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STATE PRESIDENT'S OFFICE

KANTOOR VAN DIE STAATSPRESIDENT

No. 1194. 9 July 1993

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

No. 98 of 1993: Customs and Excise Amendment Act, 1993.

No. 1194. 9 Julie 1993

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

No. 98 van 1993: Wysigingswet op Doecane en Aksyns, 1993.

GENERAL EXPLANATORY NOTE:

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

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

ACT

To amend the Customs and Excise Act, 1964, so as to further regulate the disclosure of information; to exclude certain dealers in excisable goods from licensing; to further regulate liability for duties and the entry of goods; to further regulate disposal of fuel levy; to further regulate the calculation of the value for excise duty purposes and the refunds of duties on distillate fuel; to extend and amend the provisions regarding offences; to prohibit the removal of detained goods; to further regulate the detention of goods for the purpose of other laws; to amend Schedule No. 1 to the said Act; to provide for the continuation of certain amendments of Schedules 1 to 6 to the said Act; and to effect certain textual alterations; and to provide for matters connected therewith.

(Afrikaans text signed by the Acting State President.)
(Assented to 28 June 1993.)

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

Amendment of section 4 of Act 91 of 1964, as amended by section 2 of Act 105 of 1969, section 2 of Act 110 of 1979, sections 3 and 15 of Act 98 of 1980, section 2 of Act 84 of 1987, section 4 of Act 59 of 1990 and section 1 of Act 105 of 1992

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1. Section 4 of the principal Act is hereby amended by the insertion after subsection (3A) of the following subsection:

“(3B) (a) Notwithstanding the provisions of subsection (3), the Commissioner may from time to time by notice in the *Gazette* publish a list of the names of persons in respect of whom a penalty of R10 000 or more has been imposed under section 91 for offences referred to in section 80, 82, 83, 84 or 86.

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(b) Any list published in terms of subsection (1) shall specify—

- (i) the name and address of any person whose name has been included in such list;
- (ii) such particulars of the offence referred to in subsection (1) as the Commissioner may think fit;
- (iii) the amount of the penalty imposed.”.

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Amendment of section 36A of Act 91 of 1964, as inserted by section 11 of Act 105 of 1969 and substituted by section 16 of Act 59 of 1990

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2. Section 36A of the principal Act is hereby amended by the substitution for subsection (1) of the following subsection:

ALGEMENE VERDUIDELIKENDE NOTA:

[**]** Woorde in vet druk tussen vierkantige hake dui skrapings 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 die openbaarmaking van inligting verder te reël; sekere handelaars in synsbare goedere van lisensiëring uit te sluit; die aanspreeklikheid vir reg en die klaring van goedere verder te reël; die beskikking oor brandstofheffing verder te reël; die berekening van die waarde vir aksynsregdoeleindes en die terugbetaling van regte op distillaatbrandstof verder te reël; die bepalings aangaande oortredings uit te brei en te wysig; die verwydering van goedere wat aangehou word, te verbied; aanhouding van goedere vir die doeleindes van ander wetgewing verder te reël; Bylae No. 1 by genoemde Wet te wysig; vir die voortdoring van sekere wysigings van Bylaes Nos. 1 tot 6 by genoemde Wet voorsiening te maak; en sekere tekstuele veranderinge aan te bring; en om voorsiening te maak vir aangeleenthede wat daarmee in verband staan.

*(Afrikaanse teks deur die Waarnemende Staatspresident geteken.)
(Goedgekeur op 28 Junie 1993.)*

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

Wysiging van artikel 4 van Wet 91 van 1964, soos gewysig deur artikel 2 van Wet 105 van 1969, artikel 2 van Wet 110 van 1979, artikels 3 en 15 van Wet 98 van 1980, artikel 2 van Wet 84 van 1987, artikel 4 van Wet 59 van 1990 en artikel 1 van Wet 105 van 1992

1. Artikel 4 van die Hoofwet word hierby gewysig deur na subartikel (3A) die volgende subartikel in te voeg:

- 10 “(3B) (a) Ondanks die bepalings van subartikel (3) kan die Kommissaris van tyd tot tyd by kennisgewing in die *Staatskoerant* 'n lys van name van persone publiseer ten opsigte van wie 'n pene van R10 000 of meer kragtens artikel 91 opgelê is vir oortredings in artikel 80, 82, 83, 84 of 86 bedoel.
- 15 (b) Enige lys wat ingevolge paragraaf (a) gepubliseer word, vermeld—
- (i) die naam en adres van enige persoon wie se naam in sodanige lys ingesluit is;
- (ii) sodanige besonderhede van die oortreding in paragraaf (a) bedoel as wat die Kommissaris goeddink;
- (iii) die bedrag van die pene opgelê.”.

20 Wysiging van artikel 36A van Wet 91 van 1964, soos ingevoeg deur artikel 11 van Wet 105 van 1969 en vervang deur artikel 16 van Wet 59 van 1990

2. Artikel 36A van die Hoofwet word hierby gewysig deur subartikel (1) deur die volgende subartikel te vervang:

“(1) Every manufacturer of excisable goods specified in Section B of Part 2 of Schedule No. 1, and every owner of 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 dealer of a class designated by the Commissioner, in pearls, precious and semi-precious stones, precious metals, metals clad with precious metals or articles containing or manufactured of such pearls, precious and semi-precious stones, precious metals or metals clad with precious metals (excluding imitation jewellery)]** shall license his premises as a special customs and excise warehouse 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 or owner **[or dealer]** shall manufacture or deal in or with 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 or owner from the requirements of this Act.”.

Amendment of section 44 of Act 91 of 1964, as amended by section 10 of Act 95 of 1965, sections 1 and 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, section 15 of Act 98 of 1980, section 3 of Act 89 of 1984, section 5 of Act 52 of 1986, section 13 of Act 84 of 1987 and section 21 of Act 59 of 1990

3. Section 44 of the principal Act is hereby amended by the substitution for subsection (8A) of the following subsection:

“(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 goods or excisable goods or fuel levy goods which should have been duly entered, in terms of any agreement, **[for home consumption]** in any territory with the government 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 presumed, 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.”.

Substitution of section 47A of Act 91 of 1964, as inserted by section 7 of Act 101 of 1985 and amended by section 16 of Act 84 of 1987

4. The following section is hereby substituted for section 47A of the principal Act:

“Prohibition of certain acts in respect of certain goods not duly entered

47A. (1) Subject to the provisions of this Act, no person shall remove, receive, take, deliver or deal with or in any imported or excisable goods or fuel levy goods **[intended for home consumption]** unless such goods have been duly entered **[for home consumption]**.

(2) If an officer discovers any imported or excisable goods or fuel levy goods which are alleged to have been duly entered, in terms of any agreement, **[for home consumption]** in any territory with the government of which the Republic has concluded such an agreement in terms of section 51, and he has reasonable cause to believe that such goods have not been so entered, he may detain such goods, and such goods shall thereupon be presumed, unless the contrary is proved, not

“(1) Elke vervaardiger van synsbare goedere in Afdeling B van Deel 2 van Bylae No. 1 vermeld, en elke eienaar van 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 klas handelaar deur die Kommissaris aangewys, in pèrels, edelstene en halfedelstene, edelmetale, metale bedek met edelmetale of artikels bevattende of vervaardig van sodanige pèrels, edelstene en halfedelstene, edelmetale of metale bedek met edelmetale (uitgesonderd nagemaakte juweliersware)]** moet sy perseel as ’n spesiale doeane- en aksynspakhuis vir doeleindes van aksynsreg in Afdeling B van Deel 2 van Bylae No. 1 vermeld, ingevolge die bepalinge van hierdie Wet lisensieer, en geen sodanige vervaardiger of eienaar **[of handelaar]** mag 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 goeëdunke in die mate wat hy geskik ag en op die voorwaardes wat hy in elke geval oplê, enige sodanige vervaardiger of eienaar van die vereistes van hierdie Wet kan vrystel.”.

Wysiging van artikel 44 van Wet 91 van 1964, soos gewysig deur artikel 10 van Wet 95 van 1965, artikels 1 en 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, artikel 15 van Wet 98 van 1980, artikel 3 van Wet 89 van 1984, artikel 5 van Wet 52 van 1986, artikel 13 van Wet 84 van 1987 en artikel 21 van Wet 59 van 1990

3. Artikel 44 van die Hoofwet word hierby gewysig deur subartikel (8A) deur die volgende subartikel te vervang:

“(8A) Ondanks andersluidende bepalinge in hierdie Wet is iemand wat die eienaar is van ingevoerde goedere of synsbare goedere of brandstofheffinggoedere of dit koop, verwyder, ontvang, 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 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 sodanige goedere is onderworpe aan die bepalinge van hierdie Wet asof dit goedere is wat, strydig met die bepalinge van subartikel 47A(1), nie behoorlik **[vir binnelandse verbruik]** in die Republiek geklaar is nie.”.

40 Vervanging van artikel 47A van Wet 91 van 1964, soos ingevoeg deur artikel 7 van Wet 101 van 1985 en gewysig deur artikel 16 van Wet 84 van 1987

4. Artikel 47A van die Hoofwet word hierby deur die volgende artikel vervang:

45 “Verbod op sekere handelingte ten opsigte van sekere goedere wat nie behoorlik geklaar is nie

47A. (1) Behoudens die bepalinge van hierdie Wet mag niemand enige ingevoerde of synsbare goedere of brandstofheffinggoedere **[wat vir binnelandse verbruik bestem is,]** verwyder, ontvang, neem, aflewer, daarmee handel of daarin handel dryf nie tensy sodanige goedere behoorlik **[vir binnelandse verbruik]** geklaar is.

(2) Indien ’n beamppte enige ingevoerde of synsbare goedere of brandstofheffinggoedere ontdek wat na bewering ingevolge ’n ooreenkoms behoorlik geklaar is **[vir binnelandse verbruik]** in enige gebied met die regering waarvan die Republiek ingevolge artikel 51 so ’n ooreenkoms aangegaan het, en hy redelike gronde het om te glo dat sodanige goedere nie aldus geklaar is nie, kan hy sodanige goedere aanhou, en sodanige goedere word daarop vermoed, tensy

to have been so entered and shall be subject to the provisions of this Act as if they were goods which have, contrary to the provisions of subsection (1), not been duly entered **[for home consumption]** in the Republic.”.

Substitution of section 47B of Act 91 of 1964, as inserted by section 17 of Act 84 of 1987 5

5. (1) The following section is hereby substituted for section 47B of the principal Act:

“Disposal of amounts of fuel levy

47B. The Commissioner shall, notwithstanding the provisions of section 47(1)— 10

- (a) pay monthly to every regional services council established under the Regional Services Councils Act, 1985 (Act No. 109 of 1985), and to every joint services board established under the KwaZulu and Natal Joint Services Act, 1990 (Act No. 84 of 1990), such part as determined by the Minister, of a total amount of fuel levy, calculated at one cent per litre on the quantity of fuel levy goods entered for home consumption during the previous month; 15
- (b) dispose of such part of the balance of the amount of any fuel levy paid in terms of the said section 47(1) as may be determined jointly by the Minister and any other Minister who may lay claim thereto by virtue of the provisions of any other law.”. 20

(2) Subsection (1) shall come into operation on 1 July 1993.

Amendment of section 69 of Act 91 of 1964, as substituted by section 12 of Act 68 of 1989 and amended by section 1 of Act 111 of 1991 and section 3 of Act 105 of 1992 25

6. Section 69 of the principal Act is hereby amended—

- (a) by the substitution in subsection (1) for the words preceding the proviso of the following words:

“For the purpose of assessing the excise duty on any goods manufactured in the Republic and specified in Section B of Part 2 of Schedule No. 1, 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 merchant wholesaler in the Republic not deemed to be related as specified in section 66(2)(a) under fully competitive conditions, plus the cost of packing and packages and all other expenses incidental to placing the goods on **[rail]** any vehicle for delivery to the purchaser, plus any non-rebated excise duty payable in terms of Section A of Part 2 of Schedule No. 1 on such goods, but excluding the non-rebated excise duty payable in terms of Section B of Part 2 of Schedule No. 1 or any value-added tax payable on such goods.”; 30 35 40 45

- (b) by the substitution in the said subsection (1) for subparagraph (iii) of paragraph (c) of the following subparagraph:

“(iii) the cost of packing or packages or any other expenses incidental to placing the goods on **[rail]** any vehicle.”; and 50

die teendeel bewys word, nie aldus geklaar te gewees het nie en is onderworpe aan die bepalings van hierdie Wet asof dit goedere is wat, strydig met die bepalings van subartikel (1), nie behoorlik **[vir binnelandse verbruik]** in die Republiek geklaar is nie.”.

5 Vervanging van artikel 47B van Wet 91 van 1964, soos ingevoeg deur artikel 17 van Wet 84 van 1987

5. (1) Artikel 47B van die Hoofwet word hierby deur die volgende artikel vervang:

“Beskikking oor bedrae van brandstofheffings

- 10 **47B.** Ondanks die bepalings van artikel 47(1) moet die Kommis-
saris—
- 15 (a) maandeliks aan elke streekdiensteraad ingestel kragtens die Wet op Streekdiensteraad, 1985 (Wet No. 109 van 1985), en aan elke gesamentlike diensteraad ingestel kragtens die Wet op Gesamentlike Dienste vir KwaZulu en Natal, 1990 (Wet No. 84 van 1990), sodanige gedeelte soos deur die Minister bepaal, van ’n totale bedrag van brandstofheffing, bereken teen een sent per liter op die hoeveelheid brandstofheffinggoedere wat gedurende die vorige maand vir binnelandse verbruik geklaar is, betaal;
- 20 (b) oor sodanige gedeelte van die balans van die bedrag van enige brandstofheffing wat ingevolge genoemde artikel 47(1) betaal is, soos gesamentlik bepaal deur die Minister en enige ander Minister wat uit hoofde van die bepalings van enige ander wet daarop aanspraak maak, beskik.”.
- 25 (2) Subartikel (1) tree op 1 Julie 1993 in werking.

Wysiging van artikel 69 van Wet 91 van 1964, soos vervang deur artikel 12 van Wet 68 van 1989 en gewysig deur artikel 1 van Wet 111 van 1991 en artikel 3 van Wet 105 van 1992

6. Artikel 69 van die Hoofwet word hierby gewysig—
- 30 (a) deur in subartikel (1) die woorde wat die voorbehoudsbepaling voorafgaan, deur die volgende woorde te vervang:
- 35 “Vir die doel van die berekening van die aksynsreg op enige goedere in die Republiek vervaardig en vermeld in Afdeling B van Deel 2 van Bylae No. 1 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
- 40 die gewone groothandelhoeveelhede en in die toestand en die gewone verpakking gereed vir verkoop in die kleinhandel, aan enige aankoopgroothandelaar in die Republiek wat nie geag word verbonde te wees nie soos vermeld in artikel 66(2)(a), 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]** enige voertuig vir lewering aan die koper, plus enige ongekorte aksynsreg betaalbaar ingevolge Afdeling A van Deel 2 van Bylae No. 1 op sodanige goedere, maar uitgesonderd die ongekorte aksynsreg betaalbaar ingevolge Afdeling B van Deel 2 van Bylae No. 1 of enige belasting op toegevoegde waarde betaalbaar op sodanige goedere.”;
- 45 (b) deur in genoemde subartikel (1) subparagraaf (iii) van paragraaf (c) deur die volgende subparagraaf te vervang:
- 50 “(iii) die koste van die pak of verpakking of enige ander uitgawes verbonde aan die plasing van die goedere op **[spoor]** enige voertuig,”; en
- 55

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

“(3) If in the opinion of the Commissioner goods are sold or otherwise disposed of under such conditions that the value thereof cannot be ascertained in terms of subsection (1)(a) **[(1)(b)]** or (2), as the case may be, the Commissioner may determine a value, which shall, subject to the right of appeal to the court, be deemed to be correct for the purposes of this Act, and any amount due in terms of any such determination shall remain payable as long as such determination remains in force.”.

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 15 of Act 98 of 1980, section 19 of Act 86 of 1982, section 6 of Act 89 of 1984, section 11 of Act 101 of 1985, section 9 of Act 52 of 1986, section 23 of Act 84 of 1987, section 8 of Act 69 of 1988, section 13 of Act 68 of 1989, section 29 of Act 59 of 1990 and section 13 of Act 61 of 1992

7. Section 75 of the principal Act is hereby amended by the substitution for subsection (7A) of the following subsection:

“(7A) Any person to whom a refund of customs or excise duty or fuel levy has been granted on any distillate fuel in terms of the provisions of item 533.01 or 540.02 of Schedule No. 5 or item 609.05.10 or 640.03 of Schedule No. 6, as the case may be, and who has disposed of such fuel or has applied such fuel or any portion thereof for any purpose or use otherwise than in accordance with the provisions of such items and the use declared in the relevant application for refund, shall pay on demand to the Commissioner the full amount of any refund granted to him in respect of such fuel or such portion thereof **[as the Commissioner may in his discretion determine, during such period of two years as the Commissioner may determine]**, failing which such amount or such portion shall be recoverable in terms of this Act as if it were the duty or levy concerned.”.

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, section 7 of Act 89 of 1984, section 12 of Act 52 of 1986, section 27 of Act 84 of 1987, section 32 of Act 59 of 1990 and section 8 of Act 105 of 1992

8. Section 80 of the principal Act is hereby amended—

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

“(j) claims or receives any rebate, drawback, refund or payment or sets off any amount in terms of the provisions of section 77(a) to which he knows he is not entitled under this Act;”;

and

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

“(o) contravenes the provisions of section 18(13), 18A(9), 20(4)*bis*, 35A(4), 37(9), 60(1), 63(1), 75(7A), 75(19), 88(1)(bA), 113(8)(c) or 114(2A); or”.

Insertion of section 82 in Act 91 of 1964

9. The following section is hereby inserted in the principal Act after section 81:

“Prohibition with regard to stamps

82. (1) Any person who without lawful excuse (the onus of proof

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

“(3) Indien, volgens die oordeel van die Kommissaris, goedere verkoop of op 'n ander wyse van die hand gesit word in sulke omstandighede dat die waarde daarvan nie ingevolge subartikel (1)(a) **[(1)(b)]** of (2), na gelang van die geval, vasgestel kan word nie, kan die Kommissaris 'n waarde bepaal, wat, behoudens 'n reg van appèl na die hof, geag word by die toepassing van hierdie Wet korrek te wees, en 'n bedrag wat ingevolge so 'n bepaling verskuldig is, bly betaalbaar solank dié bepaling van krag bly.”.

- 10 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 15 van
15 Wet 98 van 1980, artikel 19 van Wet 86 van 1982, artikel 6 van Wet 89 van 1984, artikel 11 van Wet 101 van 1985, artikel 9 van Wet 52 van 1986, artikel 23 van Wet 84 van 1987, artikel 8 van Wet 69 van 1988, artikel 13 van Wet 68 van 1989, artikel 29 van Wet 59 van 1990 en artikel 13 van Wet 61 van 1992

7. Artikel 75 van die Hoofwet word hierby gewysig deur subartikel (7A) deur die volgende subartikel te vervang:

“(7A) Enige persoon aan wie 'n terugbetaling van doeane- of aksynsreg of brandstofheffing op 'n distillaatbrandstof ingevolge die bepalings van item 533.01 of 540.02 van Bylae No. 5 of item 609.05.10 of 640.03 van Bylae No. 6, na gelang van die geval, toegestaan is en wat sodanige brandstof van
25 die hand gesit het of sodanige brandstof of enige gedeelte daarvan aangewend het vir enige ander doel of gebruik anders as ooreenkomstig die bepalings van sodanige items en die verklaarde gebruik in die tersaaklike aansoek om terugbetaling, moet op aanvraag aan die Kommissaris die volle bedrag betaal van enige terugbetaling aan hom toegestaan ten opsigte van
30 sodanige brandstof of gedeelte daarvan **[soos die Kommissaris na goeddunke bepaal, gedurende 'n tydperk van twee jaar soos die Kommissaris bepaal]**, by ontstentenis waarvan sodanige bedrag of sodanige gedeelte ingevolge hierdie Wet verhaalbaar is asof dit die betrokke reg of heffing is.”.

- 35 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, artikel 7 van Wet 89 van 1984, artikel 12 van Wet 52 van 1986, artikel 27 van Wet 84 van 1987, artikel 32 van Wet 59 van 1990 en artikel 8 van Wet 105 van 1992

40 8. Artikel 80 van die Hoofwet word hierby gewysig—

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

“(j) enige korting, teruggawe of terugbetaling of betaling eis of
45 ontvang of enige bedrag ingevolge die bepalings van artikel 77(a) verreken waarop hy na sy wete nie ingevolge hierdie Wet geregtig is nie;” en

(b) deur in genoemde subartikel (1) paragraaf (o) deur die volgende paragraaf te vervang:

“(o) die bepalings van artikel 18(13), 18A(9), 20(4)*bis*, 35A(4),
50 37(9), 60(1), 63(1), 75(7A), 75(19), 88(1)(bA), 113(8)(c) of 114(2A) oortree; of”.

Invoeging van artikel 82 in Wet 91 van 1964

9. Die volgende artikel word hierby in die Hoofwet na artikel 81 ingevoeg:

“Verbodsbepaling met betrekking tot stempels

55 82. (1) Iemand wat sonder wettige verontskuldiging (waarvan die

of which shall be upon him) uses, or has under his control or in his possession, any stamp or makes available to another person any stamp—

- (a) which is used in the Office under the authority of the Commissioner;
- (b) the imprint of which is identical to or resembles the imprint of a stamp referred to in paragraph (a) or of any stamp used by a governmental authority in a foreign country under any law of such country relating to customs or excise or to the import or export of goods,

shall be guilty of an offence and liable on conviction to a fine or to imprisonment for a period not exceeding five years or to both such fine and such imprisonment.

(2) Any person who without lawful excuse (the onus of proof of which shall be upon him) manufactures or has in his possession or under his control any stamp the imprint of which depicts the name of a company, firm or other business entity in a foreign country, or any signs or letters which could be reasonably understood to be a reference to such company, firm or business entity, shall be guilty of an offence and liable on conviction to a fine or imprisonment for a period not exceeding five years, or to both such fine and such imprisonment.”.

Amendment of section 88 of Act 91 of 1964, as amended by section 12 of Act 85 of 1968, section 30 of Act 112 of 1977, section 15 of Act 98 of 1980, section 28 of Act 84 of 1987 and section 15 of Act 68 of 1989

10. Section 88 of the principal Act is hereby amended by the insertion after paragraph (b) of subsection (1) of the following paragraph:

“(bA) No person shall remove any ship, vehicle, plant, material or goods from any place where it was so detained or from a place of security determined by an officer, magistrate or member of the police force.”.

Amendment of section 92 of Act 91 of 1964

11. Section 92 of the principal Act is hereby amended—

(a) by the substitution for the proviso of the following proviso:

“Provided that one-third of any such fine, penalty or proceeds shall be paid into a separate fund administered by the Commissioner, from which he may—

- (a) pay to any officer an award, whether or not related to the imposition of the fine, penalty or seizure, which may, during a financial year, not exceed 20 per cent of the annual salary of such officer;
- (b) pay an award to any person, including an officer, by whose means or information the fine or penalty or forfeiture was imposed or the seizure made;
- (c) use any money in such fund, for the improvement of the benefits of officers generally or specially, for the purpose of establishing and maintaining intelligence systems and other special facilities and functions for detecting, preventing, deterring and combating customs fraud and for such other purposes to improve the effectiveness and efficiency of the administration of customs and excise services as the Commissioner may deem necessary.”; and

(b) by the addition of the following subsections, the existing section becoming subsection (1):

“(2) The Commissioner shall keep full and proper records of such fund, which shall be subject to audit by the Auditor-General.

bewyslas op hom rus) enige stempel gebruik of onder sy beheer of in sy besit het of aan 'n ander persoon enige stempel beskikbaar stel—

(a) wat gebruik word in die Kantoor onder magtiging van die Kommissaris;

(b) waarvan die afdruk identies is aan of ooreenkom met die afdruk van 'n stempel bedoel in paragraaf (a) of enige stempel wat gebruik word deur 'n regeringsowerheid in die buiteland kragtens enige wet van sodanige owerheid aangaande doeane of aksyns of die invoer of uitvoer van goedere,

is aan 'n misdryf skuldig en by skuldigbevinding strafbaar met 'n boete of met gevangenisstraf vir 'n tydperk van hoogstens vyf jaar of met sowel sodanige boete as sodanige gevangenisstraf.

(2) Iemand wat sonder wettige verontskuldiging (waarvan die bewyslas op hom rus) enige stempel waarvan die afdruk die naam van 'n maatskappy, firma of ander besigheidsentiteit in die buiteland uitbeeld, of enige tekens of letters wat redelikerwys vertolk kan word as 'n verwysing na sodanige maatskappy, firma of besigheidsentiteit vervaardig of in sy besit of onder sy beheer het, is aan 'n misdryf skuldig en by skuldigbevinding strafbaar met 'n boete of met gevangenisstraf vir 'n tydperk van hoogstens vyf jaar of met sowel sodanige boete as sodanige gevangenisstraf.”.

Wysiging van artikel 88 van Wet 91 van 1964, soos gewysig deur artikel 12 van Wet 85 van 1968, artikel 30 van Wet 112 van 1977, artikel 15 van Wet 98 van 1980, artikel 28 van Wet 84 van 1987 en artikel 15 van Wet 68 van 1989

10. Artikel 88 van die Hoofwet word hierby gewysig deur na paragraaf (b) van subartikel (1) die volgende paragraaf in te voeg:

“(bA) Niemand mag enige skip, voertuig, installasie, stof of goedere vanaf enige plek waar dit aldus aangehou word of vanaf 'n plek van veiligheid wat deur 'n beampte, landdros of lid van die polisiemag bepaal is, verwyder nie.”.

Wysiging van artikel 92 van Wet 91 van 1964

11. Artikel 92 van die Hoofwet word hierby gewysig—

(a) deur die voorbehoudsbepaling deur die volgende voorbehoudsbepaling te vervang:

“Met dien verstande dat een derde van enige sodanige boete, pene of opbrengs in 'n aparte fonds wat deur die Kommissaris geadministreer word, inbetaal word, waaruit hy—

(a) aan 'n beampte 'n toekenning kan betaal ongeag of dit verband hou met die oplegging van die boete, pene of 'n beslaglegging, wat, gedurende 'n finansiële jaar, nie 20 persent van die jaarlikse salaris van sodanige beampte te bowe mag gaan nie;

(b) aan enige persoon, met inbegrip van 'n beampte, deur wie se bemiddeling of inligting die boete, pene of verbeuring opgelê is of beslaglegging geskied het, 'n toekenning kan betaal;

(c) enige geld in sodanige fonds kan gebruik, vir die verbetering van die voordele van beamptes in die algemeen of in besonder, vir die doel van die daarstelling en onderhoud van inligtingstelsels en ander spesiale fasiliteite en funksies vir die opsporing, voorkoming, afskrikking en bekamping van doeanebedrog en vir sodanige ander doeleindes om die effektiwiteit en doeltreffendheid van die dienste van die doeane- en aksynsadministrasie soos die Kommissaris nodig ag, te verbeter.”; en

(b) deur die volgende subartikels by te voeg, terwyl die bestaande artikel subartikel (1) word:

“(2) Die Kommissaris hou volledige en behoorlike opgawes van sodanige fonds, wat onderhewig is aan ouditering deur die Ouditeur-generaal.

(3) The Commissioner shall pay at the end of any financial year any amount in excess of R5 million in such fund into the State Revenue Fund.”.

Amendment of section 113 of Act 91 of 1964, as amended by section 17 of Act 95 of 1965, section 14 of Act 57 of 1966, section 11 of Act 103 of 1972, section 5 of Act 68 of 1973, section 49 of Act 42 of 1974, section 25 of Act 86 of 1982, section 7 of Act 89 of 1983, section 31 of Act 84 of 1987, section 17 of Act 68 of 1989 and section 14 of Act 105 of 1992

12. Section 113 of the principal Act is hereby amended—

- (a) by the deletion in subsection (1) of paragraph (k);
(b) by the substitution for subsection (8) of the following subsection:

“(8) (a) An officer may, for the purposes of any law other than this Act or at the request of a member of the police force or the authority administering such law, detain any goods while such goods are under customs control.

(b) Such goods may be so detained where they are found or shall be removed to and stored at a place of security determined by such officer.

(c) No person shall remove any goods from any place where they were so detained or from a place of security determined by an officer.

[(c)] (d) Any goods so detained may be released by the Commissioner to the South African Police, [department of State] the authority administering such law or [person concerned] the importer.”; and

- (c) by the deletion of subsection (10).

Amendment of Schedule No. 1 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, section 38 of Act 112 of 1977, section 3 of Act 114 of 1981, section 27 of Act 86 of 1982, section 10 of Act 89 of 1984, section 14 of Act 101 of 1985, section 11 of Act 69 of 1988, section 19 of Act 68 of 1989, section 40 of Act 59 of 1990, section 3 of Act 111 of 1991 and section 15 of Act 105 of 1992

13. (1) Schedule No. 1 to the principal Act is hereby amended to the extent set out in the Schedule to this Act.

(2) Subject to the provisions of section 58(1) of the principal Act, this section shall be deemed to have come into operation on 17 March 1993.

Continuation of certain amendments of Schedules Nos. 1 to 6 to Act 91 of 1964

14. (1) Every amendment of Schedules Nos. 1 to 6 to the principal Act made under section 48(1) and (2), section 48A(1), section 56(1) or section 75(15) of the principal Act prior to 29 January 1993 shall not lapse by virtue of the provisions of section 48(6), 48A(2), 56(3) or 75(16) of the principal Act.

(2) The amendment of Part 5 of Schedule No. 1 to the principal Act made under section 48(1) and (2) of the principal Act by Government Notice No. R.506 of 26 March 1993, shall not lapse by virtue of the provisions of section 48(6) of the principal Act.

Short title

15. This Act shall be called the Customs and Excise Amendment Act, 1993.

(3) Die Kommissaris betaal aan die einde van enige boekjaar enige bedrag in die fonds wat R5 miljoen te bowe gaan in die Staatsinkomstefonds.”.

Wysiging van artikel 113 van Wet 91 van 1964, soos gewysig deur artikel 17 van Wet 95 van 1965, artikel 14 van Wet 57 van 1966, artikel 11 van Wet 103 van 1972, artikel 5 van Wet 68 van 1973, artikel 49 van Wet 42 van 1974, artikel 25 van Wet 86 van 1982, artikel 7 van Wet 89 van 1983, artikel 31 van Wet 84 van 1987, artikel 17 van Wet 68 van 1989 en artikel 14 van Wet 105 van 1992.

12. Artikel 113 van die Hoofwet word hierby gewysig—

- 10 (a) deur in subartikel (1) paragraaf (k) te skrap;
(b) deur subartikel (8) deur die volgende subartikel te vervang:
- 15 “(8) (a) ’n Beampte kan, vir die doeleindes van enige ander wetsbepaling as hierdie Wet of op versoek van ’n lid van die polisiemag of die owerheid wat sodanige wetsbepaling administreer, enige goedere aanhou terwyl sodanige goedere onder doeanebeheer is.
- (b) Sodanige goedere kan aangehou word waar dit gevind word of moet verwyder word na en geberg word by ’n plek van veiligheid deur sodanige beampte bepaal.
- 20 (c) Niemand mag enige goedere vanaf enige plek waar dit aldus aangehou word of vanaf ’n plek van veiligheid deur ’n beampte bepaal, verwyder nie.
- 25 [(c)] (d) Enige goedere aldus aangehou, kan deur die Kommissaris aan die Suid-Afrikaanse Polisie, [Staatsdepartement] die owerheid wat sodanige wetsbepaling administreer of [betrokke persoon] die invoerder vrygelaat word.”; en
- (c) deur subartikel (10) te skrap.

Wysiging van Bylae No. 1 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, artikel 38 van Wet 112 van 1977, artikel 3 van Wet 114 van 1981, artikel 27 van Wet 86 van 1982, artikel 10 van Wet 89 van 1984, artikel 14 van Wet 101 van 1985, artikel 11 van Wet 69 van 1988, artikel 19 van Wet 68 van 1989, artikel 40 van Wet 59 van 1990, artikel 3 van Wet 111 van 1991 en artikel 15 van Wet 105 van 1992.

13. (1) Bylae No. 1 by die Hoofwet word hierby gewysig in die mate in die Bylae by hierdie Wet uiteengesit.

- 40 (2) Behoudens die bepalings van artikel 58(1) van die Hoofwet word hierdie artikel geag op 17 Maart 1993 in werking te getree het.

Voortdurende van sekere wysigings van Bylaes Nos. 1 tot 6 by Wet 91 van 1964

14. (1) Elke wysiging van Bylaes Nos. 1 tot 6 by die Hoofwet wat voor 29 Januarie 1993 kragtens artikel 48(1) en (2), artikel 48A(1), artikel 56(1) of artikel 75(15) van die Hoofwet aangebring is, verval nie uit hoofde van die bepalings van artikel 48(6), 48A(2), 56(3) of 75(16) van die Hoofwet nie.

(2) Die wysiging van Deel 5 van Bylae No. 1 by die Hoofwet wat kragtens artikel 48(1) en (2) van die Hoofwet by Goewermentskennisgewing No. R.506 van 26 Maart 1993 aangebring is, verval nie uit hoofde van die bepalings van artikel 48(6) van die Hoofwet nie.

Kort titel

15. Hierdie Wet heet die Wysigingswet op Doeane en Aksyns, 1993.

Schedule

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

Tariff Item	Tariff Heading	Description	Rate of duty	
			Excise	Customs
104.00		By the substitution for tariff item 104.00 of the following:		
"104.00		PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO		
104.01	19.01	MALT EXTRACT; FOOD PREPARATIONS OF FLOUR, MEAL, STARCH OR MALT EXTRACT, NOT CONTAINING COCOA POWDER OR CONTAINING COCOA POWDER IN A PROPORTION, BY MASS, OF LESS THAN 50 PER CENT, NOT ELSEWHERE SPECIFIED OR INCLUDED; FOOD PREPARATIONS OF GOODS OF HEADINGS NOS. 04.01 TO 04.04, NOT CONTAINING COCOA POWDER OR CONTAINING COCOA POWDER IN A PROPORTION, BY MASS, OF LESS THAN 10 PER CENT, NOT ELSEWHERE SPECIFIED OR INCLUDED:		
.10		Preparations based on sorghum flour, put up for making beverages	15c/kg	15c/kg
104.05	22.01	WATERS, INCLUDING NATURAL OR ARTIFICIAL MINERAL WATERS AND AERATED WATERS, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER NOR FLAVOURED; ICE AND SNOW:		
	22.02	WATERS, INCLUDING MINERAL WATERS AND AERATED WATERS, CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVOURED, AND OTHER NON-ALCOHOLIC BEVERAGES (EXCLUDING FRUIT OR VEGETABLE JUICES OF HEADING NO. 20.09);		
.10		Mineral waters, including spa waters and aerated waters, put up in closed bottles or other closed containers ready for drinking without dilution (excluding beverages packed in plastic tubes or similar containers and which are normally consumed in a frozen state)	12,36c/ℓ	13,42c/ℓ
.20		Lemonade and flavoured mineral waters, including flavoured spa and aerated waters, put up in closed bottles or other closed containers ready for drinking without dilution (excluding beverages packed in plastic tubes or similar containers and which are normally consumed in a frozen state)	12,36c/ℓ	13,42c/ℓ
.30		Non-alcoholic beverages not elsewhere specified or included in this tariff item, put up in closed bottles or other closed containers ready for drinking without dilution (excluding beverages packed in plastic tubes or similar containers and which are normally consumed in a frozen state)	12,36c/ℓ	13,42c/ℓ
104.10	22.03	BEER MADE FROM MALT:		
.10		Of a relative density before fermentation not exceeding 1 040°	6 249c/100ℓ	6 248c/100ℓ
		Plus a suspended duty of:		
		(i) In operation	Nil	Nil
		(ii) Maximum rate	275c/100ℓ	275c/100ℓ

Bylae

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

Tariefitem	Tariefpos	Beskrywing	Skaal van reg	
			Aksyns	Doeane
104.00		Deur tariefitem 104.00 deur die volgende te vervang:		
"104.00		VOORBEREIDE VOEDSELS; DRANKE, SPIRITUS EN ASYN; TABAK		
104.01	19.01	MOUTEKSTRAK; VOEDSELBEREIDINGE VAN MEELBLOM, MEEL, STYSEL OF MOUTEKSTRAK, WAT NIE KAKAOPOEIER BEVAT NIE OF WAT KAKAOPOEIER MET 'N VERHOUDING, VOLGENS MASSA, VAN MINDER AS 50 PERSENT BEVAT, NIE ELDERS VERMELD OF INGESLUIT NIE; VOEDSELBEREIDINGE VAN GOEDERE VAN POSTE NOS. 04.01 TOT 04.04, WAT NIE KAKAOPOEIER BEVAT NIE OF WAT KAKAOPOEIER MET 'N VERHOUDING, VOLGENS MASSA, VAN MINDER AS 10 PERSENT BEVAT, NIE ELDERS VERMELD OF INGESLUIT NIE:		
.10		Preparate, op sorghummeelblom gebaseer, vir die maak van drankie bemark	15c/kg	15c/kg
104.05	22.01	WATER, MET INBEGRIIP VAN NATUURLIKE OF KUNSMATIGE MINERAALWATER EN SPUITWATER, WAT NIE BYGEVOEGDE SUIKER OF ANDER VERSOETINGSMIDDELS OF GEURMIDDELS BEVAT NIE; YS EN SNEEU;		
	22.02	WATER, MET INBEGRIIP VAN MINERAALWATER EN SPUITWATER, WAT BYGEVOEGDE SUIKER OF ANDER VERSOETINGSMIDDELS OF GEURMIDDELS BEVAT, EN ANDER NIE-ALKOHOLIESE DRANKE (UITGESONDERD VRUGTE- OF GROENTESAPPE WAT IN POS NO. 20.09 VERMELD WORD):		
.10		Mineraalwater, met inbegrip van mineraalbad- en spuitwater, bemark in toegemaakte bottels of ander toegemaakte houers gereed om sonder verdunning gedrink te word (uitgesonderd drankie wat in plastiekbuisies of dergelike houers verpak is en wat normaalweg in 'n bevrore toestand verbruik word)	12,36c/ℓ	13,42c/ℓ
.20		Limonade en gekeurde mineraalwater, met inbegrip van gekeurde mineraalbad- en spuitwater, bemark in toegemaakte bottels of ander toegemaakte houers gereed om sonder verdunning gedrink te word (uitgesonderd drankie wat in plastiekbuisies of dergelike houers verpak is en wat normaalweg in 'n bevrore toestand verbruik word)	12,36c/ℓ	13,42c/ℓ
.30		Nie-alkoholiese drankie nie elders in hierdie tariefitem vermeld of ingesluit nie, bemark in toegemaakte bottels of ander toegemaakte houers gereed om sonder verdunning gedrink te word (uitgesonderd drankie wat in plastiekbuisies of dergelike houers verpak is en wat normaalweg in 'n bevrore toestand verbruik word)	12,36c/ℓ	13,42c/ℓ
104.10	22.03	BIER VAN MOUT GEMAAK:		
.10		Met 'n relatiewe digtheid voor fermentasie van hoogstens 1 040°	6 249c/100ℓ	6 248c/100ℓ
		Plus 'n opgeskorte reg van:		
		(i) In werking	Nul	Nul
		(ii) Maksimum skaal	275c/100ℓ	275c/100ℓ

Act No. 98, 1993

CUSTOMS AND EXCISE AMENDMENT ACT, 1993

Tariff Item	Tariff Heading	Description	Rate of duty	
			Excise	Customs
.20		Of a relative density before fermentation exceeding 1 040° but not exceeding 1 050°, which is cleared ex any customs and excise manufacturing warehouse during any financial year, or which is imported into the Republic, or which is illicit beer:		
		(1) On the first 4 500 000ℓ or any quantity less than 4 500 000ℓ so cleared during a financial year	6 524c/100ℓ	—
		(2) On the quantity so cleared during a financial year which is more than 4 500 000ℓ but not exceeding 9 000 000ℓ	6 656c/100ℓ	—
		(3) On the quantity so cleared during a financial year which is more than 9 000 000ℓ but not exceeding 18 000 000ℓ	6 788c/100ℓ	—
		(4) On the quantity so cleared during a financial year which is more than 18 000 000ℓ but not exceeding 27 000 000ℓ	6 920c/100ℓ	—
		(5) On the quantity so cleared during a financial year which is more than 27 000 000ℓ but not exceeding 36 000 000ℓ	7 052c/100ℓ	—
		(6) On the quantity so cleared during a financial year which is more than 36 000 000ℓ	7 184c/100ℓ	—
		(7) If duty is paid on illicit beer	7 184c/100ℓ	—
		(8) If imported	—	6 502c/100ℓ
.30		Of a relative density before fermentation exceeding 1 050°	7 283c/100ℓ	6 722c/100ℓ
		Plus, for every degree of relative density before fermentation exceeding 1 080°	22c/100ℓ	22c/100ℓ
104.15	22.04	WINE OF FRESH GRAPES, INCLUDING FORTIFIED WINES; GRAPE MUST OTHER THAN THAT OF HEADING NO. 20.09;		
	22.05	VERMOUTHS AND OTHER WINE OF FRESH GRAPES FLAVOURED WITH PLANTS OR AROMATIC SUBSTANCES;		
	22.06	OTHER FERMENTED BEVERAGES (FOR EXAMPLE, CIDER, PERRY, MEAD):		
.05		Sorghum beer (excluding beer made from preparations based on sorghum flour)	300c/100ℓ	300c/100ℓ
.10		Unfortified still wine	2 300c/100ℓ	2 300c/100ℓ
.40		Fortified still wine	6 168c/100ℓ	6 168c/100ℓ
.50		Other still fermented beverages, unfortified	2 700c/100ℓ	2 700c/100ℓ
.60		Other still fermented beverages, fortified	6 702c/100ℓ	6 702c/100ℓ
.70		Sparkling wine	7 774c/100ℓ	7 774c/100ℓ
.80		Other fermented beverages (excluding sorghum beer)	8 404c/100ℓ	8 404c/100ℓ
104.20	22.07	UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF 80 PER CENT VOLUME OR HIGHER; ETHYL ALCOHOL AND OTHER SPIRITS, DENATURED, OF ANY STRENGTH;		
	22.08	UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF LESS THAN 80 PER CENT VOLUME; SPIRITS, LIQUEURS AND OTHER SPIRITUOUS BEVERAGES; COMPOUND ALCOHOLIC PREPARATIONS OF A KIND USED FOR THE MANUFACTURE OF BEVERAGES:		

Tariefitem	Tariefpos	Beskrywing	Skaal van reg	
			Aksyns	Doeane
.20		Met 'n relatiewe digtheid voor fermentasie van meer as 1 040° maar hoogstens 1 050°, wat uit 'n doeane- en aksynsvervaardigingspakhuis gedurende 'n boekjaar geklaar word, of wat in die Republiek ingevoer word, of wat onwettige bier is:		
		(1) Op die eerste 4 500 000ℓ of enige hoeveelheid minder as 4 500 000ℓ aldus gedurende 'n boekjaar geklaar	6 524c/ 100ℓ	—
		(2) Op die hoeveelheid aldus gedurende 'n boekjaar geklaar wat meer as 4 500 000ℓ maar hoogstens 9 000 000ℓ is	6 656c/ 100ℓ	—
		(3) Op die hoeveelheid aldus gedurende 'n boekjaar geklaar wat meer as 9 000 000ℓ maar hoogstens 18 000 000ℓ is	6 788c/ 100ℓ	—
		(4) Op die hoeveelheid aldus gedurende 'n boekjaar geklaar wat meer as 18 000 000ℓ maar hoogstens 27 000 000ℓ is	6 920c/ 100ℓ	—
		(5) Op die hoeveelheid aldus gedurende 'n boekjaar geklaar wat meer as 27 000 000ℓ maar hoogstens 36 000 000ℓ is	7 052c/ 100ℓ	—
		(6) Op die hoeveelheid aldus gedurende 'n boekjaar geklaar wat meer as 36 000 000ℓ is	7 184c/ 100ℓ	—
		(7) Indien reg op onwettige bier betaal word	7 184c/ 100ℓ	—
		(8) Indien ingevoer	—	6 502c/ 100ℓ
.30		Met 'n relatiewe digtheid voor fermentasie van meer as 1 050°	7 283c/ 100ℓ	6 722c/ 100ℓ
		Plus, vir elke graad relatiewe digtheid voor fermentasie bo 1 080°	22c/100ℓ	22c/100ℓ
104.15	22.04	WYN VAN VARS DRUIWE, MET INBEGRIIP VAN GEFORTIFISEERDE WYN; DRUIWEMOS BEHALWE DIÉ WAT IN POS NO. 20.09 VERMELD WORD;		
	22.05	VERMOET EN ANDER WYN VAN VARS DRUIWE MET PLANTE OF ANDER AROMATIESE STOWWE GEGEUR;		
	22.06	ANDER GEGISTE DRANKE (BYVOORBEELD, APPELSIDER, PEERSIDER EN MEE):		
.05		Sorghumbier (uitgesonderd bier wat van preparate wat op sorghummeelblom gebaseer is, gemaak is)	300c/100ℓ	300c/100ℓ
.10		Ongefortifiseerde nie-vonkelende wyn	2 300c/ 100ℓ	2 300c/ 100ℓ
.40		Gefortifiseerde nie-vonkelende wyn	6 168c/ 100ℓ	6 168c/ 100ℓ
.50		Ander nie-vonkelende gegiste drank, ongefortifiseerd	2 700c/ 100ℓ	2 700c/ 100ℓ
.60		Ander nie-vonkelende gegiste drank, gefortifiseerd	6 702c/ 100ℓ	6 702c/ 100ℓ
.70		Vonkelwyn	7 774c/ 100ℓ	7 774c/ 100ℓ
.80		Ander gegiste drank (uitgesonderd sorghumbier)	8 404c/ 100ℓ	8 404c/ 100ℓ
104.20	22.07	ONGEDENATUREERDE ETIELALKOHOL MET 'N STERKTE VAN MINSTENS 80 PERSENT ALKOHOL VOLGENS VOLUME; ETIELALKOHOL EN ANDER SPIRITUS, GEDENATUREER, VAN ENIGE STERKTE;		
	22.08	ONGEDENATUREERDE ETIELALKOHOL MET 'N STERKTE VAN MINDER AS 80 PERSENT ALKOHOL VOLGENS VOLUME; SPIRITUS, LIKEURE EN ANDER SPIRITUS-DRANKE; SAAMGESTELDE ALKOHOLIESE PREPARATE VAN 'N SOORT WAT GEBRUIK WORD BY DIE VERVAARDIGING VAN DRANKE:		

Act No. 98, 1993

CUSTOMS AND EXCISE AMENDMENT ACT, 1993

Tariff Item	Tariff Heading	Description	Rate of duty	
			Excise	Customs
.10		Wine spirits, manufactured in the Republic by the distillation of wine	163 838c/100ℓ of absolute alcohol	—
.15		Spirits, manufactured in the Republic by the distillation of any sugar cane product	173 801c/100ℓ of absolute alcohol	—
.25		Spirits, manufactured in the Republic by the distillation of any grain product	178 308c/100ℓ of absolute alcohol	—
.29		Other spirits, manufactured in the Republic	168 275c/100ℓ of absolute alcohol	—
.60		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 per cent alcohol by volume	—	154 225c/100ℓ of absolute alcohol or 67 174c/100ℓ
.70		Spirits of any nature in imported liqueurs, cordials and similar spirituous beverages containing added sugar, with or without flavouring substances	—	154 225c/100ℓ of absolute alcohol
104.30	24.02	CIGARS, CHERROOTS, CIGARILLOS AND CIGARETTES, OF TOBACCO OR OF TOBACCO SUBSTITUTES;		
	24.03	OTHER MANUFACTURED TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES, "HOMOGENISED" OR "RECONSTITUTED" TOBACCO EXTRACTS AND ESSENCES:		
.10		Cigars	230c/kg net	252c/kg net
.20		Cigarettes	28,45c/10 cigarettes	28,45c/10 cigarettes
		Plus, in respect of cigarettes the mass of the tobacco of which exceeds 1,5kg/1 000 cigarettes	1 264c/kg tobacco content	1 264c/kg tobacco content
.30		Cigarette tobacco	35,5c/50g or fraction thereof plus 213c/kg tobacco	35,5c/50g or fraction thereof plus 213c/kg tobacco
		Plus a suspended duty of:		
		(i) In operation	Nil	Nil
		(ii) Maximum rate	73c/kg tobacco	73c/kg tobacco
.40		Pipe tobacco in immediate packings of a content of less than 5kg	260c/kg net	260c/kg net
.50		Pipe tobacco in immediate packings of a content of not less than 5kg	242c/kg net	242c/kg net"

Tariefitem	Tariefpos	Beskrywing	Skaal van reg	
			Aksyns	Doeane
.10		Wynspiritus, in die Republiek vervaardig deur die distillering van wyn	163 838c/ 100ℓ absolute alkohol	—
.15		Spiritus, in die Republiek vervaardig deur die distillering van enige suikerrietproduk	173 801c/ 100ℓ absolute alkohol	—
.25		Spiritus, in die Republiek vervaardig deur die distillering van enige graanproduk	178 308c/ 100ℓ absolute alkohol	—
.29		Ander spiritus, in die Republiek vervaardig	168 275c/ 100ℓ absolute alkohol	—
.60		Ingevoerde spiritus van enige aard, met inbegrip van spiritus in ingevoerde spiritusdranke (uitgesonderd likeure, soetdranke en dergelike spiritusdranke wat bygevoegde suiker bevat) en in saamgestelde alkoholiese preparate met 'n alkoholsterkte van meer as 1,713 persent alkohol volgens volume	—	154 225c/ 100ℓ absolute alkohol of 67 174c/ 100ℓ
.70		Spiritus van enige aard in ingevoerde likeure, soetdranke en dergelike spiritusdranke wat bygevoegde suiker bevat, met of sonder geurende bestanddele	—	154 225c/ 100ℓ absolute alkohol
104.30	24.02	SIGARE, SEROETE, SIGARILLOS EN SIGARETTE, VAN TABAK OF TABAKSURROGATE;		
	24.03	ANDER BEWERKTE TABAK EN BEWERKTE TABAKSURROGATE, "GEHOMOGENISEERDE" OF "HERSAAMGESTELDE" TABAK- EKSTRAKTE EN ESSENSE:		
.10		Sigare	230c/kg netto	252c/kg netto
.20		Sigarette	28,45c/10 sigarette	28,45c/10 sigarette
		Plus, ten opsigte van sigarette waarvan die massa van die tabak 1,5kg/1 000 sigarette oorskry	1 264c/kg tabakin- houd	1 264c/kg tabakin- houd
.30		Sigarettabak	35,5c/ 50g of gedeelte daarvan plus 213c/kg tabak	35,5c/ 50g of gedeelte daarvan plus 213c/kg tabak
		Plus 'n opgeskorte reg van: (i) In werking (ii) Maksimum skaal	Nul 73c/kg tabak	Nul 73c/kg tabak
.40		Pyptabak in onmiddellike verpakings met 'n inhoud van minder as 5kg	260c/kg netto	260c/kg netto
.50		Pyptabak in onmiddellike verpakings met 'n inhoud van nie minder as 5kg nie	242c/kg netto	242c/kg netto"

