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GOVERNMENT GAZETTE

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[No. 6591

DEPARTEMENT VAN DIE EERSTE MINISTER

DEPARTMENT OF THE PRIME MINISTER

No. 1593.

18 Julie 1979.

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

No. 110 van 1979: Wysigingswet op Doeane en Aksyns, 1979.

No. 1593.

18 July 1979.

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

No. 110 of 1979: Customs and Excise Amendment Act, 1979.

Act No. 110, 1979

CUSTOMS AND EXCISE AMENDMENT ACT, 1979.

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 further define "manufacture"; to further regulate the disclosure of certain information by officers; to exclude a certain liability by reason of wrong delivery of certain goods; to extend the information which an importer of goods has to furnish; to further regulate the liability for duty on imported goods; to provide for the determination by the Secretary for Customs and Excise of the classification of goods with reference to the duty payable thereon; to further regulate the calculation and determination of the value of imported goods for customs duty purposes; to determine any liability for duty which may arise after entry of certain goods under rebate of duty; to extend the power of the Minister of Finance to amend certain Schedules to the said Act; to further regulate the granting of refunds of duty or other charges in respect of dutiable goods; to extend the liability of agents for the fulfilment of the obligations imposed on their principals; and to provide for the continuation of certain amendments of Schedules Nos. 1, 3, 4, 5 and 6 to the said Act; and to provide for matters connected therewith.

(English text signed by the State President.)
(Assented to 2 July 1979.)

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

Amendment of section 1 of Act 91 of 1964, as amended by section 1 of Act 95 of 1965, section 1 of Act 57 of 1966, section 1 of Act 105 of 1969, section 1 of Act 98 of 1970, section 1 of Act 71 of 1975 and section 1 of Act 112 of 1977.

1. Section 1 of the Customs and Excise Act, 1964 (hereinafter referred to as the principal Act), is hereby amended by the substitution in subsection (1) for the definition of "manufacture" 5 of the following definition:

"'manufacture' includes, in the discretion of the Secretary, any process—

- (a) in the manufacture of any excisable goods or sales 10 duty goods;
- (b) in the conversion of any goods into excisable goods or sales duty goods;
- (c) whereby the dutiable quantity or value of any excisable goods or sales duty goods is increased in 15 any manner;
- (d) in the recovery of excisable goods or sales duty goods from excisable goods or any other goods; or
- (e) **[in the discretion of the Secretary]** in the packing or measuring off of any excisable goods or 20 sales duty goods;".

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ALGEMENE VERDUIDELIKENDE NOTA:

[] Woorde in vet druk tussen vierkantige hake dui skappings 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 „vervaardiging” nader te omskryf; die openbaarmaking van sekere inligting deur beamptes verder te reël; sekere aanspreeklikheid weens foutiewe lewering van sekere goedere uit te skakel; die inligting wat 'n invoerder van goedere moet verstrek, uit te brei; die aanspreeklikheid vir reg op ingevoerde goedere verder te reël; voorsiening te maak vir die bepaling deur die Sekretaris van Doeane en Aksyns van die indeling van goedere met betrekking tot die reg daarop betaalbaar; die berekening en bepaling van die waarde van ingevoerde goedere vir doeanebelastingdoeleindes verder te reël; aanspreeklikheid vir reg wat mag ontstaan na klaring van sekere goedere met korting op reg, te bepaal; die Minister van Finansies se bevoegdheid om sekere Bylaes by genoemde Wet te wysig, uit te brei; die toestaan van terugbetalings van reg of ander vorderings ten opsigte van belasbare goedere verder te reël; die aanspreeklikheid van agente vir die nakoming van die verpligtings hul prinsipale opgelê, uit te brei; en voorsiening te maak vir die voortdoring van sekere wysigings van Bylaes Nos. 1, 3, 4, 5 en 6 by genoemde Wet; en om voorsiening te maak vir aangeleenthede wat daarmee in verband staan.

(Engelse teks deur die Staatspresident geteken.)
(Goedgekeur op 2 Julie 1979.)

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

1. Artikel 1 van die Doeane- en Aksynswet, 1964 (hieronder Wysiging van artikel 1 van die Hoofwet genoem), word hierby gewysig deur in subartikel (1) Wet 91 van 1964, die omskrywing van „vervaardiging” deur die volgende omskrywing te vervang: soos gewysig deur artikel 1 van Wet 95 van 1965, artikel 1 van Wet 57 van 1966, artikel 1 van Wet 105 van 1969, artikel 1 van Wet 98 van 1970, artikel 1 van Wet 71 van 1975 en artikel 1 van Wet 112 van 1977.
- „vervaardiging” ook, na goeddunke van die Sekretaris, enige proses—
- 10 (a) in die vervaardiging van enige sinsbare goedere of verkoopreggoedere;
- (b) in die omskepping van enige goedere in sinsbare goedere of verkoopreggoedere;
- 15 (c) waardeur die belasbare hoeveelheid of waarde van enige sinsbare goedere of verkoopreggoedere op enige wyse vermeerder word;
- (d) in die herwinning van sinsbare goedere of verkoopreggoedere van sinsbare of enige andere goedere; of
- 20 (e) **[na goeddunke van die Sekretaris]** in die verpakking of afmeet van enige sinsbare goedere of verkoopreggoedere;”.

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CUSTOMS AND EXCISE AMENDMENT ACT, 1979.

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

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

“(3) No officer shall **[except for the purposes of this Act or when required to do so as a witness in a court of law]** disclose any information relating to any person, firm or business acquired in the performance of his duties, except— 5
(a) for the purposes of this Act; or
(b) when required to do so as a witness in a court of law; or
(c) to the Secretary for Inland Revenue or any officer of the Department of Inland Revenue designated by that Secretary, for the purposes of the Sales Tax Act, 1978 (Act No. 103 of 1978).” 10

Amendment of
section 17 of
Act 91 of 1964.

3. Section 17 of the principal Act is hereby amended by the substitution for subsection (3) of the following subsection:

“(3) The State or any officer shall in no case be liable in respect of any loss or diminution of or damage to any goods in a State warehouse or in respect of any loss or damage sustained by reason of wrong delivery of such goods.” 15

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

4. Section 39 of the principal Act is hereby amended—

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

“(a) The person entering any imported goods for any purpose in terms of the provisions of this Act shall deliver to the Controller a bill of entry in the prescribed form, setting forth the full particulars as indicated on the form and as required by the Controller, and according to the purpose (to be specified on such bill of entry) for which the goods are being entered, and shall make and subscribe to a declaration in the prescribed form, as to the correctness of the particulars and purpose shown on such bill of entry.”; and 25

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

“(c) The said person shall further produce the transport document or such other document in lieu thereof as may be approved by the Secretary, invoices as prescribed, shipper's statement of expenses incurred by him, copy of the confirmation of sale or other contract of purchase and sale, importer's written clearing instructions and such other documents relating to such goods as the Controller may require in each case and answer all such questions relating to such goods as may be put to him by the Controller, and furnish in such manner as the Secretary may determine such information regarding the tariff classification of such goods as the Secretary may require.” 35 40 45

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
and section 8 of
Act 112 of 1977.

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

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

“(4) The master, pilot or carrier concerned shall be liable for the duty on all goods deemed in terms of section 10 to have been imported, except goods in respect of which a bill of lading, air consignment note or other document was issued on loading of such goods onto the ship, aircraft or vehicle by means of which they were imported stating that the said goods were accepted 55

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2. Artikel 4 van die Hoofwet word hierby gewysig deur subartikel (3) deur die volgende subartikel te vervang:

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

- 5 „(3) **[Behalwe vir die doeleindes van hierdie Wet of wanneer dit van hom as 'n getuie in 'n geregshof vereis word, mag geen beampte]** Geen beampte mag enige
inligting openbaar wat hy by die verrigting van sy pligte met
betrekking tot enige persoon, maatskappy of besigheid te
wete gekom het nie, behalwe—
10 (a) vir die doeleindes van hierdie Wet; of
(b) wanneer dit van hom as 'n getuie in 'n geregshof vereis
word; of
(c) aan die Sekretaris van Binnelandse Inkomste of 'n
beampte in die Departement van Binnelandse Inkomste
wat deur daardie Sekretaris aangewys is, vir die
15 doeleindes van die Verkoopbelastingwet, 1978 (Wet No. 103 van 1978).”.

3. Artikel 17 van die Hoofwet word hierby gewysig deur subartikel (3) deur die volgende subartikel te vervang:

Wysiging van artikel 17 van Wet 91 van 1964.

- 20 „(3) In geen geval is die Staat of enige beampte **[aanspreeklik]** ten opsigte van enige verlies of vermindering van of skade aan enige goedere in 'n Staatspakhuis of ten opsigte van enige verlies of skade weens foutiewe lewering van sodanige goedere aanspreeklik nie.”.

4. Artikel 39 van die Hoofwet word hierby gewysig—

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

- 25 (a) deur paragraaf (a) van subartikel (1) deur die volgende paragraaf te vervang:
„(a) Die persoon wat enige ingevoerde goedere vir enige doel kragtens die bepalings van hierdie Wet klaar, moet aan die Kontroleur 'n klaringsbrief in die voorgeskrewe vorm voorlê waarin volledige besonderhede, soos op die vorm aangedui en soos deur die Kontroleur vereis, en ooreenkomstig die
30 doel (wat op sodanige klaringsbrief vermeld moet word) waarvoor die goedere geklaar word, opgegee
word, en moet in die voorgeskrewe vorm 'n verklaring aangaande die juistheid van die besonderhede en doel op bedoelde klaringsbrief weergegee, doen en onderteken.”; en
35 (b) deur paragraaf (c) van subartikel (1) deur die volgende paragraaf te vervang:
40 „(c) Bedoelde persoon moet verder die vervoerbewysstuk of die ander dokument in die plek daarvan deur die Sekretaris goedgekeur, fakture soos voorgeskryf, verskeper se staat van uitgawes deur hom aangegaan, afskrif van die bevestiging van verkoop of ander koop- en verkoopkontrak, invoerder se skriftelike klaringsopdragte en die ander dokumente wat op sodanige goedere betrekking het wat die Kontroleur in elke geval vereis, voorlê en alle
45 vrae in verband met die goedere wat die Kontroleur aan hom stel, beantwoord, en die inligting wat die Sekretaris aangaande die tariefindeling van sodanige goedere vereis, verstrekk op die wyse wat die Sekretaris bepaal.”.

55 5. Artikel 44 van die Hoofwet word hierby gewysig—

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 en artikel 8 van Wet 112 van 1977.

- (a) deur subartikel (4) deur die volgende subartikel te vervang:
„(4) Die betrokke gesagvoerder, loads of karweier is aanspreeklik vir die reg op alle goedere wat ingevolge artikel 10 geag word ingevoer te gewees het, behalwe
60 goedere ten opsigte waarvan 'n vragbrief, lugbesendingsbrief of ander dokument by die laai van sodanige goedere op die skip, vliegtuig of voertuig deur middel waarvan dit ingevoer is, uitgereik is, waarin verklaar word dat bedoelde goedere op risiko van die eienaar
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for conveyance at the risk of the owner thereof in all respects and not only as regards risk in respect of damage to such goods, provided such goods have not been landed and placed in a transit shed appointed or prescribed under section 6 (1)."; and 5

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

"(8) The manufacturer, **[or the]** owner or purchaser of any excisable goods or sales duty goods shall, subject to the provisions of Chapter VII, be liable 10 for the duty on such goods and his liability shall continue until such goods have been duly entered and the duty due thereon paid."

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

6. (1) Section 47 of the principal Act is hereby amended by the addition of the following subsections: 15

"(9) (a) (i) The Secretary may determine the tariff

headings, tariff subheadings or items of any Schedule under which any imported goods or goods manufactured in the Republic shall be classified.

- (ii) The acceptance by any officer of a bill of entry or the release of any goods as entered shall be deemed not to be any such determination. 20

- (b) Any determination so made shall, subject to 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. 25

- (c) The Secretary may within 90 days from the date of any such determination publish it by notice in the *Gazette*.

- (d) The Secretary may whenever he deems it expedient amend any such determination or withdraw it and make a new determination with effect from— 30

- (i) the date of first entry of the goods in question;
(ii) the date of the notice referred to in paragraph (c);
(iii) the date of the determination made under paragraph (a); 35

- (iv) the date of such new determination; or
(v) the date of such amendment.

- (e) An appeal against any such determination shall lie to the division of the Supreme Court of South Africa having jurisdiction to hear appeals in the area wherein the determination was made, or the goods in question were entered for home consumption. 40

- (f) Such appeal shall be prosecuted within a period of 90 days from the date of the determination. 45

(10) Save where—

- (a) a determination has been made under subsection (9) (a) or (d); or
(b) any false declaration is made for the purposes of subsection (9), 50

there shall be no liability for any underpayment in duty on any goods, where such underpayment is due to the acceptance of a bill of entry bearing an incorrect tariff heading, tariff subheading or item of any Schedule, after a period of two years from the date of entry of such goods." 55

- (2) Subsection (1) shall come into operation on 1 October 1979.

Amendment of section 65 of Act 91 of 1964, as amended by section 5 of Act 85 of 1968, section 21 of Act 105 of 1969,

7. Section 65 of the principal Act is hereby amended by the substitution for subsection (3) of the following subsection:

"(3) If the value of any imported goods of a single denomination according to the provisions of this section is— 60

- (a) in excess of **[twenty] one** rand, such value shall, for the purpose of assessing the amount of duty payable, be

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daarvan vir versending aangeneem is, in alle opsigte en nie slegs wat betref risiko ten opsigte van beskadiging van daardie goedere nie, mits daardie goedere nie geland is en in 'n deurvoerloods wat kragtens artikel 6 (1) aangewys of voorgeskryf is, geplaas is nie.”; en

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

„(8) Die vervaardiger, **[of die]** eienaar of koper van enige synsbare goedere of verkoopreggoedere is, behoudens die bepalinge 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.”.

6. (1) Artikel 47 van die Hoofwet word hierby gewysig deur die volgende subartikels by te voeg:

„(9) (a) (i) Die Sekretaris kan die tariefposte, tariefsubposte of items van enige Bylae bepaal waaronder enige ingevoerde goedere of goedere in die Republiek vervaardig, ingedeel moet word.

(ii) Die aanname deur 'n beampte van 'n klaringsbrief of die vrystelling van goedere soos geklaar, word geag nie so 'n bepaling te wees nie.

- (b) 'n Bepaling aldus gemaak, word, behoudens 'n appèl na die hof, geag by die toepassing van hierdie Wet korrek te wees, en 'n bedrag wat ingevolge so 'n bepaling verskuldig is, bly betaalbaar solank die bepaling van krag bly.

(c) Die Sekretaris kan so 'n bepaling binne 90 dae van die datum daarvan by kennisgewing in die *Staatskoerant* publiseer.

(d) Die Sekretaris kan wanneer hy dit dienstig ag so 'n bepaling wysig of intrek en 'n nuwe bepaling maak met ingang van—

(i) die datum van die eerste klaring van die betrokke goedere;

(ii) die datum van die kennisgewing in paragraaf (c) beoog;

(iii) die datum van die bepaling kragtens paragraaf (a) gemaak;

(iv) die datum van die nuwe bepaling; of

(v) die datum van bedoelde wysiging.

(e) Teen so 'n bepaling kan geappelleer word na die afdeling van die Hooggeregshof van Suid-Afrika wat regsbevoeg is om appèlle te verhoor in die gebied waarin die bepaling gemaak is of die betrokke goedere vir binnelandse verbruik geklaar is.

(f) Sodanige appèl moet voortgesit word binne 'n tydperk van 90 dae van die datum van die bepaling.

(10) Behalwe waar—

(a) 'n bepaling kragtens subartikel (9) (a) of (d) gemaak is; of

(b) 'n valse verklaring vir die doeleindes van subartikel (9) gemaak word,

is daar geen aanspreeklikheid vir 'n onderbetaling van reg op goedere na 'n tydperk van twee jaar van die datum van klaring van daardie goedere nie, waar sodanige onderbetaling toe te skrywe is aan die aanname van 'n klaringsbrief bevattende 'n verkeerde tariefpos, tariefsubpos of item van 'n Bylae.”.

- (2) Subartikel (1) tree op 1 Oktober 1979 in werking.

7. Artikel 65 van die Hoofwet word hierby gewysig deur subartikel (3) deur die volgende subartikel te vervang:

„(3) Indien die waarde van enige ingevoerde goedere van een klas ooreenkomstig die bepalinge van hierdie artikel—

(a) meer as **[tweintig]** een rand is, word sodanige waarde by berekening van die betaalbare regte tot die naaste

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 en artikel 10 van Wet 112 van 1977.

Wysiging van artikel 65 van Wet 91 van 1964, soos gewysig deur artikel 5 van Wet 85 van 1968, artikel 21 van Wet 105 van 1969,

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section 20 of
Act 112 of 1977
and section 5 of
Act 93 of 1978.

- calculated to the nearest rand, an amount of fifty cents being regarded as less than one half of one rand;
(b) less than one rand, such value shall be calculated as one rand.”.

Amendment of
section 66 of
Act 91 of 1964,
as substituted by
section 21 of
Act 112 of 1977.

8. Section 66 of the principal Act is hereby amended— 5
(a) by the substitution for paragraph (e) of subsection (1) of the following paragraph:
“(e) the price includes all costs, charges and expenses incidental to the sale and to **placing the goods on board a ship or on any vehicle at a port or other place, inside or outside the territory of export, from where they were finally transported to the Republic** delivery of the goods to the place of final dispatch in the territory of export but does not include **freight and insurance from such port or other place to the port or other place of importation in the Republic** any other costs, charges and expenses incidental to the delivery thereof to the Republic.”; and 10
(b) by the deletion of paragraph (c) of subsection (3). 15

Substitution of
section 73 of
Act 91 of 1964,
as substituted by
section 24 of
Act 112 of 1977.

9. The following section is hereby substituted for section 73 of the principal Act:

“Conversion of prices. 73. The Minister may by regulation determine the rate and time at which the **normal** price paid or payable in respect of imported goods shall, if expressed in a foreign currency, be converted into the currency of the Republic.”. 25

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
and section 8 of
Act 93 of 1978.

10. Section 75 of the principal Act is hereby amended—
(a) by the insertion after subsection (4) of the following subsection: 30
“(4A) (a) Notwithstanding anything to the contrary in this Act contained, any kerosene, distillate fuel or residual fuel oil which may be entered under rebate of duty under any item of Schedule No. 4 or 6, shall be so entered by the supplier thereof. 35
(b) Any kerosene, distillate fuel or residual fuel oil so entered shall, if supplied to a reseller or user thereof, be so supplied in such manner and on such conditions as may be prescribed by regulation.
(c) Any reseller so supplied who supplies such kerosene, distillate fuel or residual fuel oil to any user, shall so supply it in such manner and on such conditions as may be prescribed by regulation. 40
(d) If a supplier mentioned in paragraph (a) supplies any kerosene, distillate fuel or residual fuel oil entered as stated in paragraph (a) to any reseller or user contrary to the manner or conditions prescribed therefor by regulation, he shall be liable for such duty thereon as may at the time of such entry, or, if the duty concerned has after such entry been increased, of the payment of such duty, be leviable thereupon, as if no rebate of duty applied thereto. 45
(e) If any reseller mentioned in paragraph (c) supplies any kerosene, distillate fuel or residual fuel oil to any user contrary to the manner or conditions prescribed therefor by regulation, he shall be liable for the duty thereon to the extent of the rebate allowed to the supplier mentioned in paragraph (a) at the time of entry: Provided that if the duty in 50
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rand bereken, en word 'n bedrag van vyftig sent as minder as die helfte van een rand beskou;
 (b) minder as een rand is, word sodanige waarde as een rand bereken."

artikel 20 van
 Wet 112 van 1977
 en artikel 5 van
 Wet 93 van 1978.

5 8. Artikel 66 van die Hoofwet word hierby gewysig—

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

Wysiging van
 artikel 66 van
 Wet 91 van 1964,
 soos vervang deur
 artikel 21 van
 Wet 112 van 1977.

10 „(e) die prys alle onkoste, koste en uitgawes verbonde aan die verkoping en die **[plasing van die goedere aan boord van 'n skip of op enige voertuig by 'n hawe of ander plek, binne of buite die gebied van uitvoer, vanwaar hulle uiteindelik na die Republiek vervoer is]** lewering van die goedere aan die uiteindelijke ver-
 15 sendingspunt binne die gebied van uitvoer, insluit, maar nie ook **[vraggeld en assuransiegeld van sodanige hawe of ander plek na die hawe of ander plek van invoer in die Republiek]** enige
 20 ander onkoste, koste en uitgawes verbonde aan die lewering daarvan aan die Republiek nie.”; en

(b) deur paragraaf (c) van subartikel (3) te skrap.

9. Artikel 73 van die Hoofwet word hierby deur die volgende artikel vervang:

Vervanging van
 artikel 73 van
 Wet 91 van 1964,
 soos vervang deur
 artikel 24 van
 Wet 112 van 1977.

25 „Omrekening 73. Die Minister kan by regulasie die koers en van pryse. tydstop vasstel waarteen en waarop die **[normale]** prys wat ten opsigte van ingevoerde goedere betaal of betaalbaar is, indien dit in 'n buitelandse betaalmiddel aangegee is, in die betaalmiddel van die Republiek omgerek en moet word.”

30 10. Artikel 75 van die Hoofwet word hierby gewysig—

(a) deur na subartikel (4) die volgende subartikel in te voeg:

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
 en artikel 8 van
 Wet 93 van 1978.

35 „(4A) (a) Ondanks andersluidende bepalings van hierdie Wet moet keroseen, distillaatbrandstof of residu-brandolie wat met korting op reg kragtens enige item van Bylae No. 4 of 6 geklaar kan word, deur die verskaffer daarvan aldus geklaar word.

40 (b) Keroseen, distillaatbrandstof of residu-brandolie aldus geklaar, moet, indien aan 'n herverkoper of gebruiker daarvan verskaf, aldus verskaf word op die wyse en op die voorwaardes wat by regulasie voorgeskryf word.

45 (c) 'n Herverkoper aldus voorsien wat sodanige keroseen, distillaatbrandstof of residu-brandolie aan 'n gebruiker verskaf, moet dit aldus verskaf op die wyse en op die voorwaardes wat by regulasie voorgeskryf word.

50 (d) Indien 'n verskaffer in paragraaf (a) vermeld enige keroseen, distillaatbrandstof of residu-brandolie wat soos in paragraaf (a) vermeld, geklaar is, aan enige herverkoper of gebruiker in stryd met die wyse of voorwaardes daarvoor by regulasie voorgeskryf, verskaf, is hy aanspreeklik vir die reg daarop wat ten tyde van bedoelde klaring of, indien die betrokke reg na sodanige klaring verhoog is, van die betaling van sodanige reg, daarop hefbaar is, asof geen korting op reg daarop van toepassing is nie.

60 (e) Indien 'n herverkoper in paragraaf (c) vermeld enige keroseen, distillaatbrandstof of residu-brandolie aan enige gebruiker in stryd met die wyse of voorwaardes daarvoor by regulasie voorgeskryf, verskaf, is hy aanspreeklik vir die reg daarop in die mate van die korting toegestaan ten tyde van klaring aan die verskaffer in paragraaf (a) vermeld;

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question has after such entry under rebate been increased, the extent of such rebate shall be deemed to be—

- (i) the difference between the duty actually paid on entry for home consumption and such increased duty; or
 - (ii) such increased duty if no duty was paid on entry for home consumption.”;
- (b) by the addition to paragraph (a) of subsection (5) of the following subparagraphs, the existing paragraph (a) becoming subparagraph (i) thereof:
- “(ii) The Controller may at any time take stock of goods entered for home consumption and stored on any premises registered by virtue of subsection (10), and duty shall, subject to the provisions of subparagraph (i), be paid forthwith on demand upon any deficiency detected.
 - (iii) If the stock is found to be greater than the quantity which should be on such premises, the excess shall be debited to stock.”; and
- (c) by the insertion in subsection (15) after paragraph (a) of the following paragraph:
- “(aA) The Minister may, whenever he deems it expedient in the public interest to do so, by like notice amend any such Schedule with retrospective effect from such date as he may specify in that notice.”.

Amendment of section 76 of Act 91 of 1964, as substituted by section 5 of Act 98 of 1970 and amended by section 10 of Act 71 of 1975.

11. Section 76 of the principal Act is hereby amended by the substitution for paragraph (c) of subsection (2) of the following paragraph:
- “(c) a determination under section 47 (9) or incorrect tariff classification;”.

Amendment of section 99 of Act 91 of 1964, as amended by section 15 of Act 95 of 1965, section 17 of Act 85 of 1968, section 7 of Act 98 of 1970 and section 34 of Act 112 of 1977.

12. Section 99 of the principal Act is hereby amended—

- (a) by the substitution for subsection (2) of the following subsection:
- “(2) (a) An agent appointed by any importer, exporter, manufacturer, licensee, remover of goods in bond or other principal and any person who represents himself to any officer as the agent of any importer, exporter, manufacturer, licensee, remover of goods in bond or other principal, and is accepted as such by that officer, shall be liable for the fulfilment, in respect of the matter in question, of all obligations, including the payment of duty and charges, imposed on such importer, exporter, manufacturer, licensee, remover of goods in bond or other principal by this Act and to any penalties which may be incurred in respect of that matter.
- (b) No importer, exporter, manufacturer, licensee, remover of goods in bond or other principal shall by virtue of the provisions of paragraph (a) be relieved from liability for the fulfilment of any obligation imposed on him by this Act and to any penalty which may be incurred in respect thereof.”;
- and
- (b) by the addition of the following subsection:
- “(5) Any liability in terms of subsection (1), (2) or (4) (a) shall cease after the expiration of a period of two years from the date on which it was incurred in terms of any such subsection.”.

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Met dien verstande dat indien die betrokke reg na sodanige klaring met korting verhoog is, die mate van sodanige korting geag word—

- 5 (i) die verskil te wees tussen die reg werklik betaal by klaring vir binnelandse verbruik en bedoelde verhoogde reg; of
(ii) bedoelde verhoogde reg te wees indien geen reg by klaring vir binnelandse verbruik betaal is nie.”;

- 10 (b) deur die volgende subparagraawe by paragraaf (a) van subartikel (5) te voeg, terwyl die bestaande paragraaf (a) subparagraaf (i) daarvan word:

„(ii) Die Kontroleur kan te eniger tyd voorraad opneem van goedere wat vir binnelandse verbruik geklaar is en op 'n perseel uit hoofde van subartikel (10) geregistreer, opgeslaan is, en reg moet, behoudens die bepalings van subparagraaf (i), onverwyld op aanvraag op enige tekort wat ontdek is, betaal word.

- 20 (iii) Indien daar gevind word dat die voorraad groter is as die hoeveelheid wat op sodanige perseel behoort te wees, moet die voorraad met die surplus gedebiteer word.”; en

- 25 (c) deur in subartikel (15) die volgende paragraaf na paragraaf (a) in te voeg:

„(aA) Die Minister kan, wanneer hy dit in die openbare belang dienstig ag om dit te doen, by dergelike kennisgewing so 'n Bylae wysig met terugwerkende krag vanaf die datum wat hy in dié kennisgewing aanwys.”.

11. Artikel 76 van die Hoofwet word hierby gewysig deur paragraaf (c) van subartikel (2) deur die volgende paragraaf te vervang:

- 35 „(c) van 'n bepaling kragtens artikel 47 (9) of verkeerde tariefindeling”.

Wysiging van artikel 76 van Wet 91 van 1964, soos vervang deur artikel 5 van Wet 98 van 1970 en gewysig deur artikel 10 van Wet 71 van 1975.

12. Artikel 99 van die Hoofwet word hierby gewysig—

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

40 „(2) (a) 'n Agent wat deur enige invoerder, uitvoerder, vervaardiger, lisensiehouer, vervoerder van goedere onder waarborg of ander prinsipaal aangesel is en enigeen wat aan 'n beampte voorgee dat hy die agent van enige invoerder, uitvoerder, vervaardiger, lisensiehouer, vervoerder van goedere onder waarborg of ander prinsipaal is, en as sodanig deur daardie beampte aanvaar word, is ten opsigte van die betrokke saak aanspreeklik vir die nakoming van alle verpligtings, met inbegrip van die betaling van reg en vorderings, wat sodanige invoerder, uitvoerder, vervaardiger, lisensiehouer, vervoerder van goedere onder waarborg of ander prinsipaal by hierdie Wet opgelê is en vir enige pene wat ten opsigte van daardie saak opgeloop word.

- 45 (b) Geen invoerder, uitvoerder, vervaardiger, lisensiehouer, vervoerder van goedere onder waarborg of ander prinsipaal word uit hoofde van die bepalings van paragraaf (a) onthef van aanspreeklikheid nie vir die nakoming van enige verpligting wat hom by hierdie Wet opgelê is en vir enige pene wat ten opsigte daarvan opgeloop word.”; en

- 60 (b) deur die byvoeging van die volgende subartikel:
„(5) Aanspreeklikheid ingevolge subartikel (1), (2) of (4) (a) eindig na verstryking van 'n tydperk van twee jaar vanaf die datum waarop dit ingevolge enige van dié subartikels opgeloop word.”.

Wysiging van artikel 99 van Wet 91 van 1964, soos gewysig deur artikel 15 van Wet 95 van 1965, artikel 17 van Wet 85 van 1968, artikel 7 van Wet 98 van 1970 en artikel 34 van Wet 112 van 1977.

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Continuation of certain amendments of Schedules Nos. 1, 3, 4, 5 and 6 to Act 91 of 1964, as amended by section 19 of Act 95 of 1965, section 15 of Act 57 of 1966, section 2 of Act 96 of 1967, section 22 of Act 85 of 1968, section 37 of Act 105 of 1969, section 9 of Act 98 of 1970, section 2 of Act 89 of 1971, section 12 of Act 103 of 1972, section 6 of Act 68 of 1973, section 3 of Act 64 of 1974, section 13 of Act 71 of 1975, section 13 of Act 105 of 1976 and section 38 of Act 112 of 1977.

13. (1) Every amendment of Schedules Nos. 1, 3, 4, 5 and 6 to the principal Act made under section 48 (1) or (2) or section 75 (15) of the principal Act prior to 2 February 1979, shall not lapse by virtue of the provisions of section 48 (6) or 75 (16) of the principal Act.

(2) The amendments of Schedules Nos. 1 and 6 to the principal Act made under sections 48 (1) and (2) and 75 (15) of the principal Act by Government Notices Nos. R.641 to R.645 of 29 March 1979, shall not lapse by virtue of the provisions of section 48 (6) or 75 (16) of the principal Act.

(3) Item 410.04 of Schedule No. 4 to the principal Act and item 609.06 of Schedule No. 6 to the principal Act, as published by Government Notices Nos. R.783 and R.784, respectively, of 12 April 1979, shall, for the purposes of section 2 (1) (a) (iii) of the National Roads Act, 1971 (Act No. 54 of 1971), and section 1 (b) of the State Oil Fund Act, 1977 (Act No. 38 of 1977), be deemed not to constitute rebates.

(4) The Note to item 317.05 of Schedule No. 3 to the principal Act, published by Government Notice No. R.66 of 6 January 1978, shall be deemed to have come into operation on 6 January 1978.

(5) Government Notice No. R.583 of 23 March 1978, in so far as it relates to tariff heading No. 85.01.13 of Schedule No. 1 to the principal Act, shall be deemed to have come into operation on 21 May 1976.

(6) Government Notice No. R.1223 of 16 June 1978, in so far as it relates to tariff heading No. 59.11 in item 312.01 of Schedule No. 3 to the principal Act, shall be deemed to have come into operation on 7 August 1975.

(7) Item 306.04 of Schedule No. 3 to the principal Act shall be construed as if there were included therein a provision providing for a rebate of the full duty, during the period 18 April 1975 to 18 January 1979, on hydroxypropyl methylcellulose for the manufacture of colour, paint, varnish and allied products.

(8) Government Notice No. R.1 of 1 January 1978, in so far as it relates to tariff heading No. 90.07.60.50 of Schedule No. 1 to the principal Act, shall be deemed to have come into operation on 8 June 1973.

(9) Paragraph (3) of tariff heading No. 90.07 in sales duty item 148.00 of Schedule No. 1 to the principal Act shall be construed as if it provided for a rate of sales duty of 15% during the period 8 June 1973 to 23 August 1973, a rate of sales duty of 5% during the period 24 August 1973 to 30 March 1976, a rate of sales duty of 6.5% during the period 31 March 1976 to 6 March 1977 and a rate of sales duty of 8% during the period 7 March 1977 to 31 December 1977.

(10) Subsection (3) shall be deemed to have come into operation on 12 April 1979.

Short title.

14. This Act shall be called the Customs and Excise Amendment Act, 1979.

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13. (1) Elke wysiging van Bylaes Nos. 1, 3, 4, 5 en 6 by die Hoofwet wat kragtens artikel 48 (1) of (2) of artikel 75 (15) van die Hoofwet voor 2 Februarie 1979 aangebring is, verval nie uit hoofde van die bepalings van artikel 48 (6) of 75 (16) van die 5 Hoofwet nie.
- (2) Die wysigings van Bylaes Nos. 1 en 6 by die Hoofwet wat kragtens artikels 48 (1) en (2) en 75 (15) van die Hoofwet by Goewermentskennisgewings Nos. R.641 tot R.645 van 29 Maart 10 1979 aangebring is, verval nie uit hoofde van die bepalings van artikel 48 (6) of 75 (16) van die Hoofwet nie.
- (3) Item 410.04 van Bylae No. 4 by die Hoofwet en item 609.06 van Bylae No. 6 by die Hoofwet, soos afgekondig by onderskeidelik Goewermentskennisgewings Nos. R.783 en R.784 van 12 April 1979, word by die toepassing van artikel 2 (1) (a) 15 (iii) van die Wet op Nasionale Paaie, 1971 (Wet No. 54 van 1971), en artikel 1 (b) van die Wet op die Staatsoliefonds, 1977 (Wet No. 38 van 1977), geag nie kortings uit te maak nie.
- (4) Die Opmerking by item 317.05 van Bylae No. 3 by die Hoofwet, afgekondig by Goewermentskennisgewing No. R.66 van 20 6 Januarie 1978, word geag op 6 Januarie 1978 in werking te getree het.
- (5) Goewermentskennisgewing No. R.583 van 23 Maart 1978, vir sover dit betrekking het op tariefpos No. 85.01.13 van Bylae No. 1 by die Hoofwet, word geag op 21 Mei 1976 in werking te 25 getree het.
- (6) Goewermentskennisgewing No. R.1223 van 16 Junie 1978, vir sover dit betrekking het op tariefpos No. 59.11 in item 312.01 van Bylae No. 3 by die Hoofwet, word geag op 7 Augustus 1975 in werking te getree het.
- 30 (7) Item 306.04 van Bylae No. 3 by die Hoofwet word uitgelê asof daar 'n bepaling daarin ingesluit was wat voorsiening maak vir 'n volle korting op reg, gedurende die tydperk 18 April 1975 tot 18 Januarie 1979, op hidroksipropiel metiellsellulose vir die vervaardiging van kleursel, verf, vernis en verwante produkte.
- 35 (8) Goewermentskennisgewing No. R.1 van 1 Januarie 1978, vir sover dit betrekking het op tariefpos No. 90.07.60.50 van Bylae No. 1 by die Hoofwet, word geag op 8 Junie 1973 in werking te getree het.
- (9) Paragraaf (3) van tariefpos No. 90.07 in verkoopregitem 40 148.00 van Bylae No. 1 by die Hoofwet word uitgelê asof dit voorsiening gemaak het vir 'n skaal van verkoopreg van 15% gedurende die tydperk 8 Junie 1973 tot 23 Augustus 1973, 'n skaal van verkoopreg van 5% gedurende die tydperk 24 Augustus 1973 tot 30 Maart 1976, 'n skaal van verkoopreg van 6,5% 45 gedurende die tydperk 31 Maart 1976 tot 6 Maart 1977 en 'n skaal van verkoopreg van 8% gedurende die tydperk 7 Maart 1977 tot 31 Desember 1977.
- (10) Subartikel (3) word geag op 12 April 1979 in werking te getree het.
- 50 14. Hierdie Wet heet die Wysigingswet op Doeane en Aksyns, Kort titel. 1979.

Voortdurende van sekere wysigings van Bylaes Nos. 1, 3, 4, 5 en 6 by Wet 91 van 1964, soos gewysig deur artikel 19 van Wet 95 van 1965, artikel 15 van Wet 57 van 1966, artikel 2 van Wet 96 van 1967, artikel 22 van Wet 85 van 1968, artikel 37 van Wet 105 van 1969, artikel 9 van Wet 98 van 1970, artikel 2 van Wet 89 van 1971, artikel 12 van Wet 103 van 1972, artikel 6 van Wet 68 van 1973, artikel 3 van Wet 64 van 1974, artikel 13 van Wet 71 van 1975, artikel 13 van Wet 105 van 1976 en artikel 38 van Wet 112 van 1977.

