic of South Africa, as follows:—

Amendment of section 1 of Act 91 of 1964, as amended by section 1 of Act 95 of 1965 and section 1 of Act 57 of 1966.

1. Section 1 of the Customs and Excise Act, 1964 (hereinafter referred to as the principal Act), is hereby amended—

(a) by the substitution for all the words preceding “agricultural distiller” of the following words:

“1. In this Act, unless the context otherwise indicates, any reference to customs and excise or matters relating thereto shall be deemed to include a reference to sales duty or matters relating thereto, and—”;

(b) by the substitution for the definition of “customs duty” of the following definition:

“‘customs duty’ means any duty leviable under Schedule No. 1 (except Part 3 thereof) or 2 on goods imported into the Republic;”;

(c) by the substitution for the definition of “customs tariff” of the following definition:

“‘customs tariff’ means Schedule No. 1 (except Part 3 thereof) in so far as it relates to imported goods;”;

(d) by the substitution for the definition of “entry for home consumption” of the following definition:

“‘entry for home consumption’ includes entry under any item in Schedule No. 3, 4, 6 or 7;”;

(e) by the substitution for the definition of “illicit goods” of the following definition:

“‘illicit goods’, in relation to imported or excisable goods or sales duty goods, means any such goods in respect of which any contravention under this Act has been committed, and includes any preparation or other product made wholly or in part from spirits or other materials which were illicit goods;”;

(f) by the substitution for the definition of “manufacture” of the following definition:

WET

Tot wysiging van artikels 1, 4, 7, 9, 13, 18, 19, 20, 21, 27, 37, 38, 39, 41, 44, 47, 48, 53, 65, 69, 75, 76, 80, 84, 102, 106, 107, 107A, 114 en 120 van die Doeane- en Aksynswet, 1964; om artikels 60, 77 en 117 van genoemde Wet te vervang; om artikels 36A, 70 en 116A in genoemde Wet in te voeg; tot wysiging van Bylaes Nos. 1 tot en met 6, tot vervanging van Bylae No. 7 en tot invoeging van Bylae No. 8, by genoemde Wet; om voorsiening te maak daarvoor dat sekere kontrakpryse tot die omvang van die bedrag van verkoopreg gewysig kan word; om die Minister van Finansies te magtig om sekere Bylaes by genoemde Wet met terugwerkende krag te wysig; en om vir bykomstige aangeleenthede voorsiening te maak.

*(Engelse teks deur die Staatspresident geteken.)
(Goedgekeur op 23 Junie 1969.)*

DAAR WORD BEPAAL deur die Staatspresident, die Senaat en die Volksraad van die Republiek van Suid-Afrika, soos volg:—

1. Artikel 1 van die Doeane- en Aksynswet, 1964 (hieronder die Hoofwet genoem), word hierby gewysig—

(a) deur al die woorde voor „aksynsreg” deur die volgende woorde te vervang:

„1. Tensy uit die samehang anders blyk, word ’n verwysing in hierdie Wet na doeane en aksyns of aangeleenthede met betrekking daartoe geag ’n verwysing na verkoopreg of aangeleenthede met betrekking daartoe in te sluit, en beteken in hierdie Wet—”;

(b) deur die woordskrywing van „beampte” deur die volgende woordskrywing te vervang:

„beampte” iemand wat onder opdrag of met instemming van die Sekretaris enige plig in verband met doeane en aksyns en verkoopreg uitvoer, hetsy die opdrag gegee of die instemming betuig is voor of na die verrigting van bedoelde plig.”;

(c) deur die woordskrywing van „doeanereg” deur die volgende woordskrywing te vervang:

„doeanereg” enige reg wat ingevolge Bylae No. 1 (behalwe Deel 3 daarvan) of No. 2 op in die Republiek ingevoerde goedere hefbaar is.”;

(d) deur die woordskrywing van „doeanetarief” deur die volgende woordskrywing te vervang:

„doeanetarief” Bylae No. 1 (behalwe Deel 3 daarvan) vir sover dit op ingevoerde goedere betrekking het.”;

(e) deur die woordskrywing van „klaring vir binnelandse verbruik” deur die volgende woordskrywing te vervang:

„klaring vir binnelandse verbruik” ook klaring ingevolge enige item in Bylae No. 3, 4, 6 of 7.”;

(f) deur die woordskrywing van „onwettige goedere” deur die volgende woordskrywing te vervang:

Wysiging van artikel 1 van Wet 91 van 1964, soos gewysig deur artikel 1 van Wet 95 van 1965 en artikel 1 van Wet 57 van 1966.

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“ ‘manufacture’ includes any process—

- (a) in the manufacture of any excisable goods or sales duty goods;
- (b) in the conversion of any goods into excisable goods or sales duty goods;
- (c) whereby the dutiable quantity or value of any excisable goods or sales duty goods is increased in any manner;
- (d) in the recovery of excisable goods or sales duty goods from excisable goods or any other goods; or
- (e) in the discretion of the Secretary, in the packing or measuring off of any excisable goods or sales duty goods;”;

(g) by the substitution for the definition of “officer” of the following definition:

“ ‘officer’ means a person employed on any duty relating to customs and excise and sales duty by order or with the concurrence of the Secretary, whether such order has been given or such concurrence has been expressed before or after the performance of the said duty;”;

(h) by the insertion after the definition of “rule” of the following definitions:

“ ‘sales duty’ means any duty leviable under Part 3 of Schedule No. 1 on any goods which have been manufactured in or imported into the Republic;

‘sales duty goods’ means any goods specified in Part 3 of Schedule No. 1 which have been manufactured in or imported into the Republic;”.

Amendment of section 4 of Act 91 of 1964, as amended by section 1 of Act 57 of 1966.

2. Section 4 of the principal Act is hereby amended by the substitution for subsection (2) of the following subsection:

“(2) No officer shall be directly financially interested in the manufacture or sale or importation of or trade in imported or excisable goods or sales duty goods.”.

Amendment of section 7 of Act 91 of 1964, as amended by section 1 of Act 57 of 1966.

3. Section 7 of the principal Act is hereby amended—

(a) by the insertion after subsection (2) of the following subsection:

“(2A) Subject to the provisions of section 9, any goods which have not been recorded in any such manifest shall be declared to the Controller and delivered to him.”; and

(b) by the substitution for subsection (3) of the following subsection:

“(3) The master of any ship and the pilot of any aircraft bound from any place within to any place outside the Republic shall appear before the Controller and deliver to him a report outwards in the prescribed form together with a full account of the cargo laden and of all non-duty-paid imported goods and excisable goods and sales duty goods shipped as stores on board that ship or aircraft and shall make and subscribe to a declaration as to the truth of such report and account and answer all such questions as may be put to him by the Controller.”.

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„onwettige goedere’, met betrekking tot ingevoerde of synsbare goedere of verkoopreggoedere, enige sodanige goedere ten opsigte waarvan enige oortreding kragtens hierdie Wet begaan is en ook enige preparaat of ander produk wat geheel en al of ten dele van spiritus of ander materiale wat onwettige goedere was, gemaak is;”;

(g) deur na die woordskrywing van „synsbare goedere” die volgende woordskrywings in te voeg:

„verkoopreg’ enige reg wat ingevolge Deel 3 van Bylae No. 1 op enige in die Republiek vervaardigde of ingevoerde goedere hefbaar is;”;

„verkoopreggoedere’ enige goedere vermeld in Deel 3 van Bylae No. 1 wat in die Republiek vervaardig of ingevoer is;”;

(h) deur die woordskrywing van „vervaardiging” deur die volgende woordskrywing te vervang:

„vervaardiging’ ook enige proses—

(a) in die vervaardiging van enige synsbare goedere of verkoopreggoedere;

(b) in die omskepping van enige goedere in synsbare goedere of verkoopreggoedere;

(c) waardeur die belasbare hoeveelheid of waarde van enige synsbare goedere of verkoopreggoedere op enige wyse vermeerder word;

(d) in die herwinning van synsbare goedere of verkoopreggoedere van synsbare of enige ander goedere; of

(e) na goeddunke van die Sekretaris, in die verpakking of afmeet van enige synsbare goedere of verkoopreggoedere;”.

2. Artikel 4 van die Hoofwet word hierby gewysig deur Wysiging van subartikel (2) deur die volgende subartikel te vervang: artikel 4 van

„(2) Geen beampte mag regstreekse finansiële belang by die vervaardiging of verkoop of invoer van of handeldryf in ingevoerde of synsbare goedere of verkoopreggoedere hê nie.”.

Wet 91 van 1964, soos gewysig deur artikel 1 van Wet 57 van 1966.

3. Artikel 7 van die Hoofwet word hierby gewysig—

(a) deur na subartikel (2) die volgende subartikel in te voeg:

„(2A) Behoudens die bepalinge van artikel 9, moet enige goedere wat nie in so ’n manifest opgeteken is nie by die Kontroleur aangegee en aan hom oorhandig word.”; en

Wysiging van artikel 7 van Wet 91 van 1964, soos gewysig deur artikel 1 van Wet 57 van 1966.

(b) deur subartikel (3) deur die volgende subartikel te vervang:

„(3) Die gesagvoerder van enige skip en die loods van enige vliegtuig wat van enige plek in die Republiek na enige plek daarbuite gaan, moet voor die Kontroleur verskyn en aan hom ’n uitwaartse rapport, in die voorgeskrewe vorm, oorhandig tesame met ’n volledige staat van die gelaaide vrag en van alle ingevoerde goedere waarop regte nie betaal is nie en synsbare goedere en verkoopreggoedere wat as voorrade aan boord van daardie skip of vliegtuig verskeep word, en moet ’n verklaring aflê en onderteken aangaande die waarheid van sodanige rapport en staat en moet alle vrae wat die Kontroleur aan hom stel, beantwoord.”.

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Amendment of section 9 of Act 91 of 1964, as amended by section 1 of Act 57 of 1966.

4. Section 9 of the principal Act is hereby amended by the substitution for paragraph (g) of subsection (3) of the following paragraph:

“(g) all non-duty-paid imported goods and all excisable goods and sales duty goods shipped at a place in the Republic as ships’ or aircraft stores; and”.

Amendment of section 13 of Act 91 of 1964, as amended by sections 1 and 3 of Act 57 of 1966.

5. Section 13 of the principal Act is hereby amended by the substitution for subsection (3) of the following subsection:

“(3) Notwithstanding anything contained in subsections (1) and (2), any goods imported by post, whether by parcel post or otherwise, which the addressee desires to enter for warehousing, or for removal or export in bond, or under any heading or item of Schedule No. 1 which requires that a certificate be given or a condition be complied with, or under any item of Schedule No. 3, or under any item of Schedule No. 2, 4, 5 or 7 specified by the Secretary after consultation with the Postmaster-General, shall be so entered at a customs and excise office before a Controller.”.

Amendment of section 18 of Act 91 of 1964, as amended by section 2 of Act 95 of 1965 and section 1 of Act 57 of 1966.

6. Section 18 of the principal Act is hereby amended by the substitution for paragraph (a) of subsection (1) of the following paragraph:

“(a) the importer or owner of any imported goods landed in the Republic or the manufacturer or owner or purchaser of any excisable goods or sales duty goods manufactured in a customs and excise warehouse or the licensee of a customs and excise warehouse in which dutiable goods are manufactured or stored may remove such goods in bond to any place in the Republic appointed as a place of entry under this Act or to any place outside the Republic: Provided that sales duty goods manufactured in the Republic may only be so removed to any such place in the Republic for rewarehousing at that place;”.

Amendment of section 19 of Act 91 of 1964, as amended by section 3 of Act 95 of 1965 and section 1 of Act 57 of 1966.

7. Section 19 of the principal Act is hereby amended by the substitution for subsection (1) of the following subsection:

“(1) The Secretary may license at any place appointed for that purpose under the provisions of this Act, warehouses (to be known as customs and excise warehouses) approved by him for the storage of such dutiable imported or such dutiable locally-produced goods or for the manufacture of such dutiable goods from such imported or such locally-produced materials or such imported and such locally-produced materials as he may approve in respect of each such warehouse.”.

Amendment of section 20 of Act 91 of 1964, as amended by section 4 of Act 95 of 1965 and section 1 of Act 57 of 1966.

8. Section 20 of the principal Act is hereby amended—

(a) by the substitution for paragraph (a) of subsection (1) of the following paragraph:

“(a) Any dutiable imported or dutiable locally-produced goods and any beverages produced from excisable spirits in pursuance of any permission granted under the provisions of section 31 (2), being goods or beverages of a class or kind approved by the Secretary in respect of each warehouse, may be entered for storage in a customs and excise warehouse with deferment of

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4. Artikel 9 van die Hoofwet word hierby gewysig deur Wysiging van artikel 9 van paragraaf (g) van subartikel (3) deur die volgende paragraaf te Wet 91 van 1964, soos gewysig deur artikel 1 van Wet 57 van 1966.
- „(g) alle ingevoerde goedere waarop regte nie betaal is nie en alle sinsbare goedere en verkoopreggoedere wat as skeeps- of vliegtuigvoorrade by 'n plek in die Republiek ingeskeep is; en”.
5. Artikel 13 van die Hoofwet word hierby gewysig deur Wysiging van artikel 13 van subartikel (3) deur die volgende subartikel te vervang: Wet 91 van 1964, soos gewysig deur artikels 1 en 3 van Wet 57 van 1966.
- „(3) Ondanks die bepalings van subartikels (1) en (2), word enige per pos ingevoerde goedere, hetsy per pakketpos of andersins, wat die geadresseerde wil klaar vir opslag, of vir vervoer of uitvoer onder waarborg, of ingevolge enige pos of item van Bylae No. 1 wat die verstrekking van 'n sertifikaat of voldoening aan 'n voorwaarde vereis, of ingevolge enige item van Bylae No. 3, of ingevolge enige item van Bylae No. 2, 4, 5 of 7 wat deur die Sekretaris gespesifiseer word na oorlegpleging met die Posmeester-generaal, by 'n doeane-en-aksynskantoor voor 'n Kontroleur aldus geklaar.”.
6. Artikel 18 van die Hoofwet word hierby gewysig deur Wysiging van artikel 18 van paragraaf (a) van subartikel (1) deur die volgende paragraaf te Wet 91 van 1964, soos gewysig deur artikel 2 van Wet 95 van 1965 en artikel 1 van Wet 57 van 1966.
- vervang:
- „(a) die invoerder of eienaar van enige ingevoerde goedere wat in die Republiek geland is of die vervaardiger of eienaar of koper van enige sinsbare goedere of verkoopreggoedere wat in 'n doeane- en aksynspakhuis vervaardig is of die lisensiehouer van 'n doeane- en aksynspakhuis waarin belasbare goedere vervaardig of opgeslaan word, sodanige goedere na enige plek in die Republiek wat as 'n klaringsplek kragtens hierdie Wet aangewys is of na enige plek buite die Republiek, onder waarborg vervoer: Met dien verstande dat verkoopreggoedere wat in die Republiek vervaardig is na so 'n plek in die Republiek slegs vir heropslag op daardie plek aldus vervoer mag word;”.
7. Artikel 19 van die Hoofwet word hierby gewysig deur Wysiging van artikel 19 van subartikel (1) deur die volgende subartikel te vervang: Wet 91 van 1964, soos gewysig deur artikel 3 van Wet 95 van 1965 en artikel 1 van Wet 57 van 1966.
- „(1) Die Sekretaris kan op enige vir daardie doel kragtens die bepalings van hierdie Wet aangewese plek, pakhuis lisensieer (wat as doeane- en aksynspakhuis bekend staan) wat deur hom goedgekeur word vir die opslag van die belasbare ingevoerde of die belasbare plaaslik geproduseerde goedere of vir die vervaardiging van die belasbare goedere van die ingevoerde of die plaaslik geproduseerde materiale of die ingevoerde en die plaaslik geproduseerde materiale wat hy ten opsigte van elke sodanige pakhuis goedkeur.”.
8. Artikel 20 van die Hoofwet word hierby gewysig— Wysiging van artikel 20 van paragraaf (a) van subartikel (1) deur die volgende paragraaf te vervang: Wet 91 van 1964, soos gewysig deur artikel 4 van Wet 95 van 1965 en artikel 1 van Wet 57 van 1966.
- „(a) enige belasbare ingevoerde of belasbare plaaslik geproduseerde goedere en enige drank wat ingevolge toestemming kragtens die bepalings van artikel 31 (2) verleen van sinsbare spiritus geproduseer word, wat goedere of drank van 'n klas of soort is wat deur die Sekretaris goedgekeur is ten opsigte van elke pakhuis, kan geklaar word vir opslag in 'n doeane- en aksynspakhuis met uitstel van die betaling van reg en geen sodanige

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payment of duty and no such goods or beverages shall be removed to or placed in a customs and excise warehouse until they have been so entered.”;

- (b) by the substitution for paragraph (a) of subsection (2) of the following paragraph:

“(a) Upon the entry and landing of imported goods for storage in or the transfer of dutiable locally-produced goods to a customs and excise warehouse or the transfer of dutiable manufactured goods from a customs and excise manufacturing warehouse to a customs and excise storage warehouse, the Controller shall take and record a particular account of such goods.”; and

- (c) by the substitution for subsection (5) of the following subsection:

“(5) The duty on any deficiency in a customs and excise warehouse shall be paid forthwith on demand after detection of such deficiency: Provided that in the case of goods manufactured in any customs and excise manufacturing warehouse or in the case of goods in the process of manufacture and removed from one customs and excise manufacturing warehouse to another such warehouse, the Secretary may, subject to the provisions of section 35 (2), allow working, pumping, handling, processing and similar losses and losses due to natural causes, between the time when liability for duty first arises and the time of removal of such goods from the warehouse in which the goods are so manufactured or in which such process of manufacture is completed, to the extent specified in Schedule No. 4, 6 or 7, if he is satisfied that no part of such loss was wilfully or negligently caused.”.

Amendment of
section 21 of
Act 91 of 1964.

9. Section 21 of the principal Act is hereby amended by the addition of the following subsection, the existing section becoming subsection (1):

“(2) Unless the Secretary otherwise indicates when licensing a special customs and excise warehouse for the storage or manufacture of goods, the provisions of this Act in respect of customs and excise storage or manufacturing warehouses or the storage or manufacture of goods in such warehouses, shall apply to such special warehouse and to the storage or manufacture of goods therein, as the case may be.”.

Amendment of
section 27 of
Act 91 of 1964,
as amended by
section 1 of
Act 57 of 1966.

10. Section 27 of the principal Act is hereby amended—

- (a) by the substitution for subsection (1) of the following subsection:

“(1) Subject to the provisions of this Act, goods liable to excise duty or sales duty may not be manufactured except in terms of this section and except in a customs and excise manufacturing warehouse licensed under this Act: Provided that spirits distilled by agricultural distillers shall be excluded from the requirement of manufacture in a customs and excise manufacturing warehouse and that excisable goods or sales duty goods may with the permission of the Secretary be manufactured in a special customs and excise warehouse licensed under this Act.”;

- (b) by the substitution for subsection (3) of the following subsection:

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goedere of drank word verwyder na of geplaas in 'n doeane- en aksynspakhuis voordat dit aldus geklaar is nie.”;

- (b) deur paragraaf (a) van subartikel (2) deur die volgende paragraaf te vervang:

„(a) By klaring en landing van ingevoerde goedere vir opslag in of die oorplasing van belasbare plaaslik geproduseerde goedere na 'n doeane- en aksynspakhuis of die oorplasing van belasbare vervaardigde goedere van 'n doeane- en aksynsvervaardigingspakhuis na 'n doeane- en aksynsopslagpakhuis moet die Kontroleur 'n noukeurige opname van sodanige goedere doen en boekstaaf.”; en

- (c) deur subartikel (5) deur die volgende subartikel te vervang:

„(5) Die reg op enige tekort in 'n doeane- en aksynspakhuis moet onverwyld op aanvraag na die ontdekking van sodanige tekort betaal word: Met dien verstande dat in die geval van goedere wat in enige doeane- en aksynsvervaardigingspakhuis vervaardig word of in die geval van goedere wat in die proses van vervaardiging is en van een doeane- en aksynsvervaardigingspakhuis na 'n ander sodanige pakhuis vervoer word, die Sekretaris, behoudens die bepalings van artikel 35 (2), werks-, pomp-, hanterings-, proses- en soortgelyke verliese en verliese te wyte aan natuurlike oorsake tussen die tyd wanneer aanspreeklikheid vir belasting die eerste keer ontstaan en die tyd van verwydering van sodanige goedere uit die pakhuis waarin die goedere aldus vervaardig word of waarin sodanige proses van vervaardiging voltooi word, kan toelaat, in die mate in Bylae No. 4, 6 of 7 vermeld, mits hy oortuig is dat geen deel van sodanige verlies op moedswillige of nalatige wyse veroorsaak is nie.”.

9. Artikel 21 van die Hoofwet word hierby gewysig deur die volgende subartikel by te voeg, terwyl die bestaande artikel subartikel (1) word: Wysiging van artikel 21 van Wet 91 van 1964.

„(2) Tensy die Sekretaris anders aandui wanneer hy 'n spesiale doeane- en aksynspakhuis vir die opslag of vervaardiging van goedere lisensieer, is die bepalings van hierdie Wet ten opsigte van doeane- en aksynsopslag- of -vervaardigingspakhuse of die opslag of vervaardiging van goedere in sodanige pakhuse, van toepassing op so 'n spesiale pakhuis en op die opslag of vervaardiging van goedere daarin, na gelang van die geval.”.

10. Artikel 27 van die Hoofwet word hierby gewysig—

- (a) deur subartikel (1) deur die volgende subartikel te vervang:

„(1) Behoudens die bepalings van hierdie Wet, mag goedere wat onderhewig is aan aksynsreg of verkoopreg nie vervaardig word behalwe ingevolge hierdie artikel en behalwe in 'n doeane- en aksynsvervaardigingspakhuis wat ingevolge hierdie Wet gelisensieer is nie: Met dien verstande dat spiritus wat deur landboudistilleerders gedistilleer word uitgesluit is van die vereiste van vervaardiging in 'n doeane- en aksynsvervaardigingspakhuis en dat synsbare goedere of verkoopreggoedere met die toestemming van die Sekretaris in 'n spesiale doeane- en aksynspakhuis wat ingevolge hierdie Wet gelisensieer is, vervaardig mag word.”;

- (b) deur subartikel (3) deur die volgende subartikel te vervang:

Wysiging van artikel 27 van Wet 91 van 1964, soos gewysig deur artikel 1 van Wet 57 van 1966.

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“(3) Any dutiable goods brought into and intended for use in a customs and excise manufacturing warehouse in the manufacture of goods liable to excise duty or sales duty shall be entered for home consumption and any duty due thereon shall be paid prior to such use.”; and

(c) by the addition of the following subsection:

“(16) The Secretary may, subject to such conditions as he may impose, exempt the manufacture of any class or kind of goods from any provision of this section.”.

Insertion of
section 36A in
Act 91 of 1964.

11. The following section is hereby inserted in the principal Act after section 36:

“Special provisions in respect of the manufacture of sales duty goods and the collection of sales duty.

36A. (1) Every manufacturer of sales duty goods, every owner of sales duty goods manufactured for him partly or wholly from materials owned by such owner, and every manufacturer of and dealer in pearls, precious and semi-precious stones, precious metals, rolled precious metals or articles containing or manufactured of such pearls, precious and semi-precious stones, precious metals or rolled precious metals (excluding imitation jewellery), shall license his premises as a special customs and excise warehouse for sales duty purposes in terms of the provisions of this Act, and no such manufacturer, owner or dealer shall manufacture or deal in or with sales duty goods unless he has so licensed his premises: Provided that the Secretary may in his discretion and to the extent he deems fit, exempt, on the conditions imposed by him in each case, any such manufacturer, owner or dealer from the requirements of this Act.

(2) Notwithstanding anything to the contrary in this Act contained—

(a) where the value added by any process in the manufacture of sales duty goods is, in the opinion of the Secretary, low in relation to the manufacturer's selling price of such goods, or where any process in the manufacture of sales duty goods presents in his opinion exceptional difficulties in the collection of sales duty in respect of such goods, the provisions of subsection (1) shall apply, and due entry of such goods shall be effected, at such stage in the manufacture of the said goods as he may in his discretion determine, and the processes which shall be deemed to be included for the purpose of calculating the value for sales duty purposes of such goods shall be as determined by him;

(b) the Secretary may, subject to such conditions as he may impose in each case—

(i) where the production and disposal of any sales duty goods are performed by different persons, or under other circumstances rendering it expedient in his opinion to do so, issue one licence under the provisions of this Act in respect of the premises of two or more persons concerned, and thereupon each such person shall be jointly and severally liable for the sales duty on all the sales duty goods concerned, any one paying, the other or others to be absolved *pro tanto*;

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„(3) Enige belasbare goedere wat in 'n doeane- en aksynsvervaardigingspakhuis ingebring word en bestem is vir gebruik daarin by die vervaardiging van goedere wat aan aksynsreg of verkoopreg onderhewig is, moet vir binnelandse verbruik geklaar word en enige reg verskuldig daarop moet voor sodanige gebruik betaal word.”; en

(c) deur die volgende subartikel by te voeg:

„(16) Die Sekretaris kan behoudens die voorwaardes wat hy oplê, die vervaardiging van enige klas of soort goedere van enige bepaling van hierdie artikel vrystel.”.

11. Die volgende artikel word hierby in die Hoofwet na artikel 36 ingevoeg:

„Spesiale bepaling ten opsigte van die vervaardiging van verkoopreg-goedere en die invordering van verkoopreg.

36A. (1) Elke vervaardiger van verkoopreg-goedere, elke eienaar van verkoopreg-goedere wat vir hom ten dele of geheel en al van materiale wat aan sodanige eienaar behoort, vervaardig is en elke vervaardiger van en handelaar in pêrels, edelstene en halfedelstene, edelmetale, gewalste edelmetale of artikels bevattende of vervaardig van sodanige pêrels, edelstene en halfedelstene, edelmetale of gewalste edelmetale (uitgesonderd nagemaakte juweliersware) moet sy perseel as 'n spesiale doeane- en aksynspakhuis vir doeleindes van verkoopreg ingevolge die bepaling van hierdie Wet lisensieer, en geen sodanige vervaardiger, eienaar of handelaar mag verkoopreg-goedere vervaardig of daarin handeldryf of daarmee handel nie tensy hy sy perseel aldus gelisensieer het: Met dien verstande dat die Sekretaris na goeddunke in die mate wat hy geskik ag en op die voorwaardes wat hy in elke geval oplê, enige sodanige vervaardiger, eienaar of handelaar van die vereistes van hierdie Wet kan vrystel.

(2) Ondanks andersluidende bepaling van hierdie Wet—

(a) waar die waarde bygevoeg deur enige proses in die vervaardiging van verkoopreg-goedere volgens die oordeel van die Sekretaris laag is met betrekking tot die vervaardiger se verkoopprijs van sodanige goedere of waar enige proses in die vervaardiging van verkoopreg-goedere volgens sy oordeel buitengewone moeilikhede by die invordering van verkoopreg ten opsigte van sodanige goedere bied, is die bepaling van subartikel (1) van toepassing, en geskied behoorlike klaring van sodanige goedere op sodanige stadium in die vervaardiging van gemelde goedere wat hy na goeddunke bepaal, en die prosesse wat geag word ingesluit te wees by die berekening van die waarde vir doeleindes van verkoopreg van sodanige goedere, is soos deur hom bepaal;

(b) kan die Sekretaris, onderworpe aan die voorwaardes wat hy in elke geval oplê—

(i) waar die produksie en vandiehandsitting van enige verkoopreg-goedere verrig word deur verskillende persone of in omstandighede wat dit volgens sy oordeel dienstig maak om dit te doen, een lisensie kragtens die bepaling van hierdie Wet ten opsigte van die perseel van twee of meer betrokke persone uitreik, en daarop is elke sodanige persoon gesamentlik en afsonderlik aanspreeklik vir die verkoopreg op al die betrokke verkoopreg-goedere, en indien een persoon betaal, word die ander persoon of persone *pro tanto* vrygestel;

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- (ii) include in a special customs and excise warehouse licence issued under this Act in respect of the premises of any manufacturer of sales duty goods, any warehouse, depot, agency, branch or other storage place approved by the Secretary and in which any such goods owned by such manufacturer, are stored, and thereupon such goods so stored shall, for the purposes of this Act, be deemed to be in the licensed special customs and excise warehouse of such manufacturer, and the licensee concerned shall be liable as such in all respects for compliance with the requirements of this Act and for the sales duty on such goods so stored;
 - (iii) in such circumstances as he may deem expedient, license the premises of any dealer in sales duty goods as a special customs and excise warehouse under the provisions of this Act, and thereupon such dealer shall comply with the requirements of this Act relating to the collection of sales duty on such sales duty goods as the Secretary may determine, and be liable for the sales duty on such goods;
 - (iv) make such temporary or permanent adjustment to the sales duty value of any sales duty goods as he may deem reasonable in circumstances which are in his opinion exceptional.
- (3) Sales duty goods manufactured in the Republic by any natural person for his own use and not for sale or disposal and in circumstances which in the opinion of the Secretary do not constitute a business venture, may, subject to such conditions as he may impose in each case, be exempted by the Secretary from the payment of sales duty thereon.
- (4) Sales duty goods manufactured in the Republic by any other person, or any class or kind of such goods, may, subject to such conditions as the Minister may impose, be exempted by the Secretary from the payment of sales duty thereon if—
- (a) the average value for sales duty purposes of such goods or such class or kind of such goods has during such period or periods as the Minister may determine, not exceeded such amount as the Minister may determine; or
 - (b) the value for sales duty purposes of such goods or such class or kind of such goods is in the opinion of the Secretary not likely to exceed the amount referred to in paragraph (a) during one calendar year; or
 - (c) such circumstances as may be prescribed by regulation apply.”.

Amendment of
section 37 of
Act 91 of 1964,
as amended by
section 8 of
Act 95 of 1965.

12. Section 37 of the principal Act is hereby amended by the addition of the following subsection:

“(8) There shall be paid on entry for home consumption, in addition to any duty payable in terms of this section and subject to the provisions of sections 27 (3) and 75, sales duty at the rate applicable in terms of Schedule No.1 on

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- (ii) in 'n spesiale doeane- en aksynspakhuis-lisensie kragtens hierdie Wet uitgereik ten opsigte van die perseel van enige vervaardiger van verkoopreggoedere, enige pakhuis, depot, agentskap, tak of ander opslagplek deur die Sekretaris goedgekeur en waarin enige sodanige goedere behorende aan sodanige vervaardiger bewaar word, insluit, en daarop word sodanige goedere wat aldus bewaar word, by die toepassing van hierdie Wet geag in die gelisensieerde spesiale doeane- en aksynspakhuis van sodanige vervaardiger te wees en moet die betrokke lisensiehouer as sodanig voldoen aan die vereistes van hierdie Wet in alle opsigte en is hy as sodanig aanspreeklik vir die verkoopreg op sodanige goedere wat aldus bewaar word;
 - (iii) in die omstandighede wat hy dienstig ag, die perseel van enige handelaar in verkoopreggoedere as 'n spesiale doeane- en aksynspakhuis kragtens die bepalinge van hierdie Wet lisensieer, en daarop moet sodanige handelaar voldoen aan die vereistes van hierdie Wet met betrekking tot die invordering van verkoopreg op die verkoopreggoedere wat die Sekretaris bepaal en is hy aanspreeklik vir die verkoopreg op sodanige goedere;
 - (iv) die tydelike of blywende aanpassing aanbring by die verkoopregwaarde van enige verkoopreggoedere wat hy in omstandighede wat volgens sy oordeel uitsonderlik is, redelik ag.
- (3) Verkoopreggoedere wat in die Republiek deur 'n natuurlike persoon vir sy eie gebruik en nie vir verkoop of vandiehandsitting nie, en in omstandighede wat volgens die oordeel van die Sekretaris nie 'n besigheidsonderneming uitmaak nie, vervaardig is, kan, onderworpe aan die voorwaardes wat hy in elke geval oplê, deur die Sekretaris van die betaling van verkoopreg daarop vrygestel word.
- (4) Verkoopreggoedere wat in die Republiek deur enigiemand anders vervaardig is, of enige klas of soort sodanige goedere, kan, onderworpe aan die voorwaardes wat die Minister oplê, deur die Sekretaris vrygestel word van die betaling van verkoopreg daarop indien—
- (a) die gemiddelde waarde vir doeleindes van verkoopreg van sodanige goedere of sodanige klas of soort sodanige goedere gedurende die tydperk of tydperke wat die Minister bepaal nie die bedrag wat die Minister bepaal, oorskry het nie; of
 - (b) die waarde vir doeleindes van verkoopreg van sodanige goedere of sodanige klas of soort sodanige goedere volgens die oordeel van die Sekretaris waarskynlik nie die in paragraaf (a) bedoelde bedrag gedurende een kalenderjaar sal oorskry nie; of
 - (c) die omstandighede wat by regulasie voorgeskryf word, geld.”

12. Artikel 37 van die Hoofwet word hierby gewysig deur die volgende subartikel by te voeg:

- „(8) By klaring vir binnelandse verbruik word daar, bo en behalwe enige reg ingevolge hierdie artikel betaalbaar en behoudens die bepalinge van artikels 27 (3) en 75, verkoopreg teen die skaal ingevolge Bylae No. 1 van toepassing, betaal op enige verkoopreggoedere gebruik of opge-

Wysiging van artikel 37 van Wet 91 van 1964, soos gewysig deur artikel 8 van Wet 95 van 1965.

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any sales duty goods used or incorporated in the manufacture, reconditioning, mixing or blending of any goods to which this section relates and on any such manufactured, reconditioned, mixed or blended goods which are liable to sales duty in terms of the aforementioned Schedule.”.

Amendment of section 38 of Act 91 of 1964, as amended by section 1 of Act 57 of 1966.

13. Section 38 of the principal Act is hereby amended by the substitution for subsection (4) of the following subsection:

“(4) (a) The Minister may by regulation permit any excisable goods, sales duty goods and any class or kind of imported goods, which he may specify by regulation, to be removed from a customs and excise warehouse on the issuing by the owner of such goods of a prescribed certificate or an invoice or other document prescribed or approved by the Secretary, and the payment of duty on such goods at a time and in a manner specified by regulation, and such certificate, invoice or other document, shall for the purposes of section 20 (4), and subject to the provisions of section 39 (2A), be deemed to be a due entry from the time of removal of those goods from the customs and excise warehouse.

(b) No such goods may be removed from a customs and excise warehouse or appropriated for use by the owner prior to or without the issuing of such certificate, invoice or other document.”.

Amendment of section 39 of Act 91 of 1964, as amended by section 1 of Act 57 of 1966 and section 1 of Act 85 of 1968.

14. Section 39 of the principal Act is hereby amended by the insertion of the following subsection after subsection (2):

“(2A) (a) Any person who removes goods from a customs and excise warehouse by means of the issuing of a certificate, invoice or other document referred to in section 38 (4) shall present to the Secretary a validating bill of entry in the prescribed form at the time and in the manner specified by regulation in respect of any such certificate, invoice or other document, and shall pay at the prescribed time to the Secretary the duty due on the goods to which such certificate, invoice or other document relates.

(b) The said person shall present to the Controller such validating bill of entry setting forth the full particulars indicated thereon, and the declaration shall be duly signed by the prescribed person and there shall be as many duplicates and such supporting documents as may be prescribed or as may be required by the Controller.”.

Amendment of section 41 of Act 91 of 1964, as substituted by section 2 of Act 85 of 1968.

15. Section 41 of the principal Act is hereby amended by the substitution for subsection (1) of the following subsection:

“(1) The exporter of any goods imported into or exported from the Republic or the owner of any excisable goods or sales duty goods manufactured in any customs and excise warehouse shall render a true, correct and sufficient invoice, certificate of value and certificate of origin of such goods in such form and declaring such particulars of such goods as may be prescribed in the regulations and as may be necessary to make a valid entry of such goods and shall furnish such additional information in connection with such invoice, certificate, particulars or goods as the Secretary may, for the purposes of this Act, require at any time: Provided that different requirements may be prescribed in the regulations in respect of invoices and certificates relating to goods of different classes or kinds or goods to which different circumstances specified in the regulations apply.”.

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neem in die vervaardiging, hernuwing, menging of vermenging van enige goedere waarop hierdie artikel betrekking het en op enige sodanige vervaardigde, hernude, gemengde of vermengde goedere wat ingevolge genoemde Bylae aan verkoopreg onderhewig is.”.

13. Artikel 38 van die Hoofwet word hierby gewysig deur subartikel (4) deur die volgende subartikel te vervang:

Wysiging van artikel 38 van Wet 91 van 1964, soos gewysig deur artikel 1 van Wet 57 van 1966.

„(4) (a) Die Minister kan by regulasie toelaat dat enige synsbare goedere, verkoopreggoedere en enige klas of soort ingevoerde goedere wat hy by regulasie vermeld, van 'n doeane- en aksynspakhuis verwyder word wanneer die eienaar van daardie goedere 'n voorgeskrewe sertifikaat, of 'n faktuur of ander dokument deur die Sekretaris voorgeskryf of goedgekeur, uitreik en dat reg op sodanige goedere op 'n tydstip en op 'n wyse by regulasie vermeld, betaal word, en sodanige sertifikaat, faktuur of ander dokument word by die toepassing van artikel 20 (4) en behoudens die bepalinge van artikel 39 (2A), geag 'n behoorlike klaring te wees vanaf die tydstip van verwydering van daardie goedere van die doeane- en aksynspakhuis.

(b) Geen sodanige goedere mag voor of sonder die uitreiking van sodanige sertifikaat, faktuur of ander dokument van 'n doeane- en aksynspakhuis verwyder of deur die eienaar vir gebruik aangewend word nie.”.

14. Artikel 39 van die Hoofwet word hierby gewysig deur die volgende subartikel na subartikel (2) in te voeg:

Wysiging van artikel 39 van Wet 91 van 1964, soos gewysig deur artikel 1 van Wet 57 van 1966 en artikel 1 van Wet 85 van 1968.

„(2A) (a) Iemand wat deur middel van die uitreiking van 'n in artikel 38 (4) bedoelde sertifikaat, faktuur of ander dokument goedere van 'n doeane- en aksynspakhuis verwyder, moet aan die Sekretaris op die tydstip en wyse ten opsigte van so 'n sertifikaat, faktuur of ander dokument by regulasie vermeld, 'n bekrachtigende klaringsbrief voorlê, en moet aan die Sekretaris die reg verskuldig op die goedere waarop sodanige sertifikaat, faktuur of ander dokument betrekking het, op die voorgeskrewe tydstip betaal.

(b) Bedoelde persoon moet aan die Kontroleur sodanige bekrachtigende klaringsbrief voorlê, met vermelding van al die besonderhede daarop aangewys, en die verklaring moet deur die voorgeskrewe persoon behoorlik onderteken wees terwyl daar die getal duplikate en die stawende stukke moet wees wat voorgeskryf is of wat deur die Kontroleur vereis word.”.

15. Artikel 41 van die Hoofwet word hierby gewysig deur subartikel (1) deur die volgende subartikel te vervang:

Wysiging van artikel 41 van Wet 91 van 1964, soos vervang deur artikel 2 van Wet 85 van 1968.

„(1) Die uitvoerder van goedere ingevoer in of uitgevoer uit die Republiek of die eienaar van synsbare goedere of verkoopreggoedere in 'n doeane- en aksynspakhuis vervaardig, moet 'n ware, juiste en voldoende faktuur, waardesertifikaat en herkomssertifikaat van sodanige goedere verskaf, in die vorm en met verklaring van die besonderhede van sodanige goedere soos in die regulasies voorgeskryf en soos nodig is om 'n geldige klaring van sodanige goedere te doen en moet die verdere inligting in verband met sodanige faktuur, sertifikaat, besonderhede of goedere verstrek wat die Sekretaris te eniger tyd vir die doeleindes van hierdie Wet verlang: Met dien verstande dat verskillende vereistes in die regulasies voorgeskryf kan word ten opsigte van fakture en sertifikate wat betrekking het op goedere van verskillende klasse of soorte of goedere waarop verskillende omstandighede in die regulasies vermeld van toepassing is.”.

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Amendment of
section 44 of
Act 91 of 1964,
as amended by
section 10 of
Act 95 of 1965
and sections 1
and 5 of
Act 57 of 1966.

16. Section 44 of the principal Act is hereby amended—

- (a) by the substitution for subsections (1) and (2) of the following subsections:

“(1) Liability for duty on any goods to which section 10 relates shall commence from the time when such goods are in terms of that section deemed to have been imported into the Republic: Provided that, subject to the provisions of subsection (7), any such liability shall cease if it is proved to the satisfaction of the Secretary that such goods (excluding, save in so far as the regulations otherwise provide, goods which are missing from any individual package and in respect of which any customs duty or sales duty, each taken separately, does not exceed twenty-five rand) were not landed at any place in the Republic.

(2) Any excisable goods or sales duty goods shall, for the purposes of this Act, be deemed to have been manufactured at that stage in the manufacturing process when the said goods have acquired the essential characteristics of and are in the opinion of the Secretary capable of use as such excisable goods or sales duty goods, and liability for duty shall commence at the said stage.”; and

- (b) by the substitution for subsections (7) and (8) of the following subsections:

“(7) Notwithstanding anything to the contrary in this section contained, no importer shall be granted a refund of customs duty or sales duty paid in respect of any goods missing from any individual imported package, if any such customs duty or sales duty, each taken separately, does not exceed twenty-five rand.

(8) The manufacturer or the owner of any excisable goods or sales duty goods shall, subject to the provisions of Chapter VII, be liable for the duty on such goods and his liability shall continue until such goods have been duly entered and the duty due thereon paid.”.

Amendment of
section 47 of
Act 91 of 1964,
as amended by
section 11 of
Act 95 of 1965.

17. Section 47 of the principal Act is hereby amended—

- (a) by the substitution for subsection (1) of the following subsection:

“(1) Subject to the provisions of this Act, duty shall be paid for the benefit of the Consolidated Revenue Fund on all imported goods and all excisable goods and all sales duty goods in accordance with the provisions of Schedule No. 1 at the time of entry for home consumption of such goods.”;

- (b) by the substitution for subsection (5) of the following subsection:

“(5) Any export duty which may become payable in terms of section 48 (4) shall be paid for the benefit of the Consolidated Revenue Fund, at the time of entry for export, on such goods as may be specified in Part 4 of Schedule No. 1 in terms of the provisions of the said section.”; and

- (c) by the substitution for subsection (7) of the following subsection:

“(7) Wherever the tariff heading or subheading under which any goods are classified in Part 1 of Schedule No. 1 is expressly quoted in any tariff item or sales duty item or item of Part 2, 3, 4 or 5 of the said Schedule or in any item in Schedule No. 2 in which such goods are specified, the goods so specified in the said tariff item or sales duty item or item

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16. Artikel 44 van die Hoofwet word hierby gewysig—

- (a) deur subartikels (1) en (2) deur die volgende subartikels te vervang:

„(1) Aanspreeklikheid vir reg op enige goedere waarop artikel 10 van toepassing is, begin vanaf die tydstop waarop sodanige goedere ingevolge daardie artikel geag word in die Republiek ingevoer te gewees het: Met dien verstande dat, behoudens die bepalings van subartikel (7), enige sodanige aanspreeklikheid verval indien daar tot bevrediging van die Sekretaris bewys word dat sodanige goedere (uitgesonderd, behalwe vir sover die regulasies anders bepaal, goedere wat van 'n afsonderlike pak vermis word en ten opsigte waarvan enige doeanereg of verkoopreg, afsonderlik beskou, hoogstens vyf-en-twintig rand bedra) nie by enige plek in die Republiek geland is nie.

(2) Enige sinsbare goedere of verkoopreggoedere word by die toepassing van hierdie Wet geag vervaardig te wees op daardie stadium in die vervaardigingsproses waarop bedoelde goedere die wesenlike eienskappe verkry het van en na die oordeel van die Sekretaris geskik is vir gebruik as sodanige sinsbare goedere of verkoopreggoedere, en aanspreeklikheid vir reg begin op daardie stadium.”; en

- (b) deur subartikels (7) en (8) deur die volgende subartikels te vervang:

„(7) Ondanks andersluidende bepalings van hierdie artikel, word daar aan 'n invoerder geen terugbetaling toegestaan nie van doeanereg of verkoopreg betaal ten opsigte van goedere wat van 'n afsonderlike ingevoerde pak vermis word indien sodanige doeanereg of verkoopreg, afsonderlik beskou, hoogstens vyf-en-twintig rand bedra.

(8) Die vervaardiger of die eienaar van enige sinsbare goedere of verkoopreggoedere is, behoudens die bepalings van Hoofstuk VII, aanspreeklik vir die reg op sodanige goedere en sy aanspreeklikheid duur voort totdat sodanige goedere behoorlik geklaar is en die reg daarop verskuldig, betaal is.”.

Wysiging van artikel 44 van Wet 91 van 1964, soos gewysig deur artikel 10 van Wet 95 van 1965 en artikels 1 en 5 van Wet 57 van 1966.

17. Artikel 47 van die Hoofwet word hierby gewysig—

- (a) deur subartikel (1) deur die volgende subartikel te vervang:

„(1) Behoudens die bepalings van hierdie Wet, word reg ten bate van die Gekonsolideerde Inkomstefonds betaal op alle ingevoerde goedere en alle sinsbare goedere en alle verkoopreggoedere ooreenkomstig die bepalings van Bylae No. 1 ten tyde van klaring van sodanige goedere vir binnelandse verbruik.”;

- (b) deur subartikel (5) deur die volgende subartikel te vervang:

„(5) Enige uitvoerreg wat betaalbaar word ingevolge artikel 48 (4), word ten bate van die Gekonsolideerde Inkomstefonds betaal ten tyde van die klaring vir uitvoer op die goedere wat vermeld word in Deel 4 van Bylae No. 1 ingevolge die bepalings van bedoelde artikel.”; en

- (c) deur subartikel (7) deur die volgende subartikel te vervang:

„(7) Waar die tariefpos of subpos waaronder enige goedere in Deel 1 van Bylae No. 1 ingedeel word, uitdruklik aangehaal word in enige tariefitem of verkoopregitem of item van Deel 2, 3, 4 of 5 van bedoelde Bylae of in enige item in Bylae No. 2 waarin sodanige goedere vermeld word, word die goedere wat aldus in bedoelde tariefitem of verkoopregitem of

Wysiging van artikel 47 van Wet 91 van 1964, soos gewysig deur artikel 11 van Wet 95 van 1965.

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of the said Part 2, 3, 4 or 5 or in the said item of Schedule No. 2 shall be deemed not to include goods which are not classified under the said tariff heading or subheading.”.

Amendment of section 48 of Act 91 of 1964, as amended by section 6 of Act 57 of 1966.

18. Section 48 of the principal Act is hereby amended—

(a) by the insertion after subsection (3) of the following subsection:

“(3A) The Minister may from time to time by like notice amend Part 3 of Schedule No. 1—

(a) in order to adjust it to any amendment to the Nomenclature referred to in subsection (1) (c);

(b) in order to prevent serious detriment to any industry, which in his opinion may result by virtue of any provision of the said Part;

(c) to the extent he deems expedient in respect of any particular sales duty goods, when regard is had to the effects of sales duty on the sales of comparable goods.”;

(b) by the substitution for subsection (4) of the following subsection:

“(4) The Minister may, whenever he deems it expedient in the public interest to do so, by notice in the *Gazette* impose an export duty, on such basis as he may determine, in respect of any goods intended for export or any class or kind of such goods or any goods intended for export in circumstances specified in such notice and any export duty so imposed shall be set out in the form of a schedule which shall be deemed to be incorporated in Schedule No. 1 as Part 4 thereof and to constitute an amendment of Schedule No. 1.”; and

(c) by the substitution for subsection (6) of the following subsection:

“(6) Any amendment made under this section before the date upon which Parliament meets for the first time for the dispatch of business in any session during which the Minister introduces the Appropriation Bill shall, unless Parliament otherwise provides, lapse thirty days after the end of the session of Parliament during which the Minister introduced such bill, but without detracting from the validity of such amendment before it has so lapsed.”.

Amendment of section 53 of Act 91 of 1964

19. Section 53 of the principal Act is hereby amended by the substitution for subsection (2) of the following subsection:

“(2) Any additional duty imposed in terms of subsection

(1) shall be set out in the form of a schedule which shall be deemed to be incorporated in Schedule No. 1 as Part 5 thereof and to constitute an amendment of Schedule No. 1.”.

Substitution of section 60 of Act 91 of 1964, as amended by section 4 of Act 85 of 1968.

20. The following section is hereby substituted for section 60 of the principal Act:

“Licence fees according to Schedule No. 8.

60. (1) No person shall perform any act or be in possession of or use anything in respect of which a licence is required under this Act unless he has obtained the appropriate licence prescribed in Schedule No. 8 which shall not be issued unless the prescribed licence fee has been paid.

(2) The Secretary may, subject to an appeal to the Minister, whose decision shall be final—

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item van bedoelde Deel 2, 3, 4 of 5 of in bedoelde item van Bylae No. 2 vermeld word, geag nie goedere in te sluit wat nie onder bedoelde tariefpos of subpos ingedeel word nie.”.

18. Artikel 48 van die Hoofwet word hierby gewysig—

Wysiging van artikel 48 van Wet 91 van 1964, soos gewysig deur artikel 6 van Wet 57 van 1966.

- (a) deur die volgende subartikel na subartikel (3) in te voeg:
„(3A) Die Minister kan van tyd tot tyd by dergelike kennisgewing Deel 3 van Bylae No. 1 wysig—

- (a) ten einde dit aan te pas by enige wysiging van die in subartikel (1) (c) bedoelde Nomenklatuur;
(b) ten einde ernstige skade aan 'n nywerheid, wat volgens sy oordeel uit hoofde van enige bepaling van bedoelde Deel kan ontstaan, te voorkom;
(c) in die mate wat hy dienstig ag ten opsigte van enige bepaalde verkoopreggoedere, wanneer ag geslaan word op die gevolge van verkoopreg op verkope van vergelykbare goedere.”;

- (b) deur subartikel (4) deur die volgende subartikel te vervang:

„(4) Die Minister kan, wanneer hy dit in die openbare belang dienstig ag om dit te doen, by kennisgewing in die *Staatskoerant* 'n uitvoerreg, op die basis wat hy bepaal, oplê ten opsigte van enige goedere wat vir uitvoer bestem is of enige klas of soort van sodanige goedere of goedere wat bestem is vir uitvoer in omstandighede in sodanige kennisgewing vermeld, en enige uitvoerreg aldus opgelê, word in die vorm van 'n bylae uiteengesit wat geag word in Bylae No. 1 ingelyf te wees as Deel 4 daarvan en 'n wysiging van Bylae No. 1 te wees.”; en

- (c) deur subartikel (6) deur die volgende subartikel te vervang:

„(6) 'n Wysiging kragtens hierdie artikel aangebring voor die datum waarop die Parlement vir die eerste keer vir die afhandeling van sake byeenkom in 'n sessie waarin die Minister die Begrotingswetsontwerp indien, verval, tensy die Parlement anders bepaal, dertig dae na die end van die Parlementsessie waarin die Minister sodanige wetsontwerp ingedien het, maar sonder om afbreuk te doen aan die geldigheid van die wysiging voordat dit aldus verval het.”.

19. Artikel 53 van die Hoofwet word hierby gewysig deur subartikel (2) deur die volgende subartikel te vervang:

Wysiging van artikel 53 van Wet 91 van 1964.

„(2) Enige addisionele reg ingevolge subartikel (1) opgelê, word in die vorm van 'n bylae uiteengesit wat geag word in Bylae No. 1 ingelyf te wees as Deel 5 daarvan en 'n wysiging van Bylae No. 1 te wees.”.

20. Artikel 60 van die Hoofwet word hierby deur die volgende artikel vervang:

Vervanging van artikel 60 van Wet 91 van 1964, soos gewysig deur artikel 4 van Wet 85 van 1968.

„Lisensie-
gelde oor-
eenkomstig
Bylae No. 8.

60. (1) Niemand mag 'n handeling verrig of in besit wees van enigiets of enigiets gebruik ten opsigte waarvan 'n lisensie ingevolge hierdie Wet vereis word, tensy hy die toepaslike lisensie wat in Bylae No. 8 voorgeskryf word, verkry het nie en bedoelde lisensie word nie uitgereik tensy die voorgeskrewe lisensiegeld betaal is nie.

(2) Die Sekretaris kan, onderhewig aan 'n beroep op die Minister, wie se beslissing afdoende is—

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- (a) refuse any application for a new licence or a renewal of any licence; or
- (b) cancel any licence if the holder of such licence has persistently contravened or failed to comply with the provisions of this Act or has committed an offence referred to in section 80, 83, 84, 85 or 86."

Amendment of
section 65 of
Act 91 of 1964,
as amended by
section 5 of
Act 85 of 1968.

21. Section 65 of the principal Act is hereby amended—

- (a) by the substitution for subsections (1) and (2) of the following subsections:

"(1) Subject to the provisions of this Act, the value for customs duty purposes of any imported goods shall be the free on board price or the domestic value thereof, whichever yields the higher amount of duty or, if such goods are provided for in any item of Schedule No. 3 or 4, whichever renders such goods inadmissible under such item or, if not so rendered inadmissible, whichever yields the higher amount of non-rebated duty.

(2) For the purposes of this section, such abnormal costs in effecting shipment as are proved to the satisfaction of the Secretary to have been incurred as the result of a state of war, strikes, lock-outs, riots or civil commotions shall not be regarded as forming part of the domestic value or the free on board price of goods."; and

- (b) by the addition of the following subsection:

"(5) Unless the context otherwise indicates, any reference in this Act to value for duty purposes, in relation to imported goods, shall be deemed to be a reference to value for customs duty purposes as defined in this section."

Amendment of
section 69 of
Act 91 of 1964.

22. Section 69 of the principal Act is hereby amended by the substitution for subsection (1) of the following subsection:

"(1) Whenever it is necessary, for the purpose of assessing the excise duty on any goods manufactured in the Republic, to determine the value of such goods, the value thereof shall, subject to the provisions of this section, be taken to be the full and final market price (before deduction of any discounts other than cash discounts) at which, at the time of sale, such or similar goods are freely offered for sale, for consumption in the Republic, for purposes of trade in the principal markets of the Republic in the ordinary course of trade, in the usual wholesale quantities and in the condition and the usual packing ready for sale in the retail trade, to any independent merchant wholesaler in the Republic under fully competitive conditions, plus the cost of packing and packages and all other expenses incidental to placing the goods on rail for delivery to the purchaser, but excluding the excise duty on such goods: Provided that the Secretary may, where such goods are not sold to such merchant wholesalers in the Republic or are so sold in quantities which he considers to be insignificant in relation to the total quantities of such goods sold in the Republic, regard any other class of purchaser of such goods as such a merchant wholesaler and may make such adjustment to

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- (a) enige aansoek om 'n nuwe lisensie of 'n hernuwing van enige lisensie weier; of
- (b) enige lisensie intrek as die houer van sodanige lisensie voortdurend die bepalings van hierdie Wet oortree het of versuim het om daaraan te voldoen of 'n in artikel 80, 83, 84, 85 of 86 bedoelde misdryf begaan het."

21. Artikel 65 van die Hoofwet word hierby gewysig—

- (a) deur subartikels (1) en (2) deur die volgende subartikels te vervang:

Wysiging van artikel 65 van Wet 91 van 1964, soos gewysig deur artikel 5 van Wet 85 van 1968.

„(1) Behoudens die bepalings van hierdie Wet, is die waarde vir doeanebelastingdoeleindes van enige ingevoerde goedere die prys vry aan boord of die binnelandse waarde daarvan, watter ook al die grootste bedrag aan reg lewer of, indien voorsiening vir sodanige goedere in enige item van Bylae No. 3 of 4 gemaak is, watter ook al sodanige goedere ontoelaatbaar maak kragtens sodanige item of, indien nie aldus ontoelaatbaar gemaak nie, watter ook al die grootste bedrag aan ongekorte reg lewer.

(2) By die toepassing van hierdie artikel word die abnormale koste wat tot bevrediging van die Sekretaris bewys word tydens verskeping aangegaan te gewees het as gevolg van 'n oorlogstoestand, werkstaking, uitsluiting van werksmense, oproer, of burgerlike onrus, nie geag deel van die binnelandse waarde of die prys vry aan boord van goedere uit te maak nie.”; en

- (b) deur die volgende subartikel by te voeg:

„(5) Tensy uit die samehang anders blyk, word enige verwysing in hierdie Wet na waarde vir belastingdoeleindes, met betrekking tot ingevoerde goedere, geag 'n verwysing te wees na waarde vir doeanebelastingdoeleindes soos in hierdie artikel omskryf.”.

22. Artikel 69 van die Hoofwet word hierby gewysig deur subartikel (1) deur die volgende subartikel te vervang:

Wysiging van artikel 69 van Wet 91 van 1964.

„(1) Wanneer dit nodig is vir die doel van die berekening van die aksynsreg wat betaalbaar is op enige goedere in die Republiek vervaardig, om die waarde van sodanige goedere te bepaal, word daar, behoudens die bepalings van hierdie artikel, aangeneem dat die waarde daarvan die volle en finale markprys (voor aftrekking van enige afslag, behalwe afslag vir kontant) is waarteen sodanige of soortgelyke goedere, ten tyde van die verkoping, vrylik vir handelsdoeleindes in die vernaamste markte van die Republiek in die gewone loop van die handel, in die gewone groot-handelhoeveelhede en in die toestand en die gewone verpakking gereed vir verkoop in die kleinhandel, aan enige onafhanklike aankoopgroot-handelaar in die Republiek onder omstandighede van vrye mededinging te koop aangebied word vir verbruik in die Republiek plus die koste van pak en verpakking en alle ander uitgawes verbonde aan die plasing van die goedere op spoor vir lewering aan die koper, maar uitgesonderd die aksynsreg op sodanige goedere: Met dien verstande dat waar sodanige goedere nie aan sodanige aankoopgroot-handelaars in die Republiek verkoop word nie of aldus verkoop word in hoeveelhede wat hy met betrekking tot die totale hoeveelhede van sodanige goedere in die Republiek verkoop, onbeduidend ag, die Sekretaris enige ander klas koper van sodanige goedere as so 'n aankoopgroot-handelaar kan beskou en by die prys deur die vervaardiger van sodanige klas koper

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the price charged by the manufacturer to such class of purchaser as he considers reasonable, having regard to the wholesale functions taken over by such manufacturer and such class of purchaser and to such other factors relating to such price as he may deem relevant.”.

Insertion of
section 70 in
Act 91 of 1964.

23. The following section is hereby inserted in the principal Act after section 69:

“Value for
sales duty
purposes.

70. (1) (a) The value for sales duty purposes of any imported goods shall be the free on board price or the domestic value thereof, whichever yields the higher amount of sales duty, plus fifteen per cent of such price or such value, plus the cost of carriage from the port or place of landing to the place of entry for home consumption and any non-rebated customs duty payable in terms of Part 1 and Part 2 of Schedule No. 1 on such goods, but excluding the sales duty on such goods: Provided that the cost of carriage from the port or place of landing to the place of entry for home consumption shall be excluded in respect of goods to which section 18 (1) (b) relates or goods which are imported by road.

(b) The provisions of sections 65 (2), (3) and (4), 66, 67, 68 and 71 shall *mutatis mutandis* apply to the calculation or determination of the value for sales duty purposes of any imported goods.

(2) The value for sales duty purposes of any goods manufactured in the Republic shall be the value for excise duty purposes of such goods, calculated or determined in terms of section 69 as if they were excisable goods, plus the cost of carriage to the place of entry for home consumption and any non-rebated excise duty on such goods not included in the price of such goods, but excluding the sales duty on such goods.

(3) For the purposes of subsections (1) (a) and (2) the Secretary may, in such circumstances as he may deem expedient and subject to such conditions as he may impose in each case, determine in respect of any class of sales duty goods or any mode of conveyance or any such class and any such mode a percentage of the value for sales duty purposes in each case which shall be deemed to be the cost of carriage between such places in the Republic or for any such distance as he may specify, and any such percentage shall thereafter in respect of such class of goods or such mode of conveyance, or of such class and such mode, be deemed to be the cost of such carriage, irrespective of the actual cost thereof.”.

Amendment of
section 75 of
Act 91 of 1964,
as amended by
section 13 of
Act 95 of 1965,
section 10 of
Act 57 of 1966
and section 8 of
Act 85 of 1968.

24. Section 75 of the principal Act is hereby amended—

(a) by the addition to subsection (1) of the following paragraph:

“(e) in respect of any sales duty goods described in Schedule No. 7, a rebate of the sales duty specified in Part 3 of Schedule No. 1 in respect of such goods at the time of entry for home consumption thereof or a refund of the sales duty paid at the time of entry for home consumption shall be granted to the extent and in the circumstances

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gevra, die aanpassing kan aanbring wat hy redelik ag, met inagneming van die groothandelwerkzaamhede deur sodanige vervaardiger en sodanige klas koper oorgeneem, en van die ander faktore met betrekking tot sodanige prys wat hy ter sake ag."

23. Die volgende artikel word hierby in die Hoofwet na Invoeging van artikel 69 ingevoeg:
 „Waarde vir doeleindes van verkoopreg. 70. (1) (a) Die waarde vir doeleindes van verkoopreg van enige ingevoerde goedere is die prys vry aan boord of die binnelandse waarde daarvan, watter ook al die grootste bedrag aan verkoopreg lewer, plus vyftien persent van sodanige prys of sodanige waarde, plus die koste van vervoer van die hawe of landingsplek na die plek van klaring vir binnelandse verbruik en enige ongekorte doeanereg ingevolge Deel 1 en Deel 2 van Bylae No. 1 op sodanige goedere betaalbaar, maar uitgesonderd die verkoopreg op sodanige goedere: Met dien verstande dat die koste van vervoer van die hawe of landingsplek na die plek van klaring vir binnelandse verbruik uitgesluit word ten opsigte van goedere waarop artikel 18 (1) (b) betrekking het of goedere wat met die pad ingevoer word.

- (b) Die bepalinge van artikels 65 (2), (3) en (4), 66, 67, 68 en 71 is *mutatis mutandis* van toepassing op die berekening of bepaling van die waarde vir die doeleindes van verkoopreg van enige ingevoerde goedere.

(2) Die waarde vir die doeleindes van verkoopreg van enige in die Republiek vervaardigde goedere, is die waarde vir die doeleindes van aksynsreg van sodanige goedere, ingevolge artikel 69 bereken of bepaal asof hulle synsbare goedere was, plus die koste van vervoer na die plek van klaring vir binnelandse verbruik en enige ongekorte aksynsreg van sodanige goedere wat nie in die prys van sodanige goedere inbegrepe is nie, maar uitgesonderd die verkoopreg op sodanige goedere.

(3) By die toepassing van subartikels (1) (a) en (2) kan die Sekretaris, in die omstandighede wat hy dienstig ag en onderworpe aan die voorwaardes wat hy in elke geval oplê, ten opsigte van enige klas verkoopreggoedere of enige wyse van vervoer of enige sodanige klas en enige sodanige wyse, 'n persentasie van die waarde vir doeleindes van verkoopreg in elke geval bepaal, wat geag word die koste van vervoer te wees tussen die plekke in die Republiek of vir die afstand wat hy aanwys, en enige sodanige persentasie word daarna ten opsigte van sodanige klas goedere of sodanige wyse van vervoer, of van sodanige klas en sodanige wyse, geag die koste van sodanige vervoer te wees, ongeag die werklike koste daarvan."

24. Artikel 75 van die Hoofwet word hierby gewysig—

(a) deur die volgende paragraaf by subartikel (1) te voeg:

„(e) ten opsigte van enige verkoopreggoedere in Bylae No. 7 vermeld, 'n korting op die verkoopreg in Deel 3 van Bylae No. 1 ten opsigte van sodanige goedere, ten tyde van klaring vir binnelandse verbruik daarvan vermeld of 'n terugbetaling van die verkoopreg wat ten tyde van klaring vir binnelandse verbruik betaal is, in die mate en in die omstandighede vermeld in die item van Bylae

Wysiging van artikel 75 van Wet 91 van 1964, soos gewysig deur artikel 13 van Wet 95 van 1965, artikel 10 van Wet 57 van 1966 en artikel 8 van Wet 85 van 1968.

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stated in the item of Schedule No. 7 in which such goods are specified, subject to compliance with the provisions of the said item, and any refund under this paragraph may be paid to the person who paid the duty or any person indicated in the notes to the said Schedule No. 7.”;

- (b) by the substitution for paragraph (a) of subsection (6) of the following paragraph:

“(a) The Secretary may, on such conditions as he may impose, permit any person who has entered any goods under rebate of duty under this section to use or dispose of any such goods otherwise than in accordance with the provisions of this section and of the item under which such goods were so entered, or to use or dispose of any such goods in accordance with the provisions of any other item to which this section relates, and such person shall thereupon be liable for duty on such goods as if such rebate of duty did not apply or as if they were entered under such other item to which this section relates, as the case may be, and such person shall pay such duty on demand by the Secretary: Provided that, in respect of any such goods which are specified in any item of Schedule No. 3, 4, 6 or 7, the Secretary may, subject to the provisions of or the notes applicable to the item in which such goods are specified and to any conditions which he may impose in each case, exempt any such goods from the whole or any portion of the duty payable thereon under this subsection on the ground of the period or the extent of use in accordance with the provisions of the item under which such goods were entered, or on any other ground which he considers reasonable.”;

- (c) by the substitution for subsection (7) of the following subsection:

“(7) No drawback or refund shall be paid in respect of any goods specified in any item of Schedule No. 5, 6 or 7 if such goods have been used or disposed of otherwise than in accordance with the provisions of this section and the item in question or if such provisions have not been complied with in respect of such goods: Provided that the Secretary may, in respect of any class or kind of goods specified in any item of Part 1 of Schedule No. 5 or any item of Schedule No. 7 or any such goods to which such circumstances apply as he may consider reasonable in each case, pay any drawback or refund to the extent stated in such item notwithstanding that the goods exported or manufactured cannot be identified with the goods in respect of which such drawback or refund is claimed.”;

- (d) by the substitution for subsection (8) of the following subsection:

“(8) Wherever the tariff heading or subheading or the tariff item or subitem or the sales duty item or subitem under which any goods are classified in Schedule No. 1 is expressly quoted in any item of Schedule No. 3, 4, 5, 6 or 7 in which such goods

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No. 7 waarin sodanige goedere vermeld word, onderworpe aan nakoming van die bepalinge van bedoelde item, toegestaan en enige terugbetaling ingevolge hierdie paragraaf kan aan die persoon wat die regte betaal het of enige persoon in die opmerkings by bedoelde Bylae No. 7 aangedui, betaal word.”;

- (b) deur paragraaf (a) van subartikel (6) deur die volgende paragraaf te vervang:

„(a) Die Sekretaris kan, op die voorwaardes wat hy ople, enige persoon wat ingevolge hierdie artikel enige goedere met korting op reg geklaar het, toelaat om enige sodanige goedere andersins as in ooreenstemming met die bepalinge van hierdie artikel en van die item ingevolge waarvan sodanige goedere aldus geklaar is, te gebruik of daaroor te beskik of om enige sodanige goedere in ooreenstemming met die bepalinge van enige ander item waarop hierdie artikel betrekking het, te gebruik of daaroor te beskik, en sodanige persoon is daarna aanspreeklik vir reg op sodanige goedere asof sodanige korting op reg nie van toepassing was nie of asof dit ingevolge sodanige ander item waarop hierdie artikel betrekking het, geklaar is, na gelang van die geval, en sodanige persoon moet sodanige reg op aanvraag van die Sekretaris betaal: Met dien verstande dat, ten opsigte van enige sodanige goedere wat in enige item van Bylae No. 3, 4, 6 of 7 vermeld word, die Sekretaris sodanige goedere, onderworpe aan die bepalinge van of die opmerkings van toepassing op die item waarin sodanige goedere vermeld word en enige voorwaardes wat hy in elke geval voorskryf, van die hele of enige gedeelte van die reg wat daarop kragtens hierdie subartikel betaalbaar is, kan vrystel op grond van die tydperk of die mate van gebruik in ooreenstemming met die bepalinge van die item ingevolge waarvan sodanige goedere geklaar is, of op enige ander grond wat hy redelik ag.”;

- (c) deur subartikel (7) deur die volgende subartikel te vervang:

„(7) Geen teruggawe of terugbetaling word ten opsigte van enige in 'n item van Bylae No. 5, 6 of 7 vermelde goedere betaal nie indien sodanige goedere andersins as in ooreenstemming met die bepalinge van hierdie artikel en die betrokke item gebruik of oor beskik is of indien sodanige bepalinge ten opsigte van sodanige goedere nie nagekom is nie: Met dien verstande dat die Sekretaris, ten opsigte van enige klas of soort in enige item in Deel 1 van Bylae No. 5 of enige item van Bylae No. 7 vermelde goedere of enige sodanige goedere waarop die omstandighede wat hy in elke geval redelik ag van toepassing is, enige teruggawe of terugbetaling in die mate in sodanige item vermeld, kan betaal in weerwil daarvan dat die goedere wat uitgevoer of vervaardig is, nie uitgeken kan word as die goedere ten opsigte waarvan sodanige teruggawe of terugbetaling geëis word nie.”;

- (d) deur subartikel (8) deur die volgende subartikel te vervang:

„(8) Waar die tariefpos of -subpos of die tariefitem of -subitem of die verkoopregitem of -subitem waaronder enige goedere in Bylae No. 1 ingedeel word, uitdruklik aangehaal word in enige item van Bylae

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are specified, the goods so specified in the said item of Schedule No. 3, 4, 5, 6 or 7 shall be deemed not to include goods which are not classified under the said tariff heading or subheading or tariff item or subitem or sales duty item or subitem.”;

- (e) by the substitution for subsection (9) of the following subsection:

“(9) Any goods entered for use under rebate of duty under this section shall, for the purposes of this Act, be deemed to be entered for home consumption, but no entry in respect of any such goods described in Schedule No. 3, 4 or 7 shall be valid unless the number of the tariff heading and subheading or sales duty item and subitem under which such goods are classified in Schedule No. 1 and the number of the item of Schedule No. 3, 4 or 7 in which the said goods are specified are both declared on such entry and the industry in which and the purpose for which such goods are to be used, as specified in the said item, are declared on such entry: Provided that the Secretary may exempt entries in respect of any class or kind of goods from any or all of the requirements of this subsection.”;

- (f) by the substitution for subsection (10) of the following subsection:

“(10) No goods may be entered or acquired under rebate of duty under this section or the regulations until the person so entering or acquiring them has furnished such security as the Secretary may require and has complied with such other conditions (including registration with the Secretary of his premises and plant) as may be prescribed by the Minister by regulation in respect of any goods specified in any item of Schedule No. 3, 4, 6 or 7.”;

- (g) by the substitution for subsection (11) of the following subsection:

“(11) The Secretary may, in respect of Schedule No. 5, 6 or 7, for the purpose of calculating the amount of duty refundable on any imported or excisable goods or sales duty goods used in the manufacture of any goods exported or marketed in the Republic, determine the quantity of such exported goods or such goods marketed in the Republic which shall be deemed to have been produced from a given quantity of such imported or excisable goods or sales duty goods or the quantity of such imported or excisable goods or sales duty goods which shall be deemed to have been used in the production of a given quantity of such exported goods or such goods marketed in the Republic.”;

- (h) by the substitution for paragraph (a) of subsection (15) of the following paragraph:

“(a) The Minister may from time to time by notice in the *Gazette* amend Schedule No. 3, 4, 5, 6 or 7 in order to give effect to any recommendation of the Board of Trade and Industries or whenever he deems it expedient in the public interest to do so.”;

- (i) by the substitution for subsection (17) of the following subsection:

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No. 3, 4, 5, 6 of 7 waarin sodanige goedere vermeld word, word die goedere aldus vermeld in bedoelde item van Bylae No. 3, 4, 5, 6 of 7 geag nie goedere in te sluit wat nie onder bedoelde tariefpos of -subpos of tariefitem of -subitem of verkoopregitem of -subitem ingedeel word nie.”;

- (e) deur subartikel (9) deur die volgende subartikel te vervang:

„(9) Enige goedere wat kragtens hierdie artikel vir gebruik met korting op reg geklaar word, word by die toepassing van hierdie Wet geag vir binnelandse verbruik geklaar te wees, maar geen klaring ten opsigte van enige sodanige goedere in Bylae No. 3, 4 of 7 vermeld, is geldig nie tensy die nommer van die tariefpos en -subpos of verkoopregitem en -subitem waaronder sodanige goedere in Bylae No. 1 ingedeel word en die nommer van die item van Bylae No. 3, 4 of 7 waarin bedoelde goedere vermeld word albei op sodanige klaring aangegee word en die nywerheid waarin en die doel waarvoor sodanige goedere gebruik staan te word, soos in die bedoelde item voorgeskryf, op sodanige klaring aangegee word: Met dien verstande dat die Sekretaris klarings ten opsigte van enige klas of soort goedere van enigeen van of al die vereistes van hierdie subartikel kan vrystel.”;

- (f) deur subartikel (10) deur die volgende subartikel te vervang:

„(10) Geen goedere kan met korting op reg kragtens hierdie artikel of die regulasies geklaar of verkry word alvorens die persoon wat dit aldus klaar of verkry die deur die Sekretaris vereiste sekerheid verskaf het en die ander voorwaardes (met inbegrip van registrasie by die Sekretaris van sy perseel en installasie) wat deur die Minister by regulasie voorgeskryf is ten opsigte van enige goedere in enige item van Bylae No. 3, 4, 6 of 7 vermeld, nagekom het nie.”;

- (g) deur subartikel (11) deur die volgende subartikel te vervang:

„(11) Die Sekretaris kan, ten opsigte van Bylae No. 5, 6 of 7, vir die doeleindes van berekening van die bedrag aan reg terugbetaalbaar op enige ingevoerde of synsbare goedere of verkoopreggoedere wat by die vervaardiging van enige uitgevoerde of in die Republiek bemarkte goedere gebruik is, die hoeveelheid van sodanige uitgevoerde of sodanige in die Republiek bemarkte goedere bepaal wat geag word van 'n gegewe hoeveelheid van sodanige ingevoerde of synsbare goedere of verkoopreggoedere geproduseer te gewees het, of die hoeveelheid van sodanige ingevoerde of synsbare goedere of verkoopreggoedere bepaal wat geag word gebruik te gewees het by die vervaardiging van 'n gegewe hoeveelheid van sodanige uitgevoerde goedere of sodanige in die Republiek bemarkte goedere.”;

- (h) deur paragraaf (a) van subartikel (15) deur die volgende paragraaf te vervang:

„(a) Die Minister kan van tyd tot tyd by kennisgewing in die *Staatskoerant* Bylae No. 3, 4, 5, 6 of 7 wysig ten einde gevolg te gee aan enige aanbeveling van die Raad van Handel en Nywerheid of wanneer hy dit in die openbare belang dienstig ag om dit te doen.”;

- (i) deur subartikel (17) deur die volgende subartikel te vervang:

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“(17) The Secretary may refuse to accept an entry under rebate or an application for drawback or refund under any item of Schedule No. 3, 4, 5, 6 or 7 from any person who has persistently contravened or failed to comply with the provisions of this Act or who has committed an offence referred to in section 80, 83, 84, 85 or 86 and he may cancel any registration under the provisions of this Act of such person or suspend any such registration for such period as he may deem fit.”;

- (j) by the substitution in subsection (18) for all the words preceding paragraph (a) of the following words:

“(18) Subject to the provisions of the proviso to section 20 (5) and items Nos. 407.03 (in so far as it relates to tariff heading 87.00), 412.07, 412.08, 412.09, 522.01, 531, 532, 608.01, 608.02, 608.03, 608.04, 707.01, 707.02 and 707.03 of Schedules Nos. 4, 5, 6 and 7, no rebate or refund of duty in respect of any loss or deficiency of any nature of any goods shall be allowed, but the Secretary may allow the deduction from the dutiable quantity of the under-mentioned goods of a quantity equal to the percentage stated below in each case, namely—”;

- (k) by the substitution for subsection (19) of the following subsection:

“(19) No person shall, without the permission of the Secretary, divert any goods entered under rebate of duty under any item of Schedule No. 3, 4, 6 or 7 or for export for the purpose of claiming a drawback or refund of duty under any item in Schedule No. 5, 6 or 7 to a destination other than the destination declared on such entry or deliver such goods or cause such goods to be delivered in the Republic otherwise than in accordance with the provisions of this Act and, in the case of goods entered under rebate of duty, otherwise than to the person who entered the goods or on whose behalf the goods were entered.”; and

- (l) by the substitution for subsection (21) of the following subsection:

“(21) Except with the permission of the Secretary, which shall only be granted in circumstances which he considers to be exceptional and subject to such conditions as he may impose in each case, any goods entered under any item of Schedule No. 3, 4, 6 or 7 for manufacturing purposes or such other purpose as may be specified in the regulations shall be used for the purpose specified in such item at the time of such entry, or such other purpose, within five years from the date of such entry.”.

Amendment of section 76 of Act 91 of 1964, as amended by section 1 of Act 67 of 1966 and section 9 of Act 85 of 1968.

25. Section 76 of the principal Act is hereby amended by the substitution for subsection (1) of the following subsection:

“(1) No refund of duty or other charge in respect of imported goods or excisable goods or sales duty goods, other than a refund provided for under section 75 or 77, shall be paid or granted except in accordance with the provisions of this section and the regulations.”.

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“(17) Die Sekretaris kan weier om ’n klaring onder korting of ’n aansoek om teruggawe of terugbetaling kragtens enige item van Bylae No. 3, 4, 5, 6 of 7 te aanvaar van enigiemand wat voortdurend die bepalings van hierdie Wet oortree het of versuim het om daaraan te voldoen of wat ’n in artikel 80, 83, 84, 85 of 86 bedoelde misdryf gepleeg het, en hy kan enige registrasie kragtens die bepalings van hierdie Wet van so ’n persoon intrek of enige sodanige registrasie vir die tydperk wat hy goedvind, opskort.”;

- (j) deur in subartikel (18) al die woorde voor paragraaf (a) deur die volgende woorde te vervang:

„(18) Behoudens die bepalings van die voorbehoudsbepaling by artikel 20 (5) en items Nos. 407.03 (vir sover dit betrekking het op tariefpos 87.00), 412.07, 412.08, 412.09, 522.01, 531, 532, 608.01, 608.02, 608.03, 608.04, 707.01, 707.02 en 707.03 van Bylaes Nos. 4, 5, 6 en 7, word geen korting op of terugbetaling van reg ten opsigte van enige verlies of tekort van enige aard van enige goedere toegestaan nie, maar die Sekretaris kan die aftrekking toelaat van die belasbare hoeveelheid van die hieronder genoemde goedere van ’n hoeveelheid gelyk aan die persentasie hieronder in elke geval vermeld, naamlik—”;

- (k) deur subartikel (19) deur die volgende subartikel te vervang:

„(19) Niemand mag sonder die toestemming van die Sekretaris enige goedere wat met korting op reg ingevolge enige item van Bylae No. 3, 4, 6 of 7 geklaar is of wat vir uitvoer geklaar is met die doel om ’n teruggawe of terugbetaling van reg kragtens enige item van Bylae No. 5, 6 of 7 te eis, na ’n ander bestemming as die bestemming wat op sodanige klaring verklaar is, afwend nie, of sodanige goedere in die Republiek andersins as in ooreenstemming met die bepalings van hierdie Wet aflewer of laat aflewer nie en, in die geval van goedere wat met korting op reg geklaar is, andersins as aan die persoon wat die goedere geklaar het of ten behoeve van wie die goedere geklaar is.”; en

- (l) deur subartikel (21) deur die volgende subartikel te vervang:

„(21) Behalwe met die toestemming van die Sekretaris, wat slegs onder omstandighede wat hy as uitsonderlik beskou, toegestaan kan word, en onderworpe aan die voorwaardes wat hy in elke geval opleë, moet goedere wat kragtens ’n item van Bylae No. 3, 4, 6 of 7 vir vervaardigingsdoeleindes of vir so ’n ander doel soos in die regulasies bepaal, geklaar is binne vyf jaar vanaf die datum van sodanige klaring vir die doel gebruik word wat in sodanige item ten tyde van sodanige klaring bepaal is of vir so ’n ander doel.”.

25. Artikel 76 van die Hoofwet word hierby gewysig deur subartikel (1) deur die volgende subartikel te vervang:

„(1) Geen terugbetaling van reg of ander vordering ten opsigte van ingevoerde goedere of synsbare goedere of verkoopreggoedere, uitgesonderd ’n terugbetaling waarvoor kragtens artikel 75 of 77 voorsiening gemaak is, word betaal of toegestaan nie behalwe ooreenkomstig die bepalings van hierdie artikel en die regulasies.”.

Wysiging van artikel 76 van Wet 91 van 1964, soos gewysig deur artikel 1 van Wet 67 van 1966 en artikel 9 van Wet 85 van 1968.

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Substitution of section 77 of Act 91 of 1964, as substituted by section 1 of Act 96 of 1967.

26. The following section is hereby substituted for section 77 of the principal Act:

"Overpayments in respect of excisable goods and sales duty goods.

77. (1) (a) Any amount due to a licensee of a customs and excise warehouse who, in terms of the regulations, is permitted to pay excise duty or sales duty monthly or quarterly, in respect of such duty paid by him for which he was not liable or which is refundable to him in terms of any item of Schedule No. 6 or 7 may, at any time within a period of one year from the date on which such amount first becomes due, be set off against any amount for which such licensee subsequently becomes liable in respect of excise duty or sales duty, provided the accounts or bills of entry submitted by such licensee in respect of the payment of any amount against which any amount so due to him has been set off are accompanied by a full statement by such licensee, supported by a certificate by an officer, giving full particulars of the excise duty or sales duty so paid and a full account of the circumstances under which the payment thereof took place and by such documentary evidence as the Secretary may in each case require.

(b) If the set-off of any amount is not allowed by the Secretary in terms of paragraph (a) such amount shall be debited to the account of such licensee.

(2) With the permission of the Secretary and subject to such conditions as he may impose, any amount of sales duty paid by the licensee of a special customs and excise warehouse licensed in terms of this Act in respect of sales duty goods sold by him to any person whose premises are not so licensed and who has exported such goods or supplied them to any other person entitled to acquire such goods under rebate of sales duty, may be set off against any amount for which such licensee subsequently becomes liable in respect of sales duty, provided proof to the satisfaction of the Secretary of such export or supply under rebate of duty and the identity of the sales duty goods so exported or supplied is submitted by such licensee, together with such documentary proof as the Secretary may in each case require regarding the sale of such goods by such licensee."

Amendment of section 80 of Act 91 of 1964, as amended by section 1 of Act 57 of 1966 and section 10 of Act 85 of 1968.

27. Section 80 of the principal Act is hereby amended by the substitution for paragraph (b) of subsection (1) of the following paragraph:

"(b) not being a licensed manufacturer or dealer, without lawful authority has in his possession or custody or under his control any partly manufactured excisable goods or sales duty goods or excisable goods or sales duty goods upon which duty has not been paid;"

Amendment of section 84 of Act 91 of 1964,

28. Section 84 of the principal Act is hereby amended by the substitution in subsection (2) for all the words preceding paragraph (a) of the following words:

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26. Artikel 77 van die Hoofwet word hierby deur die volgende artikel vervang:

„Oorbetalings ten opsigte van synsbare goedere en verkoopreggoedere.

77. (1) (a) Enige bedrag wat aan 'n lisensiehouer van 'n doeane- en aksynspakhuis wat kragtens die regulasies toegelaat word om aksynsreg of verkoopreg maandeliks of kwartaalliks te betaal, verskuldig is ten opsigte van sodanige reg deur hom betaal waarvoor hy nie aanspreeklik was nie of wat ingevolge 'n item van Bylae No. 6 of 7 aan hom terugbetaalbaar is, kan te eniger tyd binne 'n tydperk van een jaar vanaf die datum waarop sodanige bedrag vir die eerste keer verskuldig word, verreken word teen enige bedrag waarvoor sodanige lisensiehouer daarna aanspreeklik word ten opsigte van aksynsreg of verkoopreg, mits die rekening of klaringsbriewe wat deur sodanige lisensiehouer voorgelê word ten opsigte van die betaling van enige bedrag waarteen enige bedrag aldus aan hom verskuldig, verreken is, vergesel gaan van 'n volledige verklaring van sodanige lisensiehouer, gesteun deur 'n sertifikaat van 'n beampte, wat volle besonderhede verstrekk van die aksynsreg of verkoopreg aldus betaal en 'n volledige relaas gee van die omstandighede waarin betaling daarvan geskied het en deur die dokumentêre getuienis wat die Sekretaris in elke geval verlang.

(b) Indien die verrekening van enige bedrag nie ingevolge paragraaf (a) deur die Sekretaris toegelaat word nie, word sodanige bedrag weer teen die rekening van sodanige lisensiehouer gedebiteer.

(2) Met die toestemming van die Sekretaris en onderworpe aan die voorwaardes wat hy oplê, kan enige bedrag aan verkoopreg deur die lisensiehouer van 'n ingevolge hierdie Wet gelisensieerde spesiale doeane- en aksynspakhuis betaal ten opsigte van verkoopreggoedere wat deur hom verkoop is aan iemand wie se perseel nie aldus gelisensieer is nie en wat sodanige goedere uitgevoer het of verskaf het aan iemand anders wat geregtig was om sodanige goedere met korting op verkoopreg te verkry, verreken word teen enige bedrag waarvoor sodanige lisensiehouer daarna aanspreeklik word ten opsigte van verkoopreg, mits bewys tot bevrediging van die Sekretaris van sodanige uitvoer of verskaffing met korting van reg en die identiteit van die verkoopreggoedere aldus uitgevoer of verskaf deur sodanige lisensiehouer voorgelê word, tesame met die dokumentêre bewyse wat die Sekretaris in elke geval omtrent die verkoop van sodanige goedere deur sodanige lisensiehouer verlang.”.

Vervanging van artikel 77 van Wet 91 van 1964, soos vervang deur artikel 1 van Wet 96 van 1967.

27. Artikel 80 van die Hoofwet word hierby gewysig deur paragraaf (b) van subartikel (1) deur die volgende paragraaf te vervang:

„(b) nie 'n gelisensieerde vervaardiger of handelaar is nie en wat sonder wettige magtiging enige gedeeltelik vervaardigde synsbare goedere of verkoopreggoedere of synsbare goedere of verkoopreggoedere waarop reg nie betaal is nie in sy besit of bewaring of onder sy beheer het;”.

Wysiging van artikel 80 van Wet 91 van 1964, soos gewysig deur artikel 1 van Wet 57 van 1966 en artikel 10 van Wet 85 van 1968.

28. Artikel 84 van die Hoofwet word hierby gewysig deur in subartikel (2) al die woorde voor paragraaf (a) deur die volgende woorde te vervang:

Wysiging van artikel 84 van Wet 91 van 1964,

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as amended by
section 11 of
Act 57 of 1966.

“(2) For the purposes of subsection (1), any invoice or other document relating to any denomination, description, class, grade or quantity of goods shall be deemed to contain a false statement if the domestic value or the price charged by the exporter or any value, price, commission, discount, cost, charge, expense, royalty, freight, duty, tax, drawback, refund, rebate, remission or other information whatever declared therein which has a bearing on value for the purposes of payment of any duty or on classification in terms of any Schedule to this Act or on anti-dumping duty or on extent of rebate, refund or drawback of duty—”.

Amendment of
section 102 of
Act 91 of 1964,
as amended by
section 16 of
Act 95 of 1965,
section 12 of
Act 57 of 1966
and section 19 of
Act 85 of 1968.

29. Section 102 of the principal Act is hereby amended by the substitution for subsections (1) and (2) of the following subsections:

“(1) Any person selling, offering for sale or dealing in imported or excisable goods or sales duty goods or any person removing the same, or any person having such goods entered in his books or mentioned in any document referred to in section 101 shall, when requested by an officer, produce proof as to the person from whom the goods were obtained and, if he is the importer or manufacturer or owner, as to the place where the duty due thereon was paid, the date of payment, the particulars of the entry for home consumption and the marks and numbers of the cases, packages, bales and other articles concerned, which marks and numbers shall correspond to the documents produced in proof of the payment of the duty.

(2) In any prosecution or proceedings under this Act, any statement in any record, letter or any other document kept, retained, received or despatched by or on behalf of any person to the effect that any goods of a particular price, value, free on board price or domestic value (including any commission, discount, cost, charge, expense, royalty, freight, tax, drawback, refund, rebate, remission or other information which relates to such goods and has a bearing on such price or value) or quantity, quality, nature, strength or other characteristic have been manufactured, imported, ordered, supplied, purchased, sold, dealt with or in or held in stock by him at any time, shall be admissible in evidence against him as an admission that he has at that time manufactured, imported, ordered, supplied, purchased, sold, dealt with or in or held in stock goods of that price, value, free on board price, domestic value, quantity, quality, nature, strength or other characteristic.”.

Amendment of
section 106 of
Act 91 of 1964.

30. Section 106 of the principal Act is hereby amended by the substitution for subsection (1) of the following subsection:

“(1) An officer may on entry of any imported goods or during the manufacture of any excisable goods or sales duty goods, or at any time after such entry or manufacture, take, without payment, from any person in possession of such imported goods or of any manufactured or partly manufactured excisable goods or sales duty goods samples of such imported, manufactured or partly manufactured goods or of materials intended for the manufacture of excisable goods or sales duty goods or of goods used under the provisions of Chapter X, for examination or for ascertaining the duties payable thereon or for such other

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„(2) By die toepassing van subartikel (1) word 'n faktuur of ander dokument betreffende goedere van enige benaming, beskrywing, klas, graad of hoeveelheid geag 'n valse verklaring te bevat indien die binnelandse waarde of die prys deur die uitvoerder gevra of enige waarde, prys, kommissie, afslag, onkoste, koste, uitgawe, tantième, vraggeld, reg, belasting, teruggawe, terugbetaling, korting, kwytskelding of watter ander inligting ook al daarin verklaar wat betrekking het op waarde vir die doeleindes van betaling van enige reg of op indeling ingevolge enige Bylae by hierdie Wet of op anti-dumpingreg of op mate van korting, terugbetaling of teruggawe op reg—”.

soos gewysig deur artikel 11 van Wet 57 van 1966.

29. Artikel 102 van die Hoofwet word hierby gewysig deur subartikels (1) en (2) deur die volgende subartikels te vervang:

Wysiging van artikel 102 van Wet 91 van 1964, soos gewysig deur artikel 16 van Wet 95 van 1965, artikel 12 van Wet 57 van 1966 en artikel 19 van Wet 85 van 1968.

„(1) Enigiemand wat ingevoerde of synsbare goedere of verkoopreggoedere verkoop of vir verkoop aanbied of daarin handel drywe of sodanige goedere verwyder of dit in sy boeke ingeskryf het of dit in enige in artikel 101 vermelde dokument aangeteken het, moet op versoek van 'n beampte bewys lewer aangaande die persoon van wie die goedere verkry is, en indien hy die invoerder of vervaardiger of eienaar is, aangaande die plek waar die verskuldigde regte daarop betaal is, die datum van betaling, die besonderhede van die klaring vir binnelandse verbruik en die merke en nommers van die kaste, pakke, bale en ander betrokke artikels, watter merke en nommers met die dokumente wat as bewys van betaling van reg voorgelê word, moet ooreenstem.

(2) By 'n vervolging of geding kragtens hierdie Wet, is enige bewering in enige aantekening, brief of ander dokument wat deur of namens iemand gehou, behou, ontvang of versend is, met die strekking dat enige goedere van 'n bepaalde prys, waarde, prys vry aan boord of binnelandse waarde (met inbegrip van enige kommissie, afslag, onkoste, koste, uitgawe, tantième, vraggeld, belasting, teruggawe, terugbetaling, korting, kwytskelding of ander inligting wat op sodanige goedere betrekking het en wat verband hou met sodanige prys of waarde) of hoeveelheid, kwaliteit, aard, sterkte of ander kenmerk deur hom te eniger tyd vervaardig, ingevoer, bestel, verskaf, gekoop, verkoop, mee gehandel of mee handel gedryf of in voorraad gehou is, toelaatbaar as getuienis teen hom as 'n erkenning dat hy toentertyd goedere van daardie prys, waarde, prys vry aan boord, binnelandse waarde, hoeveelheid, kwaliteit, aard, sterkte of ander kenmerk vervaardig, ingevoer, bestel, verskaf, gekoop, verkoop, mee gehandel of mee handel gedryf of in voorraad gehou het.”.

30. Artikel 106 van die Hoofwet word hierby gewysig deur subartikel (1) deur die volgende subartikel te vervang:

Wysiging van artikel 106 van Wet 91 van 1964.

„(1) 'n Beampte kan by klaring van enige ingevoerde goedere of gedurende die vervaardiging van enige synsbare goedere of verkoopreggoedere, of te eniger tyd na sodanige klaring of vervaardiging, van enige persoon wat in besit is van sodanige ingevoerde goedere of van enige vervaardigde of gedeeltelik vervaardigde synsbare goedere of verkoopreggoedere, sonder betaling monsters neem van sodanige ingevoerde, vervaardigde of gedeeltelik vervaardigde goedere of van stowwe bestem vir die vervaardiging van synsbare goedere of verkoopreggoedere of van goedere wat ingevolge die bepalings van Hoofstuk X gebruik is, om ondersoek te word of om die daarop betaalbare regte vas te stel of vir so 'n ander doel as wat die Sekretaris

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purpose as the Secretary deems necessary, and those samples shall be dealt with and accounted for in such manner as the Secretary may direct."

Amendment of section 107 of Act 91 of 1964, as amended by section 20 of Act 85 of 1968.

31. Section 107 of the principal Act is hereby amended by the substitution for paragraph (b) of subsection (2) of the following paragraph:

"(b) Whenever the Secretary considers it necessary for the purposes of paragraph (a) of this subsection or section 106 (1) that any goods should be analysed he may direct that such goods be analysed by a person designated by him and that the analysis be done in accordance with a method determined by him."

Amendment of section 107A of Act 91 of 1964, as inserted by section 13 of Act 57 of 1966.

32. Section 107A of the principal Act is hereby amended by the addition of the following subsection, the existing section becoming subsection (1):

"(2) For the purposes of subsection (1) any preliminary, intermediate or supplementary process in connection with any goods or materials in that subsection mentioned, shall include any such process relating to the ordering, purchasing, selling or disposal of, and the entering into any contract for the manufacture of, any such goods or materials."

Amendment of section 114 of Act 91 of 1964.

33. Section 114 of the principal Act is hereby amended—

(a) by the substitution for paragraph (a) of subsection (1) of the following paragraph:

"(a) The correct amount of duty payable in respect of any goods imported into or exported from the Republic or any goods manufactured in the Republic and any fine, penalty or forfeiture incurred under this Act shall, from the time when it should have been paid, constitute a debt to the State by the person concerned, and any goods in a customs and excise warehouse or in the custody of the department (including goods in a rebate storeroom) and belonging to that person, and any goods afterwards imported or exported by the person by whom the debt is due, and any goods in respect of which an excise or sales duty is prescribed (whether or not such duty has been paid) and any plant, stills and materials for the manufacture of such goods in the possession or under the control of such person or on any premises in the possession or under the control of such person and any vehicles in the possession or under the control of such person in which fuel, being illicit goods, has been used may be detained in accordance with the provisions of subsection (2) and shall be subject to a lien until such debt is paid."; and

(b) by the substitution for subsection (2) of the following subsection:

"(2) The Secretary or an officer may detain anything referred to in subsection (1) by sealing, marking, locking, fastening or otherwise securing or impounding it on the premises where it is found or by removing it to a place of security determined by the Secretary: Provided that the Secretary may allow any such

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nodig ag, en met daardie monsters word gehandel en daarvan word verantwoording gedoen op die wyse wat die Sekretaris gelas.”.

31. Artikel 107 van die Hoofwet word hierby gewysig deur paragraaf (b) van subartikel (2) deur die volgende paragraaf te vervang:

Wysiging van artikel 107 van Wet 91 van 1964, soos gewysig deur artikel 20 van Wet 85 van 1968.

„(b) Wanneer die Sekretaris dit vir die doeleindes van paragraaf (a) van hierdie subartikel of artikel 106 (1) nodig ag dat enige goedere ontleed moet word, kan hy gelas dat sodanige goedere deur ’n deur hom aangewese persoon ontleed moet word en dat die ontleding ooreenkomstig ’n metode deur hom bepaal, gedoen moet word.”.

32. Artikel 107A van die Hoofwet word hierby gewysig deur die volgende subartikel by te voeg, terwyl die bestaande artikel subartikel (1) word:

Wysiging van artikel 107A van Wet 91 van 1964, soos ingevoeg deur artikel 13 van Wet 57 van 1966.

„(2) By die toepassing van subartikel (1) omvat ’n preliminêre, intermediêre of supplementêre proses in verband met enige in daardie subartikel genoemde goedere of materiale, enige sodanige proses met betrekking tot die bestelling, koop, verkoop of vandiehandsitting, en die aangaan van enige kontrak vir die vervaardiging, van enige sodanige goedere of materiale.”.

33. Artikel 114 van die Hoofwet word hierby gewysig—

Wysiging van artikel 114 van Wet 91 van 1964.

(a) deur paragraaf (a) van subartikel (1) deur die volgende paragraaf te vervang:

„(a) Die juiste bedrag aan reg betaalbaar ten opsigte van enige goedere in of uit die Republiek in- of uitvoer of enige goedere in die Republiek vervaardig en enige boete, pene of verbeuring kragtens hierdie Wet opgeloo, is vanaf die tydstop waarop dit betaal moes geword het, ’n skuldverpligting van die betrokke persoon aan die Staat, en enige goedere in ’n doeane- en aksynspakhuis of in die bewaring van die departement (met inbegrip van goedere in ’n kortingspakamer) en behorende aan daardie persoon, en enige goedere wat daarna in- of uitvoer word deur die persoon op wie die skuldverpligting rus, en enige goedere ten opsigte waarvan ’n aksynsreg of verkoopreg voorgeskryf is (hetsy sodanige reg betaal is al dan nie) en enige installasies, distilleerketels en stowwe vir die vervaardiging van sodanige goedere in die besit of onder die beheer van sodanige persoon of op enige perseel in die besit of onder die beheer van sodanige persoon en voertuie in die besit of onder die beheer van sodanige persoon waarin brandstof wat onwettige goedere was, gebruik is, kan ooreenkomstig die bepalings van subartikel (2) aangehou word en is onderworpe aan ’n retensiereg totdat sodanige skuld betaal word.”; en

(b) deur subartikel (2) deur die volgende subartikel te vervang:

„(2) Die Sekretaris of ’n beampte kan enigiets waarop subartikel (1) betrekking het, aanhou deur dit op die plek waar dit gevind word, te verseël, te merk, te sluit, vas te maak of andersins te bewaar of in beslag te neem of deur dit na ’n deur die Sekretaris bepaalde plek van veiligheid te verwyder: Met dien verstande dat die Sekretaris kan toelaat dat soiets deur die eienaar

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thing to be used by the owner thereof under such conditions as he may impose in each case.”.

Insertion of section 116A in Act 91 of 1964.

34. The following section is hereby inserted in the principal Act after section 116:

“Adjustment of duty in certain circumstances.

116A. When any new duty is put into operation or any existing duty is applied to any goods not previously subject thereto, or any new or amended rebate of duty or refund or drawback of duty is applied, or in interpreting any provision of this Act or under other circumstances which he may deem exceptional, the Secretary may effect such adjustments to the calculation of any duty, payable or paid, as he may deem reasonable, with due regard to the date of any decision in respect of any determination under this Act in relation to classification of any goods in terms of any Schedule to this Act, determination of value or of any other relevant determination or interpretation, provided proof is submitted to the satisfaction of the Secretary that any duty involved in any such adjustment has not been recovered from the consumer or any other person.”.

Substitution of section 117 of Act 91 of 1964.

35. The following section is hereby substituted for section 117 of the principal Act:

“Statistics.

117. Such statistics of the import and export trade of the Republic and of excisable goods manufactured in the Republic and of sales duty goods manufactured in and imported into the Republic as the Minister may determine, shall be compiled and tabulated by the Secretary and published at such times and in such manner as the Minister may direct.”.

Amendment of section 120 of Act 91 of 1964.

36. Section 120 of the principal Act is hereby amended—

(a) by the substitution for paragraph (f) of subsection (1) of the following paragraph:

“(f) prescribing the form of and the particulars to be inserted on invoices or certificates in respect of any goods to which this Act applies and which are imported into or manufactured in the Republic;”;

(b) by the substitution for paragraph (h) of the said subsection (1) of the following paragraph:

“(h) as to the collection of excise duties and sales duties, the time, manner and terms of payment and the calculation thereof;” and

(c) by the substitution for paragraphs (k) and (l) of the said subsection (1) of the following paragraphs:

“(k) governing the entry of goods under any item of Schedule No. 3, 4, 5, 6 or 7 and prescribing the conditions on which such goods may be so entered or such goods may be transferred from one manufacturer or owner to another or such goods may be used, and as to the registration of manufacturers or owners so entering goods (including requirements as to the suitability of buildings, premises, storerooms and methods of manufacture for the purposes of this Act to be complied with by such manufacturers or owners), the records to be kept by such manufacturers or owners and the form of the application for registration and the particulars to be furnished by such manufacturers or owners;

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daarvan op die voorwaardes wat hy in elke geval oplê, gebruik word.”.

34. Die volgende artikel word hierby in die Hoofwet na artikel 116 ingevoeg:

Invoeging van artikel 116A in Wet 91 van 1964.

„Aanpassing van reg in sekere omstandighede.

116A. By die inwerkingstelling van 'n nuwe reg of die toepassing van 'n bestaande reg op goedere wat nie voorheen daaraan onderhewig was nie of by die toepassing van 'n nuwe of gewysigde korting op reg of terugbetaling of teruggawe van reg, of by die vertolking van enige bepaling van hierdie Wet of in ander omstandighede wat hy uitsonderlik ag, kan die Sekretaris by die berekening van enige betaalbare of betaalde reg die aanpassings maak wat hy redelik ag met inagneming van die datum van enige besluit ten opsigte van enige bepaling kragtens hierdie Wet met betrekking tot indeling van goedere ingevolge 'n Bylae by hierdie Wet, van waardebepaling of enige ander ter sake dienende bepaling of vertolking, mits bewyse tot bevrediging van die Sekretaris voorgelê word dat enige reg by sodanige aanpassing betrokke nie op die verbruiker of enige persoon verhaal is nie.”.

35. Artikel 117 van die Hoofwet word hierby deur die volgende artikel vervang:

Vervanging van artikel 117 van Wet 91 van 1964.

„Statistiek.

117. Die statistiek van die in- en uitvoerhandel van die Republiek en van synsbare goedere in die Republiek vervaardig en van verkoopreggoedere in die Republiek vervaardig en ingevoer wat die Minister bepaal, word deur die Sekretaris saamgestel en getabelleer en op die tye en die wyse gepubliseer wat die Minister bepaal.”.

36. Artikel 120 van die Hoofwet word hierby gewysig—

Wysiging van artikel 120 van Wet 91 van 1964.

(a) deur paragraaf (f) van subartikel (1) deur die volgende paragraaf te vervang:

„(f) wat die vorm van en die besonderhede wat ingevul moet word op fakture of sertifikate ten opsigte van enige goedere waarop hierdie Wet van toepassing is wat in die Republiek ingevoer word of wat daarin vervaardig word, voorskryf;”;

(b) deur paragraaf (h) van genoemde subartikel (1) deur die volgende paragraaf te vervang:

„(h) aangaande die invordering van aksynsregte en verkoopregte, die tyd, wyse en voorwaardes van betaling en die berekening daarvan;”;

(c) deur paragrafe (k) en (l) van genoemde subartikel (1) deur die volgende paragrafe te vervang:

„(k) wat die klaring van goedere ingevolge enige item van Bylae No. 3, 4, 5, 6 of 7 reël en die voorwaardes voorskryf waarop sodanige goedere aldus geklaar mag word of sodanige goedere van een vervaardiger of eienaar na 'n ander oorgeplaas mag word of sodanige goedere gebruik mag word, en aangaande die registrasie van vervaardigers of eienaars wat goedere aldus klaar (met inbegrip van vereistes aangaande die geskiktheid van geboue, persele, pakkamers en vervaardigingsmetodes vir die doeleindes van hierdie Wet waaraan sodanige vervaardigers of eienaars moet voldoen), die aantekeninge wat deur sodanige vervaardigers of eienaars gehou moet word en die vorm van die aansoek om registrasie en die besonderhede wat deur sodanige vervaardigers of eienaars verstrek moet word;

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- (I) prescribing the returns and price lists to be rendered by importers or manufacturers or owners of any class or kind of goods;”.

Amendment of Schedules Nos. 1 to 6, inclusive, and substitution of Schedules Nos. 7 and 8, to Act 91 of 1964, as amended by section 19 of Act 95 of 1965, section 15 of Act 57 of 1966, section 2 of Act 96 of 1967 and section 22 of Act 85 of 1968.

37. (1) Every notice issued under the provisions of section 48 (1), (2) or (3), section 55 (2) or (3) or section 75 (15) of the principal Act prior to the thirty-first day of January, 1969, is hereby repealed and Schedules Nos. 1, 2, 3, 4, 5 and 6 to that Act shall be construed as if the amendments made by any such notice had not been effected.

(2) The said Schedules as so construed are hereby amended to the extent set out in Schedules Nos. 1, 2, 3, 4, 5 and 6 to this Act.

(3) Any amendment of Schedule No. 1, 2, 3, 4, 5 or 6 to the principal Act, made under the provisions of section 48, 55 or 75 of that Act after the thirtieth day of January, 1969, shall be construed *mutatis mutandis* as if it were an amendment of the Schedule concerned, as amended by this section.

(4) This section, except in so far as subsection (2) relates to the amendments referred to in subsections (5), (6) and (7) and to tariff headings Nos. 27.10, 27.15, 28.04, 35.01 and 35.02, Note 15 to Section XI, tariff headings Nos. 51.04.85.20 and 63.01, Note 2 to Chapter 70, headings of tariff headings Nos. 70.06 and 70.07 and tariff headings Nos. 85.01, 85.19 and 85.19.80 referred to in Schedule No. 1 to this Act, tariff heading No. 85.01 in item 216.02 referred to in Schedule No. 2 to this Act and tariff headings Nos. 85.18 and 85.21 in item 316.04 referred to in Schedule No. 3 to this Act, shall be deemed to have come into operation on the thirty-first day of January, 1969.

(5) (a) Subject to the provisions of section 58 (1) of the principal Act and paragraphs (b) and (c) of this subsection, this section, in so far as subsection (2) relates to Part 3 of Schedule No. 1 to that Act, as inserted by Schedule No. 1 to this Act, shall be deemed to have come into operation on the twenty-sixth day of March, 1969.

(b) Subject to the provisions of section 58 (1) of the principal Act, tariff heading No. 39.00 in sales duty item 137.00 and tariff heading No. 48.15 in sales duty item 140.00 shall be deemed to have come into operation on the thirtieth day of May, 1969: Provided that the said tariff heading No. 48.15 in sales duty item 140.00 shall be construed as if during and in respect of the period from the twenty-sixth day of March, 1969, up to and including the thirtieth day of May, 1969, it had provided for a rate of sales duty of 10% in Column III of the said Part 3 of Schedule No. 1.

(c) Subject to the provisions of section 58 (1) of the principal Act, including the said provisions as they apply by virtue of paragraph (d) of this subsection in relation to any decrease in any rate of duty provided for in the amendments referred to in this paragraph, this section, in so far as subsection (2) relates to tariff heading No. 36.06 of Part 1, Note 2A to Part 2, tariff items 104.10.10, 104.10.20, 104.10.30, 106.00, 106.05, 107.00, 107.05, 118.00 and 118.05 of Part 2 and tariff heading No. 43.03 (in so far as it relates to the exclusion of furskin parts of paint rollers) in sales duty item 138.00 referred to in Schedule No. 1 to this Act, shall be deemed to have come into operation on the twenty-sixth day of March, 1969: Provided that for the purposes of the said tariff item 104.10.20 and Note 2A to Part 2 of Schedule No. 1 to this Act the period from the twenty-sixth day of March, 1969, up to and

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- (I) wat die opgawes en pryslyste voorskryf wat deur invoerders of vervaardigers of eienaars van enige klas of soort goedere verstrek moet word;”.

37. (1) Elke kennisgewing wat kragtens die bepalings van artikel 48 (1), (2) of (3), artikel 55 (2) of (3) of artikel 75 (15) van die Hoofwet voor die een-en-dertigste dag van Januarie 1969 uitgevaardig is, word hierby herroep en Bylaes Nos. 1, 2, 3, 4, 5 en 6 by daardie Wet word uitgelê asof die wysigings by so 'n kennisgewing aangebring, nie aangebring was nie.

(2) Genoemde Bylaes soos aldus uitgelê, word hierby gewysig in die mate in Bylaes Nos. 1, 2, 3, 4, 5 en 6 by hierdie Wet uiteengesit.

(3) Enige wysiging van Bylae No. 1, 2, 3, 4, 5 of 6 by die Hoofwet wat kragtens die bepalings van artikel 48, 55 of 75 van daardie Wet na die dertigste dag van Januarie 1969 aangebring is, word uitgelê *mutatis mutandis* asof dit 'n wysiging was van die betrokke Bylae soos by hierdie artikel gewysig.

(4) Hierdie artikel, behalwe vir sover subartikel (2) betrekking het op die wysigings waarna in subartikels (5), (6) en (7) verwys word en op tariefposte Nos. 27.10, 27.15, 28.04, 35.01 en 35.02, Opmerking 15 by Afdeling XI, tariefposte Nos. 51.04.85.20 en 63.01, Opmerking 2 by Hoofstuk 70, opskrifte van tariefposte Nos. 70.06 en 70.07 en tariefposte Nos. 85.01, 85.19 en 85.19.80 waarna in Bylae No. 1 by hierdie Wet verwys word, tariefpos No. 85.01 in item 216.02 waarna in Bylae No. 2 by hierdie Wet verwys word en tariefposte Nos. 85.18 en 85.21 in item 316.04 waarna in Bylae No. 3 by hierdie Wet verwys word, word geag op die een-en-dertigste dag van Januarie 1969 in werking te getree het.

- (5) (a) Behoudens die bepalings van artikel 58 (1) van die Hoofwet en paragraaf (b) en (c) van hierdie subartikel, word hierdie artikel, vir sover subartikel (2) betrekking het op Deel 3 van Bylae No. 1 by daardie Wet, soos ingevoeg deur Bylae No. 1 by hierdie Wet, geag op die ses-en-twintigste dag van Maart 1969 in werking te getree het.

- (b) Behoudens die bepalings van artikel 58 (1) van die Hoofwet, word tariefpos No. 39.00 in verkoopregitem 137.00 en tariefpos No. 48.15 in verkoopregitem 140.00 geag op die dertigste dag van Mei 1969 in werking te getree het: Met dien verstande dat genoemde tariefpos No. 48.15 in verkoopregitem 140.00 uitgelê word asof dit gedurende en ten opsigte van die tydperk vanaf die ses-en-twintigste dag van Maart 1969 tot en met die dertigste dag van Mei 1969 voorsiening gemaak het vir 'n skaal van verkoopreg van 10% in Kolom III van genoemde Deel 3 van Bylae No. 1.

- (c) Behoudens die bepalings van artikel 58 (1) van die Hoofwet, met inbegrip van daardie bepalings soos dit uit hoofde van paragraaf (d) van hierdie subartikel van toepassing is met betrekking tot enige verlaging in enige skaal van reg waarvoor daar in die in hierdie paragraaf bedoelde wysigings voorsiening gemaak word, word hierdie artikel, vir sover subartikel (2) betrekking het op tariefpos No. 36.06 van Deel 1, Opmerking 2A by Deel 2, tariefitems 104.10.10, 104.10.20, 104.10.30, 106.00, 106.05, 107.00, 107.05, 118.00 en 118.05 van Deel 2 en tariefpos No. 43.03 (vir sover dit betrekking het op die uitsluiting van pelsvelonderdele van verfrollers) in verkoopregitem 138.00 waarna in Bylae No. 1 by hierdie Wet verwys word, geag op die ses-en-twintigste dag van Maart 1969 in werking te getree het: Met dien verstande dat vir doeileindes van gemelde tariefitem 104.10.20 en Opmerking 2A by Deel 2 van Bylae No. 1 by hierdie Wet die tydperk vanaf die ses-en-twintigste dag van Maart 1969 tot en met die een-en-dertigste dag van

Wysiging van Bylaes Nos. 1 tot en met 6, en vervanging van Bylaes Nos. 7 en 8, by Wet 91 van 1964, soos gewysig deur artikel 19 van Wet 95 van 1965, artikel 15 van Wet 57 van 1966, artikel 2 van Wet 96 van 1967 en artikel 22 van Wet 85 van 1968.

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including the thirty-first day of March, 1969, shall be deemed to fall within the financial year which commenced on the first day of April, 1969.

- (d) For the purposes of paragraph (c), the provisions of section 58 (1) of the principal Act shall *mutatis mutandis* apply in relation to any decrease in any rate of duty referred to in the said paragraph as they apply in relation to any increase in any such rate of duty.

(6) This section, in so far as subsection (2) relates to tariff heading No. 22.03 in item 410.03 referred to in Schedule No. 4 to this Act and items 602.01.40, 602.01.45, 602.01.55, 603.01.40, 603.01.45, 603.01.55, 605.07, 605.07.10, 606.22.10, 608.01, 608.02, 609.18 and 609.18.10 referred to in Schedule No. 6 to this Act, shall be deemed to have come into operation on the twenty-seventh day of March, 1969: Provided that items 602.01.45, 603.01.45, 605.07, 605.07.10, 606.22.10, 608.01 and 608.02 referred to in Schedule No. 6 to this Act, in so far as they apply to a refund of excise duty which was paid or assessed before the twenty-seventh day of March, 1969, shall be construed as if no deletion or substitution of them had been effected by subsection (2).

(7) This section, in so far as subsection (2) relates to tariff heading No. 39.03.40 and Note 13 to Section XI referred to in Schedule No. 1 to this Act, and tariff heading No. 39.01 in item 307.01 referred to in Schedule No. 3 to this Act, shall be deemed to have come into operation on the first day of January, 1965.

(8) Schedule No. 7 to this Act is hereby substituted for Schedule No. 7 to the principal Act with effect from the twenty-sixth day of March, 1969: Provided that item 709.01 shall be deemed to have come into operation on the twenty-fifth day of April, 1969.

(9) Schedule No. 8 to this Act is hereby inserted in the principal Act as Schedule No. 8 after Schedule No. 7 to that Act, with effect from the twenty-sixth day of March, 1969, the existing Schedule No. 8 to the principal Act becoming Schedule No. 9 to that Act with effect from that date.

Substitution of
long title of
Act 91 of 1964.

38. The following long title is hereby substituted for the long title of the principal Act:

"To provide for the levying of customs, excise and sales duties, the prohibition and control of the importation, export or manufacture of certain goods and for matters incidental thereto."

Certain contract
prices may be
varied to extent
of amount of
sales duty.

39. (1) Whenever any sales duty goods, as defined in the principal Act, are in pursuance of a contract of sale made before the twenty-sixth day of March, 1969, tendered to the purchaser, including the State—

- (a) such purchaser shall not be entitled to refuse to accept such goods on the ground only of the imposition of sales duty, as defined in the principal Act, on that date; and
- (b) the seller of such goods may, in the absence of express agreement to the contrary relating to such sales duty or any duty or tax substantially similar to such sales duty, recover from the purchaser, as an addition to the contract price, a sum equal to any amount paid by such seller by reason of the said sales duty.

(2) The provisions of subsection (1) shall also apply, *mutatis mutandis*, to any contract, or to the use of any goods, referred to in section 59 (3) of the principal Act.

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Maart 1969 geag word binne die boekjaar wat op die eerste dag van April 1969 'n aanvang geneem het, te val.

- (d) By die toepassing van paragraaf (c) is die bepalings van artikel 58 (1) van die Hoofwet *mutatis mutandis* van toepassing met betrekking tot enige verlaging in enige skaal van reg in genoemde paragraaf bedoel, soos dit van toepassing is met betrekking tot enige verhoging in enige sodanige skaal van reg.

(6) Hierdie artikel, vir sover subartikel (2) betrekking het op tariefpos No. 22.03 in item 410.03 waarna in Bylae No. 4 by hierdie Wet verwys word en items 602.01.40, 602.01.45, 602.01.55, 603.01.40, 603.01.45, 603.01.55, 605.07, 605.07.10, 606.22.10, 608.01, 608.02, 609.18 en 609.18.10 waarna in Bylae No. 6 by hierdie Wet verwys word, word geag op die sewe-en-twintigste dag van Maart 1969 in werking te getree het: Met dien verstande dat items 602.01.45, 603.01.45, 605.07, 605.07.10, 606.22.10, 608.01 en 608.02 waarna in Bylae No. 6 by hierdie Wet verwys word, vir sover hulle van toepassing is op 'n terugbetaling van aksynsreg wat voor die sewe-en-twintigste dag van Maart 1969 betaal of aangeslaan is, uitgelê word asof geen skraping of vervanging van hulle deur subartikel (2) aangebring was nie.

(7) Hierdie artikel, vir sover subartikel (2) betrekking het op tariefpos No. 39.03.40 en Opmerking 13 by Afdeling XI waarna in Bylae No. 1 by hierdie Wet verwys word en tariefpos No. 39.01 in item 307.01 waarna in Bylae No. 3 by hierdie Wet verwys word, word geag op die eerste dag van Januarie 1965 in werking te getree het.

(8) Bylae No. 7 by die Hoofwet word hierby met ingang van die ses-en-twintigste dag van Maart 1969 deur Bylae No. 7 by hierdie Wet vervang: Met dien verstande dat item 709.01 geag word op die vyf-en-twintigste dag van April 1969 in werking te getree het.

(9) Bylae No. 8 by hierdie Wet word hierby met ingang van die ses-en-twintigste dag van Maart 1969 in die Hoofwet as Bylae No. 8 na Bylae No. 7 by daardie Wet ingevoeg, terwyl die bestaande Bylae No. 8 by die Hoofwet met ingang van daardie datum Bylae No. 9 by daardie Wet word.

38. Die lang titel van die Hoofwet word hierby deur die volgende lang titel vervang:

„Om voorsiening te maak vir die heffing van doeane-, aksyns- en verkoopregte, die verbod van en beheer oor die invoer, uitvoer of vervaardiging van sekere goedere en vir aangeleenthede wat daarmee in verband staan.”.

Vervanging van lang titel van Wet 91 van 1964.

39. (1) Wanneer verkoopreggoedere, soos in die Hoofwet omskryf, ooreenkomstig 'n koopkontrak voor die ses-en-twintigste dag van Maart 1969 aangegaan, aan die koper, met inbegrip van die Staat, aangebied word—

Sekere kontrakpryse kan tot omvang van bedrag van verkoopreg gewysig word.

- (a) is sodanige koper nie geregtig om te weier om sodanige goedere te aanvaar nie slegs op grond van die oplegging, op daardie datum, van verkoopreg soos in die Hoofwet omskryf; en

- (b) kan die verkoper van sodanige goedere, by ontstentenis van 'n strydige uitdruklike ooreenkoms met betrekking tot sodanige verkoopreg of enige reg of belasting wesenslik soortgelyk aan sodanige verkoopreg, bo en behalwe die kontrakprys op die koper 'n som verhaal gelyk aan enige bedrag wat sodanige verkoper as gevolg van bedoelde verkoopreg betaal het.

(2) Die bepalings van subartikel (1) is, *mutatis mutandis*, ook van toepassing op 'n kontrak, of die gebruik van enige goedere, waarna in artikel 59 (3) van die Hoofwet verwys word.

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Minister may amend Schedules with retrospective effect in certain circumstances.

40. The Minister may, at any time before the date on which he introduces the Appropriation Bill in Parliament in respect of the financial year 1970-'71, apply the provisions of section 48 (3A) or 75 (15) (a) of the principal Act, in so far as they relate to sales duty as defined in that Act, with retrospective effect to a date which he considers reasonable but not earlier than the twenty-sixth day of March, 1969, if he considers such action is warranted or in order to avoid serious detriment to any manufacturer, owner, importer or other person affected to an unforeseen extent by sales duty.

Application of sections 39 and 40 to South-West Africa.

41. Sections 39 and 40, too, shall apply also in the territory of South-West Africa, including the Eastern Caprivi Zipfel.

Short title and commencement.

42. This Act shall be called the Customs and Excise Amendment Act, 1969, and shall, subject to the provisions of section 37, be deemed to have come into operation on the twenty-sixth day of March, 1969.

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40. Die Minister kan te eniger tyd voor die datum waarop hy die Begrotingswetsontwerp ten opsigte van die boekjaar 1970-'71 in die Parlement indien, die bepalinge van artikel 48 (3A) of 75 (15) (a) van die Hoofwet vir sover dit op verkoopreg soos omskryf in daardie Wet betrekking het, toepas met terugwerkende krag tot 'n datum wat hy redelik ag maar nie vroeër as die ses-en-twintigste dag van Maart 1969 nie, indien hy sodanige optrede geregverdig ag of ten einde ernstige skade aan 'n vervaardiger, eienaar, invoerder of ander persoon wat in 'n onvoorsiene mate deur verkoopreg geraak is, te vermy.

Minister kan Bylaes in sekere omstandighede met terugwerkende krag wysig.

41. Ook artikels 39 en 40 is ook van toepassing in die gebied Suidwes-Afrika, met inbegrip van die Oostelike Caprivi Zipfel.

Toepassing van artikels 39 en 40 op Suidwes-Afrika.

42. Hierdie Wet heet die Wysigingswet op Doeane en Aksyns, 1969, en word, behoudens die bepalinge van artikel 37, geag op die ses-en-twintigste dag van Maart 1969 in werking te getree het.

Kort titel en inwerkingtreding.

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Schedule No. 1

AMENDMENTS TO SCHEDULE NO. 1 TO THE CUSTOMS AND EXCISE ACT, 1964.

I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
04.04 By the substitution in subheading No. 04.04.40 for the rate of duty in Columns IV and V of the following:			"23% or 416 ³ / ₄ c per 100 lb.	23% or 375c per 100 lb. (U.K.; N.Z.)"
16.02 By the substitution in subheading No. 16.02.20 for the rate of duty in Column IV of the following:			"651c per 100 lb."	
16.04 By the substitution in subheading No. 16.04.25 for the rate of duty in Column IV of the following:			"28%"	
20.07 By the substitution for tariff heading No. 20.07 of the following:				
"20.07 Fruit juices (including grape must) and vegetable juices, whether or not containing added sugar, but unfermented and not containing spirit:				
20.07.10 Fruit juices (including grape must)	gal.	25%	20%	
20.07.90 Other	gal.	25%"		
22.09 By the substitution for subheading No. 22.09.10 of the following:				
"22.09.10 Compound alcoholic preparations (concentrated extracts) for the manufacture of beverages:				
.10 Of an alcoholic strength not exceeding 1·713° AA	gal.	25%		
.90 Other	gal.	1444c per gal. of absolute alcohol"		
26.01 By the substitution in subheading No. 26.01.70 for the rate of duty in Column IV of the following:			"6%"	
27.10 By the substitution for the description in Column I of subheading No. 27.10.10 of the following:				
"Petroleum oil, partly refined, including crude oils of which certain lighter fractions have been removed by distillation ("topped crudes")"				
27.15 By the substitution in the English text for the description in Column I of subheading No. 27.15.20 of the following:				
"Bitumen and asphalt, containing not less than 60 per cent by weight of mineral matter"				
28.04 By the substitution in the Afrikaans text for the expression "82.04.50" of the expression "28.04.50".				

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Bylae No. 1

WYSIGINGS VAN BYLAE NO. 1 BY DIE DOEANE- EN AKSYNSWET, 1964.

I Tariefpos	II Statistiese Eenheid	III IV V Skaal van Reg		
		Algemeen	M.B.N.	Voorkeur
04.04 Deur in subpos No. 04.04.40 die skaal van reg in Kolomme IV en V deur die volgende te vervang:			„23% of 416½c per 100 lb.	23% of 375c per 100 lb. (V.K.; N.S.)”
16.02 Deur in subpos No. 16.02.20 die skaal van reg in Kolom IV deur die volgende te vervang:			„651c per 100 lb.”	
16.04 Deur in subpos No. 16.04.25 die skaal van reg in Kolom IV deur die volgende te vervang:			„28%”	
20.07 Deur tariefpos No. 20.07 deur die volgende te vervang:				
„20.07 Vrugtesappe (met inbegrip van druiwemos) en groentesappe, hetsy met bygevoegde suiker al dan nie, maar wat ongegis is en nie spiritus bevat nie:				
20.07.10 Vrugtesappe (met inbegrip van druiwemos)	gel.	25%	20%	
20.07.90 Ander	gel.	25%”		
22.09 Deur subpos No. 22.09.10 deur die volgende te vervang:				
„22.09.10 Saamgestelde alkoholiese preparate (gekonsentreerde ekstrakte) vir die vervaardiging van drankte:				
.10 Met 'n alkoholsterkte van hoogstens 1.713° AA	gel.	25%		
.90 Ander	gel.	1444c per gel. absolute alkohol”		
26.01 Deur in subpos No. 26.01.70 die skaal van reg in Kolom IV deur die volgende te vervang:			„6%”	
27.10 Deur die beskrywing in Kolom I van subpos No. 27.10.10 deur die volgende te vervang:				
„Petroleumolie, gedeeltelik geraffineer, met inbegrip van ru-olies met sekere ligte fraksies deur distillasie verwyder („topped crudes”)”				
27.15 Deur in die Engelse teks die beskrywing in Kolom I van subpos No. 27.15.20 deur die volgende te vervang:				
„Bitumen and asphalt, containing not less than 60 per cent by weight of mineral matter”				
28.04 Deur in die Afrikaanse teks die uitdrukking „82.04.50” deur die uitdrukking „28.04.50” te vervang.				

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I Tariff Heading	II Statistical Unit	III IV Rate of Duty V		
		General	M.F.N.	Preferential
28.21 By the substitution in subheading No. 28.21.20 for the rate of duty in Column III of the following:		"15% or 10c per lb. less 40 per cent of the f.o.b. price"		
29.14 By the substitution for subheading No. 29.14.15 of the following:				
"29.14.15 Anisyl formate, benzyl formate, phenyl ethyl formate, and other liquid aromatic esters of formic acid	lb.	free"		
By the substitution for subheading No. 29.14.40 of the following:				
"29.14.40 Anisyl acetate, benzyl acetate, paratolyl acetate, phenyl ethyl acetate, cinnamyl acetate, and other liquid aromatic esters of acetic acid	lb.	free"		
29.35 By the insertion after subheading No. 29.35.70 of the following:				
"29.35.75 Ethoxyquinoline	lb.	free"		
By the insertion after subheading No. 29.35.80 of the following:				
"29.35.85 Primaquine phosphate	lb.	free"		
29.44 By the insertion after subheading No. 29.44.20 of the following:				
"29.44.30 Tetracyclines and their salts, esters and derivatives	unit	5400c per kg. less the f.o.b. price and in addition 1000c per kg."		
30.03 By the insertion after subheading No. 30.03.20.10 of the following:				
".20 Pills, tablets and capsules, containing tetracyclines or their salts, esters or derivatives as active ingredient	no.	750c per 1000		
.30 Other, containing tetracyclines or their salts, esters or derivatives as active ingredient		20%"		
32.04 By the substitution in subheading No. 32.04.10 for the rate of duty in Column IV of the following:			"6%"	
35.01 By the substitution in the English text of heading No. 35.01 for the word "derivates" of the word "derivatives".				
35.02 By the substitution in the English text of heading No. 35.02 for the word "derivates" of the word "derivatives".				
36.06 By the substitution for heading No. 36.06 of the following:				

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I Tariefpos	II Statistiese Eenheid	III IV V Skaal van Reg		
		Algemeen	M.B.N.	Voorkeur
28.21 Deur in subpos No. 28.21.20 die skaal van reg in Kolom III deur die volgende te vervang:		„15% of 10c per lb. min 40 persent van die prys v.a.b.”		
29.14 Deur subpos No. 29.14.15 deur die volgende te vervang:				
„29.14.15 Anisielformiaat, bensielformiaat, fenietietelformiaat, en ander vloeibare aromatiese esters van mieresuur	lb.	vry”		
Deur subpos No. 29.14.40 deur die volgende te vervang:				
„29.14.40 Ansielasetaat, bensielasetaat, paratolielasetaat, fenietielasetaat, sinnamielasetaat, en ander vloeibare aromatiese esters van asynsuur	lb.	vry”		
29.35 Deur na subpos No. 29.35.70 die volgende in te voeg:				
„29.35.75 Etoksikinolien	lb.	vry”		
Deur na subpos No. 29.35.80 die volgende in te voeg:				
„29.35.85 Primakinefosfaat	lb.	vry”		
29.44 Deur na subpos No. 29.44.20 die volgende in te voeg:				
„29.44.30 Tetrasikliene en soute, esters en derivate daarvan	eenheid	5400c per kg. min die prys v.a.b. en bowendien 1000c per kg.”		
30.03 Deur na subpos No. 30.03.20.10 die volgende in te voeg:				
„20 Pille, tablette en kapsules, wat tetrasikliene of soute, esters of derivate daarvan as aktiewe bestanddeel bevat	getal	750c per 1000		
.30 Ander, wat tetrasikliene of soute, esters of derivate daarvan as aktiewe bestanddeel bevat		20%”		
32.04 Deur in subpos No. 32.04.10 die skaal van reg in Kolom IV deur die volgende te vervang:			„6%”	
35.01 Deur in die Engelse teks van pos No. 35.01 die woord „derivates” deur die woord „derivatives” te vervang.				
35.02 Deur in die Engelse teks van pos No. 35.02 die woord „derivates” deur die woord „derivatives” te vervang.				
36.06 Deur pos No. 36.06 deur die volgende te vervang:				

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I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
36.06—Continued				
“36.06 Matches (excluding Bengal matches):				
36.06.10 In containers of not more than 60 matches	gross containers	35c per gross containers		
36.06.20 In containers of more than 60 but not more than 100 matches	gross containers	40c per gross containers		
36.06.30 In containers of more than 100 but not more than 200 matches	gross containers	80c per gross containers		
36.06.90 Other	gross matches	20c per 50 gross matches”		
37.01 By the substitution in subheading No. 37.01.90 for the rate of duty in Column IV of the following:			“8%”	
37.02 By the substitution in subheading No. 37.02.90 for the rate of duty in Column IV of the following:			“8%”	
37.04 By the substitution in subheading No. 37.04.90 for the rate of duty in Column IV of the following:			“13%”	
37.08 By the substitution in subheading No. 37.08.10 for the rate of duty in Column IV of the following:			“13%”	
38.19 By the substitution for the heading of subheading No. 38.19.70 of the following: “Emulsifiers containing mono-, di- and triglycerides:”				
39.01 By the substitution for subheading No. 39.01.80 of the following: “39.01.80 Plates, sheets, strip, film and foil:				
.10 Decorative laminates, thermosetting, of a f.o.b. price per sq. ft. not exceeding 25c	sq. ft.	90c per sq. yd.	60c per sq. yd.	
.20 Decorative laminates, thermosetting, of a f.o.b. price per sq. ft. exceeding 25c	sq. ft.	15%		
.30 Glass fibre laminates, thermosetting	lb.	20%		
.40 Other laminates, thermosetting	lb.	7c per lb.		
.50 Coated with glass grains (ballotini), suitable for traffic signs and the like	lb.	free		
.60 Other laminates reinforced with textile or other fibre fabrics	lb.	50%	20%	
.70 Coatings on textile or other fibre fabrics	lb.	50%	20%	
.90 Other	lb.	20%”		

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I Tariefpos	II Statistiese Eenheid	III IV V Skaal van Reg		
		Algemeen	M.B.N.	Voorkeur
36.06—Vervolg				
„36.06 Vuurhoutjies (uitgesonderd Bengaalse vuurhoutjies):				
36.06.10 In houters van hoogstens 60 vuurhoutjies	gros houters	35c per gros houters		
36.06.20 In houters van meer as 60 maar hoogstens 100 vuurhoutjies	gros houters	40c per gros houters		
36.06.30 In houters van meer as 100 maar hoogstens 200 vuurhoutjies	gros houters	80c per gros houters		
36.06.90 Ander	gros vuurhoutjies	20c per 50 gros vuurhoutjies		
37.01 Deur in subpos No. 37.01.90 die skaal van reg in Kolom IV deur die volgende te vervang:			„8%”	
37.02 Deur in subpos No. 37.02.90 die skaal van reg in Kolom IV deur die volgende te vervang:			„8%”	
37.04 Deur in subpos No. 37.04.90 die skaal van reg in Kolom IV deur die volgende te vervang:			„13%”	
37.08 Deur in subpos No. 37.08.10 die skaal van reg in Kolom IV deur die volgende te vervang:			„13%”	
38.19 Deur die opskrif van subpos No. 38.19.70 deur die volgende te vervang: „Emulgeermiddels wat mono-, di- en trigliseriede bevat:”				
39.01 Deur subpos No. 39.01.80 deur die volgende te vervang: „39.01.80 Plate, velle, reep, film en foelie:				
.10 Sierlamellerings, termoverharding, met 'n prys v.a.b. per vk. vt. van hoogstens 25c	vk. vt.	90c per vk. jt.	60c per vk. jt.	
.20 Sierlamellerings, termoverharding, met 'n prys v.a.b. per vk. vt. van meer as 25c	vk. vt.	15%		
.30 Glasvesellamellerings, termoverharding	lb.	20%		
.40 Ander lamellerings, termoverharding	lb.	7c per lb.		
.50 Met glaskorrels (ballotini) bestryk, geskik vir verkeerstekens en soortgelyke goedere	lb.	vry		
.60 Ander lamellerings versterk met tekstiel- of ander veselstowwe	lb.	50%	20%	
.70 Bestrykings op tekstiel- of ander veselstowwe	lb.	50%	20%	
.90 Ander	lb.	20%”		

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I Tariff Heading	II Statistical Unit	III IV Rate of Duty V		
		General	M.F.N.	Preferential
39.02 By the substitution for subheading No. 39.02.10.50 of the following:				
".50 Laminates reinforced with textile or other fibre fabrics	lb.	50%	20%	
.60 Coatings on textile or other fibre fabrics	lb.	50%	20%	
.70 Other plates, sheets, strip, film and foil	lb.	20%"		
By the insertion after subheading No. 39.02.30.10 of the following:				
".20 Laminates reinforced with textile or other fibre fabrics	lb.	50%	20%	
.30 Coatings on textile or other fibre fabrics	lb.	50%	20%	
.40 Other plates, sheets, strip, film and foil	lb.	20%"		
By the substitution for subheading No. 9.02.40.50 of the following:				
".45 Laminates reinforced with textile or other fibre fabrics	lb.	50%	20%	
.47 Coatings on textile or other fibre fabrics	lb.	50%	20%	
.50 Other plates, sheets, strip, film and foil	lb.	20%"		
By the substitution for subheading No. 9.02.50.53 of the following:				
".53 Laminates reinforced with textile or other fibre fabrics	lb.	50%	20%	
.55 Coatings on textile or other fibre fabrics	lb.	50%	20%	
.57 Other plates, sheets, strip, film and foil	lb.	20%"		
By the substitution for subheading No. 39.02.60.50 of the following:				
".45 Laminates reinforced with textile or other fibre fabrics	lb.	50%	20%	
.47 Coatings on textile or other fibre fabrics	lb.	50%	20%	
.50 Other plates, sheets, strip, film and foil	lb.	20%"		
By the substitution for subheading No. 39.02.70.50 of the following:				
".45 Laminates reinforced with textile or other fibre fabrics	lb.	50%	20%	
.47 Coatings on textile or other fibre fabrics	lb.	50%	20%	
.50 Other plates, sheets, strip, film and foil	lb.	20%"		

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I Tariefpos	II Statistiese Eenheid	III IV V Skaal van Reg		
		Algemeen	M.B.N.	Voorkeur
39.02 Deur subpos No. 39.02.10.50 deur die volgende te vervang:				
„.50 Lamellerings versterk met tekstiel- of ander veselstowwe	lb.	50%	20%	
.60 Bestrykings op tekstiel- of ander veselstowwe	lb.	50%	20%	
.70 Ander plate, velle, reep, film en foelie	lb.	20%”		
Deur na subpos No. 39.02.30.10 die volgende in te voeg:				
„.20 Lamellerings versterk met tekstiel- of ander veselstowwe	lb.	50%	20%	
.30 Bestrykings op tekstiel- of ander veselstowwe	lb.	50%	20%	
.40 Ander plate, velle, reep, film en foelie	lb.	20%”		
Deur subpos No. 39.02.40.50 deur die volgende te vervang:				
„.45 Lamellerings versterk met tekstiel- of ander veselstowwe	lb.	50%	20%	
.47 Bestrykings op tekstiel- of ander veselstowwe	lb.	50%	20%	
.50 Ander plate, velle, reep, film en foelie	lb.	20%”		
Deur subpos No. 39.02.50.53 deur die volgende te vervang:				
„.53 Lamellerings versterk met tekstiel- of ander veselstowwe	lb.	50%	20%	
.55 Bestrykings op tekstiel- of ander veselstowwe	lb.	50%	20%	
.57 Ander plate, velle, reep, film en foelie	lb.	20%”		
Deur subpos No. 39.02.60.50 deur die volgende te vervang:				
„.45 Lamellerings versterk met tekstiel- of ander veselstowwe	lb.	50%	20%	
.47 Bestrykings op tekstiel- of ander veselstowwe	lb.	50%	20%	
.50 Ander plate, velle, reep, film en foelie	lb.	20%”		
Deur subpos No. 39.02.70.50 deur die volgende te vervang:				
„.45 Lamellerings versterk met tekstiel- of ander veselstowwe	lb.	50%	20%	
.47 Bestrykings op tekstiel- of ander veselstowwe	lb.	50%	20%	
.50 Ander plate, velle, reep, film en foelie	lb.	20%”		

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I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
39.02—Continued				
By the substitution for subheading No. 39.02.80.40 of the following:				
“.35 Laminates reinforced with textile or other fibre fabrics	lb.	50%	20%	
.37 Coatings on textile or other fibre fabrics	lb.	50%	20%	
.40 Other plates, sheets, strip, film and foil	lb.	20%”		
By the substitution for subheading No. 39.02.90.55 of the following:				
“.55 Laminates reinforced with textile or other fibre fabrics	lb.	50%	20%	
.60 Coatings on textile or other fibre fabrics	lb.	50%	20%	
.65 Other plates, sheets, strip, film and foil	lb.	20%”		
39.03 By the substitution for subheading No. 39.03.40 of the following:				
“39.03.40 Cellulose esters (excluding nitrocellulose, unplasticised, dry or moist) in sheets, rods, tubes, blocks and similar primary forms	lb.	20%”		
By the substitution for subheading No. 39.03.60 of the following:				
“39.03.60 Methylcellulose, hydroxyethylcellulose and benzylcellulose	lb.	10%		
39.03.65 Carboxymethylcellulose	lb.	12c per lb. less the f.o.b. price and in addition 2½c per lb.”		
By the insertion after subheading No. 39.03.70 of the following:				
“39.03.75 Laminates reinforced with textile or other fibre fabrics	lb.	50%	20%	
39.03.77 Cellulose coatings on textile or other fibre fabrics	lb.	50%	20%”	
39.07 By the substitution in subheading No. 39.07.30 for the rate of duty in Columns III, IV and V of the following:		“23%		20% (U.K.)”
40.07 By the substitution for subheading No. 40.07.10 of the following:				
“40.07.10 Textile yarn covered or impregnated with rubber	lb.	10%”		
40.10 By the substitution in subheading No. 40.10.20.10 for the rate of duty in Columns III, IV and V of the following:		“25%		20% (U.K.)”

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I Tariefpos	II Statistiese Eenheid	III	IV	V
		Algemeen	Skaal van Reg M.B.N.	Voorkeur
39.02—Vervolg				
Deur subpos No. 39.02.80.40 deur die volgende te vervang:				
„.35 Lamellerings versterk met tekstiel- of ander veselstowwe	lb.	50%	20%	
.37 Bestrykings op tekstiel- of ander veselstowwe	lb.	50%	20%	
.40 Ander plate, velle, reep, film en foelie	lb.	20%”		
Deur subpos No. 39.02.90.55 deur die volgende te vervang:				
„.55 Lamellerings versterk met tekstiel- of ander veselstowwe	lb.	50%	20%	
.60 Bestrykings op tekstiel- of ander veselstowwe	lb.	50%	20%	
.65 Ander plate, velle, reep, film en foelie	lb.	20%”		
39.03 Deur subpos No. 39.03.40 deur die volgende te vervang:				
„39.03.40 Sellulose-esters (uitgesonderd nitrosellulose, nie geplastiseer nie, droog of vogtig) in velle, stawe, buise, blokke en dergelike primêre vorms	lb.	20%”		
Deur subpos No. 39.03.60 deur die volgende te vervang:				
„39.03.60 Metielsellulose, hidroksiëtiel-sellulose en bensielsellulose	lb.	10%		
39.03.65 Karboksime-tielsellulose	lb.	12c per lb. min die prys v.a.b. en bowendien 2½c per lb.”		
Deur na subpos No. 39.03.70 die volgende in te voeg:				
„39.03.75 Lamellerings versterk met tekstiel- of ander veselstowwe	lb.	50%	20%	
39.03.77 Sellulose-bestrykings op tekstiel- of ander veselstowwe	lb.	50%	20%”	
39.07 Deur in subpos No. 39.07.30 die skaal van reg in Kolomme III, IV en V deur die volgende te vervang:				
		„23%		20% (V.K.)”
40.07 Deur subpos No. 40.07.10 deur die volgende te vervang:				
„40.07.10 Tekstielgaring met rubber bedek of geïmpregneer	lb.	10%”		
40.10 Deur in subpos No. 40.10.20.10 die skaal van reg in Kolomme III, IV en V deur die volgende te vervang:				
		„25%		20% (V.K.)”

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I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
40.10— <i>Continued</i>				
By the substitution in subheading No. 40.10.20.20 for the rate of duty in Columns III, IV and V of the following:		"25%		22% (U.K.)"
48.01 By the substitution for subheading No. 48.01.20 of the following:				
"48.01.20 Tissue paper (excluding cigarette paper), with a basis weight per sq. m. of less than 35 grm., of a kind used for wrapping paper, toilet paper, serviettes, handkerchiefs, facial tissues and doilies	lb.	15%"		
By the substitution for subheading No. 48.01.50 of the following:				
"48.01.50 Kraft paper and paperboard, with a basis weight per sq. m. of less than 35 grm.	lb.	15%"		
By the substitution for subheading No. 48.01.60 of the following:				
"48.01.60 Imitation kraft and semi-chemical paper and paperboard, with a basis weight per sq. m. of less than 35 grm.	lb.	15%"		
48.05 By the insertion after subheading No. 48.05.10 of the following:				
"48.05.15 Creped paper with a basis weight per sq. m. not exceeding 60 grm.	lb.	15%"		
By the insertion after subheading No. 48.05.20 of the following:				
"48.05.25 Other tissue paper, with a basis weight per sq. m. of less than 35 grm., of a kind used for wrapping paper, toilet paper, serviettes, handkerchiefs, facial tissues and doilies	lb.	15%"		
48.15 By the substitution for subheading No. 48.15.30 of the following:				
"48.15.30 Toilet paper	lb.	20%"		
Section XI				
By the substitution for Note 10 to Section XI of the following:				
"10. No paragraph."				
By the substitution for Note 13 to Section XI of the following:				
"13. When calculating the square yardage of fabrics specified in any tariff heading in any Chapter of this Section for any purpose, except for the calculation of the weight per square yard, the actual yardage of any such fabrics of a width of less than 30 inches but exceeding 30 centimetres shall be deemed to be the actual yardage of such fabrics at a width of 30 inches."				

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I Tariefpos	II Statistiese Eenheid	III IV V Skaal van Reg		
		Algemeen	M.B.N.	Voorkeur
40.10—Vervolg				
Deur in subpos No. 40.10.20.20 die skaal van reg in Kolomme III, IV en V deur die volgende te vervang:		„25%”		22% (V.K.)”
48.01 Deur subpos No. 48.01.20 deur die volgende te vervang:				
„48.01.20 Sympapier (uitgesonderd sigaretpapier), met 'n basisgewig per vk. m. van minder as 35 grm., van 'n soort gebruik vir pakpapier, toiletpapier, servette, sakdoeke, gesigpapierdoekies en doilies	lb.	15%”		
Deur subpos No. 48.01.50 deur die volgende te vervang:				
„48.01.50 Kraftpapier en -papierbord, met 'n basisgewig per vk. m. van minder as 35 grm.	lb.	15%”		
Deur subpos No. 48.01.60 deur die volgende te vervang:				
„48.01.60 Nagemaakte kraft- en halfchemiese papier en papierbord, met 'n basisgewig per vk. m. van minder as 35 grm.	lb.	15%”		
48.05 Deur na subpos No. 48.0 10 die volgende in te voeg:				
„48.05.15 Gekreukelde papi met 'n basisgewig per vk. m. van hoogstens 60 grm.	lb.	15%”		
Deur na subpos No. 48.05.20 die volgende in te voeg:				
„48.05.25 Ander sympapier, met 'n basisgewig per vk. m. van minder as 35 grm., van 'n soort gebruik vir pakpapier, toiletpapier, servette, sakdoeke, gesigpapierdoekies en doilies	lb.	15%”		
48.15 Deur subpos No. 48.15.30 deur die volgende te vervang:				
„48.15.30 Toiletpapier	lb.	20%”		
Afdeling XI				
Deur Opmerking 10 by Afdeling XI deur die volgende te vervang:				
„10. Geen paragraaf.”				
Deur Opmerking 13 by Afdeling XI deur die volgende te vervang:				
„13. By die berekening van die vierkante jaartmaat van stowwe in enige tariefpos in enige Hoofstuk in hierdie Afdeling vermeld vir enige doel, behalwe vir die berekening van die gewig per vierkante jaart, word die werklike jaartmaat van enige sodanige stowwe met 'n wydte van minder as 30 duim maar meer as 30 sentimeter geag die werklike jaartmaat van sodanige stowwe by 'n wydte van 30 duim te wees.”				

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I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
Section XI—Continued				
By the substitution in the English text of Note 15 to Section XI for the expression "scarves, stoles or mufflers" of the expression "scarves, mufflers or stoles".				
50.09 By the substitution in subheading No. 50.09.20.20 for the rate of duty in Columns IV and V of the following:			"12c per sq. yd.	9c per sq. yd. plus 10% (U.K.)"
By the substitution for subheadings Nos. 50.09.20.30, 50.09.20.40 and 50.09.20.50 of the following:				
".30 Of a value for duty purposes per sq. yd. exceeding 30c	sq. yd.	10% or 12½c per sq. yd.	10% or 12c per sq. yd."	
By the substitution for subheadings Nos. 50.09.30.30, 50.09.30.40 and 50.09.30.50 of the following:				
".30 Of a value for duty purposes per sq. yd. exceeding 24c	sq. yd.	10% or 12½c per sq. yd.	10% or 12c per sq. yd."	
By the substitution for subheading No. 50.09.90 of the following :				
"50.09.90 Other:				
.10 Of a value for duty purposes per sq. yd. not exceeding 24c	sq. yd.	15c per sq. yd.	12c per sq. yd. less 10%	
.20 Of a value for duty purposes per sq. yd. exceeding 24c	sq. yd.	10% or 15c per sq. yd.	10% or 12c per sq. yd."	
50.10 By the substitution in subheading No. 50.10.20.20 for the rate of duty in Columns IV and V of the following:			"12c per sq. yd.	9c per sq. yd. plus 10% (U.K.)"
By the substitution for subheadings Nos. 50.10.20.30, 50.10.20.40 and 50.10.20.50 of the following:				
".30 Of a value for duty purposes per sq. yd. exceeding 30c	sq. yd.	10% or 12½c per sq. yd.	10% or 12c per sq. yd."	
By the substitution for subheadings Nos. 50.10.30.30, 50.10.30.40 and 50.10.30.50 of the following:				
".30 Of a value for duty purposes per sq. yd. exceeding 24c	sq. yd.	10% or 12½c per sq. yd.	10% or 12c per sq. yd."	
By the substitution for subheading No. 50.10.90 of the following:				
"50.10.90 Other:				
.10 Of a value for duty purposes per sq. yd. not exceeding 24c	sq. yd.	15c per sq. yd.	12c per sq. yd. less 10%	

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I Tariefpos	II Statis- tiese Eenheid	III IV V Skaal van Reg		
		Algemeen	M.B.N.	Voorkeur
Afdeling XI—Vervolg				
Deur in die Engelse teks van Opmerking 15 by Afdeling XI die uitdrukking „scarves, stoles or mufflers” deur die uitdrukking „scarves, mufflers or stoles” te vervang.				
50.09 Deur in subpos No. 50.09.20.20 die skaal van reg in Kolomme IV en V deur die volgende te vervang:			„12c per vk. jt.	9c per vk. jt. plus 10% (V.K.)”
Deur subposte Nos. 50.09.20.30, 50.09.20.40 en 50.09.20.50 deur die volgende te vervang:				
„30 Met ’n waarde vir belastingdoeleindes per vk. jt. van meer as 30c	vk. jt.	10% of 12½c per vk. jt.	10% of 12c per vk. jt.”	
Deur subposte Nos. 50.09.30.30, 50.09.30.40 en 50.09.30.50 deur die volgende te vervang:				
„30 Met ’n waarde vir belastingdoeleindes per vk. jt. van meer as 24c	vk. jt.	10% of 12½c per vk. jt.	10% of 12c per vk. jt.”	
Deur subpos No. 50.09.90 deur die volgende te vervang:				
„50.09.90 Ander:				
.10 Met ’n waarde vir belastingdoeleindes per vk. jt. van hoogstens 24c	vk. jt.	15c per vk. jt.	12c per vk. jt. min 10%	
.20 Met ’n waarde vir belastingdoeleindes per vk. jt. van meer as 24c	vk. jt.	10% of 15c per vk. jt.	10% of 12c per vk. jt.”	
50.10 Deur in subpos No. 50.10.20.20 die skaal van reg in Kolomme IV en V deur die volgende te vervang:			„12c per vk. jt.	9c per vk. jt. plus 10% (V.K.)”
Deur subposte Nos. 50.10.20.30, 50.10.20.40 en 50.10.20.50 deur die volgende te vervang:				
„30 Met ’n waarde vir belastingdoeleindes per vk. jt. van meer as 30c	vk. jt.	10% of 12½c per vk. jt.	10% of 12c per vk. jt.”	
Deur subposte Nos. 50.10.30.30, 50.10.30.40 en 50.10.30.50 deur die volgende te vervang:				
„30 Met ’n waarde vir belastingdoeleindes per vk. jt. van meer as 24c	vk. jt.	10% of 12½c per vk. jt.	10% of 12c per vk. jt.”	
Deur subpos No. 50.10.90 deur die volgende te vervang:				
„50.10.90 Ander:				
.10 Met ’n waarde vir belastingdoeleindes per vk. jt. van hoogstens 24c	vk. jt.	15c per vk. jt.	12c per vk. jt. min 10%	

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I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
50.10—Continued				
.20 Of a value for duty purposes per sq. yd. exceeding 24c	sq. yd.	10% or 15c per sq. yd.	10% or 12c per sq. yd."	
51.01 By the insertion after subheading No. 51.01.50.20 of the following:				
".25 Monofil of polyamide material, of less than 20 denier	lb.	15% or 166c per lb. less the f.o.b. price		
.26 Monofil of polyamide material, of 20 denier or more but less than 60 denier	lb.	15% or 143c per lb. less the f.o.b. price"		
By the substitution for subheadings Nos. 51.01.50.40 and 51.01.50.50 of the following:				
".40 Of twisted polyamide fibres, of 40 denier or more but less than 70 denier, single, multiple or cabled	lb.	15% or 125c per lb. less the f.o.b. price		
.50 Of polyamide fibres, not twisted, of 40 denier or more but less than 70 denier (including tow)	lb.	15% or 92c per lb. less the f.o.b. price"		
51.02 By the substitution for subheading No. 51.02.10 of the following:				
"51.02.10 Monofil of polyamide material, with a tenacity of less than 6 grm. per denier:				
.10 Of 60 denier or more but less than 750 denier	lb.	15% or 143c per lb. less the f.o.b. price		
.20 Of 750 denier or more	lb.	15%"		
51.04 By the deletion of subheading No. 51.04.30.				
By the substitution for the heading of subheading No. 51.04.40 of the following:				
"Crepe fabrics and seersucker fabrics (excluding poplin), unprinted, containing more than 50 per cent cellulosic fibres:"				
By the substitution for subheadings Nos. 51.04.80.30, 51.04.80.40 and 51.04.80.50 of the following:				
".30 Of a value for duty purposes per sq. yd. exceeding 24c	sq. yd.	10% or 12½c per sq. yd.	10% or 12c per sq. yd."	
By the substitution in the Afrikaans text for the description in Column I of subheading No. 51.04.85.20 of the following:				
"Met 'n waarde vir belastingdoeleindes per vk. jt. van meer as 52c"				

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I Tariefpos	II Statistiese Eenheid	III IV V Skaal van Reg		
		Algemeen	M.B.N.	Voorkeur
50.10— <i>Vervolg</i>				
.20 Met 'n waarde vir belastingdoeleindes per vk. jt. van meer as 24c	vk. jt.	10% of 15c per vk. jt.	10% of 12c per vk. jt."	
51.01 Deur na subpos No. 51.01.50.20 die volgende in te voeg:				
„.25 Monofil van poliamiedstof, van minder as 20 denier	lb.	15% of 166c per lb. min die prys v.a.b.		
.26 Monofil van poliamiedstof, van minstens 20 denier maar minder as 60 denier	lb.	15% of 143c per lb. min die prys v.a.b."		
Deur subposte Nos. 51.01.50.40 en 51.01.50.50 deur die volgende te vervang:				
„.40 Van gedraaide poliamiedvesels, van minstens 40 denier maar minder as 70 denier, enkel, veelvoudig of gekabel	lb.	15% of 125c per lb. min die prys v.a.b.		
.50 Van poliamiedvesels, nie gedraai nie, van minstens 40 denier maar minder as 70 denier (met inbegrip van pluïs)	lb.	15% of 92c per lb. min die prys v.a.b."		
51.02 Deur subpos No. 51.02.10 deur die volgende te vervang:				
„51.02.10 Monofil van poliamiedstof, met 'n treksterkte van minder as 6 grm. per denier:				
.10 Van minstens 60 denier maar minder as 750 denier	lb.	15% of 143c per lb. min die prys v.a.b.		
.20 Van minstens 750 denier	lb.	15%"		
51.04 Deur subpos No. 51.04.30 te skrap.				
Deur die opskrif van subpos No. 51.04.40 deur die volgende te vervang:				
„Kripstowwe en sirsakarstowwe (uitgesonderd popelien), onbedruk, wat meer as 50 persent sellulosiese vesels bevat:"				
Deur subposte Nos. 51.04.80.30, 51.04.80.40 en 51.04.80.50 deur die volgende te vervang:				
„.30 Met 'n waarde vir belastingdoeleindes per vk. jt. van meer as 24c	vk. jt.	10% of 12½c per vk. jt.	10% of 12c per vk. jt."	
Deur in die Afrikaanse teks die beskrywing in Kolom I van subpos No. 51.04.85.20 deur die volgende te vervang:				
„Met 'n waarde vir belastingdoeleindes per vk. jt. van meer as 52c"				

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I Tariff Heading	II Statistical Unit	III	IV Rate of Duty	V
		General	M.F.N.	Preferential
51.04—Continued				
By the substitution in subheading No. 51.04.90.20 for the rate of duty in Columns IV and V of the following:			"12c per sq. yd.	9c per sq. yd. plus 10% (U.K.)"
By the substitution for subheadings Nos. 51.04.90.30, 51.04.90.40 and 51.04.90.50 of the following:				
".30 Of a value for duty purposes per sq. yd. exceeding 30c	sq. yd.	10% or 12½c per sq. yd.	10% or 12c per sq. yd."	
By the substitution for subheadings Nos. 51.04.99.30, 51.04.99.40 and 51.04.99.50 of the following:				
".30 Of a value for duty purposes per sq. yd. exceeding 24c	sq. yd.	10% or 12½c per sq. yd.	10% or 12c per sq. yd."	
55.09 By the substitution for the heading of subheading No. 55.09.40 of the following:				
"Crepe fabrics and seersucker fabrics (excluding poplin), unprinted:"				
By the substitution for subheadings Nos. 55.09.79.50, 55.09.79.80 and 55.09.79.90 of the following:				
".50 Other, of a f.o.b. price per sq. yd. not exceeding 24c	sq. yd.	15c per sq. yd.	12c per sq. yd. less 10%	
.90 Other	sq. yd.	10% or 15c per sq. yd.	10% or 12c per sq. yd."	
By the substitution for subheadings Nos. 55.09.80.50, 55.09.80.80 and 55.09.80.90 of the following:				
".50 Other, of a f.o.b. price per sq. yd. not exceeding 24c	sq. yd.	15c per sq. yd.	12c per sq. yd. less 10%	
.90 Other	sq. yd.	10% or 15c per sq. yd.	10% or 12c per sq. yd."	
By the substitution for subheadings Nos. 55.09.90.50 and 55.09.90.90 of the following:				
".50 Other, of a f.o.b. price per sq. yd. not exceeding 24c	sq. yd.	15c per sq. yd.	12c per sq. yd. less 10%	
.90 Other	sq. yd.	10% or 15c per sq. yd.	10% or 12c per sq. yd."	
By the substitution for subheadings Nos. 55.09.99.50 and 55.09.99.90 of the following:				
".50 Other, of a f.o.b. price per sq. yd. not exceeding 24c	sq. yd.	15c per sq. yd.	12c per sq. yd. less 10%	
.90 Other	sq. yd.	10% or 15c per sq. yd.	10% or 12c per sq. yd."	

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I Tariefpos	II Statistiese Eenheid	III IV Skaal van Reg			V Voorkeur
		Algemeen	M.B.N.		
51.04— <i>Vervolg</i>					
Deur in subpos No. 51.04.90.20 die skaal van reg in Kolomme IV en V deur die volgende te vervang:			„12c per vk. jt.		9c per vk. jt. plus 10% (V.K.)”
Deur subposte Nos. 51.04.90.30, 51.04.90.40 en 51.04.90.50 deur die volgende te vervang:					
„.30 Met 'n waarde vir belastingdoeleindes per vk. jt. van meer as 30c	vk. jt.	10% of 12½c per vk. jt.	10% of 12c per vk. jt.”		
Deur subposte Nos. 51.04.99.30, 51.04.99.40 en 51.04.99.50 deur die volgende te vervang:					
„.30 Met 'n waarde vir belastingdoeleindes per vk. jt. van meer as 24c	vk. jt.	10% of 12½c per vk. jt.	10% of 12c per vk. jt.”		
55.09 Deur die opskrif van subpos No. 55.09.40 deur die volgende te vervang:					
„Kriptowwe en sirsakarstowwe (uitgesonderd popelien), onbedruk:”					
Deur subposte Nos. 55.09.79.50, 55.09.79.80 en 55.09.79.90 deur die volgende te vervang:					
„.50 Ander, met 'n prys v.a.b. per vk. jt. van hoogstens 24c	vk. jt.	15c per vk. jt.	12c per vk. jt. min 10%		
.90 Ander	vk. jt.	10% of 15c per vk. jt.	10% of 12c per vk. jt.”		
Deur subposte Nos. 55.09.80.50, 55.09.80.80 en 55.09.80.90 deur die volgende te vervang:					
„.50 Ander, met 'n prys v.a.b. per vk. jt. van hoogstens 24c	vk. jt.	15c per vk. jt.	12c per vk. jt. min 10%		
.90 Ander	vk. jt.	10% of 15c per vk. jt.	10% of 12c per vk. jt.”		
Deur subposte Nos. 55.09.90.50 en 55.09.90.90 deur die volgende te vervang:					
„.50 Ander, met 'n prys v.a.b. per vk. jt. van hoogstens 24c	vk. jt.	15c per vk. jt.	12c per vk. jt. min 10%		
.90 Ander	vk. jt.	10% of 15c per vk. jt.	10% of 12c per vk. jt.”		
Deur subposte Nos. 55.09.99.50 en 55.09.99.90 deur die volgende te vervang:					
„.50 Ander, met 'n prys v.a.b. per vk. jt. van hoogstens 24c	vk. jt.	15c per vk. jt.	12c per vk. jt. min 10%		
.90 Ander	vk. jt.	10% of 15c per vk. jt.	10% of 12c per vk. jt.”		

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I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
56.07 By the deletion of subheading No. 56.07.30. By the substitution for the heading of subheading No. 56.07.40 of the following: "Crepe fabrics and seersucker fabrics (excluding poplin), unprinted, containing more than 50 per cent cellulosic fibres." By the substitution for subheadings Nos. 56.07.85.30, 56.07.85.40 and 56.07.85.90 of the following: ".30 Of a value for duty purposes per sq. yd. exceeding 24c By the substitution in subheading No. 56.07.90.20 for the rate of duty in Columns IV and V of the following: By the substitution for subheadings Nos. 56.07.90.30, 56.07.90.40 and 56.07.90.90 of the following: ".30 Of a value for duty purposes per sq. yd. exceeding 30c By the substitution for subheadings Nos. 56.07.99.30, 56.07.99.40 and 56.07.99.90 of the following: ".30 Of a value for duty purposes per sq. yd. exceeding 24c	sq. yd.	10% or 12½c per sq. yd.	10% or 12c per sq. yd.	
			"12c per sq. yd.	9c per sq. yd. plus 10% (U.K.)"
	sq. yd.	10% or 12½c per sq. yd.	10% or 12c per sq. yd.	
	sq. yd.	10% or 12½c per sq. yd.	10% or 12c per sq. yd.	
58.05 By the substitution for subheading No. 58.05.30 of the following: "58.05.30 Electrical tape or webbing 58.05.40 Endless tape suitable for use as transmission belts	lb.	25%		20% (U.K.)
	lb.	5%		free (U.K.)"
59.08 By the substitution for subheading No. 59.08.10 of the following: "59.08.10 In a plain weave, of a weight of the basic textile fabric exceeding 10 oz. per sq. yd., commonly known as canvas or duck, surface-coated	lb.	15%"		
59.09 By the substitution for subheading No. 59.09.40 of the following: "59.09.40 In a plain weave, of a weight of the basic textile fabric exceeding 10 oz. per sq. yd., commonly known as canvas or duck, surface-coated	lb.	15%"		
59.11 By the substitution for subheading No. 59.11.40 of the following: "59.11.40 In a plain weave, of a weight of the basic textile fabric exceeding 10 oz. per sq. yd., commonly known as canvas or duck, surface-coated	lb.	15%"		

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I Tariefpos	II Statistiese Eenheid	III IV V Skaal van Reg		
		Algemeen	M.B.N.	Voorkeur
56.07 Deur subpos No. 56.07.30 te skrap.				
Deur die opskrif van subpos No. 56.07.40 deur die volgende te vervang:				
„Kripstowwe en sirsakarstowwe (uitgesonderd popelien), onbedruk, wat meer as 50 persent sellulosiese vesels bevat:”				
Deur subposte Nos. 56.07.85.30, 56.07.85.40 en 56.07.85.90 deur die volgende te vervang:				
„30 Met 'n waarde vir belastingdoeleindes per vk. jt. van meer as 24c	vk. jt.	10% of 12½c per vk. jt.	10% of 12c per vk. jt.”	
Deur in subpos No. 56.07.90.20 die skaal van reg in Kolomme IV en V deur die volgende te vervang:			„12c per vk. jt.	9c per vk. jt. plus 10% (V.K.)”
Deur subposte Nos. 56.07.90.30, 56.07.90.40 en 56.07.90.90 deur die volgende te vervang:				
„30 Met 'n waarde vir belastingdoeleindes per vk. jt. van meer as 30c	vk. jt.	10% of 12½c per vk. jt.	10% of 12c per vk. jt.”	
Deur subposte Nos. 56.07.99.30, 56.07.99.40 en 56.07.99.90 deur die volgende te vervang:				
„30 Met 'n waarde vir belastingdoeleindes per vk. jt. van meer as 24c	vk. jt.	10% of 12½c per vk. jt.	10% of 12c per vk. jt.”	
58.05 Deur subpos No. 58.05.30 deur die volgende te vervang:				
„58.05.30 Elektriese band of weefselband	lb.	25%		20% (V.K.)
58.05.40 Endlose band geskik vir gebruik as dryfband	lb.	5%		vry (V.K.)”
59.08 Deur subpos No. 59.08.10 deur die volgende te vervang:				
„59.08.10 Met 'n effebinding, met 'n gewig van die basiese tekstielstof van meer as 10 oz. per vk. jt., gewoonlik seil of seildoek genoem, op die oppervlak bestryk	lb.	15%”		
59.09 Deur subpos No. 59.09.40 deur die volgende te vervang:				
„59.09.40 Met 'n effebinding, met 'n gewig van die basiese tekstielstof van meer as 10 oz. per vk. jt., gewoonlik seil of seildoek genoem, op die oppervlak bestryk	lb.	15%”		
59.11 Deur subpos No. 59.11.40 deur die volgende te vervang:				
„59.11.40 Met 'n effebinding, met 'n gewig van die basiese tekstielstof van meer as 10 oz. per vk. jt., gewoonlik seil of seildoek genoem, op die oppervlak bestryk	lb.	15%”		

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I Tariff Heading	II Statistical Unit	III Rate of Duty			V Preferential
		General	M.F.N.		
59.12 By the substitution for subheading No. 59.12.10 of the following: "59.12.10 Fabrics in a plain weave, of a weight of the basic textile fabric exceeding 10 oz. per sq. yd., commonly known as canvas or duck, surface-coated"	lb.	15%			
59.16 By the substitution in subheading No. 59.16.20.10 for the rate of duty in Columns III and V of the following: By the substitution in subheading No. 59.16.20.20 for the rate of duty in Columns III, IV and V of the following:		"25%" "23%"			20% (U.K.)" 20% (U.K.)"
63.01 By the insertion in the English text of heading No. 63.01 of a comma between the words "accessories" and "travelling".					
64.02 By the substitution in subheading No. 64.02.10 for the rate of duty in Columns III and IV of the following:		"30% or 20c per pr."			
64.04 By the substitution in subheading No. 64.04.10 for the rate of duty in Columns III and IV of the following:		"30% or 20c per pr."			
69.11 By the substitution for subheading No. 69.11.10 of the following: "69.11.10 Toiletware or tableware (excluding sweet dishes and ash trays): .10 Cups .20 Saucers .90 Other"	no. no. lb.	25% or 4c each 25% or 4c each 25% or 1000c per 100 lb.		25% or 585c per 100 lb."	
69.12 By the substitution for subheading No. 69.12.10 of the following: "69.12.10 Toiletware or tableware (excluding sweet dishes and ash trays): .10 Cups .20 Saucers .90 Other"	no. no. lb.	25% or 4c each 25% or 4c each 25% or 1000c per 100 lb.		25% or 585c per 100 lb."	
Chapter 70 By the substitution in Note 2 to Chapter 70 for the expression "drawn, blown or float glass" of the expression "drawn or blown glass".					

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I Tariefpos	II Statistiese Eenheid	III IV V Skaal van Reg		
		Algemeen	M.B.N.	Voorkeur
59.12 Deur subpos No. 59.12.10 deur die volgende te vervang: „59.12.10 Stowwe met 'n effebinding, met 'n gewig van die basiese tekstielstof van meer as 10 oz. per vk. jt., gewoonlik seil of seildoek genoem, op die oppervlak bestryk	lb.	15%”		
59.16 Deur in subpos No. 59.16.20.10 die skaal van reg in Kolomme III en V deur die volgende te vervang: Deur in subpos No. 59.16.20.20 die skaal van reg in Kolomme III, IV en V deur die volgende te vervang:		„25% „23%		20% (V.K.)” 20% (V.K.)”
63.01 Deur in die Engelse teks van pos No. 63.01 'n komma tussen die woorde „accessories” en „travelling” in te voeg.				
64.02 Deur in subpos No. 64.02.10 die skaal van reg in Kolomme III en IV deur die volgende te vervang:		„30% of 20c per pr.”		
64.04 Deur in subpos No. 64.04.10 die skaal van reg in Kolomme III en IV deur die volgende te vervang:		„30% of 20c per pr.”		
69.11 Deur subpos No. 69.11.10 deur die volgende te vervang: „69.11.10 Toilet- of tafelgerei (uitgesonderd lekkergoedbakkies en asbakkies): .10 Koppies .20 Pierings .90 Ander	getal getal lb.	25% of 4c elk 25% of 4c elk 25% of 1000c per 100 lb.	25% of 585c per 100 lb.”	
69.12 Deur subpos No. 69.12.10 deur die volgende te vervang: „69.12.10 Toilet- of tafelgerei (uitgesonderd lekkergoedbakkies en asbakkies): 10 Koppies .20 Pierings .90 Ander	getal getal lb.	25% of 4c elk 25% of 4c elk 25% of 1000c per 100 lb.	25% of 585c per 100 lb.”	
Hoofstuk 70 Deur in Opmerking 2 by Hoofstuk 70 die uitdrukking „getrokke, geblaasde of afstrykglas” deur die uitdrukking „getrokke of geblaasde glas” te vervang.				

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I Tariff Heading	II Statistical Unit	Rate of Duty		
		III General	IV M.F.N.	V Pre-ferential
70.06 By the substitution for the heading of heading No. 70.06 of the following: "Cast, rolled, drawn or blown glass (including flashed or wired glass) in rectangles, surface ground or polished, but not further worked:"				
70.07 By the substitution for the heading of heading No. 70.07 of the following: "Cast, rolled, drawn or blown glass (including flashed or wired glass) cut to shape other than rectangular shape, or bent or otherwise worked (for example, edge worked or engraved), whether or not surface ground or polished; multiple-walled insulated glass; leaded lights and the like:"				
70.19 By the substitution in subheading No. 70.19.50 for the rate of duty in Column III of the following:		"free"		
70.20 By the substitution for subheading No. 70.20.40 of the following: "70.20.35 Woven fabrics coated with artificial plastic materials 70.20.40 Other woven fabrics, including narrow loom fabrics	lb. lb.	50% 10%"	10%	
73.02 By the substitution in subheading No. 73.02.90 for the rate of duty in Column IV of the following:			"18%"	
73.22 By the deletion of subheading No. 73.22.30.				
73.24 By the deletion of subheading No. 73.24.25.				
73.40 By the insertion after subheading No. 73.40.69 of the following: "73.40.70 Cryogenic containers designed for the storage of animal semen	lb.	free"		
76.09 By the substitution for tariff heading No. 76.09 of the following: "76.09 Reservoirs, tanks, vats and similar containers, for any material, of aluminium, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	lb.	20%	17½%"	
76.11 By the deletion of subheading No. 76.11.20.				
76.16 By the insertion after subheading No. 76.16.80 of the following: "76.16.85 Cryogenic containers designed for the storage of animal semen	lb.	free"		
82.14 By the substitution for subheadings Nos. 82.14.10, 82.14.20, 82.14.30 and 82.14.40 of the following: "82.14.10 Tea, coffee, sugar, jam and other spoons of a similar size, not plated with precious metal (excluding flat blanks)	doz.	30% or 37½c per doz.	30% or 25c per doz.	

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I Tariefpos	II Statistiese Eenheid	III IV V Skaal van Reg		
		Algemeen	M.B.N.	Voorkeur
70.06 Deur die opskrif van pos No. 70.06 deur die volgende te vervang: „Gegote, gewalste, getrokke of geblaasde glas (met inbegrip van vliesglas of draadglas) in reghoeke, met die oppervlak geslyp of gepoleer, maar nie verder bewerk nie:”				
70.07 Deur die opskrif van pos No. 70.07 deur die volgende te vervang: „Gegote, gewalste, getrokke of geblaasde glas (met inbegrip van vliesglas of draadglas) na ander vorms as reghoeke gesny, of gebuig of andersins bewerk (byvoorbeeld, met randwerk of gegraveer), hetsy met die oppervlak geslyp of gepoleer al dan nie; meerwandige isoleerglas; loodglasvensters en soortgelyke goedere:”				
70.19 Deur in subpos No. 70.19.50 die skaal van reg in Kolom III deur die volgende te vervang:		„vry”		
70.20 Deur subpos No. 70.20.40 deur die volgende te vervang:				
„70.20.35 Weefstowwe bestryk met kunsplastiekstowwe	lb.	50%	10%	
70.20.40 Ander weefstowwe, met inbegrip van smalgetouweefstowwe	lb.	10%”		
73.02 Deur in subpos No. 73.02.90 die skaal van reg in Kolom IV deur die volgende te vervang:			„18%”	
73.22 Deur subpos No. 73.22.30 te skrap.				
73.24 Deur subpos No. 73.24.25 te skrap.				
73.40 Deur na subpos No. 73.40.69 die volgende in te voeg:				
„73.40.70 Kriogene houers ontwerp vir die bewaring van diersaad	lb.	vry”		
76.09 Deur tariefpos No. 76.09 deur die volgende te vervang:				
„76.09 Reservoirs, tenke, vate en dergelike houers, vir enige stof, van aluminium, met 'n inhoudsvermoë van meer as 300 liter, hetsy gevoer of hittegeïsoleerd al dan nie, maar nie met meganiese of termotoerusting toegerus nie	lb.	20%	17½%”	
76.11 Deur subpos No. 76.11.20 te skrap.				
76.16 Deur na subpos No. 76.16.80 die volgende in te voeg:				
„76.16.85 Kriogene houers ontwerp vir die bewaring van diersaad	lb.	vry”		
82.14 Deur subposte Nos. 82.14.10, 82.14.20, 82.14.30 en 82.14.40 deur die volgende te vervang:				
„82.14.10 Tee-, koffie-, suiker-, konfyt- en ander lepels van 'n dergelike grootte, nie met edelmetaal geplateer nie (uitgesonderd plat ru-stukke)	dos.	30% of 37½c per dos.	30% of 25c per dos.	

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I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Pre-ferential
82.14—Continued				
82.14.20 Tea, coffee, sugar, jam and other spoons of a similar size, plated with silver (excluding flat blanks)	doz.	20% or 37½c per doz.	20% or 25c per doz.	
82.14.30 Soup, fish, dessert, table and other spoons and forks of a similar size, not plated with precious metal (excluding flat blanks)	doz.	30% or 90c per doz.	30% or 50c per doz.	
82.14.40 Soup, fish, dessert, table and other spoons and forks of a similar size, plated with silver (excluding flat blanks)	doz.	20% or 90c per doz.	20% or 50c per doz."	
84.17 By the substitution for subheadings Nos. 84.17.20 and 84.17.30 of the following:				
"84.17.20 Electrically heated fish fryers, percolators, tea or milk urns, steam kettles and other heating equipment, of a kind used in the catering industry	no.	20%		15% (U.K.)
84.17.30 Non-electrical fish fryers, percolators, tea or milk urns, steam kettles and other heating equipment, of a kind used in the catering industry	no.	15%"		
84.22 By the substitution for subheadings Nos. 84.22.36 and 84.22.37 of the following:				
"84.22.37 Parts of crabs for overhead travelling cranes:				
.10 For electrical overhead travelling cranes	no.	20%		
.90 Other	no.	7%"		
84.53 By the substitution in subheadings Nos. 84.53.10.10, 84.53.10.20 and 84.53.20 for the rate of duty in Column IV of the following:				
			"3%"	
84.55 By the substitution in subheadings Nos. 84.55.40 and 84.55.50 for the rate of duty in Column IV of the following:				
			"3%"	
84.59 By the substitution for the heading of heading No. 84.59 of the following:				
"Machines and mechanical appliances, having individual functions, not falling within any other heading of this Chapter:"				
85.01 By the substitution in the Afrikaans text of heading No. 85.01 for the word "smoorspoele:" of the word "induktors:".				
By the insertion after subheading No. 85.01.15 of the following:				
"85.01.17 Electric motors, equipped with brakes and gearboxes, identifiable as driving units for overhead travelling cranes:				

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I Tariefpos	II Statistiese Eenheid	III IV V Skaal van Reg		
		Algemeen	M.B.N.	Voorkeur
82.14—Vervolg				
82.14.20 Tee-, koffie-, suiker-, konfyt- en ander lepels van 'n dergelike grootte, met silwer geplateer (uitgesonderd plat ru-stukke)	dos.	20% of 37½c per dos.	20% of 25c per dos.	
82.14.30 Sop-, vis-, dessert-, tafel- en ander lepels en vurke van 'n dergelike grootte, nie met edelmetaal geplateer nie (uitgesonderd plat ru-stukke)	dos.	30% of 90c per dos.	30% of 50c per dos.	
82.14.40 Sop-, vis-, dessert-, tafel- en ander lepels en vurke van 'n dergelike grootte, met silwer geplateer (uitgesonderd plat ru-stukke)	dos.	20% of 90c per dos.	20% of 50c per dos."	
84.17 Deur subposte Nos. 84.17.20 en 84.17.30 deur die volgende te vervang:				
„84.17.20 Elektriese verhitte visbraaiers, sypelkanne, tee- of melkkanne, stoomkanne en ander verhittingstoerusting, van 'n soort deur die verversingsbedryf gebruik	getal	20%		15% (V.K.)
84.17.30 Nie-elektriese visbraaiers, sypelkanne, tee- of melkkanne, stoomkanne en ander verhittingstoerusting, van 'n soort deur die verversingsbedryf gebruik	getal	15%"		
84.22 Deur subposte Nos. 84.22.36 en 84.22.37 deur die volgende te vervang:				
„84.22.37 Onderdele van loopkatte vir bobaanhyskrane:				
.10 Vir elektriese bobaanhyskrane	getal	20%		
.90 Ander	getal	7%"		
84.53 Deur in subposte Nos. 84.53.10.10, 84.53.10.20 en 84.53.20 die skaal van reg in Kolom IV deur die volgende te vervang:				
			„3%"	
84.55 Deur in subposte Nos. 84.55.40 en 84.55.50 die skaal van reg in Kolom IV deur die volgende te vervang:				
			„3%"	
84.59 Deur die opskrif van pos No. 84.59 deur die volgende te vervang:				
„Masjiene en meganiese toestelle, wat afsonderlike funksies het en nie in enige ander pos van hierdie Hoofstuk vermeld word nie:"				
85.01 Deur in die Afrikaanse teks van pos No. 85.01 die woord „smoorspoele:" deur die woord „induktors:" te vervang.				
Deur na subpos No. 85.01.15 die volgende in te voeg:				
„85.01.17 Elektriese motore, toegerus met remme en ratkaste, uitkenbaar as aandryfeenhede vir bobaanhyskrane:				

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I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
85.01—Continued				
.10 Of a f.o.b. price not exceeding R1,500 each	no.	20%		
.90 Other	no.	7%”		
85.08 By the substitution for subheading No. 85.08.30.20 of the following:				
“.15 Armatures for generators identifiable for use solely or principally with motor vehicles (excluding motor cycles)	no.	20% or 75c each		
.20 Other, identifiable for use solely or principally with motor vehicles (excluding motor cycles)	no.	20%”		
85.15 By the substitution for subheadings Nos. 85.15.60, 85.15.65 and 85.15.70 of the following:				
“85.15.50 Other domestic radio receiving sets:				
.10 Of a f.o.b. price not exceeding R14 each	no.	40%	30%	20% (U.K.)
.90 Other	no.	30% or 600c each	15%	5% (U.K.)
85.15.55 Motor car radio receiving sets	no.	30% or 600c each	15%	5% (U.K.)
85.15.60 Cabinets for radio sets which do not incorporate gramophones	no.	25%		15% (U.K.)
85.15.70 Cabinets for portable radio sets which incorporate gramophones	no.	25%”		
85.19 By the substitution in the Afrikaans text of heading No. 85.19 for the word “relès” of the word “relès”.				
By the insertion before subheading No. 85.19.10 of the following:				
“85.19.03 Identifiable for use solely or principally with radio, radar, television or radiotelegraphic or radiotelephonic apparatus	no.	12½%		7½% (U.K.)
85.19.05 Identifiable for use solely or principally with motor vehicles (excluding motor cycles)	no.	20%		
85.19.07 Identifiable for use solely or principally with motor cycles	no.	20%		15% (U.K.)”
By the deletion of subheadings Nos. 85.19.20, 85.19.30, 85.19.60.20, 85.19.65.10 and 85.19.65.20.				
By the substitution in the Afrikaans text of subheading No. 85.19.80 for the word “relès” of the word “relès”.				

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I Tariefpos	II Statistiese Eenheid	III IV V Skaal van Reg		
		Algemeen	M.B.N.	Voorkeur
85.01— <i>Vervolg</i>				
.10 Met 'n prys v.a.b. van hoogstens R1,500 elk	getal	20%		
.90 Ander	getal	7%''		
85.08 Deur subpos No. 85.08.30.20 deur die volgende te vervang:				
„.15 Ankers vir ontwikkelers uitkenbaar as vir gebruik slegs of hoofsaaklik met motorvoertuie (uitgesonderd motorfietse)	getal	20% of 75c elk		
.20 Ander, uitkenbaar as vir gebruik slegs of hoofsaaklik met motorvoertuie (uitgesonderd motorfietse)	getal	20%''		
85.15 Deur subposte Nos. 85.15.60, 85.15.65 en 85.15.70 deur die volgende te vervang:				
„85.15.50 Ander huishoudelike radio-ontvangstoestelle:				
.10 Met 'n prys v.a.b. van hoogstens R14 elk	getal	40%	30%	20% (V.K.)
.90 Ander	getal	30% of 600c elk	15%	5% (V.K.)
85.15.55 Motorradio-ontvangstoestelle	getal	30% of 600c elk	15%	5% (V.K.)
85.15.60 Kabinette vir radiotoestelle wat nie grammofoon inkompleer nie	getal	25%		15% (V.K.)
85.15.70 Kabinette vir draagbare radiotoestelle wat grammofoon inkompleer	getal	25%''		
85.19 Deur in die Afrikaanse teks van pos No. 85.19 die woord „relès” deur die woord „relès” te vervang.				
Deur voor subpos No. 85.19.10 die volgende in te voeg:				
„85.19.03 Uitkenbaar as vir gebruik slegs of hoofsaaklik met radio-, radar-, televisie- of radiotelegrafiese of -telefoniese apparate	getal	12½%		7½% (V.K.)
85.19.05 Uitkenbaar as vir gebruik slegs of hoofsaaklik met motorvoertuie (uitgesonderd motorfietse)	getal	20%		
85.19.07 Uitkenbaar as vir gebruik slegs of hoofsaaklik met motorfietse	getal	20%		15% (V.K.)''
Deur subposte Nos. 85.19.20, 85.19.30, 85.19.60.20, 85.19.65.10 en 85.19.65.20 te skrap.				
Deur in die Afrikaanse teks van subpos No. 85.19.80 die woord „relès” deur die woord „relès” te vervang.				

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I Tariff Heading	II Statistical Unit	IV Rate of Duty		
		III General	M.F.N.	V Preferential
85.20 By the substitution for subheading No. 85.20.30.10 of the following: ".10 Fluorescent lamps (excluding those with a nominal current consumption of 1,500 milliamperes, cold cathode type with a length of 69 in. or more and with a diameter not exceeding 1 in. and non-linear type)	no.	25%		20% (U.K.)"
By the substitution for subheading No. 85.20.70 of the following: "85.20.70 Torch filament lamps	no.	55c per 100		30c per 100 (U.K.)"
By the substitution in subheading No. 85.20.90.10 for the rate of duty in Columns III and V of the following:		"155c per 100		105c per 100 (U.K.)"
By the substitution in subheading No. 85.20.90.20 for the rate of duty in Columns III and V of the following:		"210c per 100		110c per 100 (U.K.)"
By the substitution in subheading No. 85.20.95.10 for the rate of duty in Columns III and V of the following:		"210c per 100		110c per 100 (U.K.)"
By the substitution in subheading No. 85.20.95.20 for the rate of duty in Columns III and V of the following:		"420c per 100		220c per 100 (U.K.)"
85.21 By the insertion after subheading No. 85.21.30 of the following: "85.21.60 Transistors (excluding power and high frequency transistors)	no.	5% plus 4c each		4c each (U.K.)"
85.22 By the substitution for the heading of heading No. 85.22 of the following: "Electrical appliances and apparatus, having individual functions, not falling within any other heading of this Chapter:" By the insertion after subheading No. 85.22.40 of the following: "85.22.50 Electric vibrators activated by out of balance weights at both ends or with off-centre mounted discs	no.	free"		
87.02 By the insertion after subheading No. 87.02.50 of the following: "87.02.60 Flameproof dieselpowered vehicles with a low construction, equipped with steering and control mechanisms both in the front and at the rear, for use in underground mines	no.	free"		

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I Tariefpos	II Statistiese Eenheid	III IV V Skaal van Reg		
		Algemeen	M.B.N.	Voorkeur
85.20 Deur subpos No. 85.20.30.10 deur die volgende te vervang:				
„10 Fluoresseerlampe (uitgesonderd dié met 'n nominale stroomverbruik van 1,500 milli-ampères, kouekatodetipe met 'n lengte van 69 dm. en meer en met 'n deursnee van hoogstens 1 dm. en nie-lineêretipe)	getal	25%		20% (V.K.)"
Deur subpos No. 85.20.70 deur die volgende te vervang:				
„85.20.70 Flitsgloeilampe	getal	55c per 100		30c per 100 (V.K.)"
Deur in subpos No. 85.20.90.10 die skaal van reg in Kolomme III en V deur die volgende te vervang:		„155c per 100		105c per 100 (V.K.)"
Deur in subpos No. 85.20.90.20 die skaal van reg in Kolomme III en V deur die volgende te vervang:		„210c per 100		110c per 100 (V.K.)"
Deur in subpos No. 85.20.95.10 die skaal van reg in Kolomme III en V deur die volgende te vervang:		„210c per 100		110c per 100 (V.K.)"
Deur in subpos No. 85.20.95.20 die skaal van reg in Kolomme III en V deur die volgende te vervang:		„420c per 100		220c per 100 (V.K.)"
85.21 Deur na subpos No. 85.21.30 die volgende in te voeg:				
„85.21.60 Transistors (uitgesonderd krag- en hoëfrekwensietransistors)	getal	5% plus 4c elk		4c elk (V.K.)"
85.22 Deur die opskrif van pos No. 85.22 deur die volgende te vervang:				
„Elektriese toestelle en apparate, wat afsonderlike funksies het en nie in enige ander pos van hierdie Hoofstuk vermeld word nie:"				
Deur na subpos No. 85.22.40 die volgende in te voeg:				
„85.22.50 Elektriese trillers geaktiveer deur uitbalans gewigte aan beide kante of met uitmiddelpuntige gemonteerde skrywe	getal	vry"		
87.02 Deur na subpos No. 87.02.50 die volgende in te voeg:				
„87.02.60 Vlamvaste dieselaangedrewe voertuie met 'n lae konstruksie, toegerus met stuur- en beheermeganismes beide voor en agter, vir gebruik in ondergrondse myne	getal	vry"		

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I Tariff Heading	II Statistical Unit	III IV V Rate of Duty		
		General	M.F.N.	Preferential
87.06 By the insertion after subheading No. 87.06.60.10 of the following:				
".15 Brake drum brake assemblies (excluding those identifiable for use solely or principally with tractors other than road tractors)	lb.	20% or 10c per lb."		

I Tariff Item	II Tariff Heading and Description	III IV Rate of Duty	
		Excise	Customs
Part 2	By the insertion after Note 2 of the following:		
	"2A. For the purposes of tariff item 104.10.20 the expression "financial year" means the period from the 1st April in one year to the 31st March in the next year."		
104.10	By the substitution for tariff item 104.10 of the following:		
	"104.10 22.03 Beer made from malt:		
	104.10.10 Of a specific gravity before fermentation not exceeding 1040°	47½c per gal.	47½c per gal.
	Plus a suspended duty of:		
	In operation	nil	nil
	Maximum rate	12½c per gal.	12½c per gal.
	104.10.20 Of a specific gravity before fermentation exceeding 1040° but not exceeding 1050°, which is cleared ex any customs and excise manufacturing warehouse for any purpose during any financial year, or which is imported into the Republic, or which is illicit beer:		
	(1) On the first 1,000,000 gallons or any quantity less than 1,000,000 gallons so cleared during a financial year	60c per gal.	—
	(2) On the quantity so cleared during a financial year which is more than 1,000,000 gallons but not exceeding 2,000,000 gallons	66c per gal.	—
	(3) On the quantity so cleared during a financial year which is more than 2,000,000 gallons but not exceeding 4,000,000 gallons	72c per gal.	—
	(4) On the quantity so cleared during a financial year which is more than 4,000,000 gallons but not exceeding 6,000,000 gallons	78c per gal.	—
	(5) On the quantity so cleared during a financial year which is more than 6,000,000 gallons but not exceeding 8,000,000 gallons	84c per gal.	—
	(6) On the quantity so cleared during a financial year which is more than 8,000,000 gallons	90c per gal.	—

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I Tariefpos	II Statistiese Eenheid	III IV V Skaal van Reg		
		Algemeen	M.B.N.	Voorkeur
87.06 Deur na subpos No. 87.06.60.10 die volgende in te voeg:				
„15 Remtrommelremsame- stellings (uitgesonderd dié uitkenbaar as vir ge- bruik slegs of hoofsaak- lik met trekkers wat nie padtrekkers is nie)	lb.	20% of 10c per lb.”		

I Tarief- item	II Tariefpos en Beskrywing	III IV Skaal van Reg	
		Aksyns	Doeane
Deel 2	Deur na Opmerking 2 die volgende in te voeg:		
	„2A. By die toepassing van tariefitem 104.10.20 beteken die uitdrukking „boekjaar” die tydperk van 1 April in een jaar tot 31 Maart in die volgende jaar.”		
104.10	Deur tariefitem 104.10 deur die volgende te vervang:		
	„104.10 22.03 Bier van mout gemaak:		
	104.10.10 Met 'n soortlike gewig voor fermentasie van hoogstens 1040°	47½c per gel.	47½c per gel.
	Plus 'n opgeskorte reg van:		
	In werking	nul	nul
	Maksimumskaal	12½c per gel.	12½c per gel.
	104.10.20 Met 'n soortlike gewig voor fermentasie van meer as 1040° maar hoogstens 1050°, wat vir enige doel uit enige doeane-en-aksynsvervaardigingspakhuis gedurende enige boekjaar geklaar word, of wat in die Republiek ingevoer word, of wat onwettige bier is:		
	(1) Op die eerste 1,000,000 gellings of enige hoeveelheid minder as 1,000,000 gellings aldus gedurende 'n boekjaar geklaar	60c per gel.	—
	(2) Op die hoeveelheid aldus gedurende 'n boekjaar geklaar wat meer as 1,000,000 gellings maar hoogstens 2,000,000 gellings is	66c per gel.	—
	(3) Op die hoeveelheid aldus gedurende 'n boekjaar geklaar wat meer as 2,000,000 gellings maar hoogstens 4,000,000 gellings is	72c per gel.	—
	(4) Op die hoeveelheid aldus gedurende 'n boekjaar geklaar wat meer as 4,000,000 gellings maar hoogstens 6,000,000 gellings is	78c per gel.	—
	(5) Op die hoeveelheid aldus gedurende 'n boekjaar geklaar wat meer as 6,000,000 gellings maar hoogstens 8,000,000 gellings is	84c per gel.	—
	(6) Op die hoeveelheid aldus gedurende 'n boekjaar geklaar wat meer as 8,000,000 gellings is	90c per gel.	—

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I Tariff Item	II Tariff Heading and Description	III Rate of Duty		IV Customs
		Excise		
104.10	<i>Continued</i>			
	(7) If duty is paid on illicit beer	90c per gal.		—
	(8) If imported	—		59c per gal.
	104.10.30 Of a specific gravity before fermentation exceeding 1050°	94½c per gal.		69c per gal.
	Plus, for every degree of specific gravity before fermentation exceeding 1080°	1c per gal.		1c per gal."
104.20	By the substitution for tariff item 104.20.30 of the following:			
	"104.20.30 Imported spirits of any nature, including spirits in imported spirituous beverages (excluding liqueurs, cordials and similar spirituous beverages containing added sugar) and in compound alcoholic preparations of an alcoholic strength exceeding 1·713° AA	—		986c per gal. of absolute alcohol or 464c per gal."
106.00	By the deletion of tariff items 106.00 and 106.05.			
107.00	By the deletion of tariff items 107.00 and 107.05.			
118.00	By the deletion of tariff items 118.00 and 118.05.			

By the insertion after Part 2 of the following:

"PART 3**SALES DUTY****NOTES:**

- Any rate of sales duty specified in this Part in respect of any goods shall apply to any such goods which are manufactured in the Republic or imported into the Republic.
- Any sales duty payable in terms of this Part in respect of any goods specified therein shall be additional to any customs or excise duty payable in terms of Part 1 or 2 in respect of goods of the same class or kind.
- Imported goods shall not be declared on separate bills of entry for the purposes of Parts 1, 2 and 3 of this Schedule.
- Wherever the tariff heading under which any goods are classified in Part 1 of this Schedule is expressly quoted in any sales duty item of this Part in which such goods are specified, the goods so specified in the said sales duty item in this Part shall be deemed not to include goods which are not classified under the said tariff heading.
- Any reference in this Part to a tariff heading comprising two digits followed by a point and two noughts (for example, 94.00) shall, for the purposes of Note 4 to this Part, be construed as referring to all tariff headings in Part 1 of this Schedule the first two digits of which correspond to the two digits referred to in this Part.
- Appropriation for own use for any purpose by the manufacturer or owner of any goods specified in this Part shall render such goods liable to entry for home consumption and payment of any duty due even if such goods are not removed from the premises where they were manufactured.
- Any reference in this Part to industry shall be construed as including agriculture, forestry and mining but excluding commerce and any reference in this Part to industrial purposes shall be similarly construed.
- The exclusion of parts of any article or product specified in this Part shall not be construed as containing a reference to the importation, sale, disposal, appropriation for own use or hiring out of a complete or substantially complete set of such parts for assembly and completion of such article or product.

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I Tarief- item	II Tariefpos en Beskrywing	III Skaal van Reg	
		Aksyns	Doeane
104.10	<i>Vervolg</i>		
	(7) Indien reg op onwettige bier betaal word	90c per gel.	—
	(8) Indien ingevoer	—	59c per gel.
104.10.30	Met 'n soortlike gewig voor fermentasie van meer as 1050°	94½c per gel.	69c per gel.
	Plus, vir elke graad soortlike gewig voor fermentasie bo 1080°	1c per gel.	1c per gel."
104.20	Deur tariefitem 104.20.30 deur die volgende te vervang:		
	„104.20.30 Ingevoerde spiritus van enige aard, met inbegrip van spiritus in ingevoerde spiritusdranke (uitgesonderd likeurs, soetdranke en dergelike spiritusdranke wat bygevoegde suiker bevat) en in saamgestelde alkoholiese preparate met 'n alkoholsterkte van meer as 1·713° AA	—	986c per gel. absolute alkohol of 464c per gel."
106.00	Deur tariefitems 106.00 en 106.05 te skrap.		
107.00	Deur tariefitems 107.00 en 107.05 te skrap.		
118.00	Deur tariefitems 118.00 en 118.05 te skrap.		

Deur na Deel 2 die volgende in te voeg:

„DEEL 3

VERKOOPREG

OPMERKINGS:

1. 'n Skaal van verkoopreg in hierdie Deel ten opsigte van enige goedere vermeld, is op enige sodanige goedere wat in die Republiek vervaardig of in die Republiek ingevoer word van toepassing.
2. Enige verkoopreg kragtens hierdie Deel betaalbaar ten opsigte van enige goedere daarin vermeld, is bykomend by enige kragtens Deel 1 of 2 betaalbare doeane- of aksynsreg ten opsigte van goedere van dieselfde klas of soort.
3. Ingevoerde goedere word nie vir die doeleindes van Dele 1, 2 en 3 van hierdie Bylae op afsonderlike klaringsbriewe verklaar nie.
4. Waar die tariefpos waaronder enige goedere in Deel 1 van hierdie Bylae ingedeel word, uitdruklik aangehaal word in enige verkoopregitem van hierdie Deel waarin sodanige goedere vermeld word, word die goedere wat in sodanige verkoopregitem van hierdie Deel vermeld word, geag nie goedere in te sluit wat nie onder bedoelde tariefpos ingedeel word nie.
5. Enige verwysing in hierdie Deel na 'n tariefpos bestaande uit twee syfereenhede gevolg deur 'n punt en twee nulle (byvoorbeeld, 94.00) word, by die toepassing van Opmerking 4 by hierdie Deel, uitgelê om te verwys na al die tariefposte in Deel 1 van hierdie Bylae waarvan die eerste twee syfereenhede met die twee syfereenhede waarna in hierdie Deel verwys word, ooreenstem.
6. Aanwending deur die vervaardiger of eienaar van enige in hierdie Deel vermelde goedere vir eie gebruik vir enige doel maak sodanige goedere onderhewig aan klaring vir binnelandse verbruik en betaling van enige verskuldigde reg, selfs indien sodanige goedere nie van die perseel waar dit vervaardig is, verwyder word nie.
7. 'n Verwysing in hierdie Deel na nywerheid word uitgelê om landbou, bosbou en mynbou in te sluit maar handel uit te sluit en enige verwysing in hierdie Deel na nywerheidsdoeleindes word dienoreenkomstig uitgelê.
8. Die uitsluiting van onderdele van enige artikel of produk in hierdie Deel vermeld, word nie uitgelê om 'n verwysing na die invoer, verkoop, vervreemding, aanwending vir eie gebruik of verhuur van 'n volledige of wesenlik volledige stel van sodanige onderdele vir montering of voltooiing van sodanige artikel of produk te bevat nie.

Act No. 105, 1969

CUSTOMS AND EXCISE AMENDMENT ACT, 1969.

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
131.00	LIVE ANIMALS; ANIMAL PRODUCTS	
132.00	VEGETABLE PRODUCTS	
	09.04 Pepper of the genus <i>Piper</i> ; pimento of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	10%
	09.05 Vanilla	10%
	09.06 Cinnamon and cinnamon-tree flowers	10%
	09.07 Cloves (whole fruit, cloves and stems)	10%
	09.08 Nutmeg, mace and cardamoms	10%
	09.09 Seeds of anise, badian, fennel, coriander, cumin, caraway and juniper	10%
	09.10 Thyme, saffron and bay leaves; other spices	10%
133.00	ANIMAL AND VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL AND VEGETABLE WAXES	
134.00	PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO	
	17.04 Sugar confectionery, not containing cocoa	10%
	17.05 Flavoured or coloured sugars in powder, block or other forms ready for making soft drinks by the addition of water	10%
	18.06 Chocolate and sugar confectionery containing cocoa (excluding confectionery put up for sale to diabetics)	10%
	19.08 Biscuits being fine bakers' ware and commonly known as dry biscuits, whether or not containing cocoa in any proportion	10%
	20.01 Vegetables and fruit, prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing salt, spices or mustard	10%
	20.02 Vegetables prepared or preserved otherwise than by vinegar or acetic acid, the following: Pickles, mustard pickles, chutney and like preparations	10%
	21.03 Mustard flour and prepared mustard	10%
	21.04 Sauces; mixed condiments and mixed seasonings	10%
135.00	MINERAL PRODUCTS	
136.00	PRODUCTS OF THE CHEMICAL AND ALLIED INDUSTRIES	
	32.09 Varnishes and lacquers; distempers; paints and enamels; pigments in linseed oil, white spirit, spirits of turpentine, varnish or other paint or enamel media; dyes in forms or packings of a kind sold by retail (excluding pearl essence and special dyes of a kind for laboratory use)	10%
	33.04 Mixtures of two or more odoriferous substances (natural or artificial) and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in the perfumery, the food, the drink or other industries, put up for sale by retail	10%
	33.05 Aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses	20%
	33.06 Perfumery, cosmetics and toilet preparations	20%

WYSIGINGSWET OP DOEANE EN AKSYNS, 1969.

Wet No. 105, 1969

I Verkoop- regitem	II Tariefpos en Beskrywing	III Skaal van Verkoop- reg
131.00	LEWENDE DIERE; DIERLIKE PRODUKTE	
132.00	PLANTAARDIGE PRODUKTE	
	09.04 Peper van die <i>Piper</i> -soort; piment van die <i>Capsicum</i> -soort of van die <i>Pimenta</i> -soort	10%
	09.05 Vanielje	10%
	09.06 Kaneel en kaneelboomblomme	10%
	09.07 Kruinaeltjies (heel, naeltjies en stingels)	10%
	09.08 Muskaatneut, foelie en kardamoms	10%
	09.09 Anyssaad, steranyssaad, vinkelsaad, koljandersaad, komynsaad, karwysaad en jeneverbessies	10%
	09.10 Tiemie, saffraan en lourierblare; ander speserye	10%
133.00	DIERLIKE EN PLANTAARDIGE VETTE EN OLIES EN SPLITSPRODUKTE DAARVAN; VOORBEREIDE SPYSVETTE; DIERLIKE EN PLANTAARDIGE WASSE	
134.00	VOORBEREIDE VOEDSEL; DRANKE, SPIRITUS EN ASYN; TABAK	
	17.04 Suikergoed, wat nie kakao bevat nie	10%
	17.05 Gegeurde of gekleurde suikers in poeier-, blok- of ander vorms gereed vir die maak van koeldranke deur die byvoeging van water	10%
	18.06 Sjekolade en suikergoed wat kakao bevat (uitgesonderd suikergoed bemark vir verkoop aan suikersiektelyers)	10%
	19.08 Beskuitjies wat fyngebak is en gewoonlik droë beskuitjies genoem word, hetsy dit kakao, in enige verhouding, bevat al dan nie	10%
	20.01 Groente en vrugte wat met asyn of asynsuur voorberei of gepreserveer is, met of sonder suiker, hetsy dit sout, speserye of mosterd bevat al dan nie	10%
	20.02 Groente, voorberei of gepreserveer behalwe met asyn of asynsuur, die volgende: Atjar, mosterdatar, blatjang en soortgelyke bereidings	10%
	21.03 Mosterdmeeibloom en aangemaakte mosterd	10%
	21.04 Souse; gemengde kruidery en gemengde smaakmiddels	10%
135.00	MINERAALPRODUKTE	
136.00	PRODUKTE VAN DIE CHEMIESE EN VERWANTE NYWERHEDE	
	32.09 Vernisse en lakke; distempers; verwe en emaljes; pigmente in lynolie, witspiritus, terpentynolie, vernis of ander verf- of emalje-media; kleurstowwe in vorms of verpakings van 'n soort deur die kleinhandel verkoop (uitgesonderd përelessens en spesiale kleurstowwe van 'n soort vir laboratoriumgebruik)	10%
	33.04 Mengsels van twee of meer welriekende stowwe (natuurlik of kunsmatig) en mengsels (met inbegrip van alkoholiese oplossings) met 'n basis van een of meer sodanige stowwe, van 'n soort wat as grondstowwe in die parfumerie-, die voedsel-, die drank- of ander nywerhede gebruik word, vir kleinhanderverkoop bemark	10%
	33.05 Waterdistillate en wateroplossings van vlugtige olies, met inbegrip van sodanige produkte geskik vir geneeskundige gebruike	20%
	33.06 Parfumerie, skoonheidsmiddels en toiletpreparate	20%

Act No. 105, 1969

CUSTOMS AND EXCISE AMENDMENT ACT, 1969.

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
136.00	<i>Continued</i> 34.01 Soap, including medicated soap 34.02 Organic surface-active agents (excluding soaps); surface-active preparations and washing preparations, whether or not containing soap 34.05 Polishes and creams, for footwear, for furniture or for floors, metal polishes, scouring powders and similar preparations (but excluding prepared waxes not emulsified or not containing solvents) 34.06 Candles (excluding plain uncoloured household candles), tapers, night-lights and the like 35.06 Glues and products suitable for use as glues, put up for sale by retail as glues in packages not exceeding a net weight of 1 kg. 36.05 Pyrotechnic articles (excluding articles designed for research, signalling or life-saving use or for use in industry) 36.06 Matches (excluding Bengal matches) 38.11 Disinfectants, insecticides, fungicides, weedkillers, anti-sprouting products, rat poisons and similar products, put up in forms or packings for sale by retail or put up as preparations in packings for sale by retail or put up as articles (for example, sulphur-treated bands, wicks and candles, fly-papers) 38.14 Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils, put up for sale by retail 38.19 Anti-freezing preparations, deodorants (not being medicaments, toilet preparations or disinfectants), ink removers and stencil correctors put up in retail packings	10% 10% 5% 10% 20% 20% 20% 10% 20% 20%
137.00	ARTIFICIAL RESINS AND PLASTIC MATERIALS, CELLULOSE ESTERS AND ETHERS, AND ARTICLES THEREOF; RUBBER, SYNTHETIC RUBBER, FACTICE, AND ARTICLES THEREOF 39.00 Drinking-straws of artificial resins or plastic materials 39.07 Articles of artificial resins and plastic materials, cellulose esters and ethers (excluding building fixtures, floor coverings, articles of apparel and clothing accessories, articles for electric lighting, handles for tools, knives, forks and the like, transmission and conveyor belts and belting, articles for commercial and industrial packaging, sausage casings and articles of a type for use in industry): (1) Articles of personal adornment (2) Other 40.11 New and retreaded or reconditioned rubber tyres, tyre cases, interchangeable tyre treads, inner tubes and tyre flaps, for wheels of all kinds (excluding pedal cycle and tractor tyres, tyre cases and tubes and tyres or tyre cases of a kind specially manufactured for heavy earth moving machinery and graders and the like and commonly known as off-the-road type tyres) 40.13 Rubber belts being clothing accessories 40.14 Articles of unhardened vulcanised rubber, the following: Plugs for baths, sinks, washbasins and the like; stationery and other articles suitable for office use; cables for launching gliders; tobacco-pouches; pneumatic mattresses, pillows, cushions and the like; inner tube repair patches	20% 20% 20% 10% 20% 20% 10%

WYSIGINGSWET OP DOEANE EN AKSYNS, 1969.

Wet No. 105, 1969

I Verkoop- regitem	II Tariefpos en Beskrywing	III Skaal van Verkoop- reg
136.00	<i>Vervolg</i> 34.01 Seep, met inbegrip van medisinale seep 34.02 Organiese oppervlakspanning-aktiewe middels (uitgesonderd seep); oppervlakspanning-aktiewe preparate en waspreparate, hetsy dit seep bevat al dan nie 34.05 Politoere en crème, vir skoeisel, vir meubels of vir vloere, metaalpolitoere, skuurpoeiers en dergelike preparate (maar uitgesonderd bereide wasse wat nie geëmulgeer is nie of nie oplosmiddels bevat nie) 34.06 Kerse (uitgesonderd ongekleurde huishoudelike kerse), waskersies, nagkersies en soortgelyke goedere 35.06 Lyme en produkte geskik vir gebruik as lyme, vir kleinhandelverkoop as lyme bemark in houe van hoogstens 1 kg. netto gewig 36.05 Pirotegniese artikels (uitgesonderd artikels ontwerp vir navorsing, stuur van seine of gebruik by reddingswerk of vir gebruik in die nywerheid) 36.06 Vuurhoutjies (uitgesonderd Bengaalse vuurhoutjies) 38.11 Ontsmettingsmiddels, insektedoders, swamdoders, onkruidodders, anti-ontkiemingsmiddels, rottegiwwe en dergelike produkte, in vorms of verpakkings vir kleinhandelverkoop of bemark as preparate in verpakkings vir kleinhandelverkoop of bemark as artikels (byvoorbeeld, swawel behandelde bande, pitte en kerse, vlieëpapiere) 38.14 Klopweerepreparate, oksidasie-inhibeerders, gominhibeerders, viskositeitsverbeteraars, korrosiewerende preparate en dergelike bereide addisiestowwe vir mineraalolies, vir kleinhandelverkoop bemark 38.19 Vrieswerende preparate, reukweermiddels (wat nie geneesmiddels, toiletpreparate of ontsmettingsmiddels is nie), inkverwyderaars en sjabloonkorrektors in kleinhandelverpakkings bemark	10% 10% 5% 10% 20% 20% 20% 10% 20% 20%
137.00	KUNSHARSE EN -PLASTIEKSTOWWE, SELLULOSE-ESTERS EN -ETERS, EN ARTIKELS DAARVAN; RUBBER, SINTETIESE RUBBER, FAKTIS, EN ARTIKELS DAARVAN 39.00 Suigstrooitjies van kunsharse of -plastiekstowwe 39.07 Artikels van kunsharse en -plastiekstowwe, sellulose-esters en -eters (uitgesonderd vaste boutoebehore, vloerbekledings, kledingstukke en klerasiebykomstighede, artikels vir elektriese verligting, handvatsels vir gereedskap, messe, vurke en vir soortgelyke goedere, dryf- en vervoerbande en -bandmateriaal, artikels vir kommersiële en industriële verpakking, worsomhulsels en artikels van 'n soort vir gebruik in die nywerheid): (1) Artikels vir persoonlike versiering (2) Ander 40.11 Nuwe en versoolde of hernude rubberbande, -buitebande, verwisselbare-bandloopvlakke, -binnebande en -bandklappe, vir wiele van alle soorte (uitgesonderd trapfiets- en trekkerbande, -buitebande en -binnebande en bande of buitebande van 'n soort spesiaal vir swaar grondverskuiwingsmasjinerie en skrapers en dergelike masjiene vervaardig en gewoonlik „van-die-pad-af-tipe“-bande genoem) 40.13 Rubberlyfbande wat klerasiebykomstighede is 40.14 Artikels van onverharde ge vulkaniseerde rubber, die volgende: Proppe vir baddens, wasbakke, waskomme en vir soortgelyke goedere; skryfbehoeftes en ander artikels geskik vir kantoorgebruik; kables vir lansering van sweefvliegtuie; tabaksakke; lugmatrasse, -kopkussings, -kussings en soortgelyke goedere; binnebandrepareerlappe	20% 20% 20% 20% 20% 10%

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CUSTOMS AND EXCISE AMENDMENT ACT, 1969.

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
137.00	<i>Continued</i>	
	40.16 Articles of hardened rubber (ebonite and vulcanite), the following: Articles suitable for personal or domestic use (excluding building fixtures and floor coverings); articles suitable for office use; fancy goods, statuettes and articles for interior decoration	10%
138.00	RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF GUT (OTHER THAN SILK-WORM GUT)	
	42.02 Travel goods (for example, trunks, suit-cases, hat-boxes, travelling-bags, rucksacks), shopping bags, handbags, satchels, briefcases, wallets, purses, toilet-cases, tool-cases, tobacco-pouches, sheaths, cases, boxes (for example, for arms, musical instruments, binoculars, jewellery, bottles, collars, footwear, brushes) and similar containers, of leather or of composition leather, of vulcanised fibre, of artificial plastic sheeting, of paperboard or of textile fabric	20%
	42.03 Articles of apparel and clothing accessories, of leather or of composition leather (excluding articles of a kind for use in industry)	20%
	42.05 General articles of leather or of composition leather, the following: Articles suitable for personal or domestic use	20%
	43.03 Articles of furskin (excluding furskin parts of paint rollers)	20%
	43.04 Articles of artificial fur	20%
139.00	WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO AND OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK	
	44.20 Wooden picture frames, photograph frames, mirror frames and the like	10%
	44.24 Household utensils of wood	10%
	44.27 Articles of furniture, of wood, not falling within item 150.00; caskets, cigarette boxes, trays, fruit bowls, ornaments and other fancy articles, of wood; cases for cutlery, for drawing instruments or for violins, and similar receptacles, of wood; articles of wood for personal use or adornment, of a kind normally carried in the pocket, in the handbag or on the person	10%
140.00	PAPER-MAKING MATERIAL; PAPER AND PAPERBOARD AND ARTICLES THEREOF	
	48.11 Wallpaper and lincrusta; window transparencies of paper	10%
	48.13 Carbon and other copying papers (including duplicator stencils) and transfer papers, cut to size, whether or not put up in boxes	10%
	48.14 Writing blocks, envelopes, letter-cards, plain postcards, correspondence cards; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing only an assortment of paper stationery	10%
	48.15 Other paper and paperboard, cut to size or shape (excluding such paper and paperboard of a kind used in the manufacture, wrapping or packing of any article and filter-papers and filter-boards)	20%
	48.17 Box files, letter trays, storage boxes and similar articles, of paper or paperboard, of a kind commonly used in offices, shops and the like	10%

WYSIGINGSWET OP DOEANE EN AKSYNS, 1969.

Wet No. 105, 1969

I Verkoop- regitem	II Tariefpos en Beskrywing	III Skaal van Verkoop- reg
137.00	<i>Vervolg</i> 40.16 Artikels van verharde rubber (eboniet en vulkaniet), die volgende: Artikels geskik vir persoonlike of huishoudelike gebruik (uitgesonderd vaste boutoebehore en vloerbekledings); artikels geskik vir kantoorgebruik; snuisterye, beeldjies en artikels vir binneversiering	10%
138.00	ONGELOOIDE HUIDE EN VELLE, LEER, PELSVELLE EN ARTIKELS DAARVAN; SAAL- EN TUIEMAKERSWARE; REISARTIKELS, HANDSAKKE EN DERGELIKE HOERS; ARTIKELS VAN DERM (BEHALWE SYWURMSNAAR) 42.02 Reisartikels (byvoorbeeld, trommels, handkoffers, hoededose, reistasse, rugsakke), inkopiesakke, handsakke, boeksakke, aktetasse, sakportefuljies, beursies, toilettasse, gereedskap-tasse, tabaksakke, skedes, kiste, dose (byvoorbeeld, vir wapens, musiekinstrumente, verkykers, juweliersware, bottels, boordjies, skoesel, borsels) en dergelike houers, van leer of van saamgestelde leer, van gevulkaniseerde vesel, van kunstplaat, van papierbord of van tekstielstof	20%
	42.03 Kledingstukke en klerasiebykomstighede, van leer of van saamgestelde leer (uitgesonderd artikels van 'n soort vir gebruik in die nywerheid)	20%
	42.05 Algemene artikels van leer of van saamgestelde leer, die volgende: Artikels geskik vir persoonlike of huishoudelike gebruik	20%
	43.03 Artikels van pelsvel (uitgesonderd pelsvelonderdele van verrollers)	20%
	43.04 Artikels van nagmaakte pels	20%
139.00	HOUT EN ARTIKELS VAN HOUT; HOUTSKOOL; KURK EN ARTIKELS VAN KURK; FABRIKATE VAN STROOI, VAN ESPARTO EN VAN ANDER VLEGWERKSTOWWE; MANDJIEWERK EN VLEGWERK	
	44.20 Houtprentframe, -fotorame, -spieëlrame en soortgelyke goedere	10%
	44.24 Huishoudelike gerei van hout	10%
	44.27 Ameublement van hout, wat nie in item 150.00 vermeld word nie; kussies, sigaretdose, skinkborde, vrugtebakke, versierings en ander snuisterye, van hout; kiste vir eetgerei, vir tekeninstrumente of vir viole, en dergelike houers, van hout; artikels van hout vir persoonlike gebruik of versiering, van 'n soort wat gewoonlik in 'n sak, handsak of by die persoon gedra word	10%
140.00	STOWWE VIR DIE VERVAARDIGING VAN PAPIER; PAPIER EN PAPIERBORD EN ARTIKELS DAARVAN	
	48.11 Muurpapier en linkrusta; deursigtige vensterpapier	10%
	48.13 Deurslag- en ander kopieerpapier (met inbegrip van afdruk-sjablone) en oordrukpapier, na grootte gesny, hetsy in dose bemark al dan nie	10%
	48.14 Skryfblokke, koeverte, briefkaarte, onbedrukte poskaarte, korrespondensiekaarte; dose, sakke, portefuljies en skryfstelle, van papier of papierbord, wat net 'n verskeidenheid van papierskryfbehoeftes bevat	10%
	48.15 Ander papier en papierbord, na grootte of vorm gesny (uitgesonderd sodanige papier en papierbord van 'n soort gebruik by die vervaardiging, toedraai of verpakking van enige artikel en filterpapier en filterborde)	20%
	48.17 Lêerkussies, briewebakke, opslagkussies en dergelike artikels, van papier of papierbord, van 'n soort gewoonlik in kantore, winkels en soortgelyke plekke gebruik	10%

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CUSTOMS AND EXCISE AMENDMENT ACT, 1969.

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
140.00	<i>Continued</i>	
	48.18 Registers, note books, memorandum blocks, order books, receipt books, diaries, blotting-pads, binders (loose-leaf or other), file covers and other stationery (excluding box files and soft-cover school exercise books) of paper or paperboard; sample and other albums, of paper or paperboard	10%
	48.19 Paper or paperboard labels, whether or not printed or gummed (excluding such printed labels used for the labelling of industrial products)	10%
	48.21 Other articles of paper pulp, paper, paperboard or cellulose wadding (excluding lampshades and sanitary napkins and articles of a kind used in the manufacture, wrapping or packing of industrial products)	20%
	49.09 Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings	20%
	49.10 Calendars of any kind, of paper or paperboard, including calendar blocks	20%
	49.11 Printed calendar backs with or without illustrations, including advertising calendar backs; calendars printed on material other than paper or paperboard, including advertising calendars; Christmas and other greeting cards (excluding pictorial)	20%
141.00	TEXTILES AND TEXTILE ARTICLES	
	58.01 Carpets, carpeting, rugs, mats and matting of all kinds, made and up or not (excluding mats and matting of hard vegetable fibres)	10%
	60.02 Gloves, mittens and mitts, knitted or crocheted, not elastic nor rubberised (excluding gloves designed for industrial use)	20%
	61.10 Gloves, mittens and mitts, not being knitted or crocheted goods (excluding gloves designed for industrial use)	20%
	62.02 Bed linen, table linen, toilet linen and kitchen linen; other furnishing articles (excluding lampshades, curtains, bedspreads, valances, cushion covers, loose covers for furniture, antimacassars and curtain loops)	5%
	62.04 Tarpaulins, sails, awnings, sunblinds, tents and camping goods	10%
142.00	FOOTWEAR, HEADGEAR, UMBRELLAS, SUNSHADES, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR; FANS	
	64.06 Gaiters, spats, leggings, puttees, cricket pads, shin-guards and similar articles (excluding parts thereof)	10%
	66.01 Umbrellas and sunshades, including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas	10%
	66.02 Walking-sticks (including climbing-sticks and seat-sticks), canes, whips, riding-crops and the like	10%
	67.02 Artificial flowers, foliage or fruit (excluding parts thereof); articles made of artificial flowers, foliage or fruit	10%
	67.04 Wigs, false beards, hair pads, curls, switches and the like, of human or animal hair or of textiles; other articles of human hair (including hair nets)	20%
	67.05 Fans and hand-screens, non-mechanical, of any material (excluding frames and handles therefor and parts of such frames and handles)	10%

WYSIGINGSWET OP DOEANE EN AKSYNS, 1969.

Wet No. 105, 1969

I Verkoop- regitem	II Tariefpos en Beskrywing	III Skaal van Verkoop- reg
140.00	<i>Vervolg</i> 48.18 Registers, aantekeningboeke, memorandumblokke, bestelboeke, kwitansieboeke, dagboeke, kladblokke, binders (losblad of ander), lêeromslae en ander skryfbehoeftes (uitgesonderd lêerkissies en sagteband skooloefeningboeke) van papier of papierbord; monster- en ander albums, van papier of papierbord 48.19 Papier- of papierbordetikette, hetsy bedruk of gegom al dan nie (uitgesonderd sodanige bedrukte etikette gebruik vir die etikettering van industriële produkte) 48.21 Ander artikels van papierpulp, papier, papierbord of sellulosewatte (uitgesonderd lampskerms en sanitêre doekies en artikels van 'n soort gebruik by die vervaardiging, toedraai of verpakking van industriële produkte) 49.09 Prentposkaarte, kersfees- en ander prentgroetekaartjies, volgens enige proses bedruk, met of sonder tooisels 49.10 Almanakke van enige soort, van papier of papierbord, met inbegrip van kalenderblokke 49.11 Bedrukte kalendersteunblaaië met of sonder illustrasies, met inbegrip van reklame kalendersteunblaaië; almanakke afgedruk op ander materiaal as papier of papierbord, met inbegrip van reklame-almanakke; kersfees- en ander groetekaartjies (uitgesonderd geïllustreer)	10% 10% 20% 20% 20% 20%
141.00	TEKSTIELE EN TEKSTIELARTIKELS 58.01 Tapyte, tapytstof, vloermatte, matte en matstowwe van alle en soorte, opgemaak al dan nie (uitgesonderd matte en matstowwe van harde plantaardige vesels) 58.02 van harde plantaardige vesels) 60.02 Handskoene, vuishandskoene en wante, gebrei of gehekel, nie rek of gerubber nie (uitgesonderd handskoene ontwerp vir industriële gebruik) 61.10 Handskoene, vuishandskoene en wante, nie gebreide of gehekelde goedere nie (uitgesonderd handskoene ontwerp vir industriële gebruik) 62.02 Bedlinne, tafellinne, toiletlinne en kombuislinne; ander meubelstowwe (uitgesonderd lampskerms, gordyne, bedspreie, bed- en gordynvalletjies, kussingoortreksels, los oortreksels vir meubels, stoelkleedjies en gordynlusse) 62.04 Bokseile, seile, sonskerms, sonblindings, tente en kampeer-goedere	10% 20% 20% 5% 10%
142.00	SKOEISEL, HOOFDEKSELS, SAMBRELE, SONSAMBRELE, SWEPE, RYSWEPE EN ONDERDELE DAARVAN; BEREIDE VERE EN ARTIKELS DAARVAN GEMAAK; KUNSBLOMME; ARTIKELS VAN MENSEHAAR; WAAIERS 64.06 Oorkouse, slobkouse, kamaste, beenbande, krieketbeenskutte, skeenskutte en dergelike artikels (uitgesonderd onderdele daarvan) 66.01 Sambrele en sonsambrele, met inbegrip van wandelstoksambrele, sambreeltente, en tuin- en dergelike sambrele 66.02 Wandelstokke (met inbegrip van alpestokke en sitstokke), kieres, swepe, ryswepe en soortgelyke goedere 67.02 Kunsblomme, -loof of -vrugte (uitgesonderd onderdele daarvan); artikels wat van kunsblomme, -loof of -vrugte gemaak is 67.04 Pruike, valsbaarde, haarkussinkies, -lokke, -vlegsels en soortgelyke goedere, van mense- of dierehaar of van tekstiele; ander artikels van mensehaar (met inbegrip van haarnette) 67.05 Waaiers en handskerms, nie-meganies, van enige stof (uitgesonderd rame en handvatsels daarvoor en onderdele van sodanige rame en handvatsels)	10% 10% 10% 10% 20% 10%

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CUSTOMS AND EXCISE AMENDMENT ACT, 1969.

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
143.00	ARTICLES OF STONE, OF PLASTER, OF CEMENT, OF ASBESTOS, OF MICA AND OF SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE 69.11 Tableware and other articles of a kind commonly used for and domestic purposes or toilet purposes (excluding building fixtures), of porcelain or china or of other kinds of glazed pottery 69.13 Statuettes and other ornaments, and articles of personal adornment; articles of furniture (excluding ceramic lamps and parts thereof) 70.09 Glass mirrors (excluding interior rear-view mirrors), unframed, framed or backed 70.13 Glassware not elsewhere specified or included in this item, of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration or for similar uses 70.19 Glass beads, imitation pearls, imitation precious and semi-precious stones, fragments and chippings, and similar fancy or decorative glass smallwares, and articles of glassware made therefrom; ornaments and other fancy articles of lamp-worked glass	10% 10% 10% 10% 20%
144.00	PEARLS, PRECIOUS AND SEMI-PRECIOUS STONES, PRECIOUS METALS, ROLLED PRECIOUS METALS, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN 71.01 Pearls, worked, but not mounted, set or strung (excluding ungraded pearls temporarily strung for convenience of transport) 71.02 Precious and semi-precious stones, cut or otherwise worked, but not mounted, set or strung (excluding ungraded stones temporarily strung for convenience of transport and industrial diamonds) 71.12 Articles of jewellery and parts thereof, of precious metal or rolled precious metal 71.13 Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or rolled precious metal, not elsewhere specified or included in this item 71.14 Other articles of precious metal or rolled precious metal (excluding articles of a kind commonly used in laboratories and industry) 71.15 Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed) 71.16 Imitation jewellery	20% 20% 20% 20% 20% 20% 20%
145.00	BASE METALS AND ARTICLES OF BASE METAL 73.33 Hand knitting needles and crochet hooks, of iron or steel 73.34 Pins (excluding hatpins and other ornamental pins and drawing pins), hairpins and curling grips, of iron or steel 73.36 Stoves (including stoves with subsidiary boilers for central heating), ranges, cookers, grates, fires and other space heaters, gas-rings, plate warmers with burners, wash boilers with grates or other heating elements, and similar equipment of a kind used for domestic purposes, not electrically operated, of iron or steel (excluding parts of such articles) 73.38 Articles of a kind commonly used for domestic purposes, of iron or steel (excluding parts of such articles and building fixtures being sanitary ware) 73.40 Other articles of iron or steel, the following: Trunks, travelling chests, tool boxes, specimen, trinket, powder, cigarette, spectacle and similar boxes and cases; venetian blinds; cages and aviaries; articles suitable for office use	10% 10% 10% 10% 10%

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I Verkoop- regitem	II Tariefpos en Beskrywing	III Skaal van Verkoop- reg
143.00	ARTIKELS VAN KLIP, VAN GIPS, VAN SEMENT, VAN ASBES, VAN MIKA EN VAN DERGELIKE STOWWE; KERAMIESE PRODUKTE; GLAS EN GLASWARE	
	69.11 Tafelgerei en ander artikels van 'n soort gewoonlik gebruik en vir huishoudelike doeleindes of toiletdeleindes (uitgesonderd 69.12 vaste boutoebehore), van porselein of „china” of van ander soorte geglasuurde erdewerk	10%
	69.13 Beeldjies en ander ornamente, en artikels vir persoonlike versiering; ameublement (uitgesonderd keramieklampe en onderdele daarvan)	10%
	70.09 Glasspieëls (uitgesonderd binnetruspieëls), ongeraam, geraam of gerugsteun	10%
	70.13 Glasware nie elders vermeld of by hierdie item ingesluit nie, van 'n soort wat gewoonlik vir tafel-, kombuis-, toilet- of kantoordoeleindes, vir binnenshuise versiering of vir dergelike doeleindes gebruik word	10%
	70.19 Glaskrale, nagemaakte pèrels, nagemaakte edel- en halfedelstene, fragmente en spaanders en dergelike fantasie- of sierstukkies van glas en glasware daarvan gemaak; versierings en ander snuisterye van blaaslamp-bewerkte glas	20%
144.00	PÈRELS, EDEL- EN HALFEDELSTENE, EDELMETALE, GEWALSTE EDELMETALE, EN ARTIKELS DAARVAN; NAGEMAAKTE JUWELIERSWARE; MUNTSTUKKE	
	71.01 Pèrels, bewerk, maar nie gemonteer, geset of geryg nie (uitgesonderd ongegradeerde pèrels tydelik geryg om vervoer te vergemaklik)	20%
	71.02 Edel- en halfedelstene, geslyp of andersins bewerk, maar nie gemonteer, geset of geryg nie (uitgesonderd ongegradeerde stene tydelik geryg om vervoer te vergemaklik en industriële diamante)	20%
	71.12 Juweliersware en onderdele daarvan, van edelmetaal of gewalste edelmetaal	20%
	71.13 Artikels van goudsmids- of silwersmidswerk en onderdele daarvan, van edelmetaal of gewalste edelmetaal, nie elders vermeld of in hierdie item ingesluit nie	20%
	71.14 Ander artikels van edelmetaal of gewalste edelmetaal (uitgesonderd artikels van 'n soort gewoonlik gebruik in laboratoria en die nywerheid)	20%
	71.15 Artikels wat bestaan uit, of wat pèrels, edel- of halfedelstene (natuurlik, sinteties of gerekonstrueer) inkorporeer	20%
	71.16 Nagemaakte juweliersware	20%
145.00	ONEDELMETALE EN ARTIKELS VAN ONEDELMETAAL	
	73.33 Handbreinaalde en hekelnaalde, van yster of staal	10%
	73.34 Spelde (uitgesonderd hoedspelde en ander sierspelde en duimspykers), haarnaalde en krulknippe, van yster of staal	10%
	73.36 Stowe (met inbegrip van stowe met bykomende ketels vir sentrale verwarming), kookstowe, kooktoestelle, roosters, vuurherde en ander ruimteverwarmers, gasringe, bordverwarmers met branders, wasketels met herde of ander verwarmingselemente, en dergelike toerusting van 'n soort gebruik vir huishoudelike doeleindes, wat nie elektriese werk nie, van yster of staal (uitgesonderd onderdele van sodanige artikels)	10%
	73.38 Artikels van 'n soort gewoonlik vir huishoudelike doeleindes gebruik, van yster of staal (uitgesonderd onderdele van sodanige artikels en vaste boutoebehore wat sanitêre ware is)	10%
	73.40 Ander artikels van yster of staal, die volgende: Trommels, reiskoffers, gereedskap kiste, monsterekiste, juwelekissies, poeierdose, sigaretkokers, brildose en dergelike kiste, kaste en dose; hortjiesblindings; koutjies en voëlhokke; artikels geskik vir kantoorgebruik	10%

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I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
145.00—	<i>Continued</i>	
	74.17 Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, of copper, the following: Stoves (including stoves with subsidiary boilers for central heating), ranges, cookers, grates, fires and other space heaters, gas-rings, plate warmers with burners, wash boilers with grates or other heating elements, and similar equipment, of a kind used for domestic purposes, not electrically operated (excluding parts of such articles)	10%
	74.18 Other articles of a kind commonly used for domestic purposes, of copper (excluding parts of such articles and building fixtures being sanitary ware)	10%
	74.19 Other articles of copper, the following: Specimen, trinket, cosmetic, powder, cigarette, spectacle, and similar cases and boxes; articles suitable for office use; pins, hairpins and curling grips	10%
	75.06 Articles of a kind commonly used for domestic purposes, of nickel (excluding parts of such articles and building fixtures)	10%
	76.15 Articles of a kind commonly used for domestic purposes, of aluminium (excluding parts of such articles and building fixtures being sanitary ware)	10%
	76.16 Other articles of aluminium, the following: Trunks, travelling chests, tool boxes, specimen, trinket, powder, cigarette, spectacle and similar boxes and cases; venetian blinds; cages and aviaries; articles suitable for office use; knitting needles, crochet hooks, curling pins and similar articles	10%
	80.06 Articles commonly used for domestic or office purposes, of tin (excluding parts of such articles)	10%
	82.04 Kitchen hand tools	10%
	82.08 Coffee-mills, mincers, juice-extractors and other mechanical appliances, of a weight not exceeding 10 kg. and of a kind used for domestic purposes in the preparation, serving or conditioning of food or drink	10%
	82.09 Knives with cutting blades, serrated or not (including pruning knives), other than knives for machines or for mechanical appliances	10%
	82.11 Razors and razor blades (excluding parts of razors and razor blade blanks)	10%
	82.12 Scissors, including tailors' shears (excluding blades therefor)	10%
	82.13 Other articles of cutlery (for example, secateurs, hair clippers, butchers' cleavers, paper knives); manicure and chiropody sets and appliances (including nail files)	10%
	82.14 Spoons, forks, fish-eaters, butter-knives, ladles, and similar kitchen or tableware	10%
	83.03 Safes, strong-boxes, armoured or reinforced strong-rooms, strong-room linings and strong-room doors, and cash and deed boxes and the like, of base metal	10%
	83.04 Filing cabinets, racks, sorting boxes, paper trays, paper rests and similar office equipment (excluding furniture specified in item 150.00), of base metal	10%
	83.05 Letter clips, paper clips, staples, indexing tags, and similar stationery goods, of base metal	10%
	83.06 Statuettes and other ornaments, of a kind used indoors, of base metal	10%

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I Verkoop- regitem	II Tariefpos en Beskrywing	III Skaal van Verkoop- reg
145.00—	<i>Vervolg</i>	
	74.17 Kook en verwarmingstoestelle van 'n soort vir huishoudelike doeleindes gebruik, nie elektries verhit nie, van koper, die volgende: Stowe (met inbegrip van stowe met bykomende ketels vir sentrale verwarming), kookstowe, kooktoestelle, roosters, vuurherde en ander ruimteverwarmers, gasringe, bordverwarmers met branders, wasketels met herde of ander verwarmingselemente, en dergelike toerusting, van 'n soort gebruik vir huishoudelike doeleindes, wat nie elektries werk nie (uitgesonderd onderdele van sodanige artikels)	10%
	74.18 Ander artikels van 'n soort gewoonlik vir huishoudelike doeleindes gebruik, van koper (uitgesonderd onderdele van sodanige artikels en vaste boutoebehore wat sanitêre ware is)	10%
	74.19 Ander artikels van koper, die volgende: Montsterkiste, juwelekissies, kosmetiekkissies, poeierdose, sigaretkokers, brildose en dergelike kiste, kaste en dose; artikels geskik vir kantoorgebruik; spelde, haarnaalde en krulknippe	10%
	75.06 Artikels van 'n soort gewoonlik vir huishoudelike doeleindes gebruik, van nikkel (uitgesonderd onderdele van sodanige artikels en vaste boutoebehore)	10%
	76.15 Artikels van 'n soort gewoonlik vir huishoudelike doeleindes gebruik, van aluminium (uitgesonderd onderdele van sodanige artikels en vaste boutoebehore wat sanitêre ware is)	10%
	76.16 Ander artikels van aluminium, die volgende: Trommels, reiskoffers, gereedskapkiste, monsterkiste, juwelekissies, poeierdose, sigaretkokers, brildose en dergelike kiste, kaste en dose; hortjiesblindings; koutjies en voëlhokke; artikels geskik vir kantoorgebruik; breinaalde, hekelnaalde, krulpenne en dergelike artikels	10%
	80.06 Artikels gewoonlik gebruik vir huishoudelike of kantoordoel-eindes, van tin (uitgesonderd onderdele van sodanige artikels)	10%
	82.04 Kombuishandgereedskap	10%
	82.08 Koffiemeule, vleismeule, sapuitdrukkers en ander meganiese toestelle, met 'n gewig van hoogstens 10 kg. en van 'n soort vir huishoudelike doeleindes by die voorbereiding, bediening of voorbehandeling van voedsel of drank gebruik	10%
	82.09 Messe met snylemme, getand al dan nie (met inbegrip van snoeimesse), behalwe messe vir masjiene of vir meganiese toestelle	10%
	82.11 Skeermesse en skeermeslemme (uitgesonderd onderdele van skeermesse en skeermeslem-ru-stukke)	10%
	82.12 Skêre, met inbegrip van kleremakerskêre (uitgesonderd lemme daarvoor)	10%
	82.13 Ander snygereedskap (byvoorbeeld, skêre sonder ooghandvatsels, haarknippers, vleisbyle, papiermesse); manikuur- en chiropodiestelle en -toestelle (met inbegrip van naelvyltjies)	10%
	82.14 Lepels, vurke, vismesse, bottermesse, skeplepels, en dergelike kombuis- of tafelgerei	10%
	83.03 Brandkaste, geldkiste, gepantserde of versterkte brandkluis, brandkluisvoerings en -deure, en geldkissies en aktetrommels en soortgelyke artikels, van onedelmetaal	10%
	83.04 Lêerkabinette, rakke, sorteerkissies, briewemandjies, kopie-staanders en dergelike kantoortoerusting (uitgesonderd meubels in item 150.00 vermeld), van onedelmetaal	10%
	83.05 Briefklemme, skuifspelde, kramme, indeksplaatjies, en dergelike skryfbehoeftes, van onedelmetaal	10%
	83.06 Beeldjies en ander ornamente, van 'n soort wat binnenshuis gebruik word, van onedelmetaal	10%

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I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
145.00	<i>Continued</i>	
	83.10 Beads and spangles, of base metal	10%
	83.12 Photograph, picture and similar frames, of base metal; mirrors of base metal	10%
	83.14 Sign-plates, name-plates, numbers, letters and other signs, of base metal	10%
146.00	MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF	
	84.10 Kerb-side and service station petrol and oil delivery pumps equipped with measuring or price-calculating devices (excluding parts thereof)	10%
	84.11 Tyre pumps of the kind carried in motor vehicles	10%
	84.12 Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air	10%
	84.15 Refrigerators and refrigerating equipment, electrical and other, self-contained, including refrigerated counters, show-cases, frozen food storage containers and the like and cabinets (excluding appliances incorporating agitators, mixers, moulds and similar mechanisms and equipment of a type commonly used in industry)	10%
	84.17 (1) Domestic instantaneous or storage water heaters, non-electrical	10%
	(2) Electrically heated and non-electrical fish fryers, percolators, tea or milk urns, steam kettles and similar heating equipment, of a kind used in the catering industry	10%
	84.18 Laundry centrifuge driers and centrifuge washing machines with a dry weight loading capacity not exceeding 15 lb. (excluding parts thereof)	10%
	84.19 Dish washing machines (excluding parts thereof)	10%
	84.22 (1) Lifts (excluding parts thereof), electrical, of a kind used in buildings for carrying passengers	10%
	(2) Escalators (excluding parts thereof), for carrying passengers	10%
	84.24 Lawn and sports ground rollers (excluding parts thereof)	10%
	84.25 Lawn mowers (excluding parts thereof)	10%
	84.37 Knitting machines of a kind used for domestic purposes	10%
	84.40 (1) Laundry washing machines with a dry weight loading capacity not exceeding 15 lb. (excluding parts thereof)	10%
	(2) Ironing or pressing machines (domestic type), electrically heated (excluding parts thereof)	10%
	84.41 Domestic type sewing machines (excluding parts thereof), including furniture designed therefor	10%
	84.51 (1) Typewriters (excluding typewriters with Braille characters and typewriters incorporating calculating devices)	10%
	(2) Cheque writing machines	10%
	84.54 Office machines other than calculating, accounting and similar machines incorporating calculating devices and statistical, accounting and similar machines operated in conjunction with punched cards (for example, hectograph or stencil duplicating machines, addressing machines, coin-sorting machines, coin-counting machines and wrapping machines, pencil-sharpening machines, perforating and stapling machines)	10%

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I Verkoop- regitem	II Tariefpos en Beskrywing	III Skaal van Verkoop- reg
145.00	<i>Vervolg</i>	
	83.10 Krale en blinkertjies, van onedelmetaal	10%
	83.12 Foto-, prent- en dergelike rame, van onedelmetaal; spieëls van onedelmetaal	10%
	83.14 Uithangplate, naamplate, nommers, letters en ander tekens, van onedelmetaal	10%
146.00	MASJINERIE EN MEGANIESE TOESTELLE; ELEKTRIESE TOERUSTING; ONDERDELE DAARVAN	
	84.10 Straat- en diensstasiepetrol- en olieleweringpompe toegerus met meettoestelle of prysberekeningtoestelle (uitgesonderd onderdele daarvan)	10%
	84.11 Bandpompe van die soort in motorvoertuie gedra	10%
	84.12 Lugreëlmasjiene, selfstandige eenhede, wat bestaan uit 'n motoraangedrewe waaier en elemente om die temperatuur en vogtigheid van lug te verander	10%
	84.15 Koelkaste en verkoelingstoerusting, elektries en ander, selfstandige eenhede, insluitende koeltoonbanke, koeltoonkaste, opslaghouders vir bevrore voedsel en soortgelyke goedere en kabinette (uitgesonderd toestelle wat roertoestelle, mengers, gietvorms en dergelike meganismes inkorporeer en toerusting van 'n soort gewoonlik in die nywerheid gebruik)	10%
	84.17 (1) Huishoudelike vloe- of voorraadwaterverwarmers, nie-elektries	10%
	(2) Elektries verhitte en nie-elektriese visbraaiers, sypelkanne, tee- of melkanne, stoomkanne en dergelike verhittings-toerusting, van 'n soort deur die verversingsbedryf gebruik	10%
	84.18 Wasgoedwenteldroërs en sentrifugewasmasjiene met 'n droëwasgoedinhoudsvermoë van hoogstens 15 lb. (uitgesonderd onderdele daarvan)	10%
	84.19 Skottelgoedwasmasjiene (uitgesonderd onderdele daarvan)	10%
	84.22 (1) Hysbakke (uitgesonderd onderdele daarvan), elektries, van 'n soort in geboue gebruik vir die dra van passasiers	10%
	(2) Roltrappe (uitgesonderd onderdele daarvan), vir die dra van passasiers	10%
	84.24 Grasperk- en sportterreinrollers (uitgesonderd onderdele daarvan)	10%
	84.25 Grasmaaiers (uitgesonderd onderdele daarvan)	10%
	84.37 Breimasjiene van 'n soort gebruik vir huishoudelike doeleindes	10%
	84.40 (1) Wasgoedwasmasjiene met 'n droëwasgoedinhoudsvermoë van hoogstens 15 lb. (uitgesonderd onderdele daarvan)	10%
	(2) Stryk- of parsmasjiene (huishoudelike tipe), elektries verhit (uitgesonderd onderdele daarvan)	10%
	84.41 Huishoudelike tipe naaimasjiene (uitgesonderd onderdele daarvan), met inbegrip van meubels wat daarvoor ontwerp is	10%
	84.51 (1) Tikmasjiene (uitgesonderd tikmasjiene met Braille-tekens en tikmasjiene met rekenmeganismes)	10%
	(2) Tjekskryfmasjiene	10%
	84.54 Ander kantoormasjiene as reken-, boekhou- en dergelike masjiene met 'n rekenmeganisme en statistiek-, reken- en dergelike masjiene wat met ponskaarte bedien word (byvoorbeeld, hektograaf- of sjabloonaafrolmasjiene, adresseermasjiene, geldsorteer-, geldtel- en geldtoedraaimasjiene, potloodskerpmasjiene, perforeer- en krammasjiene)	10%

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I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
146.00	<i>Continued</i>	
	84.58 Automatic vending machines (for example, stamp, cigarette, chocolate and food machines), not being games of skill or chance, including parts thereof	20%
	84.59 Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature of air, but without elements for changing the humidity of air	10%
	85.03 Primary cells and primary batteries (excluding parts thereof)	10%
	85.04 Electric accumulators, 6 volt and 12 volt, of a kind commonly used in motor vehicles or with radios (excluding parts thereof)	10%
	85.06 Electro-mechanical domestic appliances, with self-contained electric motor (excluding parts thereof)	10%
	85.07 Shavers and hair clippers of a kind commonly used by barbers, with self-contained electric motor (excluding parts thereof)	10%
	85.12 Electric instantaneous or storage water heaters and immersion heaters (excluding heaters of a kind designed for industrial use); electric space heating apparatus; electric hairdressing appliances (for example, hair dryers, hair curlers, curling tong heaters) and electric smoothing irons; electro-thermic domestic appliances (excluding, in each case, parts of such articles)	10%
	85.13 Inter-office communication sets (excluding parts thereof)	20%
	85.14 Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers (excluding parts of all such articles)	20%
	85.15 Domestic television and radio receivers, including motor vehicle radio receivers, whether or not incorporating gramophones (excluding cabinets and parts of such receivers)	20%
	85.20 Electric filament lamps and electric discharge lamps (including infra-red and ultra-violet lamps); arc-lamps; electrically ignited photographic flashbulbs (excluding parts of all such articles)	10%
147.00	VEHICLES, AIRCRAFT, AND PARTS THEREOF; VESSELS AND CERTAIN ASSOCIATED TRANSPORT EQUIPMENT	
	87.02 (1) Motor cars (including racing cars) and station wagons and similar dual purpose motor vehicles, assembled	5%
	(2) Omnibuses with a seating capacity (minimum 38 cm. continuous seat length per person) of not less than 10 seats and not exceeding 20 seats (including the driver), assembled	5%
	87.14 Caravan trailers (excluding parts thereof)	10%
	88.02 Flying machines and gliders (excluding parts thereof)	5%
	89.01 Ships and boats (excluding warships, lifeboats, scientific research vessels and hydrographical survey vessels and ships and boats of a kind used for gain and parts of ships and boats)	20%

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I Verkoop- regitem	II Tariefpos en Beskrywing	III Skaal van Verkoop- reg
146.00	<i>Vervolg</i> 84.58 Outomatiese verkoopsmasjiene (byvoorbeeld, seël-, sigaret-, sjokolade- en voedselmasjiene), nie behendigheid- of gelukspele nie, met inbegrip van onderdele daarvan 20% 84.59 Lugreëlmasjiene, selfstandige eenhede, wat bestaan uit 'n motoraangedrewe, waaier en elemente om die temperatuur van lug te verander, maar sonder elemente om die vogtigheid van lug te verander 10% 85.03 Primêre selle en primêre batterye (uitgesonderd onderdele daarvan) 10% 85.04 Elektriese akkumulators, 6 volt en 12 volt, van 'n soort wat gewoonlik in motorvoertuie of met radio's gebruik word (uitgesonderd onderdele daarvan) 10% 85.06 Elektromeganiese huishoudelike toestelle, met ingeboude elektriese motor (uitgesonderd onderdele daarvan) 10% 85.07 Skeertoestelle en haarknippers, van 'n soort wat gewoonlik deur haarkappers gebruik word, met ingeboude elektriese motor (uitgesonderd onderdele daarvan) 10% 85.12 Elektriese vloei- of voorraadwaterverwarmers en dompelverwarmers (uitgesonderd verwarmers van 'n soort ontwerp vir industriële gebruik); elektriese ruimteverwarmingsapparate; elektriese haarbehandelingsstoestelle (byvoorbeeld, haardroërs, haarkrullers, krultangverwarmers) en elektriese strykysters; elektrotermiese huishoudelike toestelle (uitgesonderd, in elke geval, onderdele van sodanige artikels) 10% 85.13 Interkantoor kommunikasietoestelle (uitgesonderd onderdele daarvan) 20% 85.14 Mikrofone en staanders daarvoor; luidsprekers; elektriese oudiofrekwensieversterkers (uitgesonderd onderdele van alle sodanige artikels) 20% 85.15 Huishoudelike televisie- en radio-ontvangstoestelle, met inbegrip van motorradio-ontvangstoestelle, hetsy dit grammofoon inorporeer al dan nie (uitgesonderd kabinette en onderdele van sodanige ontvangstoestelle) 20% 85.20 Elektriese gloeilampe en elektriese ontladingslampe (met inbegrip van infrarooi- en ultravioletlampe); booglampe; elektriese ontsteekte fotografiese blitsbolle (uitgesonderd onderdele van alle sodanige artikels) 10%	
147.00	VOERTUIE, VliegTUIE, EN ONDERDELE DAARVAN; VAARTUIE EN SEKERE VERWANTE VERVOERTOERUSTING 87.02 (1) Motorkarre (met inbegrip van renmotors) en stasiewaens en dergelike dubbeldoelmotorvoertuie, gemonteer 5% (2) Omnibusse met sitruimte (minimum 38 cm. aaneenlopende sitplek lengte per persoon) van minstens 10 sitplekke en hoogstens 20 sitplekke (met inbegrip van die bestuurder), gemonteer 5% 87.14 Woonsleepwaens (uitgesonderd onderdele daarvan) 10% 88.02 Vliegmasjiene en sweefvliegtuie (uitgesonderd onderdele daarvan) 5% 89.01 Skepe en bote (uitgesonderd oorlogskepe, reddingsbote, wetenskaplike navorsingsvaartuie en hidrografiese opmetingsvaartuie en skepe en bote van 'n soort vir gewin gebruik en onderdele van skepe en bote) 20%	

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CUSTOMS AND EXCISE AMENDMENT ACT, 1969.

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
148.00	OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL AND SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; SOUND RECORDERS AND REPRODUCERS; TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, MAGNETIC; PARTS THEREOF	
	90.04 Sunglasses	10%
	92.01 Musical instruments and musical instrument strings (excluding pipe and reed organs); 92.09	
	(1) Coin or counter operated	20%
	(2) Other	10%
	92.11 Gramophones, dictating machines and other sound recorders and reproducers, including record players and tape decks, with or without sound-heads	20%
	92.12 Gramophone records and other sound or similar recordings; prepared tapes, wires, strips and like articles of a kind commonly used for sound or similar recording, whether or not recorded	20%
149.00	ARMS AND AMMUNITION; PARTS THEREOF	
150.00	MISCELLANEOUS MANUFACTURED ARTICLES	
	94.00 Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed or internally fitted furnishings (excluding medical, dental, surgical or veterinary furniture, for example, operating tables, hospital beds with mechanical fittings; motor vehicle furniture and cut, shaped or finished upholstery parts of motor vehicle furniture; articles identifiable as for use in schools, churches, hospitals and laboratories; parts of all the articles)	10%
	95.01 Articles of tortoise-shell	10%
	95.02 Articles of mother of pearl	10%
	95.03 Articles of ivory	10%
	95.04 Articles of bone (excluding whalebone)	10%
	95.05 Articles of horn, coral (natural or agglomerated) or of other animal carving material	10%
	95.06 Articles of vegetable carving material	10%
	95.07 Articles of jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum	10%
	95.08 Ornamental moulded or carved articles of wax, of stearin, of natural gums or natural resins (for example, copal or rosin) or of modelling pastes or unhardened gelatin and other ornamental moulded or carved articles not elsewhere specified or included in this Part	10%
	96.05 Powder-puffs and pads for applying cosmetics or toilet preparations, of any material	10%
	97.00 Toys, games and sports requisites:	
	(1) Machines for games of skill or chance, including parts thereof, coin or counter operated	20%
	(2) Other (excluding parts thereof)	10%
	98.03 Fountain pens, stylograph pens and pencils (including ball point pens and pencils), propelling pencils and sliding pencils; parts and fittings therefor	10%

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I Verkoop- regitem	II Tariefpos en Beskrywing	III Skaal van Verkoop- reg
148.00	OPTIESE, FOTOGRAFIESE, KINEMATOGRAFIESE, MEET-, KONTROLEER-, PRESISIE-, MEDIESE EN CHIRURGIESE INSTRUMENTE EN APPARATE; UURWERKE EN HORLOSIES; MUSIEKINSTRUMENTE; KLANKOPNEMERS EN -WEERGEWERS; TELEVISIEBEELD- EN -KLANKOPNEMERS EN -WEERGEWERS, MAGNETIES; ONDERDELE DAARVAN 90.04 Sonbrille 92.01 Musiekinstrumente en musiekinstrumentsnare (uitgesonderd tot pyp- en rietorrels): 92.09: (1) Wat met muntstukke of skyfies aangeskakel word (2) Ander 92.11 Grammofone, dikteermasjiene en ander klankopnemers en -weergewers, met inbegrip van plaatspelers en band- of draad-eenhede, met of sonder klankkoppe 92.12 Grammofoonplate en ander klank- of dergelike opnames; bereide bande, drade, stroke en soortgelyke artikels van 'n soort gewoonlik vir klank- of dergelike opname gebruik, met of sonder klank	10% 20% 10% 20% 20%
149.00	WAPENS EN AMMUNISIE; ONDERDELE DAARVAN	
150.00	DIVERSE VERVAARDIGDE ARTIKELS	
	94.00 Meubels; beddegoed, matrasse, matrassteunstukke, kussings en dergelike opgestopte ameublement of ameublement met toerusting binne-in (uitgesonderd mediese, tandheelkundige, chirurgiese of veeartsenykundige meubels, byvoorbeeld, operasietafels, hospitaalbeddens met meganiese toebehore; motorvoertuigsitplekke en gesnyde, gevormde en afgewerkte stofferingonderdele van motorvoertuigsitplekke; artikels uitkenbaar as vir gebruik in skole, kerke, hospitale en laboratoria; onderdele van al die artikels) 95.01 Artikels van skilpaddop 95.02 Artikels van perlemoen 95.03 Artikels van ivoor 95.04 Artikels van been (uitgesonderd walvisbeen) 95.05 Artikels van horing, koraal (natuurlik of agglomeraat) of van ander dierlike snywerkstof 95.06 Artikels van plantaardige snywerkstof 95.07 Artikels van git (en mineraalsurrogate van git), amber, meerskuim, agglomeraatamber en agglomeraatmeerskuim 95.08 Gevormde of gesnyde ornamentele artikels van was, van stearien, van natuurlike gomme of natuurlike harse (byvoorbeeld, kopaal of harpuis) of van vormpastas of onverharde gelatien en ander gevormde of gesnyde ornamentele artikels nie elders vermeld of in hierdie Deel ingesluit nie 96.05 Poeierkwassies en -kussinkies om skoonheidsmiddels of toiletpreparate aan te sit, van enige stof 97.00 Speelgoed, speelstelle en sportbenodigdhede: (1) Masjiene vir behendigheid- of gelukspele, met inbegrip van onderdele daarvan, wat met muntstukke of skyfies aangeskakel word (2) Ander (uitgesonderd onderdele daarvan) 98.03 Vulpenne, stilograafpenne en -potlode (met inbegrip van rolpenne en -potlode), draaipotlode en skuifpotlode; onderdele en toebehore daarvoor	10% 10% 10% 10% 10% 10% 10% 10% 10% 20% 10% 10%

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CUSTOMS AND EXCISE AMENDMENT ACT, 1969.

I Sales Duty Item	II Tariff Heading and Description	III Rate of Sales Duty
150.00—	<i>Continued</i>	
	98.07 Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks	10%
	98.08 Typewriter and similar ribbons, whether or not on spools; ink-pads, with or without boxes	10%
	98.10 Mechanical and similar lighters, including chemical and electrical lighters (excluding parts thereof and flints and wicks)	20%
	98.11 Smoking pipes and cigar and cigarette-holders (excluding parts thereof)	10%
	98.12 Combs, hair-slides and the like (excluding toilet metal combs of a length not exceeding 3 in.)	10%
	98.14 Scent and similar sprays of a kind used for toilet purposes, and mounts and heads therefor	10%
	98.15 Vacuum flasks and other vacuum vessels, complete with cases (excluding parts thereof)	10%
	98.16 Tailors' dummies and other lay figures, automata and other animated displays of a kind used for shop window dressing	10%
151.00	WORKS OF ART, COLLECTORS' PIECES, AND ANTIQUES	
152.00	GOODS NOT CLASSIFIED ACCORDING TO PART 1 OF THIS SCHEDULE	
	(I) Motor vehicle parts, sub-assemblies and accessories (excluding such parts, sub-assemblies and accessories—	20%''
	(1) proved to the satisfaction of the Secretary to be standard parts, sub-assemblies and accessories of any motor vehicle manufactured in the Republic;	
	(2) identifiable as parts, sub-assemblies and accessories for tractors other than road tractors for semi-trailers and of heavy vehicles of a type operating off the road;	
	(3) elsewhere included in this Part)	

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I Verkoop- regitem	II Tariefpos en Beskrywing	III Skaal van Verkoop- reg
150.00	<i>Vervolg</i>	
	98.07 Datum-, seël- of nommerstempels, en soortgelyke artikels (met inbegrip van toestelle vir die druk of bosselaar van etikette), vir handgebruik ontwerp; handsethake en handdrukstelle wat sodanige sethake inkorporeer	10%
	98.08 Tikmasjien- en dergelike linte, hetsy op spoel al dan nie; stempelkussings, met of sonder dose	10%
	98.10 Meganiese en dergelike aanstekers, met inbegrip van chemiese en elektriese aanstekers (uitgesonderd onderdele daarvan en vuursteentjies en pitte)	20%
	98.11 Rookpype en sigaar- en sigarethouers (uitgesonderd onderdele daarvan)	10%
	98.12 Kamme, haarknippies en soortgelyke goedere (uitgesonderd toiletmetaalkamme met 'n lengte van hoogstens 3 dm.)	10%
	98.14 Reukwater- en dergelike spuitjies van 'n soort vir toiletdoel-eindes gebruik, en beslae en koppe daarvoor	10%
	98.15 Vakuumflesse en ander vakuumhouers, kompleet met omhulsels (uitgesonderd onderdele daarvan)	10%
	98.16 Kleremakerspaspoppe en ander popledemate, outomate en ander bewegende uitstallings van 'n soort vir winkelveenster-vertoning gebruik	10%
151.00	KUNSWERKE, VERSAMELAARSTUKKE, EN ANTIEKE	
152.00	GOEDERE NIE VOLGENS DEEL 1 VAN HIERDIE BYLAE INGEDEEL NIE	
	(I) Motorvoertuigonderdele, -submontasies en -bybehoorsels (uitgesonderd sodanige onderdele, submontasies en bybehoorsels wat—	20%”
	(1) tot bevrediging van die Sekretaris bewys word standaard onderdele, -submontasies en -bybehoorsels van enige in die Republiek vervaardigde motorvoertuig te wees;	
	(2) uitkenbaar is as onderdele, submontasies en bybehoorsels van ander trekkers as padtrekkers vir leunsleepwaens en van swaar voertuie van 'n tipe wat gewoonlik van die pad af werk;	
	(3) elders in hierdie Deel ingesluit is)	

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CUSTOMS AND EXCISE AMENDMENT ACT, 1969.

Schedule No. 2

AMENDMENTS TO SCHEDULE NO. 2 TO THE CUSTOMS AND EXCISE ACT, 1964.

I Item	II Tariff Heading and Description	III Rebate Items	IV Territories
206.01	By the insertion after tariff heading No. 28.19 of the following: "28.21 Chromium trioxide (chromic acid)		Belgium U.S.S.R."
207.01	By the substitution for the names of the territories appearing in Column IV against paragraph (3) (e) of tariff heading No. 39.02 of the following: By the insertion after paragraph (3) (f) of tariff heading No. 39.02 of the following: "(g) Strip, coloured and pressure-sensitive By the substitution for tariff heading No. 39.03 of the following: "39.03 (1) Regenerated cellulose tape (transparent and pressure-sensitive) (2) Regenerated cellulose tape (coloured and pressure-sensitive)	401 401 401	"Denmark Japan U.K. U.S.A." Japan" Denmark Japan U.K. U.S.A." Japan"
210.02	By the substitution for the names of the territories appearing in Column IV against paragraph (3) of tariff heading No. 48.07 of the following: By the substitution for the names of the territories appearing in Column IV against paragraph (2) of tariff heading No. 48.15 of the following:		"Japan U.K. U.S.A." "Japan U.K. U.S.A."
211.11	By the deletion in Column IV against paragraphs (1) and (2) of tariff heading No. 60.03 of the territory "Hong Kong".		
211.12	By the insertion after tariff heading No. 61.02 of the following: "61.03 Men's shirts		Korea"
212.01	By the deletion in Column IV against tariff heading No. 64.02 of the territory "Hong Kong". By the deletion in Column IV against tariff heading No. 64.03 of the territory "Hong Kong". By the deletion in Column IV against tariff heading No. 64.04 of the territory "Hong Kong".		
215.01	By the substitution for tariff heading No. 73.38 of the following: "73.38 Baths of cast iron		Czech. Finland France W. Germ."
215.10	By the substitution for paragraph (1) of tariff heading No. 82.01 of the following: "(1) Mattocks and picks	401	Austria China Czech. Hong Kong Hungary Poland W. Germ."

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Bylaw No. 2

WYSIGINGS VAN BYLAE NO. 2 BY DIE DOEANE- EN AKSYNSWET, 1964.

I Item	II Tariefpos en Beskrywing	III Korting- items	IV Gebiede
206.01	Deur na tariefpos No. 28.19 die volgende in te voeg: „28.21 Chroomtrioksied (chroomsuur)		België U.S.S.R.”
207.01	Deur die name van die gebiede wat in Kolom IV teenoor paragraaf (3) (e) van tariefpos No. 39.02 verskyn deur die volgende te vervang: Deur na paragraaf (3) (f) van tariefpos No. 39.02 die volgende in te voeg: „(g) Reep, gekleurd en drukgevoelig Deur tariefpos No. 39.03 deur die volgende te vervang: „39.03 (1) Geregenereerde sellulose-band (deursigtig en drukgevoelig) (2) Geregenereerde sellulose-band (gekleurd en drukgevoelig)	 401 401 401	„Denemarke Japan V.K. V.S.A.” Japan” Denemarke Japan V.K. V.S.A. Japan”
210.02	Deur die name van die gebiede wat in Kolom IV teenoor paragraaf (3) van tariefpos No. 48.07 verskyn deur die volgende te vervang: Deur die name van die gebiede wat in Kolom IV teenoor paragraaf (2) van tariefpos No. 48.15 verskyn deur die volgende te vervang:		„Japan V.K. V.S.A.” „Japan V.K. V.S.A.”
211.11	Deur in Kolom IV teenoor paragrawe (1) en (2) van tariefpos No. 60.03 die gebied „Hong Kong” te skrap.		
211.12	Deur na tariefpos No. 61.02 die volgende in te voeg: „61.03 Manshemde		Korea”
212.01	Deur in Kolom IV teenoor tariefpos No. 64.02 die gebied „Hong Kong” te skrap. Deur in Kolom IV teenoor tariefpos No. 64.03 die gebied „Hong Kong” te skrap. Deur in Kolom IV teenoor tariefpos No. 64.04 die gebied „Hong Kong” te skrap.		
215.01	Deur tariefpos No. 73.38 deur die volgende te vervang: „73.38 Baddens van gietyster		Tsjeg. Finland Frankryk W. Duits.”
215.10	Deur paragraaf (1) van tariefpos No. 82.01 deur die volgende te vervang: „(1) Bylpikke en pikke	401	Oostenryk Sjina Tsjeg. Hong Kong Hongarye Pole W. Duits.”

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CUSTOMS AND EXCISE AMENDMENT ACT, 1969.

I Item	II Tariff Heading and Description	III Rebate Items	IV Territories
215.10	<i>Continued</i> By the insertion after paragraph (3) of tariff heading No. 82.01 of the following: "(4) Forks By the insertion after paragraph (3) of tariff heading No. 82.05 of the following: "(4) Twist drills (excluding hollow core gun or jet drills, masonry drills and subland drills), drills (excluding rock drill bits and coal drill bits), reamers and milling cutters, of steel, of a diameter exceeding $\frac{1}{8}$ in. By the deletion in Column IV against paragraph (2) of tariff heading No. 82.14 of the territory "Hong Kong".	401 401	Austria Poland Spain U.K. W. Germ." Australia Italy U.K."
216.01	By the substitution for paragraphs (1) and (2) of tariff heading No. 84.06 of the following: "(1) Engine cylinder liners for tractor and other motor vehicle internal combustion piston engines (excluding those for motor cycles) (2) Pistons for motor vehicle internal combustion piston engines (including motor cycle and tractor internal combustion piston engines)	401 401	Denmark U.S.A."
216.02	By the substitution in the Afrikaans text of tariff heading No. 85.01 for the word "smoorspoele" of the word "induktors". By the substitution for subparagraph (1) (d) of tariff heading No. 85.19 of the following: "(d) Lamp holders (without switches), with bayonet cap: (i) Of moulded material (ii) Of brass By the deletion in Column IV against paragraph (1) of tariff heading No. 85.20 of the territory "Hong Kong". By the substitution for paragraph (3) of tariff heading No. 85.20 of the following: "(3) Fluorescent lamps (excluding those with a nominal current consumption of 1,500 milliamperes, cold cathode type with a length of 69 in. or more and with a diameter not exceeding 1 in. and non-linear type)	401	U.K. France" U.K. U.S.A."

WYSIGINGSWET OP DOEANE EN AKSYNS, 1969.

Wet No. 105, 1969

I Item	II Tariefpos en Beskrywing	III Korting- items	IV Gebiede
215.10	—Vervolg Deur na paragraaf (3) van tariefpos No. 82.01 die volgende in te voeg: „(4) Vurke Deur na paragraaf (3) van tariefpos No. 82.05 die volgende in te voeg: „(4) Spiraalbore (uitgesonderd holkernspuit- of -straalbore, klipbore en „subland“-bore), bore (uitgesonderd rotsbore en steenkoolbore), ruimers en frese, van staal, met 'n deursnee van meer as $\frac{1}{8}$ dm. Deur in Kolom IV teenoor paragraaf (2) van tariefpos No. 82.14 die gebied „Hong Kong” te skrap.	401 401	Oostenryk Pole Spanje V.K. W. Duits.” Australië Italië V.K.”
216.01	Deur paragrafe (1) en (2) van tariefpos No. 84.06 deur die volgende te vervang: „(1) Enjinsilindervoerings vir trekker- en ander motorvoertuigbinnebrandsuierenjins (uitgesonderd dié vir motorfiets) (2) Suiers vir motorvoertuigbinnebrandsuierenjins (met inbegrip van motorfiets- en trekkerbinnebrandsuierenjins)	401 401	Denemarke V.S.A.”
216.02	Deur in die Afrikaanse teks van tariefpos No. 85.01 die woord „smoorspoel” deur die woord „induktors” te vervang. Deur subparagraaf (1) (d) van tariefpos No. 85.19 deur die volgende te vervang: „(d) Lamphouers (sonder skakelaars), met bajonetdop: (i) Van gevormde stof (ii) Van geelkoper Deur in Kolom IV teenoor paragraaf (1) van tariefpos No. 85.20 die gebied „Hong Kong” te skrap. Deur paragraaf (3) van tariefpos No. 85.20 deur die volgende te vervang: „(3) Fluoresseerlampe (uitgesonderd dié met 'n nominale stroomverbruik van 1,500 milli-ampères, kouekatodetipe met 'n lengte van 69 dm. en meer en met 'n deursnee van hoogstens 1 dm. en nie-lineêre tipe)	401	V.K. Frankryk” V.K. V.S.A.”

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CUSTOMS AND EXCISE AMENDMENT ACT, 1969.

Schedule No. 3

AMENDMENTS TO SCHEDULE NO. 3 TO THE CUSTOMS AND EXCISE ACT, 1964.

I Item	II Tariff Heading and Description	III Extent of Rebate
306.01	By the insertion after paragraph (3) of tariff heading No. 27.10 of the following: "(4) Technical white oil, for the manufacture of organic peroxides By the insertion after tariff heading No. 27.10 of the following: "28.14 Phosphorus trichloride, for the manufacture of organic peroxides By the insertion after tariff heading No. 28.47 of the following: "28.54 Hydrogen peroxide, for the manufacture of organic peroxides By the insertion after paragraph (3) of tariff heading No. 29.04 of the following: "(4) T-butyl alcohol, for the manufacture of organic peroxides By the insertion after tariff heading No. 29.06 of the following: "29.13 Cyclohexanone, for the manufacture of organic peroxides By the insertion after paragraph (3) of tariff heading No. 29.14 of the following: "(4) Monocarboxylic acid, for the manufacture of organic peroxides (5) Benzoyl chloride, for the manufacture of organic peroxides By the insertion after tariff heading No. 29.35 of the following: "29.36 P-toluenesulphonylmethylurethane, for the manufacture of tolbutamide powder	Full duty" Full duty" Full duty" Full duty" Full duty" Full duty" Full duty Full duty" Full duty"
306.04	By the substitution for tariff heading No. 39.03 of the following: "39.03 Celluloid flakes, ethylcellulose, methylcellulose, cellulose acetate-butyrate	Full duty"
306.10	By the substitution for tariff headings Nos. 27.07 and 27.10 of the following: "27.07 Hydrocarbon solvents, for the manufacture of composite solvents in accordance with a formula approved by the Secretary 27.10 Hydrocarbon solvents, for the manufacture of composite solvents in accordance with a formula approved by the Secretary By the substitution for tariff heading No. 28.30 of the following: "28.48 Zinc ammonium chloride, for the manufacture of soldering fluxes By the substitution for tariff heading No. 29.01 of the following: "29.01 Hydrocarbon solvents, for the manufacture of composite solvents in accordance with a formula approved by the Secretary	Full duty Full duty" Full duty"
306.12	By the insertion before tariff heading No. 28.10 of the following: "15.07 Japan wax (sumach wax)	Full duty"

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Bylae No. 3

WYSIGINGS VAN BYLAE NO. 3 BY DIE DOEANE- EN AKSYNSWET, 1964.

I Item	II Tariefpos en Beskrywing	III Mate van Korting
306.01	Deur na paragraaf (3) van tariefpos No. 27.10 die volgende in te voeg: „(4) Tegnieise witolie, vir die vervaardiging van organiese peroksiede Deur na tariefpos No. 27.10 die volgende in te voeg: „28.14 Fosfortrichloried, vir die vervaardiging van organiese peroksiede Deur na tariefpos No. 28.47 die volgende in te voeg: „28.54 Waterstofperoksied, vir die vervaardiging van organiese peroksiede Deur na paragraaf (3) van tariefpos No. 29.04 die volgende in te voeg: „(4) T-butielalkohol, vir die vervaardiging van organiese peroksiede Deur na tariefpos No. 29.06 die volgende in te voeg: „29.13 Sikloheksanoon, vir die vervaardiging van organiese peroksiede Deur na paragraaf (3) van tariefpos No. 29.14 die volgende in te voeg: „(4) Monokarboksielsuur, vir die vervaardiging van organiese peroksiede (5) Bensofelchloried, vir die vervaardiging van organiese peroksiede Deur na tariefpos No. 29.35 die volgende in te voeg: „29.36 P-tolueensulfonielmetieluretaan, vir die vervaardiging van tolbutamiedpoeier	Volle reg" Volle reg" Volle reg" Volle reg" Volle reg" Volle reg" Volle reg" Volle reg" Volle reg"
306.04	Deur tariefpos No. 39.03 deur die volgende te vervang: „39.03 Selluloëdvlokkie, etielsellulose, metielsellulose, sellulose-asetaatbutiraat	Volle reg"
306.10	Deur tariefposte Nos. 27.07 en 27.10 deur die volgende te vervang: „27.07 Koolwaterstofoplosmiddels, vir die vervaardiging van gemengde oplosmiddels volgens 'n formule deur die Sekretaris goedgekeur 27.10 Koolwaterstofoplosmiddels, vir die vervaardiging van gemengde oplosmiddels volgens 'n formule deur die Sekretaris goedgekeur Deur tariefpos No. 28.30 deur die volgende te vervang: „28.48 Sinkammoniumchloried, vir die vervaardiging van soldeersmeltmiddels Deur tariefpos No. 29.01 deur die volgende te vervang: „29.01 Koolwaterstofoplosmiddels, vir die vervaardiging van gemengde oplosmiddels volgens 'n formule deur die Sekretaris goedgekeur	Volle reg Volle reg" Volle reg"
306.12	Deur voor tariefpos No. 28.10 die volgende in te voeg: „15.07 Japanwas (sumakwas)	Volle reg"

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I Item	II Tariff Heading and Description	III Extent of Rebate
306.12	<i>—Continued</i> By the substitution for tariff heading No. 29.05 of the following: "29.05 Methylcyclohexanol; cyclohexanol By the insertion after tariff heading No. 29.08 of the following: "29.11 Glyoxal in aqueous solution By the substitution for tariff heading No. 29.14 of the following: "29.14 Formic acid; aluminium triformate; pentachlorophenol fatty acid esters By the substitution for tariff heading No. 29.22 of the following: "29.22 Diethylenetriamine; aliphatic alkylamine C6-C18 By the substitution for tariff heading No. 29.35 of the following: "29.35 Melamine; ethyleneurea; propyleneurea (tetrahydropyrimidone)	Full duty" Full duty" Full duty" Full duty" Full duty"
307.01	By the insertion after tariff heading No. 29.35 of the following: "34.02 Alkyl polyglycol ether By the substitution for tariff heading No. 39.01 of the following: "39.01 Melamine formaldehyde, for the manufacture of decorative plastic laminates; polyester resins, for the manufacture of foam plastic	Full duty" Full duty"
307.05	By the substitution for tariff heading No. 39.00 of the following: "39.00 (1) Sponge or foam plastic material, for the manufacture of shoulder pads (2) Metallised plastic tape or strip, for the manufacture of metallised plastic profile shapes	Not exceeding 10% Full duty"
307.08	By the deletion of tariff heading No. 40.07.	
307.10	By the insertion after item 307.09 of the following: "307.10 Industry: Synthetic Rubber Latex 28.19 Zinc oxide 28.28 Hydroxyammonium sulphate 28.38 Potassium persulphate 28.40 Tetrasodium pyrophosphate 29.14 Methacrylic acid; methylmethacrylate 29.15 Fumaric acid; itaconic acid 29.23 Trisodiumhydroxyethyl ethylenediamine triacetate 29.27 Acrylonitrile 29.31 Normal dodecyl mercaptan 34.02 Organic surface-active agents 38.19 Preparations containing 1, 2-benzisothiazalone as active ingredient	Full duty Full duty Full duty Full duty Full duty Full duty Full duty Full duty Full duty Full duty Full duty"
308.01	By the substitution for tariff heading No. 32.09 of the following: "32.09 (1) Water pigments of a kind used for finishing leather; pigments in linseed oil or other paint or enamel media	Full duty

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I Item	II Tariefpos en Beskrywing	III Mate van Korting
306.12	— <i>Vervolg</i>	
	Deur tariefpos No. 29.05 deur die volgende te vervang:	
	„29.05 Metielsikloheksanol; sikloheksanol	Volle reg"
	Deur na tariefpos No. 29.08 die volgende in te voeg:	
	„29.11 Glioksaal in wateroplossing	Volle reg"
	Deur tariefpos No. 29.14 deur die volgende te vervang:	
	„29.14 Mieresuur; aluminiumtriformiaat; pentachloorfenol-vetsuuresters	Volle reg"
	Deur tariefpos No. 29.22 deur die volgende te vervang:	
	„29.22 Diëtileentriamien; alifatiese alkielamien C6-C18	Volle reg"
	Deur tariefpos No. 29.35 deur die volgende te vervang:	
	„29.35 Melamien; etileenureum; propileenureum (tetrahydro-pirimidoon)	Volle reg"
307.01	Deur na tariefpos No. 29.35 die volgende in te voeg:	
	„34.02 Alkielpoliglikoleter	Volle reg"
	Deur tariefpos No. 39.01 deur die volgende te vervang:	
	„39.01 Melamienformaldehied, vir die vervaardiging van sier-plastieklamellerings; poli-esterharse, vir die vervaardiging van skuimplastiek	Volle reg"
307.05	Deur tariefpos No. 39.00 deur die volgende te vervang:	
	„39.00 (1) Spons- of skuimplastiekstof, vir die vervaardiging van skouer-kussinkies	Hoogstens 10%
	(2) Gemetalliseerde plastiekband of -reep, vir die vervaardiging van gemetalliseerde plastiekprofielvorms	Volle reg"
307.08	Deur tariefpos No. 40.07 te skrap.	
307.10	Deur na item 307.09 die volgende in te voeg:	
	„307.10 Nywerheid: Sintetiese Rubberlateks	
	28.19 Sinkoksied	Volle reg
	28.28 Hidroksiammoniumsulfaat	Volle reg
	28.38 Kaliumpersulfaat	Volle reg
	28.40 Tetranatriumpirofosfaat	Volle reg
	29.14 Metakrielsuur; metielmetakrilaat	Volle reg
	29.15 Fumaarsuur; itakoonsuur	Volle reg
	29.23 Trinatriumhidroksi-etieletieendiamientriase-taat	Volle reg
	29.27 Akrilonitriël	Volle reg
	29.31 Normale dodesielmerkaptaan	Volle reg
	34.02 Organiese oppervlakspanning-aktiewe middels	Volle reg
	38.19 Preparate wat 1, 2-bensisotiasaloon as aktiewe bestanddeel bevat	Volle reg"
308.01	Deur tariefpos No. 32.09 deur die volgende te vervang:	
	„32.09 (1) Watervrpfpigmente van 'n soort gebruik by die afwerking van leer; pigmente in lynolie of ander verf-of emalje-media	Volle reg

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I Item	II Tariff Heading and Description	III Extent of Rebate
308.01	—Continued	
	(2) Leather finishing solutions containing plasticised polyvinyl chloride in organic solvents, whether or not containing pigments suitable for tinting purposes	Full duty"
308.02	By the substitution for the heading of item 308.02 of the following: "Industry: Harness, Saddlery, Travel Goods and Similar Goods (Including Belts)"	
310.01	By the substitution for tariff heading No. 39.03 of the following: "39.03 Chemical derivatives of cellulose (excluding carboxymethylcellulose), for use as size	Full duty"
310.05	By the substitution for paragraph (4) of tariff heading No. 48.01 of the following: "(4) Unprinted, uncoated paper and paperboard, for the manufacture of paper cups, ice cream cups, dairy product containers and other waxed or coated containers	Full duty"
310.07	By the substitution for tariff heading No. 39.02 of the following: "39.02 Polyvinyl chloride film of a thickness not exceeding 0.005 in., not pressure-sensitive, for the manufacture of pressure-sensitive labels, tickets and tape	Full duty"
311.01	By the substitution for tariff heading No. 39.03 of the following: "39.03 Chemical derivatives of cellulose (excluding carboxymethylcellulose), for use as size	Full duty"
311.03	By the deletion of tariff heading No. 40.07. By the insertion after paragraph (2) of tariff heading No. 51.01 of the following: "(3) Yarn of polyamide fibres (continuous) of 210 denier and with a tenacity of 6 gm. per denier or more	Full duty"
	By the insertion after tariff heading No. 57.06 of the following: "59.04 Twine, cordage, ropes or cables, of polyester fibres (continuous)	Full duty"
311.04	By the deletion of tariff heading No. 40.07.	
311.05	By the substitution for tariff heading No. 51.01 of the following: "51.01 (1) Core yarn of polyester fibres, not exceeding 250 denier, for the manufacture of sewing thread (2) Yarn of polyester or polyamide fibres (continuous), with a tenacity of 6 gm. per denier or more, for the manufacture of sewing thread	Full duty Full duty"
311.06	By the substitution for the heading of tariff heading No. 55.09 of the following: "55.09 Woven fabrics of cotton (excluding fabrics in a twill or sateen weave), unbleached or woven wholly or partly from coloured yarns in such a manner as to form checks or stripes, not finished in any way, with a construction of 160 threads or more per sq. in. (of which 105 or more threads must be in the warp), of a predominant cotton count of 32's or finer in both the warp and the weft, in such quantities and at such times as the Minister may permit and subject to such conditions as he may impose, for the finishing thereof, provided such fabrics are to undergo, at least, all the processes specified in each case: Unbleached: singeing, bleaching or vat dyeing, mercerising and compressive shrinking Woven from coloured yarns: singeing and compressive shrinking."	

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I Item	II Tariefpos en Beskrywing	III Mate van Korting
308.01	—Vervolg (2) Leerafwerkingoplossings wat geplastiseerde polivinielchloried in organiese oplosmiddels bevat, hetsy dit pigmente geskik vir kleuring bevat al dan nie	Volle reg"
308.02	Deur die opskrif van item 308.02 deur die volgende te vervang: „Nywerheid: Tuiemakersware, Saalmakersware, Reisartikels en Dergelike Goedere (met inbegrip van Lyfbande)“	
310.01	Deur tariefpos No. 39.03 deur die volgende te vervang: „39.03 Chemiese derivate van sellulose (uitgesonderd karkoksimeielsellulose), vir gebruik as planeersel	Volle reg
310.05	Deur paragraaf (4) van tariefpos No. 48.01 deur die volgende te vervang: „(4) Onbedrukte, onbestrykte papier en papierbord, vir die vervaardiging van papierbekers, roomysbakkies, suiwelprodukhouers en ander bewaste of bestrykte houers	Volle reg"
310.07	Deur tariefpos No. 39.02 deur die volgende te vervang: „39.02 Polivinielchloriedfilm met 'n dikte van hoogstens 0.005 dm., nie drukgevoelig nie, vir die vervaardiging van drukgevoelige etikette, kaartjies en band	Volle reg"
311.01	Deur tariefpos No. 39.03 deur die volgende te vervang: „39.03 Chemiese derivate van sellulose (uitgesonderd karkoksimeielsellulose), vir gebruik as planeersel	Volle reg"
311.03	Deur tariefpos No. 40.07 te skrap. Deur na paragraaf (2) van tariefpos No. 51.01 die volgende in te voeg: „(3) Garing van poliamiedvesels (kontinu) van 210 denier en met 'n treksterkte van minstens 6 grm. per denier	Volle reg"
	Deur na tariefpos No. 57.06 die volgende in te voeg: „59.04 Twyn, touwerk, toue of kabels, van poli-estervesels (kontinu)	Volle reg"
311.04	Deur tariefpos No. 40.07 te skrap.	
311.05	Deur tariefpos No. 51.01 deur die volgende te vervang: „51.01 (1) Kerngaring van poli-estervesels, van hoogstens 250 denier, vir die vervaardiging van naaigaring (2) Garing van poli-ester- of poliamiedvesels (kontinu), met 'n treksterkte van minstens 6 grm. per denier, vir die vervaardiging van naaigaring	Volle reg Volle reg"
311.06	Deur die opskrif van tariefpos No. 55.09 deur die volgende te vervang: „55.09 Weefstowwe van katoen (uitgesonderd stowwe met 'n keper- of sateenbinding), ongebleik of uitsluitlik of gedeeltelik van gekleurde garings geweef op so 'n wyse dat ruite of strepe gevorm word, nie op enige wyse afgewerk nie, met 'n konstruksie van minstens 160 drade per vk. dm. (waarvan minstens 105 drade in die skering moet wees), met 'n oorheersende katoennommer van 32's of fyner in beide die skering en die inslag, in die hoeveelheid en op die tye wat die Minister toelaat en onderworpe aan enige voorwaardes wat hy oplê, vir die afwerking daarvan, mits sodanige stowwe minstens al die volgende prosesse, in elke geval genoem, ondergaan: Ongebleik: skroei, bleik of kuipkleuring, mercerisering en drukkrumping Van gekleurde garings geweef: skroei en drukkrumping.“	

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311.06	<i>Continued</i> By the substitution for the heading of tariff heading No. 56.07 of the following: "56.07 Woven fabrics of synthetic fibres mixed with cotton (excluding fabrics in a twill or sateen weave), unbleached or woven wholly or partly from coloured yarns in such a manner as to form checks or stripes, not finished in any way, with a construction of 160 threads or more per sq. in. (of which 105 or more threads must be in the warp), of a predominant cotton count of 32's or finer in both the warp and the weft, in such quantities and at such times as the Minister may permit and subject to such conditions as he may impose, for the finishing thereof, provided such fabrics are to undergo, at least, all the processes specified in each case: Unbleached: singeing, bleaching or vat dyeing and compressive shrinking Woven from coloured yarns: singeing and compressive shrinking."	
311.11	By the deletion of tariff heading No. 40.07.	
311.12	By the substitution for tariff heading No. 51.04 of the following: "51.04 (1) Woven fabrics of man-made fibres (continuous) (excluding fabrics of cellulosic fibres) (2) Open weave fabrics of cellulosic fibres (continuous) with a construction not exceeding 24 threads per sq. in.	Not exceeding the M.F.N. duty Full duty"
311.14	By the substitution for tariff headings Nos. 53.11 and 54.05 of the following: "53.11 Tubular woven fabrics of wool, commonly known as melton, cut on the bias, for the manufacture of collar support material 54.05 Tubular woven fabrics of flax, cut on the bias, for the manufacture of combined felt and linen fabric, for use as collar support material	Full duty Full duty"
311.20	By the substitution for tariff heading No. 55.09.40 of the following: "55.09.40 Crepe fabrics and seersucker fabrics, of cotton, of a f.o.b. price per sq. yd. exceeding 42½c, for garments (excluding blouses)	Not exceeding the M.F.N. duty"
311.25	By the substitution for the heading of item 311.25 of the following: "Industry: Foundation Garments and Elasticised Apparel; Belts whether or not Elasticised" By the deletion of tariff heading No. 40.08. By the substitution for tariff heading No. 60.06 of the following: "60.06 (1) Knitted or crocheted fabrics, for the manufacture of foundation garments (2) Knitted or crocheted fabrics, interlined with foam rubber	Full duty Full duty"
312.01	By the substitution for tariff heading No. 39.01 of the following: "39.01 Polyester film or sheet, whether or not laminated with a textile fabric, for the manufacture of strapping for foot-wear By the substitution for tariff heading No. 59.08 of the following: "59.08 Stiffening fabrics, including toe puff materials	Full duty" Not exceeding the M.F.N. duty"

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I Item	II Tariefpos en Beskrywing	III Mate van Korting
311.06	—Vervolg Deur die opskrif van tariefpos No. 56.07 deur die volgende te vervang: „56.07 Weefstowwe van sintetiese vesels met katoen vermeng (uitgesonderd stowwe met 'n keper- of sateenbinding), ongebleik of uitsluitlik of gedeeltelik van gekleurde garings geweef op so 'n wyse dat ruite of strepe gevorm word, nie op enige wyse afgewerk nie, met 'n konstruksie van minstens 160 drade per vk. dm. (waarvan minstens 105 drade in die skering moet wees), met 'n oorheersende katoennommer van 32's of fyner in beide die skering en die inslag, in die hoeveelhede en op die tye wat die Minister toelaat en onderworpe aan enige voorwaardes wat hy ople, vir die afwerking daarvan, mits sodanige stowwe minstens al die volgende prosesse, in elke geval genoem, ondergaan: Ongebleik: skroei, bleik of kuipkleuring en drukkrimping Van gekleurde garings geweef: skroei en drukkrimping.”	
311.11	Deur tariefpos No. 40.07 te skrap.	
311.12	Deur tariefpos No. 51.04 deur die volgende te vervang: „51.04 (1) Weefstowwe van gefabriseerde vesels (kontinu) (uitgesonderd stowwe van sellulosiese vesels) (2) Oopweefstowwe van sellulosiese vesels (kontinu) met 'n konstruksie van hoogstens 24 drade per vk. dm.	Hoogstens die M.B.N.-reg Volle reg”
311.14	Deur tariefposte Nos. 53.11 en 54.05 deur die volgende te vervang: „53.11 Buisvormige geweefde stowwe van wol, gewoonlik melton genoem, op die skuinste gesny, vir die vervaardiging van boordjesteunstof 54.05 Buisvormige geweefde stowwe van vlas, op die skuinste gesny, vir die vervaardiging van gekombineerde vilt- en linnestof, vir gebruik as boordjesteunstof	Volle reg Volle reg”
311.20	Deur tariefpos No. 55.09.40 deur die volgende te vervang: „55.09.40 Kripstowwe en sirsakarstowwe, van katoen, met 'n prys v.a.b. per vk. jt. van meer as 42½c, vir kledingstukke (uitgesonderd bloese)	Hoogstens die M.B.N.-reg”
311.25	Deur die opskrif van item 311.25 deur die volgende te vervang: „Nywerheid: Vormdrag en Geëlastiseerde Kleding; Lyfbande hetsy Geëlastiseerd al dan nie” Deur tariefpos No. 40.08 te skrap. Deur tariefpos No. 60.06 deur die volgende te vervang: „60.06 (1) Brei- of hekelstowwe, vir die vervaardiging van vormdrag (2) Brei- of hekelstowwe, met tussenvoering van skuimrubber	Volle reg Volle reg”
312.01	Deur tariefpos No. 39.01 deur die volgende te vervang: „39.01 Poli-esterfilm of -vel, hetsy met 'n tekstielstof gelamelleer al dan nie, vir die vervaardiging van bandwerk vir skoeisel Deur tariefpos No. 59.08 deur die volgende te vervang: „59.08 Verstywingstowwe, met inbegrip van neusverstywingstowwe	Volle reg” Hoogstens die M.B.N.-reg”

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I Item	II Tariff Heading and Description	III Extent of Rebate
315.01	By the substitution for tariff heading No. 15.07 of the following: "15.07 (1) Linseed oil, for the manufacture of castings (2) Rape seed oil, for use in the continuous casting of steel By the substitution for tariff heading No. 26.01 of the following: "26.01 (1) Chrome ore, for the manufacture of ferro-chromium (2) Molybdenite, columbite and pyrochlore ores and concentrates, for the manufacture of base metals (3) Zinc ores and concentrates, for the manufacture of zinc By the insertion after tariff heading No. 28.03 of the following: "28.13 Hydrofluoride in aqueous solutions of a strength not exceeding 85 per cent by weight	Full duty Full duty" Full duty Full duty Full duty" Full duty"
315.02	By the substitution for the heading to item 315.02 of the following: "Industry: Metal Pipes and Tubes" By the substitution for tariff heading No. 73.15 of the following: "73.15 Stainless steel in rolls	Full duty"
315.07	By the insertion after tariff heading No. 29.14 of the following: "73.15 Stainless steel, of a thickness not exceeding 0.91 mm., for the manufacture of hollowware for kitchen or table use	Full duty"
316.01	By the substitution for tariff heading No. 84.62 of the following: "84.62 (1) Unworked rings, for the manufacture of roller bearings (2) Unworked rings, for the manufacture of ball bearings	Full duty Not exceeding the preferential duty"
316.04	By the substitution in the Afrikaans text of tariff heading No. 85.18 for the word "aardlekrelès" of the word "aardlekrelès". By the substitution for tariff heading No. 85.19 of the following: "85.19 (1) Potentiometers, resistors and push button switches, for the manufacture of earth leakage relays (2) Mounted electric contact points of tungsten, for the manufacture of voltage regulators for motor vehicles By the substitution in the Afrikaans text of tariff heading No. 85.21 for the word "aardlekrelès" of the word "aardlekrelès".	Not exceeding the preferential duty Full duty"
316.05	By the substitution for tariff heading No. 28.30 of the following: "28.30 Mercury or zinc chloride 28.48 Zinc ammonium chloride	Full duty Full duty"
316.10	By the substitution for paragraph (6) of tariff heading No. 85.00 of the following: "(6) Valves and parts thereof	Not exceeding the preferential duty"
316.13	By the substitution for tariff heading No. 84.06 of the following: "84.06 Parts (finished or unfinished) of internal combustion piston engines (excluding pistons, gudgeon pins, cast iron piston rings, cast iron cylinder liners and sleeves and finished inlet and exhaust valves)	Full duty"

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I Item	II Tariefpos en Beskrywing	III Mate van Korting
315.01	Deur tariefpos No. 15.07 deur die volgende te vervang: „15.07 (1) Lynolie, vir die vervaardiging van gietstukke (2) Raapsaadolie, vir gebruik by die deurlopende giet van staal Deur tariefpos No. 26.01 deur die volgende te vervang: „26.01 (1) Chroomerts, vir die vervaardiging van ferrochroom (2) Molibdeniet-, kolumbiet- en pirochloorertse en -konsentrate, vir die vervaardiging van onedel-metale (3) Sinkertse en -konsentrate, vir die vervaardiging van sink Deur na tariefpos No. 28.03 die volgende in te voeg: „28.13 Waterstoffluoried in wateroplossings met 'n sterkte van hoogstens 85 persent volgens gewig	Volle reg Volle reg" Volle reg Volle reg Volle reg" Volle reg"
315.02	Deur die opskrif by item 315.02 deur die volgende te vervang: „Nywerheid: Metaalpype en -buis" Deur tariefpos No. 73.15 deur die volgende te vervang: „73.15 Vlekvrye staal in rolle	Volle reg"
315.07	Deur na tariefpos No. 29.14 die volgende in te voeg: „73.15 Vlekvrye staal, met 'n dikte van hoogstens 0.91 mm., vir die vervaardiging van holware vir kombuis- of tafelgebruik	Volle reg"
316.01	Deur tariefpos No. 84.62 deur die volgende te vervang: „84.62 (1) Onbewerkte ringe, vir die vervaardiging van rollaers (2) Onbewerkte ringe, vir die vervaardiging van koeël-laaers	Volle reg Hoogstens die voorkeurreg"
316.04	Deur in die Afrikaanse teks van tariefpos No. 85.18 die woord „aardlekrelès" deur die woord „aardlekrelës" te vervang. Deur tariefpos No. 85.19 deur die volgende te vervang: „85.19 (1) Potensiometers, weerstande en drukknopskake-laars, vir die vervaardiging van aardlekrelës (2) Gemonteerde elektriese kontakpunte van wolfram, vir die vervaardiging van spanningsreëlaars vir motorvoertuie Deur in die Afrikaanse teks van tariefpos No. 85.21 die woord „aardlekrelës" deur die woord „aardlekrelës" te vervang.	Hoogstens die voorkeurreg Volle reg"
316.05	Deur tariefpos No. 28.30 deur die volgende te vervang: „28.30 Kwik- of sinkchloried 28.48 Sinkammoniumchloried	Volle reg Volle reg"
316.10	Deur paragraaf (6) van tariefpos No. 85.00 deur die volgende te vervang: „(6) Buis en onderdeel daarvan	Hoogstens die voorkeurreg"
316.13	Deur tariefpos No. 84.06 deur die volgende te vervang: „84.06 Onderdele (afgewerk of onafgewerk) van binnebrand-suierenjins (uitgesonderd suiers, suierpenne, gegote ystersuiering, gegote ystersilindervoerings en -huise en afgewerkte in- en uitlaatkleppe)	Volle reg"

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I Item	II Tariff Heading and Description	III Extent of Rebate
316.15	By the insertion after item 316.14 of the following: "316.15 Industry: Windscreen Wipers 73.15 Hoop and strip, of stainless steel, of a thickness not exceeding 0.91 mm.	Full duty"
317.03	By the substitution for Note 06.06 A. 6 of the following: "6. Transmission: (a) Transmission (propeller) shafts, whether or not universal joints or brackets are attached, may be assembled but shall not be in position. (b) Driving axles of the rigid integral housing and the swing types may be assembled with all internal parts (including transmission shaft companion flanges), with the requisite brake equipment and, subject to the provisions of subparagraph 3 (a), with all other parts and sub-assemblies in position. (c) Driving axles of the independent suspension type shall, subject to the provisions of subparagraph 3 (a), be unassembled. The differential carrier housing with all internal parts, including axle shaft and transmission shaft companion flanges, may be assembled but shall not be in position." By the substitution for Note 07.00 of the following: "07.00 Subject to the provisions of Note 05.00 or any manufacturing programme approved thereunder or any condition imposed thereunder, components (including materials) provided for in paragraph (I) of this item shall not be entered or be admissible under any other paragraph of this item unless such component is incorporated in a sub-assembly which, in terms of the provisions of the Notes to this item, is imported in an assembled condition without thereby becoming subject to a higher unrebated duty and such component is so located in such sub-assembly that, in the opinion of the Secretary, omission of such component from the sub-assembly by the supplier would be impracticable or incorporation of such component in such sub-assembly by the registrant would involve an extensive process. Components provided for in paragraph (I) of this item shall not be subject to the regulations relating to the importation and use of goods under rebate of duty except to such extent as the Secretary considers necessary." By the substitution in paragraph (I) for tariff heading No. 39.07 of the following: "39.01 Flexible polyurethane foam, whether or not cut to size or shape, except for motor vehicles of a gross vehicle weight of less than 22,400 lb. for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item 39.02 (1) Flexible polyvinyl chloride foam of a thickness exceeding 0.002 in. but not exceeding 0.009 in., except for motor vehicles of a gross vehicle weight of less than 22,400 lb. for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item (2) Flexible polyvinyl chloride foam of a thickness exceeding 0.009 in. but not exceeding 0.16 in., except for motor vehicles of a gross vehicle weight of less than 22,400 lb. for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item	
		Full duty less 20%
		Full duty less the greater of 25% or 3½c per sq. yd. less 12½%
		Full duty less 20%

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I Item	II Tariefpos en Beskrywing	III Mate van Korting
316.15	Deur na item 316.14 die volgende in te voeg: „316.15 Nywerheid: Ruitveërs 73.15 Hoepel en band, van vlekvrystaal, met 'n dikte van hoogstens 0.91 mm.	Volle reg
317.03	Deur Opmerking 06.06 A. 6 deur die volgende te vervang: „6. Transmissie: (a) Transmissieas (dryfasse), hetsy kruiskoppeling van steunarms daaraan bevestig is al dan nie, kan gemonteer wees maar moet nie in posisie wees nie. (b) Aandryfwielas van die nie-verende integrerende omhulsel tipe en die swaaitipe kan gemonteer wees met alle interne onderdele (met inbegrip van dryfaskoppelfense), met die nodige remtoerusting en, behoudens die bepalings van subparagraaf 3 (a), met alle ander onderdele en submontasies in posisie. (c) Aandryfwielas van die onafhanklike vering tipe moet, behoudens die bepalings van subparagraaf 3 (a), ongemonteer wees. Die ewenaaromhulsel met alle interne onderdele, met inbegrip van halfas- en dryfaskoppelfense, kan gemonteer, maar moet nie in posisie wees nie.” Deur Opmerking 07.00 deur die volgende te vervang: „07.00 Behoudens die bepalings van Opmerking 05.00 of enige vervaardigingsprogram daarkragtens goedgekeurde of enige voorwaarde daarkragtens gestel, word komponente (met inbegrip van materiale) waarvoor in paragraaf (I) van hierdie item voorsiening gemaak word, nie onder enige ander paragraaf van hierdie item geklaar of toegelaat nie tensy sodanige komponent in 'n submontasie geïnkorporeer is wat ingevolge die bepalings van die Opmerkings by hierdie item in 'n gemonteerde toestand ingevoer word sonder om daardeur aan 'n hoër ongekorte reg onderhewig te word en, so geleë is in sodanige submontasie dat, na die mening van die Sekretaris, weglating van sodanige komponent uit die submontasie deur die leweransier ondoenlik sou wees of inkorporering van sodanige komponent in die submontasie deur die geregistreerde 'n omvangryke proses sou meebring. Komponente waarvoor in paragraaf (I) van hierdie item voorsiening gemaak word, is nie aan die regulasies met betrekking tot die invoer en gebruik van goedere met korting op reg onderhewig nie, behalwe in die mate wat die Sekretaris nodig ag.” Deur in paragraaf (I) tariefpos No. 39.07 deur die volgende te vervang:	Volle reg min 20% Volle reg min die hoogste van 25% of 3½c per vk. jt. min 12½% Volle reg min 20%
	„39.01 Buigsame poli-uretaanskuim, hetsy na grootte of vorm gesny al dan nie, behalwe vir motorvoertuie met 'n bruto voertuiggewig van minder as 22,400 lb., vir die vervoer van goedere of materiale, maar nie enige motorvoertuig in paragraaf (III) van hierdie item vermeld nie	
39.02	(1) Buigsame polivinielchloriedskuim met 'n dikte van meer as 0.002 dm. maar hoogstens 0.009 dm., behalwe vir motorvoertuie met 'n bruto voertuiggewig van minder as 22,400 lb., vir die vervoer van goedere of materiale, maar nie enige motorvoertuig in paragraaf (III) van hierdie item vermeld nie	
	(2) Buigsame polivinielchloriedskuim met 'n dikte van meer as 0.009 dm. maar hoogstens 0.16 dm., behalwe vir motorvoertuie met 'n bruto voertuiggewig van minder as 22,400 lb., vir die vervoer van goedere of materiale, maar nie enige motorvoertuig in paragraaf (III) van hierdie item vermeld nie	

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I Item	II Tariff Heading and Description	III Extent of Rebate
317.03	<i>—Continued</i>	
	39.07 (1) Hose clamps, except for motor vehicles of a gross vehicle weight of less than 22,400 lb. for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item	Full duty less 20%
	(2) Flexible polyurethane foam mouldings for use in seats and squabs, except for motor vehicles of a gross vehicle weight of less than 22,400 lb. for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item	Full duty less 20%
	40.08 Flexible cellular rubber materials, except for motor vehicles of a gross vehicle weight of less than 22,400 lb. for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item	Full duty less 20%
	By the insertion in paragraph (I) after tariff heading No. 40.09 of the following:	
	"58.02 (1) Carpeting, backed with artificial plastic material, whether or not moulded or cut to size, except for motor vehicles of a gross vehicle weight of less than 22,400 lb. for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item	Full duty less 20%
	(2) Other carpeting, whether or not moulded or cut to size, except for motor vehicles of a gross vehicle weight of less than 22,400 lb. for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item	Full duty less 30%
	59.03 Bonded synthetic fibre fabrics, not impregnated or coated, except for motor vehicles of a gross vehicle weight of less than 22,400 lb. for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item	Full duty less 10%
	By the insertion in paragraph (I) after tariff heading No. 76.16 of the following:	
	"84.06 Pistons, gudgeon pins, cast iron piston rings, cast iron cylinder liners and sleeves and finished inlet and exhaust valves, except for motor vehicles of a gross vehicle weight of less than 22,400 lb. for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item	Full duty less 20%
	By the insertion in paragraph (I) after tariff heading No. 84.59 of the following:	
	"84.64 Gaskets, whether or not in sets, except for motor vehicles of a gross vehicle weight of less than 22,400 lb. for the transport of goods or materials not being any motor vehicle specified in paragraph (III) of this item	Full duty less 20%
	By the insertion in paragraph (I) after paragraph (3) of tariff heading No. 87.06 of the following:	
	"(4) Transmission (propeller) shafts used with cross journal type universal joints (whether or not such joints are attached) (excluding transmission shafts used with torque tubes), and parts of such shafts and joints, for motor vehicles specified in paragraph (III) of this item	Full duty less 20%
	(5) Universal joints of the cross journal type, and parts thereof, for motor vehicles specified in paragraph (III) of this item	Full duty less 20%

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I Item	II Tariefpos en Beskrywing	III Mate van Korting
317.03	—Vervolg 39.07 (1) Slangklampe, behalwe vir motorvoertuie met 'n bruto voertuiggewig van minder as 22,400 lb., vir die vervoer van goedere of materiale, maar nie enige motorvoertuig in paragraaf (III) van hierdie item vermeld nie (2) Buigsame poli-uretaanskuim vormstukke vir gebruik in sitplekke en rugleuningkussings, behalwe vir motorvoertuie met 'n bruto voertuiggewig van minder as 22,400 lb., vir die vervoer van goedere of materiale, maar nie enige motorvoertuig in paragraaf (III) van hierdie item vermeld nie 40.08 Buigsame sellulêre rubberstowwe, behalwe vir motorvoertuie met 'n bruto voertuiggewig van minder as 22,400 lb., vir die vervoer van goedere of materiale, maar nie enige motorvoertuig in paragraaf (III) van hierdie item vermeld nie Deur in paragraaf (I) na tariefpos No. 40.09 die volgende in te voeg: „58.02 (1) Tapytstof, met rugkant van kunsplastiekstof, hetsy gevorm of na grootte gesny al dan nie, behalwe vir motorvoertuie met 'n bruto voertuiggewig van minder as 22,400 lb., vir die vervoer van goedere of materiale, maar nie enige motorvoertuig in paragraaf (III) van hierdie item vermeld nie (2) Ander tapytstof, hetsy gevorm of na grootte gesny al dan nie, behalwe vir motorvoertuie met 'n bruto voertuiggewig van minder as 22,400 lb., vir die vervoer van goedere of materiale, maar nie enige motorvoertuig in paragraaf (III) van hierdie item vermeld nie 59.03 Verbonde sintetiese veselstowwe, nie geïmpregneer of bestryk nie, behalwe vir motorvoertuie met 'n bruto voertuiggewig van minder as 22,400 lb., vir die vervoer van goedere of materiale, maar nie enige motorvoertuig in paragraaf (III) van hierdie item vermeld nie Deur in paragraaf (I) na tariefpos No. 76.16 die volgende in te voeg: „84.06 Suiers, suierpenne, gegote ystersuierringe, gegote ystersilindervoerings en -hulse en afgewerkte in- en uitlaatkleppe, behalwe vir motorvoertuie met 'n bruto voertuiggewig van minder as 22,400 lb., vir die vervoer van goedere of materiale, maar nie enige motorvoertuig in paragraaf (III) van hierdie item vermeld nie Deur in paragraaf (I) na tariefpos No. 84.59 die volgende in te voeg: „84.64 Pakstukke, hetsy in stelle al dan nie, behalwe vir motorvoertuie met 'n bruto voertuiggewig van minder as 22,400 lb., vir die vervoer van goedere of materiale, maar nie enige motorvoertuig in paragraaf (III) van hierdie item vermeld nie Deur in paragraaf (I) na paragraaf (3) van tariefpos No. 87.06 die volgende in te voeg: „(4) Transmissieasse (dryfasse) gebruik met kruisspiltipe gewrigskoppelings (hetsy sodanige koppelings daaraan bevestig is al dan nie) (uitgesonderd transmissieasse gebruik met wringbuis), en onderdele van sodanige asse en koppelings, vir motorvoertuie in paragraaf (III) van hierdie item vermeld (5) Gewrigskoppelings van die kruisspiltipe, en onderdele daarvan, vir motorvoertuie in paragraaf (III) van hierdie item vermeld	Volle reg min 20% Volle reg min 20% Volle reg min 20%” Volle reg min 20% Volle reg min 30% Volle reg min 10%” Volle reg min 20%” Volle reg min 20%” Volle reg min 20% Volle reg min 20%

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CUSTOMS AND EXCISE AMENDMENT ACT, 1969.

I Item	II Tariff Heading and Description	III Extent of Rebate
317.03	<i>—Continued</i> (6) Brake drum brake assemblies and parts thereof, for motor cars By the substitution for the heading of paragraph (IV) (a) (2) of the following: “(2) Assembled chassis (whether or not fitted with engines) and unassembled chassis parts and sub-assemblies, for equipment with bodies built in the Republic or, in the case of motor vehicles provided for in tariff heading No. 87.03, for completion with equipment which is manufactured in the Republic or which is imported in an assembled or unassembled form—”	Full duty less the greater of 20% or 10c per lb.”
317.06	By the substitution for tariff heading No. 39.02 of the following: “39.02 Polyvinyl chloride foam of a thickness exceeding 0.16 in., for the manufacture of seats By the insertion after tariff heading No. 70.20 of the following: “73.18 Steel tubes, whether or not fitted with rubber rings bonded thereto, for the manufacture or completion of transmission (propeller) shafts By the substitution for tariff heading No. 73.40 of the following: “73.40 (1) Support wires (paper covered), for the manufacture of seats assemblies (2) Steel balance weights, for the manufacture or completion of transmission (propeller) shafts By the insertion after tariff heading No. 84.61 of the following: “84.62 Single row radial ball bearings (excluding angular contact ball bearings) and single row tapered roller bearings, with an outside diameter of not less than 31 mm. but not exceeding 90 mm., for the manufacture of rear-axle assemblies By the substitution for paragraph (8) of tariff heading No. 87.06 of the following: “(8) Stub axle yokes for independent suspension driving axle shaft sub-assemblies of the type used with cross journal universal joints, complete or incomplete (whether or not finished), for the manufacture or completion of such axle shaft sub-assemblies By the insertion after paragraph (12) of tariff heading No. 87.06 of the following: “(13) Prepared steel tubes fitted with rubber rings bonded thereto, for the manufacture or completion of transmission (propeller) shafts (14) Cross journal universal joints with an overall length across the journal, including bearing cups, exceeding 95 mm., and parts thereof (whether or not finished), completely unassembled, for the manufacture of transmission (propeller) shafts (15) Ball type constant velocity universal joints and parts thereof, complete or incomplete (whether or not finished), completely unassembled, for the manufacture or completion thereof	Full duty” Full duty” Full duty Full duty” Not exceeding the preferential duty” Full duty” Full duty Full duty Full duty”
320.01	By the deletion of tariff heading No. 39.00.	

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Wet No. 105, 1969

I Item	II Tariefpos en Beskrywing	III Mate van Korting
317.03	—Vervolg (6) Remtrommelremsamestellings en onderdele daarvan, vir motorkarre Deur die opskrif van paragraaf (IV) (a) (2) deur die volgende te vervang: „(2) Gemonteerde chassis (hetsy toegerus met enjins al dan nie) en ongemonteerde chassisonderdele en -submontasies, vir toerusting met bakke in die Republiek gebou of, in die geval van motorvoertuie waarvoor in tariefpos No. 87.03 voorsiening gemaak word, vir voltooiing met toerusting wat in die Republiek vervaardig word, of wat in 'n gemonteerde of ongemonteerde toestand ingevoer word—”	Volle reg min die hoogste van 20% of 10c per lb.”
317.06	Deur tariefpos No. 39.02 deur die volgende te vervang: „39.02 Polivinielchloriedskuim met 'n dikte van meer as 0.16 dm., vir die vervaardiging van sitplekke Deur na tariefpos No. 70.20 die volgende in te voeg: „73.18 Staalbuisse, hetsy toegerus met rubberringe daaraan verbonde al dan nie, vir die vervaardiging of voltooiing van transmissieasse (dryfasse) Deur tariefpos No. 73.40 deur die volgende te vervang: „73.40 (1) Steundrade (papierbedek), vir die vervaardiging van sitplekmonterings (2) Staalbalanseergewigte, vir die vervaardiging of voltooiing van transmissieasse (dryfasse) Deur na tariefpos No. 84.61 die volgende in te voeg: „84.62 Enkelry radiale koeëllaars (uitgesonderd hoekkontak koeëllaars) en enkelry tapse rollaars, met 'n buitedeursnee van minstens 31 mm. maar hoogstens 90 mm., vir die vervaardiging van agterasmontasies Deur paragraaf (8) van tariefpos No. 87.06 deur die volgende te vervang: „(8) Stompasjukke vir halfassubmontasies van onafhanklike vering-aandryfwielasse van die tipe met kruisspilgewrigskoppelings gebruik, volledig of onvolledig (hetsy afgewerk al dan nie), vir die vervaardiging of voltooiing van sodanige halfassubmontasies Deur na paragraaf (12) van tariefpos No. 87.06 die volgende in te voeg: „(13) Voorbereide staalbuisse toegerus met rubberringe daaraan verbonde, vir die vervaardiging of voltooiing van transmissieasse (dryfasse) (14) Kruisspilgewrigskoppelings met 'n totale lengte oor die jukarms, met inbegrip van buitekeëlringe, van meer as 95 mm., en onderdele daarvan (hetsy afgewerk al dan nie), geheel en al ongemonteer, vir die vervaardiging van transmissieasse (dryfasse) (15) Koeëltipe gelyksnelheidgewrigskoppelings en onderdele daarvan, volledig of onvolledig (hetsy afgewerk al dan nie), geheel en al ongemonteer, vir die vervaardiging of voltooiing daarvan	Volle reg” Volle reg” Volle reg Volle reg” Hoogstens die voorkeurreg” Volle reg” Volle reg Volle reg”
320.01	Deur tariefpos No. 39.00 te skrap.	

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CUSTOMS AND EXCISE AMENDMENT ACT, 1969.

Schedule No. 4

AMENDMENTS TO SCHEDULE NO. 4 TO THE CUSTOMS AND EXCISE ACT, 1964.

I Item	II Tariff Heading and Description	III Extent of Rebate
410.03	By the substitution for tariff heading No. 22.03 of the following: "22.03 Beer of a specific gravity before fermentation exceeding 1050°, for mixing with beer manufactured in the Republic in the manufacture of beer of a specific gravity before fermentation exceeding 1050° By the substitution for paragraph (3) of tariff heading No. 30.03 of the following: "(3) Stock remedies containing OO-di-(2-chloroethyl)-O-(3-chloro-4-methylcoumarin-7-yl) phosphate, phenothiazine, furazolidone, piperazine, thiabenzole, tetramisole, metichloropindol (3, 5-dichloro-2, 6-dimethyl-4-pyridinol), methyridine, nicarbazin, oxyclozanide (3, 3', 5, 5', 6-pentachloro-2, 2'-dihydroxybenzanilide) or amprolium as active ingredient	71½c per gal." Full duty"
412.07	By the substitution for item 412.07 of the following: "412.07 Goods unconditionally abandoned to the Department by the owner or goods destroyed with the permission of the Secretary under the supervision of an officer, while still in a customs and excise warehouse or under the control of the Department (including goods cleared under rebate of duty): Provided that the owner shall be responsible for the cost of storage in and removal to the State warehouse or any place of security indicated by the Secretary (including the owner's premises) as well as for the cost of destruction: Provided further that the Secretary may decline to accept abandonment or to grant permission for destruction	Full duty less any rebate granted on entry"
460.04	By the substitution for tariff heading No. 15.07 of the following: "15.07 Cotton seed oil, soya bean oil, sunflower seed oil, castor oil or groundnut oil, in such quantities and at such times as the Secretary for Industries may allow by specific permit	Full duty"
460.08	By the insertion after item 460.07 of the following: "460.08 03.02 Dried fish, in such quantities and at such times as the Secretary for Industries may allow by specific permit	Full duty"

WYSIGINGSWET OP DOEANE EN AKSYNS, 1969.

Wet No. 105, 1969

Bylae No. 4

WYSIGINGS VAN BYLAE NO. 4 BY DIE DOEANE- EN AKSYNSWET, 1964.

I Item	II Tariefpos en Beskrywing	III Mate van Korting
410.03	Deur tariefpos No. 22.03 deur die volgende te vervang: „22.03 Bier met 'n soortlike gewig voor fermentasie van meer as 1050°, vir vermenging met bier in die Republiek vervaardig in die vervaardiging van bier met 'n soortlike gewig voor fermentasie van meer as 1050° Deur paragraaf (3) van tariefpos No. 30.03 deur die volgende te vervang: „(3) Veegeneesmiddels wat OO-di-(2-chloroëtiel)-O-(3-chloro-4-metielkumarien-7-iel)-fosfaat, fenotiasien, furasolidoon, piperasien, tiabensool, tetramisool, metichloorpindol (3, 5-dichloor-2, 6-dimetiel-4-piridinol), metiridien, nikarbasien, oksiklosanied (3, 3', 5, 5', 6-pentachloor-2, 2'-dihidroksibensanilied) of amprolium as aktiewe bestanddeel bevat	7½c per gel.” Volle reg”
412.07	Deur item 412.07 deur die volgende te vervang: „412.07 Goedere wat onvoorwaardelik aan die Departement prysgegee word deur die eienaar of goedere wat met die toestemming van die Sekretaris onder die toesig van 'n beaampte vernietig word terwyl dit nog in 'n doeane-en-aksynspakhuis of onder die beheer van die Departement is (met inbegrip van goedere met korting op reg geklaar): Met dien verstande dat die eienaar verantwoordelik is vir die koste van opslag in of verwydering na die Staatspakhuis of enige bewaringsplek deur die Sekretaris aangewys (met inbegrip van die eienaar se persele), sowel as vir die koste van vernietiging: Met dien verstande voorts dat die Sekretaris kan weier om prysgawe te aanvaar of om toestemming vir vernietiging te verleen	Volle reg min enige korting by klaring toegelaat”
460.04	Deur tariefpos No. 15.07 deur die volgende te vervang: „15.07 Katoensaad-, sojaboon-, sonneblomsaad-, kaster- of grondboontjie-olie, in die hoeveelhede en op die tye wat die Sekretaris van Nywerheidswese by bepaalde permit toelaat	Volle reg”
460.08	Deur na item 460.07 die volgende in te voeg: „460.08 03.02 Gedroogde vis, in die hoeveelhede en op die tye wat die Sekretaris van Nywerheidswese by bepaalde permit toelaat	Volle reg”

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CUSTOMS AND EXCISE AMENDMENT ACT, 1969.

Schedule No. 5

AMENDMENTS TO SCHEDULE NO. 5 TO THE CUSTOMS AND EXCISE ACT, 1964.

I Item	II Tariff Heading and Description	III Extent of Drawback
502.01	By the insertion after tariff heading No. 08.12 of the following: "48.01 Tissue paper, with a basis weight per sq. m. of less than 35 grm., used as packing for fruit 48.05 Tissue paper, with a basis weight per sq. m. of less than 35 grm., used as packing for fruit	Full duty less 7½% Full duty less 7½%"
507.01	By the substitution for tariff heading No. 39.02 of the following: "39.02 (1) Polyvinyl chloride powder, used in the manufacture of floor and wall coverings in the form of plate or tiles (2) Ethylene polymers and copolymers, liquid or pasty and in blocks, lumps, powders and similar bulk forms, with a specific gravity not exceeding 0.940, used in the manufacture of bags of artificial plastic material	Full duty Full duty"
510.01	By the insertion before tariff heading No. 28.33 of the following: "28.17 Sodium hydroxide (caustic soda), used in the manufacture of paper pulp	Full duty"
511.03	By the insertion before tariff heading No. 60.01 of the following: "51.04 Woven fabrics of cellulosic fibres (continuous), used in the manufacture of impregnated or coated textile fabrics 56.07 Woven fabrics of cellulosic fibres (discontinuous), used in the manufacture of impregnated or coated textile fabrics	Full duty Full duty"
511.13	By the insertion after item 511.12 of the following: "511.13 Cabled yarn, twine, rope or cordage 51.01 Yarn of polyamide fibres, with a tenacity of 6 grm. per denier or more, used in the manufacture of cabled yarn, twine, rope or cordage	Full duty"
515.01	By the insertion after tariff heading No. 39.07 of the following: "73.15 Stainless steel, used in the manufacture of sinks	Full duty"
517.04	By the insertion after item 517.03 of the following: "517.04 Parachutes 51.01 Prepared sewing yarn of man-made fibres (continuous), used in the manufacture of parachutes 51.04 Woven fabrics of man-made fibres (continuous), used in the manufacture of parachutes 55.09 Woven fabrics of cotton, used in the manufacture of parachutes 58.05 Narrow woven fabrics, used in the manufacture of parachutes 59.02 Felt and articles of felt, used in the manufacture of parachutes 59.13 Elastic webbing of a width not exceeding 30 cm., used in the manufacture of parachutes 73.35 Metal springs, used in the manufacture of parachutes 98.01 Press-fasteners, used in the manufacture of parachutes	Full duty Full duty Full duty Full duty Full duty Full duty Full duty Full duty"

WYSIGINGSWET OP DOEANE EN AKSYNS, 1969.

Wet No. 105, 1969

Bylae No. 5

WYSIGINGS VAN BYLAE NO. 5 BY DIE DOEANE- EN AKSYNSWET, 1964.

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Act No. 105, 1969

CUSTOMS AND EXCISE AMENDMENT ACT, 1969.

I Item	II Tariff Heading and Description	III Extent of Refund
532.00	By the substitution for item 532.00 of the following: "532.00 GOODS ABANDONED TO THE DEPARTMENT Goods which have been entered for home consumption and are unconditionally abandoned to the Department by the owner before removal thereof from the control of the Department (including goods cleared under rebate of duty): Provided that the owner shall be responsible for the cost of storage in and removal to the State warehouse or any place of security indicated by the Secretary (including the owner's premises) as well as for the cost of destruction: Provided further that the Secretary may decline to accept abandonment	Full duty less any rebate granted on entry"

WYSIGINGSWET OP DOEANE EN AKSYNS, 1969.

Wet No. 105, 1969

I Item	II Tariefpos en Beskrywing	III Mate van Terugbetaling
532.00	Deur item 532.00 deur die volgende te vervang: „532.00 GOEDERE AAN DIE DEPARTEMENT PRYS- GEGEE Goedere wat vir binnelandse gebruik geklaar is en on- voorwaardelik deur die eienaar aan die Departement prysgegee word voor verwydering daarvan uit die be- heer van die Departement (met inbegrip van goedere met korting op reg geklaar): Met dien verstande dat die eienaar verantwoordelik is vir die koste van opslag in en verwydering na die Staatspakhuis of enige be- waringsplek deur die Sekretaris aangewys (met inbe- grip van die eienaar se persele), sowel as vir die koste van vernietiging: Met dien verstande voorts dat die Sekretaris kan weier om prysgawe te aanvaar	Volle reg min enige korting by klaring toegestaan"

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CUSTOMS AND EXCISE AMENDMENT ACT, 1969.

Schedule No. 6

AMENDMENTS TO SCHEDULE NO. 6 TO THE CUSTOMS AND EXCISE ACT, 1964.

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
602.01.40	By the deletion of item 602.01.40.		
602.01.45	By the deletion of item 602.01.45.		
602.01.55	By the deletion of item 602.01.55.		
603.01.40	By the deletion of item 603.01.40.		
603.01.45	By the deletion of item 603.01.45.		
603.01.55	By the deletion of item 603.01.55.		
605.07	By the deletion of item 605.07.		
605.07.10	By the deletion of item 605.07.10.		
606.22.10	By the substitution for item 606.22.10 of the following: "606.22.10 Excisable goods (including spirits contained in spirituous beverages and base oils contained in prepared lubricating oil), in a customs and excise warehouse, entered for use in the manufacture, by reprocessing, of excisable goods of the same or another class or kind	Full duty"	
608.01	By the substitution for item 608.01 of the following: "608.01 Excisable goods in a customs and excise manufacturing warehouse and excisable goods in the process of manufacture and removed from one customs and excise manufacturing warehouse to another such warehouse, unavoidably lost in manufacturing processes or through working, pumping, handling and similar causes or through natural causes, to such extent as the Secretary deems reasonable, subject to production of proof to the satisfaction of the Secretary that such goods did not enter into consumption	Full duty"	
608.02	By the substitution for item 608.02 of the following: "608.02 Excisable goods and spirituous beverages while still in a customs and excise warehouse or which are still under the control of the Department (including such goods cleared under rebate of duty), abandoned unconditionally to the Department by the owner or destroyed with the permission of the Secretary under the supervision of an officer: Provided that the owner shall be responsible for the cost of storage in and removal to the State warehouse or any place of security indicated by the Secretary (including the owner's premises) as well as for the cost of destruction: Provided further that the Secretary may decline to accept abandonment or to grant permission for destruction	Full duty less any rebate granted on entry	Full duty less any rebate granted on entry"
609.05	By the substitution for item 609.05.05 of the following: "609.05.05 105.05 } Petrol, aviation spirit and base 105.10 } oils in prepared lubricating oil, supplied to any person entitled to the privileges provided in item 460.06 of Schedule No. 4, subject to the provisions of the said item	Full duty"	
609.18	By the deletion of item 609.18.		
609.18.10	By the deletion of item 609.18.10.		

WYSIGINGSWET OP DOEANE EN AKSYNS, 1969.

Wet No. 105, 1969

Bylae No. 6

WYSIGINGS VAN BYLAE NO. 6 BY DIE DOEANE- EN AKSYNSWET, 1964.

I Item	II Tariefitem en Beskrywing	III Mate van Korting	IV Mate van Terugbetaling
602.01.40	Deur item 602.01.40 te skrap.		
602.01.45	Deur item 602.01.45 te skrap.		
602.01.55	Deur item 602.01.55 te skrap.		
603.01.40	Deur item 603.01.40 te skrap.		
603.01.45	Deur item 603.01.45 te skrap.		
603.01.55	Deur item 603.01.55 te skrap.		
605.07	Deur item 605.07 te skrap.		
605.07.10	Deur item 605.07.10 te skrap.		
606.22.10	Deur item 606.22.10 deur die volgende te vervang:		
	„606.22.10 Synsbare goedere (met inbegrip van spiritus in spiritusdranke en basisolie in bereide smeerolie), in 'n doeane-en-aksynspakhuis geklaar vir gebruik by die vervaardiging, deur herbewerking, van synsbare goedere van dieselfde of 'n ander klas of soort	Volle reg"	
608.01	Deur item 608.01 deur die volgende te vervang:		
	„608.01 Synsbare goedere in 'n doeane-en-aksynsvervaardigingspakhuis en synsbare goedere in die proses van vervaardiging en wat van een doeane-en-aksynsvervaardigingspakhuis na 'n ander sodanige pakhuis verwyder word, wat onvermydelik verlore raak in vervaardigingsprosesse of aan bewerking, pomp, hantering en soortgelyke oorsake of aan natuurlike oorsake te wyte is, in die mate wat die Sekretaris redelik ag, mits bewyse tot bevrediging van die Sekretaris voorgelê word dat sodanige goedere nie in verbruik gegaan het nie	Volle reg"	
608.02	Deur item 608.02 deur die volgende te vervang:		
	„608.02 Synsbare goedere en spiritusdranke wat nog in 'n doeane-en-aksynspakhuis is of wat nog onder die beheer van die Departement is (met inbegrip van sodanige goedere wat met korting op reg geklaar is) en wat onvoorwaardelik deur die eienaar aan die Departement prysgegee word of wat met die toestemming van die Sekretaris onder die toesig van 'n beampte vernietig word: Met dien verstande dat die eienaar verantwoordelik is vir die koste van opslag in en verwydering na die Staatspakhuis of enige bewaringsplek deur die Sekretaris aangewys (met inbegrip van die eienaar se persele), sowel as vir die koste van vernietiging: Met dien verstande voorts dat die Sekretaris kan weier om prysgawe te aanvaar of om toestemming vir vernietiging te verleen	Volle reg min enige korting by klaring toegelaat	Volle reg min enige korting by klaring toegelaat"
609.05	Deur item 609.05.05 deur die volgende te vervang:		
	„609.05.05 105.05 } Petrol, vliegtuigspiritus en basis- 105.10 } olies in bereide smeerolie, verskaf aan enige persoon wat op die voorregte waarvoor in item 460.06 van Bylae No. 4 voorsiening gemaak is, geregtig is, onderworpe aan die bepalinge van genoemde item	Volle reg"	
609.18	Deur item 609.18 te skrap.		
609.18.10	Deur item 609.18.10 te skrap.		

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Schedule No. 7

SUBSTITUTION OF SCHEDULE NO. 7 TO THE CUSTOMS AND EXCISE ACT, 1964.

By the substitution for Schedule No. 7 of the following:

"Schedule No. 7

REBATES AND REFUNDS OF SALES DUTY

NOTES:

1. The sales duty goods specified in Column II of this Schedule may, subject to the provisions of section 75 and the regulations, be entered under rebate of the sales duty specified in Part 3 of Schedule No. 1 in respect of such goods at the time of entry for home consumption thereof, to the extent stated in Column III of this Schedule, or a refund of the sales duty paid on such goods under any item in Part 3 of Schedule No. 1, to the extent stated in Column IV of this Schedule, shall be paid in respect of such goods on compliance with the provisions of the item in this Schedule in which such goods are specified and of any notes applicable in respect of such item.
2. Unless the context otherwise indicates, Notes I, II, VI and VIII of the General Notes to Schedule No. 1 shall *mutatis mutandis* apply to this Schedule.
3. Any particulars in Column III or IV in this Schedule in respect of any goods relate to the sales duty specified in Part 3 of Schedule No. 1 and payable or paid in respect of such goods.
4. Any refund of sales duty specified in this Schedule in respect of any goods shall be subject to any rebate of duty allowed in respect of such goods on entry for home consumption thereof.
5. No refund of sales duty shall be due under this Schedule if the goods specified in any item therein are used for a purpose not specified in such item prior to use for a purpose or compliance with a condition so specified.
6. Wherever the sales duty item or tariff heading under which any goods are classified in Part 3 or Part 1 of Schedule No. 1 is quoted in any item in this Schedule in which such goods are specified, the goods so specified in such item in this Schedule shall not include goods which are not classified under the said sales duty item or tariff heading.
7. A refund of sales duty under this Schedule shall be paid only to the manufacturer or the person who paid the duty on entry for home consumption of the goods in question, unless the Secretary authorises payment of such refund to any other person on compliance with such conditions as he may impose in each case.

I Item	II Sales Duty Item, Tariff Heading and Description	III Extent of Rebate	IV Extent of Refund
701.00	SALES DUTY GOODS FOR USE BY THE STATE, PUBLIC HOSPITALS AND OTHER INSTITUTIONS OR BODIES		
701.01	Sales duty goods imported by or supplied ex customs and excise warehouse to any central government department of the Republic, the South African Railways and Harbours Administration, any provincial administration in the Republic, the South-West Africa Administration, the government of the Transkei and the Munitions Production Board, subject to the conditions specified in item 401.00 of Schedule No. 4	Full duty	
701.02	Sales duty goods imported by or supplied ex customs and excise warehouse for use by public hospitals	Full duty	
702.00	SALES DUTY GOODS FOR USE BY DIPLOMATIC AND OTHER FOREIGN REPRESENTATIVES		
702.01	Sales duty goods imported by or supplied ex customs and excise warehouse for personal or official use by persons mentioned in items 406.02, 406.03, 406.04 and 406.05 of Schedule No. 4, subject to the provisions of the notes to item 406.00 of the said Schedule	Full duty	
703.00	SALES DUTY GOODS FOR USE BY CERTAIN PERSONS		
703.01	Sales duty goods included in any goods, imported as passenger's baggage and cleared under item 407.01 of Schedule No. 4	Full duty	

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Bylae No. 7

VERVANGING VAN BYLAE NO. 7 BY DIE DOEANE- EN AKSYNSWET, 1964.

Deur Bylae No. 7 deur die volgende te vervang:

„Bylae No. 7

KORTINGS OP EN TERUGBETALINGS VAN VERKOOPREG

OPMERKINGS:

1. Die verkoopreggoedere in Kolom II van hierdie Bylae vermeld, kan, behoudens die bepalings van artikel 75 en die regulasies, geklaar word met korting op die verkoopreg wat in Deel 3 van Bylae No. 1 ten opsigte van sodanige goedere ten tyde van klaring vir binnelandse verbruik daarvan vermeld word, in die mate in Kolom III van hierdie Bylae aangetoon, of 'n terugbetaling van die verkoopreg wat op sodanige goedere betaal is kragtens enige item in Deel 3 van Bylae No. 1 word gedoen, in die mate in Kolom IV van hierdie Bylae aangetoon, ten opsigte van sodanige goedere by nakoming van die bepalings van die item in hierdie Bylae waarin sodanige goedere vermeld word en van enige opmerkings van toepassing ten opsigte van sodanige item.
2. Tensy uit die samehang anders blyk, is Opmerkings I, II, VI en VIII van die Algemene Opmerkings by Bylae No. 1 *mutatis mutandis* op hierdie Bylae van toepassing.
3. Enige besonderhede in Kolom III of IV in hierdie Bylae ten opsigte van enige goedere het betrekking op die verkoopreg in Deel 3 van Bylae No. 1 vermeld wat ten opsigte van sodanige goedere betaalbaar of betaal is.
4. 'n Terugbetaling van reg in hierdie Bylae vermeld ten opsigte van enige goedere, is onderworpe aan enige korting op reg wat ten opsigte van sodanige goedere by klaring daarvan vir binnelandse verbruik toegestaan is.
5. Geen terugbetaling van verkoopreg is kragtens hierdie Bylae verskuldig indien die goedere in enige item daarin vermeld, gebruik word vir 'n doel wat nie in sodanige item vermeld word nie voordat dit vir 'n doel gebruik word of daar aan 'n voorwaarde voldoen word wat aldus vermeld is.
6. Waar die verkoopregitem of tariefpos waaronder enige goedere in Deel 3 of Deel 1 van Bylae No. 1 ingedeel word, aangehaal word in enige item in hierdie Bylae waarin sodanige goedere vermeld word, word die goedere wat aldus vermeld word in sodanige item in hierdie Bylae, geag nie goedere in te sluit wat nie onder bedoelde verkoopregitem of tariefpos ingedeel word nie.
7. 'n Terugbetaling van verkoopreg kragtens hierdie Bylae word betaal slegs aan die vervaardiger of die persoon wat die reg by klaring vir binnelandse verbruik van die betrokke goedere betaal het behalwe as die Sekretaris betaling van sodanige terugbetaling aan enige ander persoon magtig by nakoming van die voorwaardes wat hy in elke geval voorskryf.

I Item	II Verkoopregitem, Tariefpos en Beskrywing	III Mate van Korting	IV Mate van Terugbetaling
701.00	VERKOOPREGGOEDERE VIR GEBRUIK DEUR DIE STAAT, OPENBARE HOSPITALE EN ANDER INRIGTINGS OF LIGGAME		
701.01	Verkoopreggoedere ingevoer deur of verskaf uit 'n doeane-aksynspakhuis aan enige sentrale regeringsdepartement van die Republiek, die Suid-Afrikaanse Spoorweë en Hawens Administrasie, enige provinsiale administrasie in die Republiek, die Suidwes-Afrika Administrasie, die regering van die Transkei en die Krygstuigproduksieraad, onderworpe aan die voorwaardes in item 401.00 van Bylae No. 4 vermeld	Volle reg	
701.02	Verkoopreggoedere ingevoer deur of verskaf uit 'n doeane-aksynspakhuis vir gebruik deur openbare hospitale	Volle reg	
702.00	VERKOOPREGGOEDERE VIR GEBRUIK DEUR DIPLOMATIEKE EN ANDER BUITELANDSE VERTEENWOORDIGERS		
702.01	Verkoopreggoedere ingevoer deur of verskaf uit 'n doeane-aksynspakhuis vir persoonlike of amptelike gebruik deur persone in items 406.02, 406.03, 406.04 en 406.05 van Bylae No. 4 vermeld, onderhewig aan die bepalings van die opmerkings by item 406.00 van bedoelde Bylae	Volle reg	
703.00	VERKOOPREGGOEDERE VIR GEBRUIK DEUR SEKERE PERSONE		
703.01	Verkoopreggoedere inbegrepe by enige goedere wat as passasiersbagasie ingevoer word en ingevolge item 407.01 van Bylae No. 4 geklaar word	Volle reg	

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I Item	II Sales Duty Item, Tariff Heading and Description	III Extent of Rebate	IV Extent of Refund
703.02	Sales duty goods included in any goods cleared under item 407.02 of Schedule No. 4	Full duty	
703.03	Sales duty goods imported by tourists, provided such goods are exported within twelve months of the date of importation or within such further period as the Secretary may in exceptional circumstances decide	Full duty	
703.04	Sales duty goods included in any goods cleared under item 407.06 of Schedule No. 4	Full duty	
704.00	SALES DUTY GOODS TEMPORARILY IMPORTED		
704.01	Sales duty goods included in goods imported temporarily and cleared under any subitem of item 490.00 of Schedule No. 4	Full duty	
705.00	SALES DUTY GOODS FOR USE DIRECTLY IN THE MANUFACTURE OF OTHER SALES DUTY GOODS		
705.01	Sales duty goods manufactured by any licensee in any special customs and excise warehouse and incorporated, in unused condition, in any other sales duty goods manufactured by the same licensee in the same special customs and excise warehouse	Not exceeding the rate applicable to such final goods	
705.02	Sales duty goods on which sales duty has been paid and which have been incorporated, in unused condition, in any other sales duty goods manufactured in any special customs and excise warehouse		Not exceeding the rate applicable to such final goods
706.00	SALES DUTY GOODS EXPORTED		
706.01	Sales duty goods exported (including supply as stores to foreign-going ships or aircraft)	Full duty	
706.02	Sales duty goods included in any imported goods to which item 522.03 of Schedule No. 5 applies, subject to the conditions and regulations which apply to any refund in terms of the said item		Full duty
707.00	SALES DUTY GOODS ABANDONED DESTROYED OR LOST		
707.01	Sales duty goods which are in a customs and excise warehouse or still under the control of the Department (including such goods cleared under rebate of duty) and which are unconditionally abandoned to the Department by the owner or which are destroyed with the permission of the Secretary under the supervision of an officer: Provided that the owner shall be responsible for the cost of storage in and removal to the State warehouse or any place of security indicated by the Secretary (including the owner's premises) as well as for the cost of destruction: Provided further that the Secretary may decline to accept abandonment or to grant permission for destruction	Full duty	Full duty
707.02	Sales duty goods unavoidably lost in a special customs and excise warehouse in manufacturing processes or through working, pumping, handling and similar causes or through natural causes, to such extent as the Secretary deems reasonable, subject to production of proof to the satisfaction of the Secretary that such goods did not enter into consumption	Full duty	Full duty
707.03	Sales duty goods in respect of which the sales duty amounts to not less than R2,500, proved to the satisfaction of the Secretary to have been lost, destroyed or damaged, on any single occasion in circumstances of <i>vis major</i> or in such other circumstances as the Secretary deems exceptional, while such goods are in any customs and excise warehouse or are being removed in bond or are under the control of the Department, provided no compensation in respect of sales duty on such goods has been paid or is due to the owner by any other person and the Secretary is satisfied that such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty and that such goods did not enter into consumption	Full duty	Full duty

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I Item	II Verkoopregitem, Tariefpos en Beskrywing	III Mate van Korting	IV Mate van Terugbetaling
703.02	Verkoopreggoedere inbegrepe by enige goedere ingevolge item 407.02 van Bylae No. 4 geklaar	Volle reg	
703.03	Verkoopreggoedere deur toeriste ingevoer, mits sodanige goedere binne twaalf maande vanaf die datum van invoer uitgevoer word of binne 'n verdere tydperk waartoe die Sekretaris in buitengewone omstandighede besluit	Volle reg	
703.04	Verkoopreggoedere inbegrepe by enige goedere ingevolge item 407.06 van Bylae No. 4 geklaar	Volle reg	
704.00	VERKOOPREGGOEDERE TYDELIK INGEVOER		
704.01	Verkoopreggoedere inbegrepe by goedere wat tydelik ingevoer is en ingevolge enige subitem van item 490.00 van Bylae No. 4 geklaar is	Volle reg	
705.00	VERKOOPREGGOEDERE VIR REGSTREEKSE GEBRUIK BY DIE VERVAARDIGING VAN ANDER VERKOOPREGGOEDERE		
705.01	Verkoopreggoedere deur 'n lisensiehouer in 'n spesiale doeane-en-aksynspakhuis vervaardig en in ongebruikte toestand in ander verkoopreggoedere deur dieselfde lisensiehouer in dieselfde spesiale doeane-en-aksynspakhuis vervaardig, geïnkorporeer	Hoogstens die skaal op sodanige finale goedere van toepassing	
705.02	Verkoopreggoedere waarop verkoopreg betaal is en wat in ongebruikte toestand geïnkorporeer is in ander verkoopreggoedere in 'n spesiale doeane-en-aksynspakhuis vervaardig		Hoogstens die skaal op sodanige finale goedere van toepassing
706.00	VERKOOPREGGOEDERE UITGEVOER		
706.01	Verkoopreggoedere uitgevoer (met inbegrip van verskaffing as voorrade aan skepe of vliegtuie op vreemde vaart of vlug)	Volle reg	
706.02	Verkoopreggoedere inbegrepe by enige ingevoerde goedere waarop item 522.03 van Bylae No. 5 van toepassing is, onderworpe aan die voorwaardes en regulasies op enige terugbetaling kragtens bedoelde item van toepassing		Volle reg
707.00	VERKOOPREGGOEDERE WAT PRYSGEGEE OF VERNIETIG IS OF VERLORE GEGAAN HET		
707.01	Verkoopreggoedere wat in 'n doeane-en-aksynspakhuis is of wat nog onder die beheer van die Departement is (met inbegrip van sodanige goedere met korting op reg geklaar) en wat onvoorwaardelik deur die eienaar aan die Departement prysgegee word of vernietig word met die toestemming van die Sekretaris en onder die toesig van 'n beampte: Met dien verstande dat die eienaar verantwoordelik is vir die koste van opslag in en verwydering na die Staatspakhuis of enige bewaringsplek deur die Sekretaris aangewys (met inbegrip van die eienaar se persele) sowel as die koste van vernietiging: Met dien verstande voorts dat die Sekretaris kan weier om prysgawe te aanvaar of om toestemming vir vernietiging te verleen	Volle reg	Volle reg
707.02	Verkoopreggoedere wat onvermydelik verlore geraak het in 'n spesiale doeane-en-aksynspakhuis in vervaardigingsprosesse of aan bewerkling, pomp, hantering en soortgelyke oorsake of aan natuurlike oorsake te wyte is, in die mate wat die Sekretaris redelik ag, mits bewyse tot bevrediging van die Sekretaris voorgelê word dat sodanige goedere nie in verbruik gegaan het nie	Volle reg	Volle reg
707.03	Verkoopreggoedere ten opsigte waarvan die verkoopreg minstens R2,500 bedra, wat tot bevrediging van die Sekretaris bewys word by enige enkele geleentheid verlore te gegaan het, of vernietig of beskadig te gewees het in omstandighede van <i>vis major</i> of in die ander omstandighede wat die Sekretaris buitengewoon ag, terwyl sodanige goedere in enige doeane-en-aksynspakhuis is of onder waarborg verwyder word of onder die beheer van die Departement is, mits geen vergoeding ten opsigte van verkoopreg op sodanige goedere betaal is aan of aan die eienaar deur enige ander persoon verskuldig is nie en die Sekretaris oortuig is dat sodanige verlies, vernietiging of beskadiging nie te wyte is aan enige nalatigheid of bedrog deur die persoon aanspreeklik vir die reg nie en sodanige goedere nie in verbruik gegaan het nie	Volle reg	Volle reg

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I Item	II Sales Duty Item, Tariff Heading and Description	III Extent of Rebate	IV Extent of Refund
708.00	SALES DUTY GOODS EXPORTED AND THEREAFTER BROUGHT BACK TO THE REPUBLIC		
708.01	Imported sales duty goods exported and thereafter returned to or re-imported by the exporter, without having been subjected to any process of manufacture or manipulation and without a permanent change in ownership, subject to the provisions of the notes to item 409.00 of Schedule No. 4	Full duty less the amount of any rebate or refund granted previously	
708.02	Sales duty goods manufactured in the Republic, exported therefrom and thereafter returned to or brought back by the exporter, without having been subjected to any process of manufacture or manipulation and without a permanent change in ownership, subject to the provisions of the notes to item 409.00 of Schedule No. 4	Full duty less the amount of any rebate or refund granted previously	
709.00	MISCELLANEOUS REBATES AND REFUNDS		
709.01	Sales duty goods imported by persons whose premises are licensed as special customs and excise warehouses for sales duty purposes, the following: 144.00/71.01 Pearls, worked, but not mounted, set or strung (excluding ungraded pearls temporarily strung for convenience of transport) 144.00/71.02 Precious and semi-precious stones, cut or otherwise worked, but not mounted, set or strung (excluding ungraded stones temporarily strung for convenience of transport and industrial diamonds) 144.00/71.12 Articles of jewellery and parts thereof, of precious metal or rolled precious metal 144.00/71.13 Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or rolled precious metal, not elsewhere specified or included in this item 144.00/71.14 Other articles of precious metal or rolled precious metal (excluding articles of a kind commonly used in laboratories and industry) 144.00/71.15 Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	Full duty"	

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I Item	II Verkoopregitem, Tariefpos en Beskrywing	III Mate van Korting	IV Mate van Terugbetaling
708.00	VERKOOPREGGOEDERE WAT UITGEVOER WORD EN DAARNA TERUGGEBRING WORD NA DIE REPUBLIEK		
708.01	Ingevoerde verkoopreggoedere wat uitgevoer word en daarna teruggestuur na of heringevoer deur die uitvoerder sonder dat dit enige proses van vervaardiging of bewerking ondergaan het en sonder dat daar 'n permanente verandering in eiendomsreg plaasgevind het, onderworpe aan die voorwaardes van die opmerkings in item 409.00 van Bylae No. 4 vermeld	Volle reg min die bedrag van enige korting of terugbetaling wat voorheen toegeestaan is	
708.02	Verkoopreggoedere wat in die Republiek vervaardig is, wat daarvandaan uitgevoer word en daarna na die uitvoerder teruggestuur of deur hom teruggebring word, sonder dat dit enige proses van vervaardiging of bewerking ondergaan het en sonder dat daar 'n permanente verandering in eiendomsreg plaasgevind het, onderworpe aan die voorwaardes van die opmerkings in item 409.00 van Bylae No. 4 vermeld	Volle reg min die bedrag van enige korting of terugbetaling wat voorheen toegeestaan is	
709.00	DIVERSE KORTINGS EN TERUGBETALINGS		
709.01	Verkoopreggoedere ingevoer deur persone wie se persele as spesiale doeane-en-aksynspakhuse vir verkoopregdoel-eindes gelisensieer is, die volgende: 144.00/71.01 Pêrels, bewerk, maar nie gemonteer, geset of geryg nie (uitgesonderd ongegradeerde pêrels tydelik geryg om vervoer te vergemaklik) 144.00/71.02 Edel- en halfedelstene, geslyp of andersins bewerk, maar nie gemonteer, geset of geryg nie (uitgesonderd ongegradeerde stene tydelik geryg om vervoer te vergemaklik en industriële diamante) 144.00/71.12 Juweliersware en onderdele daarvan, van edelmetaal of gewalste edelmetaal 144.00/71.13 Artikels van goudsmids- of silversmids-werk en onderdele daarvan, van edelmetaal of gewalste edelmetaal, nie elders vermeld of in hierdie item ingesluit nie 144.00/71.14 Ander artikels van edelmetaal of gewalste edelmetaal (uitgesonderd artikels van 'n soort gewoonlik gebruik in laboratoriums en die nywerheid) 144.00/71.15 Artikels wat bestaan uit, of wat pêrels, edel- of halfedelstene (natuurlik, sinteties of gerekonstrueer) inkorporeer	Volle reg"	

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Schedule No. 8

SUBSTITUTION OF SCHEDULE NO. 8 TO THE CUSTOMS AND EXCISE ACT, 1964.

By the substitution for Schedule No. 8 of the following:

"Schedule No. 8**LICENCES**

I Item	II Licence	III Licence Fee	IV Period of Validity
801.00	Customs and excise storage warehouse	R100	1st January to 31st December
805.00	Customs and excise manufacturing warehouse:		
805.05	Approved for the incidental manufacture of excisable goods as a by-product in the manufacture of other goods or for the reprocessing, for use by the reprocessor, of excisable goods after use thereof by him or for such other purpose as the Secretary regards as incidental manufacturing	R1	1st January to 31st December
805.10	Approved for other purposes	R10	1st January to 31st December
810.00	Special customs and excise warehouse:		
810.05	Approved for the manufacture of wine by a wine-grower or a wine-growers' co-operative agricultural society	Free	1st January to 31st December
810.10	Approved for the manufacture of wine by a person who holds a licence under any law to deal in wine in wholesale quantities	R10	1st January to 31st December
810.15	Approved for any other purpose, for the first period of validity	Free	1st January to 31st December
810.20	Approved for such other purpose, for any subsequent period of validity:		
810.20.05	For storage purposes	R100	1st January to 31st December
810.20.10	For manufacturing purposes	R10	1st January to 31st December
810.20.20	For sales duty purposes	R1	1st January to 31st December
815.00	Distillation of spirits by an agricultural distiller	R1	1st January to 31st December
820.00	Stills:		
820.05	To own, possess or keep	R1 each with a maximum of R5 per licensee	1st January to 31st December
820.10	To manufacture or import for sale or to repair for reward	R5	1st January to 31st December
825.00	Wreck:		
825.05	To search or to search for	Free	1st January to 31st December"

WYSIGINGSWET OP DOEANE EN AKSYNS, 1969.

Wet No. 105, 1969

Bylae No. 8

VERVANGING VAN BYLAE NO. 8 TOT DIE DOEANE- EN AKSYNSWET, 1964.

Deur Bylae No. 8 deur die volgende te vervang:

„Bylae No. 8**LISENSIES**

I Item	II Lisensie	III Lisensie- geld	IV Geldigheids- tydperk
801.00	Doeane-en-aksynsopslagpakhuis	R100	1 Januarie tot 31 Desember
805.00	Doeane-en-aksynsvervaardigingspakhuis:		
805.05	Goedgekeur vir die toevallige vervaardiging van synsbare goedere as 'n neweproduk by die ver- vaardiging van ander goedere of vir die herver- werking, vir gebruik deur die betrokke herver- werker, van synsbare goedere na gebruik daar- van deur hom of vir sodanige ander doeleindes wat die Sekretaris as toevallige vervaardiging beskou	R1	1 Januarie tot 31 Desember
805.10	Goedgekeur vir ander doeleindes	R10	1 Januarie tot 31 Desember
810.00	Spesiale doeane-en-aksynspakhuis:		
810.05	Goedgekeur vir die vervaardiging van wyn deur 'n wynbouer of 'n koöperatiewe landbouver- eniging van wynbouers	Vry	1 Januarie tot 31 Desember
810.10	Goedgekeur vir die vervaardiging van wyn deur 'n persoon wat in besit is van 'n lisensie kragtens enige wet om met wyn in groothandelhoeveel- hede handel te dryf	R10	1 Januarie tot 31 Desember
810.15	Goedgekeur vir 'n ander doeleinde, vir die eerste geldigheidstydperk	Vry	1 Januarie tot 31 Desember
810.20	Goedgekeur vir sodanige ander doeleinde, vir enige daaropvolgende geldigheidstydperk:		
810.20.05	Vir opslagdoeleindes	R100	1 Januarie tot 31 Desember
810.20.10	Vir vervaardigingsdoeleindes	R10	1 Januarie tot 31 Desember
810.20.20	Vir verkoopregdoeleindes	R1	1 Januarie tot 31 Desember
815.00	Distillering van spiritus deur 'n landboudistilleer- der	R1	1 Januarie tot 31 Desember
820.00	Distilleerketels:		
820.05	Om te besit, of in besit of onder beheer te hê	R1 elk met 'n maksimum van R5 per lisensie- houer	1 Januarie tot 31 Desember
820.10	Om te vervaardig of in te voer vir verkoop of om vir beloning te herstel	R5	1 Januarie tot 31 Desember
825.00	Wrak:		
825.05	Om te deursoek of te soek na	Vry	1 Januarie tot 31 Desember"

