



STAATSKOERANT

VAN DIE REPUBLIEK VAN SUID-AFRIKA

REPUBLIC OF SOUTH AFRICA

GOVERNMENT GAZETTE

As 'n Nuusblad by die Poskantoor Geregistreer

Registered at the Post Office as a Newspaper

Verkoopprys • Selling price
(AVB uitgesluit/GST excluded)
Plaaslik **45c** Local
Buitelands 60c Other countries
Posvry • Post free

VOL. 252

KAAPSTAD, 13 JUNIE 1986

CAPE TOWN, 13 JUNE 1986

No. 10276

KANTOOR VAN DIE STAATSPRESIDENT

STATE PRESIDENT'S OFFICE

No. 1163.

13 Junie 1986

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

No. 52 van 1986: Wysigingswet op Doeane en Aksyns, 1986.

No. 1163.

13 June 1986

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

No. 52 of 1986: Customs and Excise Amendment Act, 1986.

Wet No. 52, 1986

WYSIGINGSWET OP DOEANE EN AKSYNS, 1986

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 spesiale voorsiening te maak betreffende die aanwysing van klaringsplekke vir die Republiek; ander voorsiening te maak betreffende goedere per pos ingevoer; verdere voorsiening te maak vir die vervaardiging van synsbare goedere en die invordering van aksynsreg; die aanspreeklikheid vir reg op synsbare goedere, verkoopreggoedere en ingevoerde goedere verder te reël; verdere voorsiening te maak betreffende die werking van die bepaling deur die Kommissaris van Doeane en Aksyns van die indeling van goedere met betrekking tot die reg daarop betaalbaar; die oplegging van anti-dumping-regte verder te reël; verdere voorsiening te maak betreffende die werking van die bepaling deur die Kommissaris van Doeane en Aksyns van die waarde van ingevoerde goedere vir doeanebelastingdoeleindes; korting op reg ten opsigte van sekere goedere geklaar vir gebruik in sekere bedrywighede verder te reël; verdere voorsiening te maak vir die aanspreeklikheid vir reg wat ontstaan na klaring van sekere goedere met korting op reg; sekere strawwe te verhoog en sekere misdrywe te skep of te wysig; verdere voorsiening te maak betreffende die registrasie van sekere motorvoertuie; en voorsiening te maak vir die verstrekking van sekere inligting betreffende die samestelling en tabellering van sekere statistieke; vir die voortdurende van sekere wysigings van Bylaes Nos. 1, 3, 4, 5 en 6 by genoemde Wet; en vir die uitbreiding en inwerkingtreding van sekere kortings; en om voorsiening te maak vir aangeleenthede wat daarmee in verband staan.

(Engelse teks deur die Staatspresident geteken.)
(Goedgekeur op 5 Junie 1986.)

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

Wysiging van
artikel 6 van
Wet 91 van 1964,
soos gewysig deur
artikel 2 van
Wet 71 van 1975.

1. Artikel 6 van die Doeane- en Aksynswet, 1964 (hieronder die Hoofwet genoem), word hierby gewysig deur na subartikel (1) die volgende subartikel in te voeg:

“(1A) Enige plek buite die Republiek kan deur die Kommissaris geag word ’n klaringsplek vir die Republiek te wees waardeur goedere ingevoer of uitgevoer kan word, waar goedere vir deurvoer of kusvervoer geland kan word of waar goedere vir doeane- en aksynsdoeleindes geklaar kan word.”

Wysiging van
artikel 10 van
Wet 91 van 1964,
soos gewysig deur
artikel 2 van
Wet 57 van 1966.

2. Artikel 10 van die Hoofwet word hierby gewysig deur subartikel (2) deur die volgende subartikel te vervang:

“(2) By die toepassing van subartikel (1), word ’n plek buite die Republiek wat **[kragtens hierdie Wet aangewys is as]** deur die Kommissaris kragtens artikel 6 (1A) geag word

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 make special provision in regard to the appointment of places of entry for the Republic; to make other provision regarding goods imported by post; to provide further for the manufacture of excisable goods and the collection of excise duty; to further regulate the liability for duty on excisable goods, sales duty goods and imported goods; to make further provision regarding the operation of the determination by the Commissioner for Customs and Excise of the classification of goods with reference to the duty payable thereon; to further regulate the imposition of anti-dumping duties; to make further provision regarding the operation of the determination by the Commissioner for Customs and Excise of the value of imported goods for customs duty purposes; to further regulate rebate of duty in respect of certain goods entered for use in certain activities; to provide further for liability for duty arising after entry of certain goods under rebate of duty; to increase certain penalties and create or amend certain offences; to make further provision regarding the registration of certain motor vehicles; and to provide for the furnishing of certain information regarding the compilation and tabulation of certain statistics; for the continuation of certain amendments of Schedules Nos. 1, 3, 4, 5 and 6 to the said Act; and for the extension and commencement of certain rebates; and to provide for matters connected therewith.

(English text signed by the State President.)
(Assented to 5 June 1986.)

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

1. Section 6 of the Customs and Excise Act, 1964 (hereinafter referred to as the principal Act), is hereby amended by the insertion after subsection (1) of the following subsection:

Amendment of section 6 of Act 91 of 1964, as amended by section 2 of Act 71 of 1975.

“(1A) Any place outside the Republic may be deemed by the Commissioner to be a place of entry for the Republic through which goods may be imported or exported, where goods may be landed for transit or coastwise carriage or where goods may be entered for customs and excise purposes.”

2. Section 10 of the principal Act is hereby amended by the substitution for subsection (2) of the following subsection:

Amendment of section 10 of Act 91 of 1964, as amended by section 2 of Act 57 of 1966.

“(2) For the purposes of subsection (1), a place outside the Republic **[appointed in terms of this Act as]** deemed by the Commissioner under section 6 (1A) to be a place of en-

Wet No. 52, 1986

WYSIGINGSWET OP DOEANE EN AKSYNS, 1986

'n klaringsplek te wees vir goedere wat na die Republiek versend is, geag 'n plek binne die Republiek te wees ten opsigte van goedere wat na sodanige plek vir verwydering oor land na die Republiek versend is."

Wysiging van artikel 13 van Wet 91 van 1964, soos gewysig deur artikel 3 van Wet 57 van 1966, artikel 5 van Wet 105 van 1969, artikel 2 van Wet 112 van 1977 en artikel 3 van Wet 101 van 1985.

3. Artikel 13 van die Hoofwet word hierby gewysig—

(a) deur die volgende paragraaf by subartikel (3) te voeg, terwyl die bestaande subartikel paragraaf (a) daarvan word:

"(b) Ondanks die bepalings van subartikel (1), word enige goedere per pos ingevoer deur dié klas gea-dresseerde, of enige per pos ingevoerde goedere van dié klas of soort, wat deur die Kommissaris na oorlegpleging met die Posmeester-generaal gespesifiseer word, by 'n doeane- en aksynskantoor voor 'n Kontroleur geklaar."; en

(b) deur die volgende subartikels by te voeg:

"(5) Ondanks die bepalings van subartikel (1) of enige ander wet maar behoudens die bepalings van subartikel (3), moet iemand wat goedere per pos invoer die faktuur ten opsigte van sodanige goedere aan die betrokke posmeester voorlê, en mag niemand sodanige goedere ontvang, verwyder, neem, aflewer of op enige wyse daarmee handel of daarin handel dryf tensy die korrekte reg aan dié posmeester betaal is nie.

(6) Enige posmeester kan te eniger tyd enige ingevoerde posstuk onder sy beheer aanhou en sodanige posstuk laat verwyder na die Kontroleur, wat na goed-dunke sodanige posstuk kan ondersoek, en indien die goedere daarin nie in alle opsigte gevind word ooreen-te stem met die besonderhede met betrekking tot die waarde, beskrywing of hoeveelheid wat op die vorm of etiket in subartikel (1) bedoel of die betrokke faktuur verskyn nie, is sodanige goedere ondanks andersluidende bepalings van die een of ander wet aan verbeu-ring onderhewig."

Vervanging van artikel 36A van Wet 91 van 1964, soos ingevoeg deur artikel 11 van Wet 105 van 1969.

4. Artikel 36A van die Hoofwet word hierby deur die volgende artikel vervang:

"Spesiale bepalings ten opsigte van vervaardiging van verkoopreggoedere of goedere in Afdeling B van Deel 2 van Bylae No. 1 vermeld en invordering van verkoopreg of aksynsreg in Afdeling B van Deel 2 van Bylae No. 1 vermeld.

36A. (1) Elke vervaardiger van verkoopreggoedere of synsbare goedere in Afdeling B van Deel 2 van Bylae No. 1 vermeld, elke eienaar van verkoopreggoedere of synsbare goedere in Afdeling B van Deel 2 van Bylae No. 1 vermeld 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 pèrels, edelstene en halfedelstene, edelmetale, gewalste edelmetale of artikels bevattende of vervaardig van sodanige pèrels, edelstene en halfedelstene, edelmetale of gewalste edelmetale (uitgesonderd nagmaakte juweliersware) moet sy perseel as 'n spesiale doeane- en aksynspakhuis vir doeleindes van verkoopreg of vir doeleindes van aksynsreg in Afdeling B van Deel 2 van Bylae No. 1 vermeld ingevolge die bepalings van hierdie Wet lisensieer, en geen sodanige vervaardiger, eienaar of handelaar mag verkoopreggoedere of synsbare goedere in Afdeling B van Deel 2 van Bylae No. 1 vermeld, vervaardig of daarin handel dryf of daarmee handel nie tensy hy sy perseel aldus gelisensieer het: Met dien verstande dat die Kommissaris na goed-dunke in die mate wat hy geskik ag en op die voor-waardes wat hy in elke geval oplê, enige sodanige vervaardiger, eienaar of handelaar van die vereistes van hierdie Wet kan vrystel.

CUSTOMS AND EXCISE AMENDMENT ACT, 1986

Act No. 52, 1986

try for goods consigned to the Republic, shall be deemed to be a place in the Republic in respect of goods consigned to such place for removal to the Republic overland.”.

3. Section 13 of the principal Act is hereby amended—

- 5 (a) by the addition to subsection (3) of the following paragraph, the existing subsection becoming paragraph (a) thereof:

“(b) Notwithstanding anything contained in subsection

- 10 (1), any goods imported by post by such class of addressee, or any goods imported by post and of such class or kind, as may be specified by the Commissioner after consultation with the Postmaster-General, shall be entered at a customs and excise office before a Controller.”; and

- 15 (b) by the addition of the following subsections:

“(5) Notwithstanding anything contained in subsection (1) or in any other law but subject to the provisions of subsection (3), any person importing goods by post shall submit the invoice in respect of such goods to the postmaster concerned, and no person shall receive, remove, take, deliver or in any manner deal with or in such goods unless the correct duty has been paid to that postmaster.

- 25 (6) Any postmaster may at any time detain any imported postal item under his control and cause such postal item to be removed to the Controller, who may in his discretion examine such postal item, and if the goods therein are found not to agree in all respects with the particulars relating to the value, description or quantity appearing on the form or label referred to in subsection (1) or the invoice concerned, such goods shall notwithstanding anything to the contrary in any other law contained be liable to forfeiture.”.

Amendment of section 13 of Act 91 of 1964, as amended by section 3 of Act 57 of 1966, section 5 of Act 105 of 1969, section 2 of Act 112 of 1977 and section 3 of Act 101 of 1985.

35 4. The following section is hereby substituted for section 36A of the principal Act:

- “Special provisions in respect of manufacture of sales duty goods or goods specified in Section B of Part 2 of Schedule No. 1 and collection of sales duty or excise duty specified in Section B of Part 2 of Schedule No. 1.
- 40 36A. (1) Every manufacturer of sales duty goods or excisable goods specified in Section B of Part 2 of Schedule No. 1, every owner of sales duty goods or excisable goods specified in Section B of Part 2 of Schedule No. 1 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 or for purposes of excise duty specified in Section B of Part 2 of Schedule No. 1 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 or excisable goods specified in Section B of Part 2 of Schedule No. 1 unless he has so licensed his premises: Provided that the Commissioner 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.
- 55

Substitution of section 36A of Act 91 of 1964, as inserted by section 11 of Act 105 of 1969.

(2) Ondanks andersluidende bepalings van hierdie Wet—

- (a) waar die waarde bygevoeg deur enige proses in die vervaardiging van verkoopreggoedere of synsbare goedere in Afdeling B van Deel 2 van Bylae No. 1 vermeld volgens die oordeel van die 5
Kommissaris laag is met betrekking tot die vervaardiger se verkoopprijs van sodanige goedere of waar enige proses in die vervaardiging van verkoopreggoedere of synsbare goedere in Afdeling B van Deel 2 van Bylae No. 1 vermeld 10
volgens sy oordeel buitengewone moeilikhede by die invordering van verkoopreg of aksynsreg in Afdeling B van Deel 2 van Bylae No. 1 vermeld 15
ten opsigte van sodanige goedere bied, is die bepalings 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 20
die berekening van die waarde vir doeleindes van verkoopreg of vir doeleindes van aksynsreg in Afdeling B van Deel 2 van Bylae No. 1 vermeld van sodanige goedere, is soos deur hom 25
bepaal;
- (b) kan die Kommissaris, onderworpe aan die voorwaardes wat hy in elke geval ople—
- (i) waar die produksie en vandiehandsitting van enige verkoopreggoedere of synsbare goedere in Afdeling B van Deel 2 van Bylae No. 1 vermeld, verrig word deur verskillende persone of in omstandighede wat dit volgens sy oordeel dienstig maak om dit te doen, een lisensie kragtens die bepalings van hierdie Wet ten opsigte van die perseel 35
van twee of meer betrokke persone uitreik, en daarop is elke sodanige persoon gesamentlik en afsonderlik aanspreeklik vir die verkoopreg of aksynsreg in Afdeling B van Deel 2 van Bylae No. 1 vermeld op al die 40
betrokke verkoopreggoedere of synsbare goedere in Afdeling B van Deel 2 van Bylae No. 1 vermeld, en indien een persoon betaal, word die ander persoon of persone *pro tanto* vrygestel; 45
- (ii) in 'n spesiale doeane- en aksynspakhuis-lisensie kragtens hierdie Wet uitgereik ten opsigte van die perseel van enige vervaardiger van verkoopreggoedere of synsbare goedere in Afdeling B van Deel 2 van Bylae No. 1 vermeld, enige pakhuis, depot, agentskap, tak of ander opslagplek deur die Kommissaris goedgekeur en waarin enige sodanige goedere behorende aan sodanige vervaardiger bewaar word, insluit, en daarop 55
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 60
as sodanig voldoen aan die vereistes van hierdie Wet in alle opsigte en is hy as sodanige aanspreeklik vir die verkoopreg of aksynsreg in Afdeling B van Deel 2 van Bylae

CUSTOMS AND EXCISE AMENDMENT ACT, 1986

Act No. 52, 1986

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

- 5 (a) where the value added by any process in the manufacture of sales duty goods or excisable goods specified in Section B of Part 2 of Schedule No. 1 is, in the opinion of the Commissioner, low in relation to the manufacturer's selling price of such goods, or where any process in the manufacture of sales duty goods or excisable goods specified in Section B of Part 2 of Schedule No. 1 presents in his opinion exceptional difficulties in the collection of sales duty or excise duty specified in Section B of Part 2 of Schedule No. 1 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 purposes of calculating the value for sales duty purposes or for purposes of excise duty specified in Section B of Part 2 of Schedule No. 1 of such goods shall be as determined by him;
- 10
- 15
- 20
- 25 (b) the Commissioner may, subject to such conditions as he may impose in each case—
- 30 (i) where the production and disposal of any sales duty goods or excisable goods specified in Section B of Part 2 of Schedule No. 1 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 or excise duty specified in Section B of Part 2 of Schedule No. 1 on all the sales duty goods or excisable goods specified in Section B of Part 2 of Schedule No. 1 concerned, any one paying, the other or others to be absolved *pro tanto*;
- 35
- 40
- 45 (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 or excisable goods specified in Section B of Part 2 of Schedule No. 1, any warehouse, depot, agency, branch or other storage place approved by the Commissioner 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 or excise duty specified in
- 50
- 55

- No. 1 vermeld op sodanige goedere wat al-
dus bewaar word;
- (iii) in die omstandighede wat hy dienstig ag,
die perseel van enige handelaar in verkoop-
reggoedere of synsbare goedere in Afdeling 5
B van Deel 2 van Bylae No. 1 vermeld as 'n
spesiale doeane- en aksynspakhuis kragtens
die bepalings van hierdie Wet lisensieer, en
daarop moet sodanige handelaar voldoen 10
aan die vereistes van hierdie Wet met be-
trekking tot die invordering van verkoopreg
of aksynsreg in Afdeling B van Deel 2 van
Bylae No. 1 vermeld op die verkoopreggoe-
dere of synsbare goedere in Afdeling B van
Deel 2 van Bylae No. 1 vermeld wat die 15
Kommissaris bepaal en is hy aanspreeklik
vir die verkoopreg of aksynsreg in Afdeling
B van Deel 2 van Bylae No. 1 vermeld op
sodanige goedere;
- (iv) die tydelike of blywende aanpassing aan- 20
bring by die verkoopregwaarde van enige
verkoopreggoedere of aksynsregwaarde van
synsbare goedere in Afdeling B van Deel 2
van Bylae No. 1 vermeld wat hy in omstan-
dighede wat volgens sy oordeel uitsonderlik 25
is, redelik ag.

(3) Verkoopreggoedere of synsbare goedere in Af-
deling B van Deel 2 van Bylae No. 1 vermeld wat in
die Republiek deur 'n natuurlike persoon vir sy eie
gebruik en nie vir verkoop of vandiehandsitting 30
nie, en in omstandighede wat volgens die oordeel
van die Kommissaris nie 'n besigheidsonderneming
uitmaak nie, vervaardig is, kan, onderworpe aan die
voorwaardes wat hy in elke geval oplê, deur die
Kommissaris van die betaling van verkoopreg of ak- 35
synsreg in Afdeling B van Deel 2 van Bylae No. 1
vermeld daarop vrygestel word.

(4) Verkoopreggoedere of synsbare goedere in Af-
deling B van Deel 2 van Bylae No. 1 vermeld wat in
die Republiek deur enigiemand anders vervaardig is, 40
of enige klas of soort sodanige goedere, kan, onder-
worpe aan die voorwaardes wat die Minister oplê,
deur die Kommissaris vrygestel word van die betaling
van verkoopreg of aksynsreg in Afdeling B van Deel
2 van Bylae No. 1 vermeld daarop indien— 45

- (a) die gemiddelde waarde vir doeleindes van ver-
koopreg of vir doeleindes van aksynsreg in Af-
deling B van Deel 2 van Bylae No. 1 vermeld
van sodanige goedere of sodanige klas of soort
sodanige goedere gedurende die tydperk of tyd- 50
perke wat die Minister bepaal nie die bedrag wat
die Minister bepaal, oorskry het nie; of
- (b) die waarde vir doeleindes van verkoopreg of vir
doeleindes van aksynsreg in Afdeling B van
Deel 2 van Bylae No. 1 vermeld van sodanige 55
goedere of sodanige klas of soort sodanige goe-
dere volgens die oordeel van die Kommissaris
waarskynlik nie die in paragraaf (a) bedoelde
bedrag gedurende een kalenderjaar sal oorskry 60
nie; of
- (c) die omstandighede wat by regulasie voorgeskryf
word, geld.”

CUSTOMS AND EXCISE AMENDMENT ACT, 1986

Act No. 52, 1986

Section B of Part 2 of Schedule No. 1 on such goods so stored;

(iii) in such circumstances as he may deem expedient, license the premises of any dealer in sales duty goods or excisable goods specified in Section B of Part 2 of Schedule No. 1 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 or excise duty specified in Section B of Part 2 of Schedule No. 1 on such sales duty goods or excisable goods specified in Section B of Part 2 of Schedule No. 1 as the Commissioner may determine, and be liable for the sales duty or excise duty specified in Section B of Part 2 of Schedule No. 1 on such goods;

(iv) make such temporary or permanent adjustment to the sales duty value of any sales duty goods or excise duty value of excisable goods specified in Section B of Part 2 of Schedule No. 1 as he may deem reasonable in circumstances which are in his opinion exceptional.

(3) Sales duty goods or excisable goods specified in Section B of Part 2 of Schedule No. 1 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 Commissioner do not constitute a business venture, may, subject to such conditions as he may impose in each case, be exempted by the Commissioner from the payment of sales duty or excise duty specified in Section B of Part 2 of Schedule No. 1 thereon.

(4) Sales duty goods or excisable goods specified in Section B of Part 2 of Schedule No. 1 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 Commissioner from the payment of sales duty or excise duty specified in Section B of Part 2 of Schedule No. 1 thereon if—

(a) the average value for sales duty purposes or for purposes of excise duty specified in Section B of Part 2 of Schedule No. 1 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 or for purposes of excise duty specified in Section B of Part 2 of Schedule No. 1 of such goods or such class or kind of such goods is in the opinion of the Commissioner 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.”.

Wet No. 52, 1986

WYSIGINGSWET OP DOEANE EN AKSYNS, 1986

Wysiging van
artikel 44 van
Wet 91 van 1964,
soos gewysig deur
artikel 10 van
Wet 95 van 1965,
artikel 5 van
Wet 57 van 1966,
artikel 16 van
Wet 105 van 1969,
artikel 7 van
Wet 71 van 1975,
artikel 8 van
Wet 112 van 1977,
artikel 5 van
Wet 110 van 1979
en artikel 3 van
Wet 89 van 1984.

5. Artikel 44 van die Hoofwet word hierby gewysig—

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

“(8) Die vervaardiger, eienaar, verkoper of koper van enige synsbare goedere of verkoopreggoedere is, 5 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.”; en

- (b) deur na subartikel (8) die volgende subartikel in te voeg:

“(8A) Ondanks andersluidende bepalings in hierdie Wet, is iemand wat die eienaar is van ingevoerde of synsbare goedere, of dit koop, verwyder, ontvang, 15 neem, aflewer of daarmee handel of daarin handel dryf, wat behoorlik vir binnelandse verbruik geklaar moes gewees het ingevolge ’n ooreenkoms in enige gebied met die regering waarvan so ’n ooreenkoms kragtens artikel 51 aangegaan is, aanspreeklik vir die reg op 20 sodanige goedere wat van sodanige gebied die Republiek binnegebring is, en indien die vraag ontstaan of sodanige goedere behoorlik vir binnelandse verbruik geklaar is, word daar vermoed, tensy die teendeel bewys word, dat sodanige goedere nie aldus geklaar is nie, en 25 sodanige goedere is onderworpe aan die bepalings van hierdie Wet asof dit goedere is wat, strydig met die bepalings van subartikel 47A (1), nie behoorlik vir binnelandse verbruik in die Republiek geklaar is nie.”

6. Artikel 47 van die Hoofwet word hierby gewysig deur die volgende subartikel by te voeg:

“(11) Ondanks die bepalings van subartikel (10), word ’n 30 bepaling kragtens subartikel (9) (a) gemaak wat volg op ’n inspeksie van die boeke of dokumente van ’n invoerder of vervaardiger geag ten opsigte van die betrokke goedere wat vir doeane- en aksynsdoeleindes geklaar is, twee jaar voor 35 die datum waarop die inspeksie ’n aanvang geneem het in werking te getree 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,
artikel 6 van
Wet 110 van 1979,
artikel 9 van
Wet 98 van 1980
en artikel 8 van
Wet 86 van 1982.

7. Artikel 56 van die Hoofwet word hierby gewysig—

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

“(1A) Die Minister kan ten opsigte van enige klas of soort ingevoerde goedere waarop ’n voorlopige heffing kragtens artikel 57A opgelê is, Bylae No. 2 aldus wysig—

- (a) met ingang van [’n datum hoogstens drie maande 45 voor die datum met ingang waarvan daardie voorlopige heffing opgelê is, aldus wysig] die datum waarvan daardie voorlopige heffing opgelê is; of

- (b) met ingang van ’n datum nie langer nie as drie 50 maande voor die datum met ingang waarvan daardie voorlopige heffing opgelê is indien hy oortuig is dat—

- (i) sodanige goedere herhaaldelik gedump is soos beoog word in subartikel (2) en wesenlike skade aan ’n gevestigde nywerheid in die Republiek berokken het; of 55

- (ii) die invoerder bewus behoort te gewees het dat die uitvoerder aldus dump en sodanige dumping sodanige skade sou berokken en die Mi-

Wysiging van
artikel 56 van
Wet 91 van 1964,
soos vervang deur
artikel 16 van
Wet 112 van 1977
en gewysig deur
artikel 4 van
Wet 93 van 1978
en artikel 4 van
Wet 89 van 1984.

CUSTOMS AND EXCISE AMENDMENT ACT, 1986

Act No. 52, 1986

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

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

5 “(8) The manufacturer, owner, seller or purchaser 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.”;

- 10 (b) by the insertion after subsection (8) of the following subsection:

15 “(8A) Notwithstanding anything to the contrary in this Act contained, any person who owns, purchases, removes, receives, takes, delivers or deals with or in any imported or excisable goods which should have been duly entered, in terms of any agreement, for home consumption in any territory with the govern-
20 ment of which such an agreement has been concluded under section 51, shall be liable for the duty on such goods brought into the Republic from such territory, and if the question arises whether such goods have been duly entered for home consumption it shall be pre-
25 sumed, unless the contrary is proved, that such goods have not been so entered, and such goods shall be subject to the provisions of this Act as if they were goods which have, contrary to the provisions of subsection 47A (1), not been duly entered for home consumption in the Republic.”.

Amendment of section 44 of Act 91 of 1964, as amended by section 10 of Act 95 of 1965, section 5 of Act 57 of 1966, section 16 of Act 105 of 1969, section 7 of Act 71 of 1975, section 8 of Act 112 of 1977, section 5 of Act 110 of 1979 and section 3 of Act 89 of 1984.

30 6. Section 47 of the principal Act is hereby amended by the addition of the following subsection:

- “(11) Notwithstanding the provisions of subsection (10), any determination made under subsection (9) (a) following upon an inspection of the books or documents of any im-
35 porter or manufacturer, shall be deemed to have come into operation, in respect of the goods in question entered for customs and excise purposes, two years prior to the date on which the inspection commenced.”.

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, section 6 of Act 110 of 1979, section 9 of Act 98 of 1980 and section 8 of Act 86 of 1982.

7. Section 56 of the principal Act is hereby amended—

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

“(1A) The Minister may, in respect of any class or kind of imported goods on which a provisional charge has been imposed under section 57A, so amend Sched-
45 ule No. 2—

- 45 (a) with effect from **[a date not more than three months prior to the date with effect from which that provisional charge has been imposed]** the date from which that provisional charge has been im-
50 posed; or

- 50 (b) with effect from a date not more than three months prior to the date with effect from which that provisional charge has been imposed if he is satisfied that—

- 55 (i) such goods have been dumped, as contemplated in subsection (2), repeatedly, and have caused material injury to an established industry in the Republic; or

- 60 (ii) the importer should have been aware that the exporter is so dumping and such dumping would cause such injury and the Minister is of

Amendment of section 56 of Act 91 of 1964, as substituted by section 16 of Act 112 of 1977 and amended by section 4 of Act 93 of 1978 and section 4 of Act 89 of 1984.

Wet No. 52, 1986

WYSIGINGSWET OP DOEANE EN AKSYNS, 1986

nister van oordeel is dat die dumping in so 'n mate in sodanige hoeveelhede en in sodanige kort tydperk plaasvind dat ten einde sodanige dumping te verhoed, hy dit nodig ag om Bylae No. 2 aldus te wysig.”; en

- (b) deur by paragraaf (b) van subartikel (2) die volgende subparagraaf te voeg:
- “(iii) die hoogste vergelykbare prys vir identiese of vergelykbare goedere wanneer hulle van enige ander gebied na die Republiek in die gewone loop van handel uitgevoer word; of”.

Wysiging van artikel 65 van Wet 91 van 1964, soos vervang deur artikel 13 van Wet 86 van 1982 en gewysig deur artikel 8 van Wet 101 van 1985.

8. Artikel 65 van die Hoofwet word hierby gewysig—

- (a) deur na subartikel (7) die volgende subartikel in te voeg:
- “(7A) Ondanks die bepaling van subartikel (7), word 'n bepaling kragtens subartikel (4) (a) gemaak wat volg op 'n inspeksie van die boeke of dokumente van 'n invoerder geag ten opsigte van die betrokke goedere wat vir doeanedoeleindes geklaar is, twee jaar voor die datum waarop die inspeksie 'n aanvang neem het in werking te getree het.”; en
- (b) deur paragraaf (a) van subartikel (8) deur die volgende paragraaf te vervang:
- “(a) Ondanks die bepaling van subartikels (1) en (4), is die waarde vir die doeleindes van die reg in Afdeling B van Deel 2 van Bylae No. 1 vermeld ten opsigte van ingevoerde goedere (behalwe goedere ingevolge item 412.18 van Bylae No. 4 geklaar) die transaksiewaarde daarvan plus 15 persent van sodanige waarde, plus enige ongekorte doeanereg ingevolge Deel 1 en Afdeling A van Deel 2 van Bylae No. 1 op sodanige goedere betaalbaar, maar uitgesonderd die reg in genoemde Afdeling B van Deel 2 van Bylae No. 1 vermeld op sodanige goedere.”.

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, artikel 8 van Wet 85 van 1968, artikel 24 van Wet 105 van 1969, artikel 8 van Wet 103 van 1972, artikel 2 van Wet 68 van 1973, artikel 9 van Wet 71 van 1975, artikel 27 van Wet 112 van 1977, artikel 8 van Wet 93 van 1978, artikel 10 van Wet 110 van 1979, artikel 19 van Wet 86 van 1982, artikel 6 van Wet 89 van 1984 en artikel 11 van Wet 101 van 1985.

9. (1) Artikel 75 van die Hoofwet word hierby gewysig—

- (a) deur paragraaf (b) van subartikel (2) deur die volgende paragraaf te vervang:
- “(b) slegs ten opsigte van goedere geklaar vir gebruik [in]—
- (i) in 'n fabriek wat ingevolge die **[Wet op Fabriek, Masjinerie en Bouwerk, 1941 (Wet No. 22 van 1941)]** Wet op Masjinerie en Beroepsveiligheid, 1983 (Wet No. 6 van 1983), of enige dergelike wetsbepaling in die gebied Suidwes-Afrika van krag, geregistreer is; [of]
- (ii) in 'n myn of bedryf soos in artikel 1 van die Wet op Myne en Bedrywe, 1956 (Wet No. 27 van 1956), omskryf; of
- (iii) elders in enige ander bedrywigheid wat die Kommissaris na goedgekeurde goedkeuring vir die doeleindes van hierdie subparagraaf.”;
- (b) deur paragraaf (c) van subartikel (2) deur die volgende paragraaf te vervang:
- “(c) slegs ten opsigte van goedere geklaar vir gebruik in sodanige nywerheid in 'n fabriek, myn, [of] bedryf of bedrywigheid wat voldoen aan die vereistes ten opsigte van hoeveelheid stof gebruik of hoeveelheid goedere geproduseer of vervaardig, wat die Kommissaris in oorleg met die Raad van Handel en Nywerheid opla.”; en
- (c) deur in paragraaf (b) van subartikel (5) die woorde wat die voorbehoudsbepaling voorafgaan deur die volgende woorde te vervang:

CUSTOMS AND EXCISE AMENDMENT ACT, 1986

Act No. 52, 1986

opinion that the dumping operates to such an extent in such quantities and for such short period that in order to prevent such dumping, he deems it necessary so to amend Schedule No. 2.”; and

(b) by the addition to paragraph (b) of subsection (2) of the following subparagraph:

“(iii) the highest comparable price for identical or comparable goods when exported from any other territory to the Republic in the ordinary course of trade; or”.

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

(a) by the insertion of the following subsection after subsection (7):

“(7A) Notwithstanding the provisions of subsection (7), any determination made under subsection (4) (a) following upon an inspection of the books or documents of any importer shall be deemed to have come into operation in respect of the goods in question entered for customs purposes, two years prior to the date on which the inspection commenced.”; and

(b) by the substitution for paragraph (a) of subsection (8) of the following paragraph:

“(a) Notwithstanding the provisions of subsections (1) and (4), the value for the purposes of the duty specified in Section B of Part 2 of Schedule No. 1 shall, in respect of imported goods (other than goods entered in terms of item 412.18 of Schedule No. 4), be the transaction value thereof plus 15 per cent of such value, plus any non-rebated customs duty payable in terms of Part 1 and Section A of Part 2 of Schedule No. 1 on such goods, but excluding the duty specified in the said Section B of Part 2 of Schedule No. 1 on such goods.”.

Amendment of section 65 of Act 91 of 1964, as substituted by section 13 of Act 86 of 1982 and amended by section 8 of Act 101 of 1985.

9. (1) Section 75 of the principal Act is hereby amended—

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

“(b) only in respect of goods entered for use [in]—

(i) in a factory which is registered under the [Factories, Machinery and Building Work Act, 1941 (Act No. 22 of 1941)] Machinery and Occupational Safety Act, 1983 (Act No. 6 of 1983), or any like law in force in the territory of South West Africa; [or]

(ii) in a mine or works as defined in section 1 of the Mines and Works Act, 1956 (Act No. 27 of 1956); or

(iii) elsewhere in any other activity which the Commissioner may in his discretion approve for the purposes of this subparagraph.”;

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

“(c) only in respect of goods entered for use in such industry in a factory, mine [or], works or activity which complies with such requirements in respect of quantity of material used or quantity of goods produced or manufactured as the Commissioner may impose in consultation with the Board of Trade and Industries.”; and

(c) by the substitution in paragraph (b) of subsection (5) for the words preceding the proviso of the following words:

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, section 8 of Act 85 of 1968, section 24 of Act 105 of 1969, section 8 of Act 103 of 1972, section 2 of Act 68 of 1973, section 9 of Act 71 of 1975, section 27 of Act 112 of 1977, section 8 of Act 93 of 1978, section 10 of Act 110 of 1979, section 19 of Act 86 of 1982, section 6 of Act 89 of 1984 and section 11 of Act 101 of 1985.

Wet No. 52, 1986

WYSIGINGSWET OP DOEANE EN AKSYNS, 1986

“Enige persoon aan wie enige distillaatbrandstof of residu-brandolie verskaf is uit voorrade wat met korting op reg geklaar is **[teen 'n prys wat vermindert is in die mate van sodanige korting]** vir 'n doel vermeld in die item ingevolge waarvan sodanige distillaatbrandstof of residu-brandolie aldus geklaar is, en wat sodanige distillaatbrandstof of residu-brandolie of enige gedeelte daarvan aanwend vir enige ander doel, is aan 'n misdryf skuldig en is, ondanks die bepalinge van paragraaf (a), aanspreeklik vir die reg in die mate van die korting toegestaan by klaring vir binnelandse verbruik van sodanige distillaatbrandstof of residu-brandolie op die volle hoeveelheid van die distillaatbrandstof of residu-brandolie aldus aan hom verskaf of op die gedeelte daarvan wat die Kommissaris na goeddunke bepaal:”.

(2) Paragraaf (a) van subartikel (1) word geag op 5 Oktober 1984 in werking te getree het.

Wysiging van
artikel 78 van
Wet 91 van 1964.

10. Artikel 78 van die Hoofwet word hierby gewysig— 20

- (a) deur in subartikel (2) die woord “vierhonderd” deur die woord “eenduisend” te vervang; en
- (b) deur in subartikel (3) die woord “seshonderd” deur die woorde “eenduisend vyfhonderd” te vervang.

Wysiging van
artikel 79 van
Wet 91 van 1964,
soos gewysig deur
artikel 2 van
Wet 64 van 1974.

11. Artikel 79 van die Hoofwet word hierby gewysig— 25

- (a) deur in subartikel (1) die woord “vierhonderd” deur die woord “eenduisend” te vervang; en
- (b) deur in subartikel (2) die woord “seshonderd” deur die woorde “eenduisend vyfhonderd” te vervang.

Wysiging van
artikel 80 van
Wet 91 van 1964,
soos gewysig deur
artikel 10 van
Wet 85 van 1968,
artikel 27 van
Wet 105 van 1969,
artikel 28 van
Wet 112 van 1977,
artikel 22 van
Wet 86 van 1982
en artikel 7 van
Wet 89 van 1984.

12. Artikel 80 van die Hoofwet word hierby gewysig— 30

- (a) deur paragraaf (h) van subartikel (1) deur die volgende paragraaf te vervang:
“(h) sonder wettige verontskuldiging (waarvan die bewyslas op hom rus) enige **[ondertekende]** blanko of onvolledige faktuur of enige rekeningvorm of ander dergelike dokument wat geskik is om as 'n faktuur vir goedere van buite die Republiek ingevul en gebruik te word, in die Republiek inbring of in sy besit het;”;
- (b) deur in subartikel (1) die woord “eenduisend” deur die woorde “tweeënduisend vyfhonderd” te vervang.

Wysiging van
artikel 81 van
Wet 91 van 1964,
soos vervang deur
artikel 9 van
Wet 93 van 1978.

13. Artikel 81 van die Hoofwet word hierby gewysig deur die woord “tweeënduisend” deur die woord “vyfduisend” te vervang.

Wysiging van
artikel 83 van
Wet 91 van 1964.

14. Artikel 83 van die Hoofwet word hierby gewysig deur die woord “tweeënduisend” deur die woord “vyfduisend” te vervang. 45

Wysiging van
artikel 84 van
Wet 91 van 1964,
soos gewysig deur
artikel 11 van
Wet 57 van 1966,
artikel 28 van
Wet 105 van 1969
en artikel 29 van
Wet 112 van 1977.

15. Artikel 84 van die Hoofwet word hierby gewysig deur in subartikel (1) die woord “tweeënduisend” deur die woord “vyfduisend” te vervang.

Wysiging van
artikel 85 van
Wet 91 van 1964,
soos vervang deur
artikel 4 van
Wet 68 van 1973.

16. Artikel 85 van die Hoofwet word hierby gewysig deur die woord “tweeënduisend” deur die woord “vyfduisend” te vervang. 50

CUSTOMS AND EXCISE AMENDMENT ACT, 1986

Act No. 52, 1986

5 “Any person to whom any distillate fuel or residual fuel oil has been supplied from stocks which have been entered under rebate of duty **[at a price which has been reduced to the extent of such rebate]** for a purpose stated in the item under which such distillate fuel or residual fuel oil was so entered, and who applies such distillate fuel or residual fuel oil or any portion thereof for any other purpose, shall be guilty of an offence and shall, notwithstanding the provisions of paragraph (a), be liable for the duty to the extent of the rebate allowed on entry for home consumption of such distillate fuel or residual fuel oil on the full quantity of the distillate fuel or residual fuel oil so supplied to him or on such portion thereof as the Commissioner may in his discretion determine.”

(2) Paragraph (a) of subsection (1) shall be deemed to have come into operation on 5 October 1984.

20 10. Section 78 of the principal Act is hereby amended—
 (a) by the substitution in subsection (2) for the words “four hundred” of the words “one thousand”; and
 (b) by the substitution in subsection (3) for the words “six hundred” of the words “one thousand five hundred”.

Amendment of section 78 of Act 91 of 1964.

25 11. Section 79 of the principal Act is hereby amended—
 (a) by the substitution in subsection (1) for the words “four hundred” of the words “one thousand”; and
 (b) by the substitution in subsection (2) for the words “six hundred” of the words “one thousand five hundred”.

Amendment of section 79 of Act 91 of 1964, as amended by section 2 of Act 64 of 1974.

30 12. Section 80 of the principal Act is hereby amended—
 (a) by the substitution for paragraph (h) of subsection (1) of the following paragraph:
 “(h) without lawful excuse (the proof of which shall lie upon him), brings into the Republic or has in his possession any **[signed]** blank or incomplete invoice or any billhead or other similar document capable of being filled up and used as an invoice for goods from outside the Republic;” and
 35 (b) by the substitution in subsection (1) for the words “one thousand” of the words “two thousand five hundred”.

Amendment of section 80 of Act 91 of 1964, as amended by section 10 of Act 85 of 1968, section 27 of Act 105 of 1969, section 28 of Act 112 of 1977, section 22 of Act 86 of 1982 and section 7 of Act 89 of 1984.

40 13. Section 81 of the principal Act is hereby amended by the substitution for the words “two thousand” of the words “five thousand”.

Amendment of section 81 of Act 91 of 1964, as substituted by section 9 of Act 93 of 1978.

14. Section 83 of the principal Act is hereby amended by the substitution for the words “two thousand” of the words “five thousand”.

Amendment of section 83 of Act 91 of 1964.

15. Section 84 of the principal Act is hereby amended by the substitution in subsection (1) for the words “two thousand” of the words “five thousand”.

Amendment of section 84 of Act 91 of 1964, as amended by section 11 of Act 57 of 1966, section 28 of Act 105 of 1969 and section 29 of Act 112 of 1977.

50 16. Section 85 of the principal Act is hereby amended by the substitution for the words “two thousand” of the words “five thousand”.

Amendment of section 85 of Act 91 of 1964, as substituted by section 4 of Act 68 of 1973.

Wet No. 52, 1986

WYSIGINGSWET OP DOEANE EN AKSYNS, 1986

Wysiging van artikel 86 van Wet 91 van 1964, soos vervang deur artikel 11 van Wet 85 van 1968.

17. Artikel 86 van die Hoofwet word hierby gewysig deur die woord "tweeduisend" deur die woord "vyfduisend" te vervang.

Wysiging van artikel 95 van Wet 91 van 1964, soos gewysig deur artikel 16 van Wet 85 van 1968 en artikel 10 van Wet 93 van 1978.

18. Artikel 95 van die Hoofwet word hierby gewysig—

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

"(1A) Iemand wat by enige plek wat ingevolge artikel 6 (1A) geag word 'n klaringsplek vir die Republiek te wees of in enige gebied met die regering waarvan 'n ooreenkoms ingevolge artikel 51 aangegaan is, 'n handeling verrig wat 'n misdryf kragtens hierdie Wet uitmaak, is aan sodanige misdryf skuldig, wat vir doeleindes met betrekking tot jurisdiksie van 'n hof om die misdryf te verhoor, geag word gepleeg te gewees het by enige plek waar die beskuldigde hom bevind."; en

(b) deur paragraaf (b) van subartikel (2) te skrap.

Vervanging van artikel 111 van Wet 91 van 1964, soos vervang deur artikel 11 van Wet 71 van 1975.

19. Artikel 111 van die Hoofwet word hierby deur die volgende artikel vervang:

"Voorlegging van serti-fikaat van beampte by registrasie van sekere motorvoertuie. 111. (1) 'n Motorvoertuigregistrasieowerheid in die Republiek mag nie 'n ingevoerde motorvoertuig registreer nie [wat voorheen in enige gebied buite die Republiek geregistreer is] tensy 'n deur 'n beampte uitgereikte sertifikaat voorgelê word waarin verklaar word dat aan die vereistes van hierdie Wet ten opsigte van [die invoer van] sodanige motorvoertuig voldoen is.

(2) By die toepassing van subartikel (1) beteken die uitdrukking 'ingevoerde motorvoertuig' nie ook enige motorvoertuig nie wat in die Republiek vervaardig is en wat die Republiek binnekom vanaf enige gebied met die regering waarvan 'n ooreenkoms kragtens artikel 51 aangegaan is."

Wysiging van artikel 117 van Wet 91 van 1964, soos vervang deur artikel 35 van Wet 105 van 1969.

20. Artikel 117 van die Hoofwet word hierby gewysig deur die volgende subartikel by te voeg, terwyl die bestaande artikel subartikel (1) daarvan word:

"(2) By die toepassing van subartikel (1) moet iemand—

(a) wat enige goedere vir in- of uitvoer klaar bykomend by enige besonderhede wat nodig is vir geldige klaring van sodanige goedere die besonderhede van sodanige goedere verstrek wat die Kommissaris van tyd tot tyd vereis vir die samestelling van in- en uitvoerstatistieke; of

(b) wat enige sinsbare goedere vervaardig, op die wyse en op die tye wat die Kommissaris vereis die waarde vir aksynsregdoeleindes ingevolge artikel 69 verstrek van alle sinsbare goedere deur hom vervaardig, ongeag of sodanige goedere onderheilig is aan *ad valorem*-reg of aan 'n reg bereken volgens 'n eenheid van hoeveelheid, volume of ander afmeting, na gelang van die geval."

Voortdoring van sekere wysigings van Bylaes Nos. 1, 3, 4, 5 en 6 by Wet 91 van 1964.

21. (1) Elke wysiging van Bylaes Nos. 1, 3, 4, 5 en 6 by die Hoofwet wat voor 31 Januarie 1986 kragtens artikel 48 (1) en (2) of artikel 75 (15) van die Hoofwet aangebring is, verval nie uit hoofde van die bepalings van artikel 48 (6) of 75 (16) van die Hoofwet nie.

(2) Die wysigings van Dele 1 en 4 van Bylae No. 1 by die Hoofwet wat kragtens artikel 48 (1) en (2) van die Hoofwet by Goewermentskennisgewings Nos. R.480 en R.481 van 18 Maart 1986 aangebring is, verval nie uit hoofde van die bepalings van artikel 48 (6) van die Hoofwet nie.

CUSTOMS AND EXCISE AMENDMENT ACT, 1986

Act No. 52, 1986

17. Section 86 of the principal Act is hereby amended by the substitution for the words "two thousand" of the words "five thousand".

Amendment of section 86 of Act 91 of 1964, as substituted by section 11 of Act 85 of 1968.

18. Section 95 of the principal Act is hereby amended—

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

10 "1A) Any person who at any place deemed under section 6 (1A) to be a place of entry for the Republic or in any territory with the government of which an agreement has been concluded under section 51, performs any act which constitutes an offence under this Act, shall be guilty of such offence, which shall, for purposes in relation to jurisdiction of a court to try the offence, be deemed to have been committed at any place where the accused happens to be."; and

15 (b) by the deletion of paragraph (b) of subsection (2).

Amendment of section 95 of Act 91 of 1964, as amended by section 16 of Act 85 of 1968 and section 10 of Act 93 of 1978.

19. The following section is hereby substituted for section 111 of the principal Act:

20 "Production of certificate of officer on registration of certain motor vehicles. 111. (1) Any motor vehicle registering authority in the Republic shall not register any imported motor vehicle **[which has previously been registered in any territory outside the Republic]** unless a certificate issued by an officer is produced stating that the requirements of this Act in respect of **[the importation of]** such vehicle have been complied with.

25 (2) For the purposes of subsection (1) the expression 'imported motor vehicle' does not include any motor vehicle manufactured in the Republic which enters the Republic from any territory with the government of which an agreement has been concluded under section 51." 30

Substitution of section 111 of Act 91 of 1964, as substituted by section 11 of Act 71 of 1975.

20. Section 117 of the principal Act is hereby amended by the addition of the following subsection, the existing section becoming subsection (1) thereof:

35 "(2) For the purposes of subsection (1) any person—

40 (a) entering any goods for import or export shall furnish, in addition to any particulars necessary for making due entry of such goods, such particulars of such goods as the Commissioner may from time to time require for the compilation of import and export statistics; or

45 (b) manufacturing any excisable goods shall furnish in such manner and at such times as the Commissioner may require the value for excise duty purposes in terms of section 69 of all excisable goods manufactured by him, whether or not such goods are subject to *ad valorem* duty or to a duty calculated according to a unit of quantity, volume or other measurement, as the case may be."

Amendment of section 117 of Act 91 of 1964, as substituted by section 35 of Act 105 of 1969.

50 21. (1) Every amendment of Schedules Nos. 1, 3, 4, 5 and 6 to the principal Act made under section 48 (1) and (2) or section 75 (15) of the principal Act prior to 31 January 1986 shall not lapse by virtue of the provisions of section 48 (6) or 75 (16) of the principal Act.

55 (2) The amendments of Parts 1 and 4 of Schedule No. 1 to the principal Act made under section 48 (1) and (2) of the principal Act by Government Notices Nos. R.480 and R.481 of 18 March 1986 shall not lapse by virtue of the provisions of section 48 (6) of the principal Act.

Continuation of certain amendments of Schedules Nos. 1, 3, 4, 5 and 6 to Act 91 of 1964.

Wet No. 52, 1986

WYSIGINGSWET OP DOEANE EN AKSYNS, 1986

Uitbreiding en
inwerkingtreding
van sekere
kortings.

22. (1) Die mate van korting in paragraaf 01.03 van tariefitem 117.15 in item 609.17 van Bylae No. 6 by die Hoofwet, soos vervang by Goewermentskennisgewing No. R.1421 van 11 Julie 1980, word vir die tydperk 1 Januarie 1980 tot 31 Desember 1980 geag ook van toepassing te gewees het op die ligte vrag- 5
voertuigmodelle in paragraaf 01.04 van tariefitem 117.15 in item 609.17 van Bylae No. 6 by die Hoofwet bedoel.

(2) Die mate van korting in paragraaf 01.03 van tariefitem 117.15 in item 609.17 van Bylae No. 6 by die Hoofwet, soos vervang by Goewermentskennisgewing No. R.2439 van 28 Novem- 10
ber 1980, word vir die tydperk 1 Januarie 1981 tot 31 Desember 1981 geag ook van toepassing te gewees het op die ligte vrag-
voertuigmodelle in paragraaf 01.04 van tariefitem 117.15 in item 609.17 van Bylae No. 6 by die Hoofwet bedoel.

(3) Die invoeging, by Goewermentskennisgewing No. R.1067 15
van 17 Mei 1985, van kortingkode 01.00 by tariefpos No. 39.02 in kortingitem 306.10 van Bylae No. 3 by die Hoofwet, word geag op 1 Februarie 1984 in werking te getree het.

Kort titel.

23. Hierdie Wet heet die Wysigingswet op Doeane en Aksyns, 1986. 20

CUSTOMS AND EXCISE AMENDMENT ACT, 1986

Act No. 52, 1986

22. (1) The extent of rebate in paragraph 01.03 of tariff item 117.15 in item 609.17 of Schedule No. 6 to the principal Act, as substituted by Government Notice No. R.1421 of 11 July 1980, shall, for the period 1 January 1980 to 31 December 1980, be deemed also to have been applicable to the light goods vehicle models referred to in paragraph 01.04 of tariff item 117.15 in item 609.17 of Schedule No. 6 to the principal Act.
- (2) The extent of rebate in paragraph 01.03 of tariff item 117.15 in item 609.17 of Schedule No. 6 to the principal Act, as substituted by Government Notice No. R.2439 of 28 November 1980, shall, for the period 1 January 1981 to 31 December 1981, be deemed also to have been applicable to the light goods vehicle models referred to in paragraph 01.04 of tariff item 117.15 in item 609.17 of Schedule No. 6 to the principal Act.
- 15 (3) The insertion, by Government Notice No. R.1067 of 17 May 1985, of rebate code 01.00 to tariff heading No. 39.02 in rebate item 306.10 of Schedule No. 3 to the principal Act, shall be deemed to have come into operation on 1 February 1984.

Extension and
commencement of
certain rebates.

23. This Act shall be called the Customs and Excise Amend- Short title.
20 ment Act, 1986.

