



STAATSKOERANT

VAN DIE REPUBLIEK VAN SUID-AFRIKA

REPUBLIC OF SOUTH AFRICA

GOVERNMENT GAZETTE

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DEPARTEMENT VAN DIE EERSTE MINISTER

DEPARTMENT OF THE PRIME MINISTER

No. 343.

6 Maart 1974.

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6 March 1974.

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

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

No. 7 van 1974: Wysigingswet op Doeane en Aksyns, 1974.

No. 7 of 1974: Customs and Excise Amendment Act, 1974.

WET

Tot wysiging van die bepalings van die Doeane- en Aksynswet, 1964, betreffende die wyse waarop die sterkte van spiritus en spirituspreparate vir belastingdoeleindes vasgestel moet word, die omstandighede waarin die mees-begunstigde-nasie-skaal van reg ten opsigte van sekere goedere van toepassing sal wees, en die aangaan deur die Staatspresident van sekere ooreenkomste met sekere regerings ten opsigte van skale van reg laer as die algemene skale van reg; om artikels 50 en 52 van gemelde Wet te herroep; en om vir bykomstige aangeleenthede voorsiening te maak.

*Engelse teks deur die Staatspresident geteken.
(Goedgekeur op 26 Februarie 1974.)*

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

Vervanging van artikel 32 van Wet 91 van 1964, soos gewysig deur artikel 2 van Wet 103 van 1972.

1. Artikel 32 van die Doeane- en Aksynswet, 1964 (hieronder die Hoofwet genoem), word hierby deur die volgende artikel vervang:

„Vasstelling van die sterkte van spiritus vir belastingdoeleindes. 32. Die sterkte van spiritus of spirituspreparate moet, vir belastingdoeleindes, vasgestel word op die wyse deur die Minister voorgeskryf.”

Wysiging van artikel 47 van Wet 91 van 1964, soos gewysig deur artikel 11 van Wet 95 van 1965 en artikel 17 van Wet 105 van 1969.

2. Artikel 47 van die Hoofwet word hierby gewysig deur subartikel (3) deur die volgende subartikel te vervang:

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

- (a) met die regering waarvan 'n ooreenkoms ingevolge artikel 49 aangegaan is en die ooreenkoms voorsiening maak vir die toepassing van die meesbegunstigde-nasie-skaal van reg ten opsigte van die invoer van die betrokke goedere van die betrokke gebied; of
- (b) waarvan die regering toetree het tot die ooreenkoms wat by artikel 2 van die Wet op die Geneefse Algemene Ooreenkoms oor Tariewe en Handel, 1948 (Wet No. 29 van 1948), goedgekeur is, indien ten opsigte van daardie gebied laasgenoemde ooreenkoms tussen die betrokke regering en die Regering van die Republiek geld.”

CUSTOMS AND EXCISE AMENDMENT ACT, 1974.

Act No. 7, 1974

ACT

To amend the provisions of the Customs and Excise Act, 1964, concerning the manner in which the strength of spirits and spirituous preparations shall be ascertained for purposes of duty, the circumstances in which the most favoured nation rate of duty shall apply in respect of certain goods, and the concluding by the State President of certain agreements with certain governments in respect of rates of duty lower than the general rates of duty; to repeal sections 50 and 52 of the said Act; and to provide for incidental matters.

(English text signed by the State President.)
(Assented to 26 February 1974.)

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

1. The following section is hereby substituted for section 32 of the Customs and Excise Act, 1964 (hereinafter referred to as the principal Act):

“Ascertaining the strength of spirits for duty purposes. 32. The strength of any spirits or spirituous preparations shall, for duty purposes, be ascertained in the manner prescribed by the Minister.”

Substitution of section 32 of Act 91 of 1964, as amended by section 2 of Act 103 of 1972.

2. Section 47 of the principal Act is hereby amended by the substitution for subsection (3) of the following subsection:

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

Amendment of section 47 of Act 91 of 1964, as amended by section 11 of Act 95 of 1965 and section 17 of Act 105 of 1969.

- (a) with the government of which an agreement has been concluded under section 49 and the agreement makes provision for the application of the most favoured nation rate of duty in respect of the importation of the goods in question from the territory in question; or
- (b) the government of which has acceded to the agreement approved by section 2 of the Geneva General Agreement on Tariffs and Trade Act, 1948 (Act No. 29 of 1948), if in respect of that territory the lastmentioned agreement applies as between the government concerned and the Government of the Republic.”

Wet No. 7, 1974

WYSIGINGSWET OP DOEANE EN AKSYNS, 1974.

Vervanging van artikel 49 van Wet 91 van 1964.

3. Artikel 49 van die Hoofwet word hierby deur die volgende artikel vervang:

„Ooreenkomste ten opsigte van skale van reg laer as die algemene skale van reg. 49. Die Staatspresident kan 'n ooreenkoms aangaan met die regering van enige gebied waarvolgens skale van reg wat laer is as die algemene skale van reg in Deel I van Bylae No. 1 vermeld op bepaalde goedere in daardie gebied geproduseer of vervaardig by invoer in die Republiek toegepas word.”.

Herroeping van artikels 50 en 52 van Wet 91 van 1964.

4. Artikels 50 en 52 van die Hoofwet word hierby herroep.

Kort titel.

5. Hierdie Wet heet die Wysigingswet op Doeane en Aksyns, 1974.

CUSTOMS AND EXCISE AMENDMENT ACT, 1974.

Act No. 7, 1974

3. The following section is hereby substituted for section 49 of the principal Act:

Substitution of section 49 of Act 91 of 1964.

“Agreements in respect of rates of duty lower than the general rates of duty.

49. The State President may conclude an agreement with the government of any territory whereby rates of duty lower than the general rates of duty specified in Part 1 of Schedule No. 1 are on importation into the Republic extended to specific goods produced or manufactured in that territory.”.

4. Sections 50 and 52 of the principal Act are hereby repealed.

Repeal of sections 50 and 52 of Act 91 of 1964.

5. This Act shall be called the Customs and Excise Amendment Act, 1974.

Short title.

