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GOEWERMENSKENNISGEWING

DEPARTEMENT VAN FINANSIES

No. R.267]

[12 Februarie 1982

DOEANE- EN AKSYNSWET, 1964.

WYSIGING VAN BYLAE NO. 5 (NO. 5/104).

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Bylae No. 5 by genoemde Wet hierby gewysig in die mate in die Bylae hiervan aangetoon.

O. P. F. HORWOOD
Minister van Finansies

GOVERNMENT NOTICE

DEPARTMENT OF FINANCE

No. R.267]

[12 February 1982

CUSTOMS AND EXCISE ACT, 1964.

AMENDMENT OF SCHEDULE NO. 5 (NO. 5/104).

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 5 to the said Act is hereby amended to the extent set out in the Schedule hereto.

O. P. F. HORWOOD
Minister of Finance

Bylae

I Item	II Tariefpos en Beskrywing	III Mate van Teruggawe
Opmerkings 9 en 10	<p>Deur na Opmerking 8 by Bylae No. 5 die volgende in te voeg:</p> <p>“9. 'n Teruggawe van bobelasting wat kragtens Deel 4 van Bylae No. 1 betaal is, word, behoudens die bepalings van artikel 75, en die regulasies, in die mate in Kolom III van item 521.00(II) aangetoon, by nakoming van die bepalings van die item en van enige opmerkings van toepassing daarop, gedoen.</p> <p>10. 'n Verwysing na doeaneregte in Dele 2 en 3 van hierdie Bylae word geag 'n verwysing na bobelasting in te sluit.”</p>	
521.00	<p>Deur na paragraaf (I) die volgende in te voeg:</p> <p>“(II) Bobelastinggoedere gebruik by die vervaardiging, verwerking, afwerking, uitrusting of verpakking van enige goedere wat uitvoer word:</p> <p>Met dien verstande dat—</p> <p>(1) die uitvoerder by die Direkteur-generaal: Nywerheidswese, Handel en Toerisme geregistreer is as 'n goedgekeurde uitvoerder,</p> <p>(2) 'n behoorlik voltooide eis om 'n terugbetaling op die voorgeskrewe vorm vir 'n totale bedrag bobelasting van minstens R20, met die nodige dokumentêre bewyse daarby, aan die Kontroleur voorgelê word binne 'n tydperk van 6 maande vanaf die datum waarop dit gepos word in die geval van uitvoer deur die pos, of binne 'n tydperk van 6 maande vanaf die datum van klaring vir uitvoer op enige ander wyse, maar nie later as 2 jaar vanaf die datum waarop die bobelasting op sodanige goedere betaal is nie, sodanige eis kan egter op meer as een besending met 'n waarde van minstens R20 elk betrekking hê, in welke geval die datum van klaring vir uitvoer geag word die datum van uitvoer van die eerste sodanige besending te wees,</p> <p>(3) die Kommissaris na goeddunke enige goedere waarop hierdie item van toepassing is van die bepaling van enige regulasie wat op hierdie Deel betrekking het, kan vrystel</p>	Volle bobelasting”

OPMERKING.—Voorsiening word gemaak vir 'n teruggawe van die bobelasting op bobelastinggoedere gebruik by die vervaardiging, verwerking, afwerking, uitrusting of verpakking van enige goedere vir uitvoer.

Schedule

I Item	II Tariff Heading and Description	III Extent of Drawback
Notes 9 and 10	<p>By the insertion after Note 8 to Schedule No. 5 of the following:</p> <p>“9. A drawback of surcharge paid under Part 4 of Schedule No. 1, shall, subject to the provisions of section 75, and the regulations, be allowed to the extent stated in Column III of item 521.00(II), on compliance with the provisions of the item and of any notes applicable thereto.</p> <p>10. A reference to customs duties in Parts 2 and 3 of this Schedule shall be taken to include a reference to surcharge.”</p>	
521.00	<p>By the insertion after paragraph (I) of the following:</p> <p>“(II) Surcharge goods used in the manufacture, processing, finishing, equipment or packing of any goods exported:</p> <p>Provided that—</p> <ol style="list-style-type: none"> (1) the exporter is registered with the Director-General: Industries, Commerce and Tourism as an approved exporter, (2) a duly completed refund application in the prescribed form for a total amount of surcharge of R20 or more, supported by the necessary documentary evidence, is submitted to the Controller within a period of 6 months from the date of posting in the case of export by post, or within a period of 6 months from the date of entry for export in the case of export in any other manner, but not later than 2 years from the date on which the surcharge on any such goods was paid, such refund application may, however, relate to more than one consignment of a value of not less than R20 each and the date of entry for export is taken to be the date of export of the first such consignment. (3) the Commissioner may, in his discretion, exempt any goods to which this item is applicable from the provisions of any regulation relating to this Part 	Full surcharge”

NOTE.—Provision is made for a drawback of the surcharge on surcharge goods used in the manufacture, processing, finishing, equipment or packing of any goods for export.

INHOUD

Departement van Finansies

GOEWERMENSKENNISGEWING

No.		BLADSY
R.267	Wysiging van Bylae No. 5 (No. 5/104)	1

CONTENTS

Department of Finance

GOVERNMENT NOTICE

No.		PAGE
R.267	Amendment of Schedule No. 5 (No. 5/104)	1