STAATSKOERANT

VAN DIE REPUBLIEK VAN SUID-AFRIKA

REPUBLIC OF SOUTH AFRICA

GOVERNMENT GAZETTE

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KANTOOR VAN DIE EERSTE MINISTER

No. 1444. 11 Julie 1980.

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

No. 98 van 1980: Wysigingswet op Doeane en Aksyns, 1980.

OFFICE OF THE PRIME MINISTER

No. 1444. 11 July 1980.

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

No. 98 of 1980: Customs and Excise Amendment Act, 1980.

ALGEMENE VERDUIDELIKENDE NOTA:

[ ] Woorde in vet druk tussen vierkantige hake dui skrappings uit bestaande verordenings aan.

_____ Woorde met 'n volstreep daaronder, dui invoegings in bestaande verordenings aan.

WET

Tot wysiging van die Doeane- en Aksynswet, 1964, ten einde voorsiening te maak vir 'n Kantoor van die Kommissaris van Doeane en Aksyns en die instelling van die amp van Kommissaris van Doeane en Aksyns; die rapporteer van die aankoms van skepe en vliegtuie, en die wyse van vasstelling van die sterkte van spiritus vir belastingdoeleindes, verder te reël; die bepalings van genoemde Wet betreffende die registrasie en aanduiding van naam ten opsigte van bier, in die besonder op bier vir binnelandse verbruik verkoop of van die hand gesit, toe te pas; die omstandighede waaronder sekere goedere wat gemeng geraak het, vir sekere voorgeskrewe skale van reg en korting op reg in aanmerking kom, nader te omskrywe; voorsiening te maak vir die voorlegging van afdrukke van dokumente met betrekking tot ingevoerde goedere, en vir die uitskakeling van 'n sekere aanspreeklikheid vir reg; die voorkeurskaal van reg op te hef; die bevoegdheid van die Minister van Finansies om Bylae No. 1 by genoemde Wet te wysig, te verander; die berekening van die waarde van sekere uitgevoerde goedere verder te reël; voorsiening te maak vir die behou van reproduksies van sekere boeke, rekenings en dokumente, vir die voorlegging van afdrukke verkry deur middel van sodanige reproduksies, en vir die voortduring van sekere wysigings van Bylaes Nos. 1 tot 7 by genoemde Wet; en sekere veranderings aan Bylae No. 8 by genoemde Wet aan te bring; en om voorsiening te maak vir aangeleenthede wat daarmee in verband staan.

(Engelse teks deur die Staatspresident geteken.)
(Goedgekeur op 1 Julie 1980.)

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

Wysiging van artikel 1 van Wet 91 van 1964, soos gewysig deur artikel 1 van Wet 95 van 1965, artikel 1 van Wet 57 van 1966, artikel 1 van Wet 105 van 1969, artikel 1 van Wet 98 van 1970, artikel 1 van Wet 71 van 1975, artikel 1 van Wet 112 van 1977 en artikel 1 van Wet 110 van 1979.

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

(a) deur in subartikel (1) die omskrywing van „departement'' te skrap;

(b) deur in genoemde subartikel (1) na die omskrywing van „invoerder'' die volgende omskrywing in te voeg:

„,Kantoor' die Kantoor van die Kommissaris van Doeane en Aksyns in artikel 1A vermeld;'';

(c) deur in genoemde subartikel (1) na die omskrywing van „klaring vir binnelandse verbruik'' die volgende omskrywing in te voeg:

„,Kommissaris' die Kommissaris van Doeane en Aksyns in artikel 1B vermeld;''; en

(d) deur in genoemde subartikel (1) die omskrywing van „Sekretaris'' te skrap.

GENERAL EXPLANATORY NOTE:

[ ] Words in bold type in square brackets indicate omissions from existing enactments.

_______ Words underlined with solid line indicate insertions in existing enactments.

ACT

To amend the Customs and Excise Act, 1964, so as to provide for an Office of the Commissioner for Customs and Excise and the establishment of the office of Commissioner for Customs and Excise; to further regulate the reporting of the arrival of ships and aircraft and the manner of ascertaining the strength of spirits for duty purposes; to apply the provisions of the said Act regarding the registration and indication of name in respect of beer, specifically to beer sold or disposed of for home consumption; to further define the circumstances in which certain goods, having become mixed, qualify for certain prescribed rates of duty and rebate of duty; to provide for the production of copies of documents relating to imported goods, and for the exclusion of a certain liability for duty; to abolish the preferential rate of duty; to alter the power of the Minister of Finance to amend Schedule No. 1 to the said Act; to further regulate the calculation of the value of certain exported goods; to provide for the retention of reproductions of certain books, accounts and documents, for the production of copies obtained by means of such reproductions, and for the continuation of certain amendments of Schedules Nos. 1 to 7 to the said Act; and to effect certain alterations to Schedule No. 8 to the said Act; and to provide for matters connected therewith.

(English text signed by the State President.)
(Assented to 1 July 1980.)

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, section 1 of Act 57 of 1966, section 1 of Act 105 of 1969, section 1 of Act 98 of 1970, section 1 of Act 71 of 1975, section 1 of Act 112 of 1977 and section 1 of Act 110 of 1979.

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

(a) by the insertion in subsection (1) after the definition of ''agricultural distiller'' of the following definition:
'''Commissioner' means the Commissioner for Customs and Excise mentioned in section 1B;'';

(b) by the deletion in the said subsection (1) of the definition of ''department'';

(c) by the insertion in the said subsection (1) after the definition of ''Minister'' of the following definition:
'''Office' means the Office of the Commissioner for Customs and Excise mentioned in section 1A;''; and

(d) by the deletion in the said subsection (1) of the definition of ''Secretary''.

(2) Subartikel (1) word geag op 1 April 1980 in werking te getree het.

Invoeging van artikels 1A en 1B in Wet 91 van 1964.

2. (1) Die volgende artikels word hierby in die Hoofwet in Hoofstuk II na artikel 1 ingevoeg:

„Kantoor van die Kommissaris van Doeane en Aksyns.

1A. Daar is 'n kantoor met die naam die Kantoor van die Kommissaris van Doeane en Aksyns.

Kommissaris van Doeane en Aksyns.

1B. Aan die hoof van die Kantoor is daar die Kommissaris van Doeane en Aksyns, wat iemand is wat as sodanig kragtens die Staatsdienswet, 1957 (Wet No. 54 van 1957), aangestel is.".

(2) Subartikel (1) word geag op 1 April 1980 in werking te getree het.

Wysiging van artikel 4 van Wet 91 van 1964, soos gewysig deur artikel 2 van Wet 105 van 1969 en artikel 2 van Wet 110 van 1979.

3. (1) Artikel 4 van die Hoofwet word hierby gewysig deur paragraaf *(c)* van subartikel (3) deur die volgende paragraaf te vervang:

„*(c)* aan die **[Sekretaris]** Kommissaris van Binnelandse Inkomste of 'n beampte in die **[Departement]** Kantoor van die Kommissaris van Binnelandse Inkomste wat deur daardie **[Sekretaris]** Kommissaris aangewys is, vir die doeleindes van die Verkoopbelastingwet, 1978 (Wet No. 103 van 1978).".

(2) Subartikel (1) word geag op 1 April 1980 in werking te getree het.

Wysiging van artikel 7 van Wet 91 van 1964, soos gewysig deur artikel 3 van Wet 105 van 1969, artikel 3 van Wet 71 van 1975 en artikel 1 van Wet 105 van 1976.

4. Artikel 7 van die Hoofwet word hierby gewysig deur in subartikel (1) die woorde wat paragraaf *(a)* voorafgaan deur die volgende woorde te vervang:

„Die gesagvoerder van enige skip wat by enige kragtens artikel 6 aangewese klaringsplek aankom, hetsy met 'n lading of in ballas, moet binne 24 uur na aankoms van die skip **[en]**, tensy die Kontroleur toestemming tot die teendeel verleen het, **[voordat passasiers of bemanning aan wal of aan boord gaan of goedere geland of opgelaai word]** en die loods van enige vliegtuig wat in die Republiek aankom, hetsy met of sonder goedere of passasiers, moet binne drie uur na landing by enige plek wat kragtens genoemde artikel 6 as 'n doeane- en aksynslughawe aangewys is of binne die verdere tydperk wat die **[Sekretaris]** Kontroleur toelaat **[maar in ieder geval voordat passasiers of bemanning afstap of aan boord gaan of goedere geland of opgelaai word]**—".

Vervanging van artikel 32 van Wet 91 van 1964, soos vervang deur artikel 1 van Wet 7 van 1974.

5. Artikel 32 van die Hoofwet word hierby deur die volgende artikel vervang:

„Vasstelling van die sterkte van spiritus vir belastingdoeleindes.

32. Die sterkte van spiritus of spirituspreparate moet, vir belastingdoeleindes, vasgestel word op die wyse deur die **[Minister]** Kommissaris voorgeskryf.".

Wysiging van artikel 36 van Wet 91 van 1964, soos gewysig deur artikel 4 van Wet 103 van 1972.

6. Artikel 36 van die Hoofwet word hierby gewysig—

(a) deur subartikel (4) deur die volgende subartikel te vervang:

„(4) Elke vervaardiger moet ten opsigte van bier deur hom in die Republiek vervaardig, by die **[Sekretaris]** Kommissaris die name registreer waaronder sodanige bier vir binnelandse verbruik verkoop of van die hand gesit sal word tesame met die nommer van die subitem van tariefitem 104.10 van Deel 2 van Bylae No. 1 wat van toepassing sal wees ten opsigte van bier wat onder elke sodanige naam aldus verkoop of van die hand gesit word en geen bier word aldus verkoop of van die hand gesit behalwe onder 'n naam wat aldus geregistreer is nie."; en

(2) Subsection (1) shall be deemed to have come into operation on 1 April 1980.

Insertion of sections 1A and 1B in Act 91 of 1964.

2. (1) The following sections are hereby inserted in the principal Act in Chapter II after section 1:

"Office of the Commissioner for Customs and Excise.

1A. There is an office to be known as the Office of the Commissioner for Customs and Excise.

Commissioner for Customs and Excise.

1B. At the head of the Office there is the Commissioner for Customs and Excise, who shall be a person appointed as such under the Public Service Act, 1957 (Act No. 54 of 1957).".

(2) Subsection (1) shall be deemed to have come into operation on 1 April 1980.

Amendment of section 4 of Act 91 of 1964, as amended by section 2 of Act 105 of 1969 and section 2 of Act 110 of 1979.

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

"*(c)* to the **[Secretary]** Commissioner for Inland Revenue or any officer **[of the Department of]** in the Office of the Commissioner for Inland Revenue designated by that **[Secretary]** Commissioner, for the purposes of the Sales Tax Act, 1978 (Act No. 103 of 1978).".

(2) Subsection (1) shall be deemed to have come into operation on 1 April 1980.

Amendment of section 7 of Act 91 of 1964, as amended by section 3 of Act 105 of 1969, section 3 of Act 71 of 1975 and section 1 of Act 105 of 1976.

4. Section 7 of the principal Act is hereby amended by the substitution in subsection (1) for the words preceding paragraph *(a)* of the following words:

"The master of any ship arriving at any place of entry appointed in terms of section 6, whether laden or in ballast, shall within 24 hours after the ship's arrival **[and]**, unless the Controller has given permission to the contrary, **[before the landing or embarkation of passengers or crew or the landing or loading of goods]** and the pilot of any aircraft arriving in the Republic, whether with or without goods or passengers, shall within three hours after landing at any place appointed as a customs and excise airport in terms of the said section 6 or within such further time as the **[Secretary]** Controller may allow **[but in any event before the landing or embarkation of passengers or crew or the landing or loading of goods]**—".

Substitution of section 32 of Act 91 of 1964, as substituted by section 1 of Act 7 of 1974.

5. The following section is hereby substituted for section 32 of the principal Act:

"Ascertaining the strength of spirits for duty purposes.

32. The strength of any spirits or spirituous preparations shall, for duty purposes, be ascertained in the manner prescribed by the **[Minister]** Commissioner.".

Amendment of section 36 of Act 91 of 1964, as amended by section 4 of Act 103 of 1972.

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

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

"(4) Every manufacturer shall, in respect of beer manufactured by him in the Republic, register with the **[Secretary]** Commissioner the names whereunder such beer will be sold or disposed of for home consumption, together with the number of the subitem of tariff item 104.10 of Part 2 of Schedule No. 1 which will apply in respect of beer so sold or disposed of under every such name, and no beer shall be so sold or disposed of except under a name so registered."; and

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

„(5) Geen bier word vir binnelandse verbruik verkoop of van die hand gesit deur 'n vervaardiger behalwe in 'n houer wat die naam van sodanige bier aandui nie, en enige faktuur of ander dokument wat betrekking het op **[die]** sodanige verkoop of van die hand sit van sodanige bier, moet die naam daarvan aandui.".

Wysiging van artikel 37 van Wet 91 van 1964, soos gewysig deur artikel 8 van Wet 95 van 1965 en artikel 12 van Wet 105 van 1969.

7. Artikel 37 van die Hoofwet word hierby gewysig deur subartikel (6) deur die volgende subartikel te vervang:

„(6) Indien die **[Sekretaris]** Kommissaris oortuig is dat enige goedere waarop hierdie Wet betrekking het **[per ongeluk]** deur middel van 'n daad of versuim wat deur die uitoefening van redelike sorg nie vermy kon gewees het nie, gemeng geraak het, kan hy die bepalings van subartikel (2) toepas vir sover daardie subartikel betrekking het op die reg betaalbaar en enige korting op reg, asof sodanige goedere met sy toestemming in 'n doeane- en aksynsopslagpakhuis gemeng is.".

Wysiging van artikel 39 van Wet 91 van 1964, soos gewysig deur artikel 1 van Wet 85 van 1968, artikel 14 van Wet 105 van 1969, artikel 1 van Wet 93 van 1978 en artikel 4 van Wet 110 van 1979.

8. Artikel 39 van die Hoofwet word hierby gewysig deur na paragraaf *(c)* van subartikel (1) die volgende paragraaf in te voeg:

„*(c*A) Die Kommissaris kan, behoudens die voorwaardes wat hy bepaal, bedoelde persoon toelaat om in die plek van enige dokument waarvan die voorlegging deur of ingevolge paragraaf *(c)* vereis word, 'n dokument voor te lê wat 'n afdruk van so 'n dokument en verkry deur middel van mikroverfilming of 'n ander proses heet te wees, en wat, onderworpe aan nakoming van bedoelde voorwaardes, vir alle doeleindes die uitwerking in alle opsigte van die betrokke oorspronklike dokument het.".

Wysiging van artikel 47 van Wet 91 van 1964, soos gewysig deur artikel 11 van Wet 95 van 1965, artikel 17 van Wet 105 van 1969, artikel 2 van Wet 7 van 1974, artikel 7 van Wet 105 van 1976, artikel 10 van Wet 112 van 1977 en artikel 6 van Wet 110 van 1979.

9. Artikel 47 van die Hoofwet word hierby gewysig—

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

„Met dien verstande dat die Kommissaris na goeddunke enige onderbetaling van sodanige reg kan kondoneer waar die bedrag van dié onderbetaling in die geval van—

(a) goedere per pos ingevoer minder as vyftig sent is;

(b) goedere op enige ander wyse ingevoer minder as vyf rand is; of

(c) synsbare goedere minder as twee rand is.";

(b) deur subartikel (2) te skrap;

(c) deur in subartikel (3) die woorde wat paragraaf *(a)* voorafgaan deur die volgende woorde te vervang:

„Die mees-begunstigde-nasie-skaal van reg in Kolom IV in enige tariefpos of subpos in Deel 1 van Bylae No. 1 vermeld, is **[behoudens die bepalings van subartikel (2)]** van toepassing op enige goedere waarop sodanige pos of subpos betrekking het as sodanige goedere geproduseer of vervaardig is in enige gebied—"; en

(d) deur subartikel (4) deur die volgende subartikel te vervang:

„(4) Die algemene skaal van reg in Kolom III in enige tariefpos of subpos in Deel 1 van Bylae No. 1 vermeld, is van toepassing op enige goedere waarop sodanige pos of subpos betrekking het as **[die voorkeurskaal van reg of]** die mees-begunstigde-nasie-skaal van reg nie ingevolge die bepalings van subartikel **[(2) of]** (3) op sodanige goedere van toepassing is nie of as geen **[voorkeurskaal van reg of]** mees-begunstigde-nasie-skaal van reg ten opsigte van sodanige goedere in sodanige pos of subpos vermeld word nie.".

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

"(5) No beer shall be sold or disposed of by any manufacturer for home consumption except in a container which indicates the name of such beer, and any invoice or other document relating to **[the]** such sale or disposal of such beer shall indicate the name thereof.".

Amendment of section 37 of Act 91 of 1964, as amended by section 8 of Act 95 of 1965 and section 12 of Act 105 of 1969.

7. Section 37 of the principal Act is hereby amended by the substitution for subsection (6) of the following subsection:

"(6) If the **[Secretary]** Commissioner is satisfied that any goods to which this Act relates have become mixed by **[accident]** an act or omission which by the exercise of reasonable care could not have been avoided, he may apply the provisions of subsection (2), in so far as that subsection relates to the duty payable and any rebate of duty, as if such goods were mixed in a customs and excise storage warehouse with his permission.".

Amendment of section 39 of Act 91 of 1964, as amended by section 1 of Act 85 of 1968, section 14 of Act 105 of 1969, section 1 of Act 93 of 1978 and section 4 of Act 110 of 1979.

8. Section 39 of the principal Act is hereby amended by the insertion after paragraph *(c)* of subsection (1) of the following paragraph:

"*(cA)* The Commissioner may, subject to such conditions as he may determine, allow the said person to produce in lieu of any document required to be produced in terms of paragraph *(c)*, a document purporting to be a copy of any such document and obtained by means of microfilming or any other process, and which shall, subject to compliance with such conditions, for all purposes have all the effects of the original document concerned.".

Amendment of section 47 of Act 91 of 1964, as amended by section 11 of Act 95 of 1965, section 17 of Act 105 of 1969, section 2 of Act 7 of 1974, section 7 of Act 105 of 1976, section 10 of Act 112 of 1977 and section 6 of Act 110 of 1979.

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

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

"Provided that the Commissioner may in his discretion condone any underpayment of such duty where the amount of such underpayment in the case of—

(a) goods imported by post is less than fifty cents;

(b) goods imported in any other manner is less than five rand; or

(c) excisable goods is less than two rand.";

(b) by the deletion of subsection (2);

(c) by the substitution in subsection (3) for the words preceding paragraph *(a)* of the following words:

"The most favoured nation rate of duty specified in Column IV in any tariff heading or subheading in Part 1 of Schedule No. 1 shall apply **[subject to the provisions of subsection (2)]** to any goods to which such heading or subheading relates if such goods were produced or manufactured in any territory—"; and

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

"(4) The general rate of duty specified in Column III in any tariff heading or subheading in Part 1 of Schedule No. 1 shall apply to any goods to which such heading or subheading relates if **[the preferential rate of duty or]** the most favoured nation rate of duty does not apply to such goods in terms of the provisions of subsection **[(2) or]** (3) or if no **[preferential rate of duty or]** most favoured nation rate of duty is specified in respect of such goods in such heading or subheading.".

Wysiging van artikel 48 van Wet 91 van 1964, soos gewysig deur artikel 6 van Wet 57 van 1966, artikel 18 van Wet 105 van 1969, artikel 3 van Wet 98 van 1970, artikel 1 van Wet 68 van 1973, artikel 8 van Wet 105 van 1976 en artikel 11 van Wet 112 van 1977.

10. Artikel 48 van die Hoofwet word hierby gewysig deur paragraaf *(a)* van subartikel (1) deur die volgende paragraaf te vervang:

,,*(a)* ten einde gevolg te gee aan 'n ooreenkoms wat 'n ooreenkoms wysig wat by **[artikel *een* van die Ottawa-Ooreenkomstewet, 1933 (Wet No. 8 van 1933), geratifiseer en bekragtig of by]** artikel 2 van die Wet op die Geneefse Algemene Ooreenkoms oor Tariewe en Handel, 1948 (Wet No. 29 van 1948), goedgekeur is of aan 'n ooreenkoms kragtens artikel 49 aangegaan;''.

Wysiging van artikel 72 van Wet 91 van 1964, soos gewysig deur artikel 11 van Wet 105 van 1976.

11. Artikel 72 van die Hoofwet word hierby gewysig deur paragraaf *(c)* deur die volgende paragraaf te vervang:

,,*(c)* Indien die waarde van enige uitgevoerde goedere van een klas ooreenkomstig die bepalings van hierdie artikel—

(i) meer as **[twintig]** een rand is en 'n breukdeel van 'n rand insluit, word sodanige waarde tot die naaste rand bereken en word 'n bedrag van meer as vyftig sent as een rand beskou;

(ii) minder as een rand is, word sodanige waarde as een rand bereken.''.

Wysiging van artikel 101 van Wet 91 van 1964, soos vervang deur artikel 18 van Wet 85 van 1968.

12. Artikel 101 van die Hoofwet word hierby gewysig—

(a) deur na subartikel (1) die volgende subartikel in te voeg:

,,(1A) Die Kommissaris kan, behoudens die voorwaardes wat hy bepaal, 'n persoon in subartikel (1) bedoel, toelaat om in die plek van enige boek, rekening of dokument wat ingevolge daardie subartikel behou moet word, 'n reproduksie van so 'n boek, rekening of dokument wat deur middel van mikroverfilming of 'n ander proses verkry is, te behou.''; en

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

,,(2A) Die Kommissaris kan, behoudens die voorwaardes wat hy bepaal, so 'n persoon toelaat om in die plek van so 'n boek, rekening of dokument wat ingevolge subartikel (2) voorgelê moet word, 'n afdruk daarvan, verkry deur middel van 'n reproduksie in subartikel (1A) bedoel, voor te lê, en sodanige afdruk het, onderworpe aan nakoming van bedoelde voorwaardes, vir alle doeleindes die uitwerking in alle opsigte van die betrokke oorspronklik boek, rekening of dokument.''.

Voortduring van sekere wysigings van Bylaes Nos. 1 tot 7 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, artikel 22 van Wet 85 van 1968, artikel 37 van Wet 105 van 1969, artikel 9 van Wet 98 van 1970, artikel 2 van Wet 89 van 1971, artikel 12 van Wet 103 van 1972, artikel 6 van Wet 68 van 1973, artikel 3 van Wet 64 van 1974, artikel 13 van Wet 71 van 1975, artikel 13 van Wet 105 van 1976 en artikel 38 van Wet 112 van 1977.

13. (1) Elke wysiging van Bylaes Nos. 1 tot 7 by die Hoofwet wat voor 1 Februarie 1980 kragtens artikel 48 (1) of (2), artikel 56 (1) of (1A) of artikel 75 (15) van die Hoofwet aangebring is, verval nie uit hoofde van die bepalings van artikel 48 (6), 56 (7) of 75 (16) van die Hoofwet nie.

(2) Die wysigings van Bylaes Nos. 1 en 5 by die Hoofwet wat kragtens artikels 48 (2) en 75 (15) van die Hoofwet by onderskeidelik Goewermentskennisgewings Nos. R.562 en R.563 van 27 Maart 1980 aangebring is, verval nie uit hoofde van die bepalings van artikel 48 (6) of 75 (16) van die Hoofwet nie.

(3) Tariefpos No. 65.00 in bobelastingitem 172.00 van Bylae No. 1 by die Hoofwet word uitgelê asof goedere van pos No. 65.02 en subpos No. 65.05.45 gedurende die tydperk 30 Maart 1977 tot 26 Maart 1980 ook van genoemde tariefpos 65.00 uitgesonder was.

Amendment of section 48 of Act 91 of 1964, as amended by section 6 of Act 57 of 1966, section 18 of Act 105 of 1969, section 3 of Act 98 of 1970, section 1 of Act 68 of 1973, section 8 of Act 105 of 1976 and section 11 of Act 112 of 1977.

10. Section 48 of the principal Act is hereby amended by the substitution for paragraph *(a)* of subsection (1) of the following paragraph:

"*(a)* in order to give effect to any agreement amending any agreement **[ratified and confirmed by section *one* of the Ottawa Agreements Act, 1933 (Act No. 8 of 1933), or]** approved by section 2 of the Geneva General Agreement on Tariffs and Trade Act, 1948 (Act No. 29 of 1948), or to any agreement concluded under section 49;".

Amendment of section 72 of Act 91 of 1964, as amended by section 11 of Act 105 of 1976.

11. Section 72 of the principal Act is hereby amended by the substitution for paragraph *(c)* of the following paragraph:

"*(c)* If the value of any exported goods of a single denomination is, according to the provisions of this section—

(i) in excess of **[twenty]** one rand and includes a fraction of a rand, such value shall be calculated to the nearest rand, an amount in excess of fifty cents being regarded as one rand;

(ii) less than one rand, such value shall be calculated as one rand.".

Amendment of section 101 of Act 91 of 1964, as substituted by section 18 of Act 85 of 1968.

12. Section 101 of the principal Act is hereby amended—

(a) by the insertion after subsection (1) of the following subsection:

"(1A) The Commissioner may, subject to such conditions as he may determine, allow any person referred to in subsection (1) to retain in lieu of any book, account or document required to be retained in terms of that subsection, a reproduction of any such book, account or document obtained by means of microfilming or any other process."; and

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

"(2A) The Commissioner may, subject to such conditions as he may determine, allow any such person to produce in lieu of any such book, account or document required to be produced in terms of subsection (2), a copy thereof obtained by means of a reproduction referred to in subsection (1A), and such copy shall, subject to compliance with such conditions, for all purposes have all the effects of the original book, account or document concerned.".

Continuation of certain amendments of Schedules Nos. 1 to 7 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, section 22 of Act 85 of 1968, section 37 of Act 105 of 1969, section 9 of Act 98 of 1970, section 2 of Act 89 of 1971, section 12 of Act 103 of 1972, section 6 of Act 68 of 1973, section 3 of Act 64 of 1974, section 13 of Act 71 of 1975, section 13 of Act 105 of 1976 and section 38 of Act 112 of 1977.

13. (1) Every amendment of Schedules Nos. 1 to 7 to the principal Act made under section 48 (1) or (2), section 56 (1) or (1A) or section 75 (15) of the principal Act prior to 1 February 1980, shall not lapse by virtue of the provisions of section 48 (6), 56 (7) or 75 (16) of the principal Act.

(2) The amendments of Schedules Nos. 1 and 5 to the principal Act made under sections 48 (2) and 75 (15) of the principal Act by Government Notices Nos. R.562 and R.563 of 27 March 1980, respectively, shall not lapse by virtue of the provisions of section 48 (6) or 75 (16) of the principal Act.

(3) Tariff heading No. 65.00 in surcharge item 172.00 of Schedule No. 1 to the principal Act shall be construed as if goods of heading No. 65.02 and subheading No. 65.05.45 had during the period 30 March 1977 to 26 March 1980 also been excluded from the said tariff heading 65.00.

Wysiging van Bylae No. 8 by Wet 91 van 1964, soos ingevoeg deur artikel 37 van Wet 105 van 1969 en gewysig deur artikel 14 van Wet 71 van 1975 en artikel 39 van Wet 112 van 1977.

14. (1) Bylae No. 8 by die Hoofwet word hierby gewysig deur in item 810.20.20 die uitdrukking „Vir verkoopregdoeleindes'' deur die uitdrukking „Vir *ad valorem*-aksynsregdoeleindes'' te vervang.

(2) Subartikel (1) word geag op 3 Julie 1978 in werking te getree het.

(3) 'n Spesiale doeane- en aksynspakhuis wat voor 3 Julie 1978 vir verkoopregdoeleindes gelisensieer was, word geag vanaf daardie datum gelisensieer te wees vir *ad valorem*-aksynsregdoeleindes ten opsigte van goedere wat voor daardie datum aan verkoopreg onderworpe was en vanaf daardie datum aan *ad valorem*-aksynsreg onderworpe geword het.

Vervanging van „departement'' en „Sekretaris'' in Wet 91 van 1964.

15. (1) Die Hoofwet word hierby gewysig deur die woorde „departement'' en „Sekretaris'' waar dit ook al voorkom deur onderskeidelik die woorde „Kantoor'' en „Kommissaris'' te vervang.

(2) Subartikel (1) word geag op 1 April 1980 in werking te getree het.

Uitleg van sekere verwysings.

16. (1) Enige verwysing in enige ander wet na die Sekretaris van Doeane en Aksyns of die Departement van Doeane en Aksyns word uitgelê as 'n verwysing na onderskeidelik die Kommissaris van Doeane en Aksyns of die Kantoor van die Kommissaris van Doeane en Aksyns.

(2) Enigiets wat voor die inwerkingtreding van subartikel (1) deur of ten behoewe van die Sekretaris van Doeane en Aksyns by die uitvoering van die een of ander wet gedoen is, word geag deur of ten behoewe van die Kommissaris van Doeane en Aksyns gedoen te gewees het.

(3) Subartikels (1) en (2) word geag op 1 April 1980 in werking te getree het.

Kort titel.

17. Hierdie Wet heet die Wysigingswet op Doeane en Aksyns, 1980.

Amendment of Schedule No. 8 to Act 91 of 1964, as inserted by section 37 of Act 105 of 1969 and amended by section 14 of Act 71 of 1975 and section 39 of Act 112 of 1977.

14. (1) Schedule No. 8 to the principal Act is hereby amended by the substitution in item 810.20.20 for the expression "For sales duty purposes" of the expression "For *ad valorem* excise duty purposes".

(2) Subsection (1) shall be deemed to have come into operation on 3 July 1978.

(3) Any special customs and excise warehouse licensed prior to 3 July 1978 for sales duty purposes shall be deemed to be licensed as from that date for *ad valorem* excise duty purposes in respect of goods which were prior to that date subject to sales duty and became as from that date subject to *ad valorem* excise duty.

Substitution of "department" and "Secretary" in Act 91 of 1964.

15. (1) The principal Act is hereby amended by the substitution for the words "department" and "Secretary", wherever they occur, of the words "Office" and "Commissioner" respectively.

(2) Subsection (1) shall be deemed to have come into operation on 1 April 1980.

Construction of certain references.

16. (1) Any reference in any other law to the Secretary for Customs and Excise or the Department of Customs and Excise shall be construed as a reference to the Commissioner for Customs and Excise or the Office of the Commissioner for Customs and Excise, respectively.

(2) Anything done by or on behalf of the Secretary for Customs and Excise before the commencement of subsection (1) in the administration of any law, shall be deemed to have been done by or on behalf of the Commissioner for Customs and Excise.

(3) Subsections (1) and (2) shall be deemed to have come into operation on 1 April 1980.

Short title.

17. This Act shall be called the Customs and Excise Amendment Act, 1980.

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