



STAATSKOERANT

VAN DIE REPUBLIEK VAN SUID-AFRIKA

REPUBLIC OF SOUTH AFRICA

GOVERNMENT GAZETTE

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KANTOOR VAN DIE EERSTE MINISTER

OFFICE OF THE PRIME MINISTER

No. 1518. 25 Julie 1984

No. 1518. 25 July 1984

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. 89 van 1984: Wysigingswet op Doeane en Aksyns, 1984.

No. 89 of 1984: Customs and Excise Amendment Act, 1984.

Wet No. 89, 1984

WYSIGINGSWET OP DOEANE EN AKSYNS, 1984

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 wyse waarop iemand wat die Republiek binnekom of verlaat goedere wat hy in sy besit het, moet aangee, nader te bepaal; die aanspreeklikheid vir reg van 'n houerbediener en die berekening van die waarde van sekere ingevoerde goedere verder te reël; voorsiening te maak vir die verval van wysigings van Bylae No. 2 by genoemde Wet aangebring kragtens artikel 56 (1A) daarvan; die bepalings met betrekking tot die klaring van sekere goedere met korting op reg vir sover dit op keroseen van toepassing is, te skrap; aan die Minister van Nywerheidswese, Handel en Toerisme die bevoegdheid te verleen om 'n permit uit te reik wat die klaring van sekere ingevoerde goedere met korting op reg magtig; die bepalings betreffende misdrywe uit te brei; 'n sekere bepaling betreffende dié verbod op die uitvoer of deurvoer deur die Republiek of vervoer langs die kus van sekere goedere te skrap; aan die Kommissaris van Doeane en Aksyns die bevoegdheid te verleen om sekere persone as houerbedieners goed te keur; en Bylae No. 1 by genoemde Wet te wysig; voorsiening te maak vir die voortdoring van sekere wysigings van Bylaes Nos. 1, 2, 3, 4, 5 en 6 by genoemde Wet, vir die inwerkingtreding van sekere Goewermentskennisgewings wat Bylaes Nos. 1 en 3 by genoemde Wet wysig en vir die toepassing van artikel 40 van genoemde Wet met betrekking tot sekere sonneblomsaadolies; en om voorsiening te maak vir aangeleenthede wat daarmee in verband staan.

(Engelse teks deur die Staatspresident geteken.)
(Goedgekeur op 3 Julie 1984.)

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

1. Artikel 1 van die Doeane- en Aksynswet, 1964 (hieronder die Hoofwet genoem), word hierby gewysig deur in subartikel (1) die omskrywing van "houerbediener" deur die volgende omskrywing te vervang: 5

"houerbediener" enigiemand wat internasionale vervoer van behouerde goedere verskaf, en deur die Kommissaris kragtens artikel 96A goedgekeur is om houters in die Republiek te bedien;" 10

Wysiging van artikel 1 van Wet 91 van 1964, 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, artikel 1 van Wet 112 van 1977, artikel 1 van Wet 110 van 1979 en artikel 1 van Wet 98 van 1980.

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 determine the manner in which any person entering or leaving the Republic shall declare goods in his possession; to further regulate the liability of a container operator for duty and the calculation of the value of certain imported goods; to make provision for the lapse of amendments of Schedule No. 2 to the said Act made under section 56 (1A) thereof; to delete the provisions in relation to the entry of certain goods under rebate of duty in so far as they apply to kerosene; to empower the Minister of Industries, Commerce and Tourism to issue a permit authorizing entry of certain imported goods under rebate of duty; to extend the provisions relating to offences; to delete a certain provision relating to the prohibition of the exportation or transit carriage through the Republic or coastwise carriage of certain goods; to empower the Commissioner for Customs and Excise to approve certain persons as container operators; and to amend Schedule No. 1 to the said Act; to provide for the continuation of certain amendments of Schedules Nos. 1, 2, 3, 4, 5 and 6 to the said Act, for the commencement of certain Government Notices amending Schedules Nos. 1 and 3 to the said Act and for the application of section 40 of the said Act in relation to certain sunflower seed oils; and to provide for matters connected therewith.

(English text signed by the State President.)
(Assented to 3 July 1984.)

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

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 "container operator" of the following definition:

"container operator" means any person providing international transportation of containerized goods, and approved by the Commissioner, under section 96A, for operating containers in the Republic;".

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, section 1 of Act 112 of 1977, section 1 of Act 110 of 1979 and section 1 of Act 98 of 1980.

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Wysiging van artikel 15 van Wet 91 van 1964, soos gewysig deur artikel 2 van Wet 98 van 1970.

2. Artikel 15 van die Hoofwet word hierby gewysig deur subartikel (1) deur die volgende subartikel te vervang:

“(1) Iemand wat die Republiek binnekom of verlaat, moet op die wyse wat die Kommissaris bepaal alle goedere in sy besit wat hy saam met hom in die Republiek inbring 5
het of wat hy voornemens is om saam met hom oor die grense van die Republiek te neem sonder voorbehoud aan-
gee, en moet volledige besonderhede daaromtrent aan ’n beampste verstrek, volledig en na waarheid antwoord op alle
vrae deur die beampste aan hom gestel en, indien hy deur 10
[’n] die beampste versoek word om dit te doen, sodanige goedere vir ondersoek deur bedoelde beampste voorlê en oopmaak.”.

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

3. Artikel 44 van die Hoofwet word hierby gewysig—

(a) deur paragraaf (b) van subartikel (5A) deur die volgende paragraaf te vervang:

“(b) ten opsigte van goedere wat behouer is in—

(i) V.B.-houers [**behouer is**]; en

(ii) ander houers wat aan ’n houerbediener afgelewer is soos in subartikel (5) (c) beoog en wat 20
vermeld word in ’n lys wat deur die betrokke houerbediener opgestel moet word,

by aflewering daarvan aan ’n depotbediener; of”;

en

(b) deur paragraaf (a) van subartikel (5B) deur die volgende paragraaf te vervang:

“(a) ten opsigte van goedere wat behouer is in V.B.-houers [**behouer is**] en die ander houers in subartikel (5A) (b) (ii) bedoel, by wettige aflewering daarvan, nadat dit behoorlik geklaar is, aan die in- 30
voerder of sy agent; of”.

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

4. Artikel 56 van die Hoofwet word hierby gewysig deur subartikel (7) deur die volgende subartikel te vervang:

“(7) Die bepalings van artikel 48 (5), (6) en (7) is *mutatis mutandis* van toepassing ten opsigte van enige wysiging wat 35
kragtens die bepalings van subartikel (1) of (1A) van hierdie artikel aangebring word.”.

Wysiging van artikel 71 van Wet 91 van 1964, soos gewysig deur artikel 10 van Wet 105 van 1976.

5. Artikel 71 van die Hoofwet word hierby gewysig deur in subartikel (2) die woorde wat die eerste voorbehoudsbepaling voorafgaan deur die volgende woorde te vervang: 40

“Waar enige [**gebruikte**] motorvoertuig [**ingevoer word, of waar enige nuwe motorvoertuig**] deur ’n natuurlike persoon ingevoer word vir sy eie gebruik en nie vir verkoop nie, kan die Kommissaris, ondanks die bepalings van artikel 65 (1) en (4) maar met inagneming van die bepalings van artikel 66, 45
’n waarde bepaal wat, behoudens ’n reg van appèl na die hof, *mutatis mutandis* ooreenkomstig die bepalings van artikel 65 (6), geag word die waarde vir belastingdoeleindes van sodanige voertuig [**bepaal en sy bepaling is afdoende**] te wees.”. 50

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,

6. Artikel 75 van die Hoofwet word hierby gewysig—

(a) deur subartikel (4A) deur die volgende subartikel te vervang:

“(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.

(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. 60

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2. Section 15 of the principal Act is hereby amended by the substitution for subsection (1) of the following subsection:
- “(1) Any person entering or leaving the Republic shall, in such manner as the Commissioner may determine, unreservedly declare all goods in his possession which he brought with him into the Republic or proposes taking with him beyond the borders of the Republic, and shall furnish an officer with full particulars thereof, answer fully and truthfully all questions put to him by such officer and, if required by [an] such officer to do so, produce and open such goods for inspection by the said officer.”
- Amendment of section 15 of Act 91 of 1964, as amended by section 2 of Act 98 of 1970.
3. Section 44 of the principal Act is hereby amended—
- (a) by the substitution for paragraph (b) of subsection (5A) of the following paragraph:
- “(b) in respect of goods containerized in—
- (i) L.C.L. containers; and
- (ii) other containers delivered to a container operator as contemplated in subsection (5) (c) and specified in a list to be compiled by the container operator concerned,
- upon delivery thereof to a depot operator; or”;
- and
- (b) by the substitution for paragraph (a) of subsection (5B) of the following paragraph:
- “(a) in respect of goods containerized in L.C.L. containers and the other containers referred to in subsection (5A) (b) (ii), upon lawful delivery thereof, after due entry thereof has been made, to the importer or his agent; or”.
- Amendment of section 44 of Act 91 of 1964, as amended by section 10 of Act 95 of 1965, section 5 of Act 57 of 1966, section 16 of Act 105 of 1969, section 7 of Act 71 of 1975, section 8 of Act 112 of 1977 and section 5 of Act 110 of 1979.
4. Section 56 of the principal Act is hereby amended by the substitution for subsection (7) of the following subsection:
- “(7) The provisions of section 48 (5), (6) and (7) shall *mutatis mutandis* apply in respect of any amendment made under the provisions of subsection (1) or (1A) of this section.”.
- Amendment of section 56 of Act 91 of 1964, as substituted by section 16 of Act 112 of 1977 and amended by section 4 of Act 93 of 1978.
5. Section 71 of the principal Act is hereby amended by the substitution in subsection (2) for the words preceding the first proviso of the following words:
- “Where any **[used]** motor vehicle **[is imported or where any new motor vehicle]** is imported by a natural person for his own use and not for sale, the Commissioner may, notwithstanding the provisions of section 65 (1) and (4) but with due regard to the provisions of section 66, determine a value which shall, subject to a right of appeal to the court, *mutatis mutandis* in accordance with the provisions of section 65 (6), be deemed to be the value for duty purposes of such vehicle **[and his determination shall be final]**.”.
- Amendment of section 71 of Act 91 of 1964, as amended by section 10 of Act 105 of 1976.
6. Section 75 of the principal Act is hereby amended—
- (a) by the substitution for subsection (4A) of the following subsection:
- “(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.
- (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.
- 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,

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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
en artikel 19 van
Wet 86 van 1982.

- (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. 5
- (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. 10
- (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: Met dien verstande dat indien die betrokke reg na sodanige klaring met korting verhoog is, die mate van sodanige korting geag word— 15
- (i) die verskil te wees tussen die reg werklik betaal by klaring vir binnelandse verbruik en bedoelde verhoogde reg; of 20
- (ii) bedoelde verhoogde reg te wees indien geen reg by klaring vir binnelandse verbruik betaal is nie.”; 25
- (b) deur in paragraaf (b) van subartikel (5) die woorde wat die voorbehoudsbepaling voorafgaan deur die volgende woorde te vervang: 30
- “Enige persoon aan wie enige **[keroseen,]** distillaatbrandstof of residu-brandolie verskaf is uit voorrade wat met korting op reg geklaar is teen 'n prys wat verminder is in die mate van sodanige korting vir 'n doel vermeld in die item ingevolge waarvan sodanige **[keroseen,]** distillaatbrandstof of residu-brandolie aldus geklaar is, en wat sodanige **[keroseen,]** distillaatbrandstof of residu-brandolie of enige gedeelte daarvan aanwend vir enige ander doel, is aan 'n misdryf skuldig en is, ondanks die bepalings van paragraaf (a), aanspreeklik vir die reg in die mate van die korting toegestaan by klaring vir binnelandse verbruik van sodanige **[keroseen,]** distillaatbrandstof of residu-brandolie op die volle hoeveelheid van die **[keroseen,]** distillaatbrandstof of residu-brandolie aldus aan hom verskaf of op die gedeelte daarvan wat die Kommissaris na goeëdunke bepaal.”; en 35
- (c) deur na subartikel (14) die volgende subartikel in te voeg: 40
- “(14A) (a) Die Minister van Nywerheidswese, Handel en Toerisme of 'n beampte in sy Departement deur hom aangewys, kan te eniger tyd nadat 'n permit uit hoofde waarvan ingevoerde goedere ingevolge die een of ander item van Bylae No. 3, 4 of 6 met korting op reg geklaar kan word, deur hom of die Direkteur-generaal: Nywerheidswese en Handel, op aanbeveling van die Raad van Handel en Nywerheid, geweier is maar nie later nie as twee jaar nadat reg op daardie goedere betaal is, op aanbeveling van die Raad van Handel en Nywerheid en met die instemming van die Minister, 'n permit uitreik wat klaring van daardie goedere met korting op reg ooreenkomstig die bepalings van die betrokke item magtig, indien hy, met inagneming van enige feite wat bekend ge-

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- (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.
- 5 (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.
- 10 (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 question has after such entry under rebate been increased, the extent of such rebate shall be deemed to be—
- 15 (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.”;
- 20 (b) by the substitution in paragraph (b) of subsection (5) for the words preceding the proviso of the following words:
- 25 “Any person to whom any **[kerosene,]** distillate fuel or residual fuel oil has been supplied from stocks which have been entered under rebate of duty at a price which has been reduced to the extent of such rebate for a purpose stated in the item under which such **[kerosene,]** distillate fuel or residual fuel oil was so entered, and who applies such **[kerosene,]** distillate fuel or residual fuel oil or any portion thereof for any other purpose, shall be guilty of an offence and shall, notwithstanding the provisions of paragraph (a), be liable for the duty to the extent of the rebate allowed on entry for home consumption of such **[kerosene,]** distillate fuel or residual fuel oil on the full quantity of the **[kerosene,]** distillate fuel or residual fuel oil so supplied to him or on such portion thereof as the Commissioner may in his discretion determine.”;
- 30 and
- (c) by the insertion after subsection (14) of the following subsection:
- 35 “(14A) (a) The Minister of Industries, Commerce and Tourism or any officer in his Department designated by him may at any time after a permit by virtue of which imported goods may, in terms of any item of Schedule No. 3, 4 or 6, be entered under rebate of duty has, on the recommendation of the Board of Trade and Industries, been refused by him or the Director-General: Industries and Commerce but not later than two years after duty was paid on those goods, issue, on the recommendation of the Board of Trade and Industries and with the concurrence of the Minister, a permit authorizing entry of those goods under rebate of duty in accordance with the provisions of the item concerned, if, with due regard to any facts which became known after such a permit has been re-
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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 and section 19 of Act 86 of 1982.

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word het nadat so 'n permit geweier is, oortuig is dat hy of genoemde Direkteur-generaal so 'n permit sou uitgereik het indien daardie feite toe bekend was.

- (b) By die toepassing van artikel 40 (3)— 5
- (i) word 'n klaringsbrief wat met betrekking tot ingevoerde goedere ten opsigte waarvan 'n permit kragtens paragraaf (a) uitgereik word, voorgelê is, geag per abuis voorgelê te gewees het omrede reg betaal is op goedere bestem vir doeleindes of gebruik met korting op reg kragtens artikel 75; 10
- (ii) word die goedere ten opsigte waarvan so 'n permit uitgereik word, geag in alle opsigte vir korting in aanmerking te gekom het op die tydstip waarop reg op die goedere betaal is; en 15
- (iii) word die reg wat op die betrokke ingevoerde goedere betaal is, geag betaal te gewees het op die datum waarop die in paragraaf (a) bedoelde permit uitgereik is." 20

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 en artikel 22 van Wet 86 van 1982.

Herroeping van artikel 82 van Wet 91 van 1964.

Invoeging van artikel 96A in Wet 91 van 1964.

7. Artikel 80 van die Hoofwet word hierby gewysig—
- (a) deur die woord "of" aan die einde van paragraaf (n) van subartikel (1) te skrap; en
- (b) deur die woord "of" by paragraaf (o) van genoemde subartikel (1) te voeg en die volgende paragraaf by genoemde subartikel (1) te voeg: 25
- "(p) versuim om aan 'n voorwaarde kragtens artikel 107 (2) (a) bepaal, te voldoen."

8. Artikel 82 van die Hoofwet word hierby herroep. 30

9. Die volgende artikel word hierby in die Hoofwet in Hoofstuk XII voor artikel 97 ingevoeg:

"Goedkeuring van houerbedieners. 96A. Die Kommissaris kan, met die instemming van die Direkteur-generaal: Vervoer, op die voorwaardes wat die Kommissaris in die algemeen of ten opsigte van 'n bepaalde geval bepaal, iemand wat internasionale vervoer van behouerde goedere verskaf, goedkeur vir die bediening van houters in die Republiek." 35

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 en artikel 27 van Wet 86 van 1982.

10. (1) Bylae No. 1 by die Hoofwet word hierby gewysig in die mate in die Bylae by hierdie Wet uiteengesit. 40

(2) Behoudens die bepalinge van artikel 58 (1) van die Hoofwet word hierdie artikel geag op 28 Maart 1984 in werking te getree het.

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fused, he is satisfied that he or the said Director-General would have issued such a permit if those facts were then known.

(b) For the purposes of section 40(3)—

- 5 (i) any bill of entry passed in relation to imported goods in respect of which a permit is issued under paragraph (a), shall be deemed to have been passed in error by reason of duty having been paid on goods intended for purposes or
- 10 use under rebate of duty under section 75;
- (ii) the goods in respect of which such a permit is issued, shall be deemed to have qualified at the time duty was paid on such goods in all respects for rebate; and
- 15 (iii) the duty paid on the imported goods concerned, shall be deemed to have been paid on the date on which the permit referred to in paragraph (a) was issued.”

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

- 20 (a) by the deletion of the word “or” at the end of paragraph (n) of subsection (1); and
- (b) by the addition to paragraph (o) of the said subsection (1) of the word “or” and the addition to the said subsection (1) of the following paragraph:
- 25 “(p) fails to comply with any condition determined under section 107 (2) (a).”

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 and section 22 of Act 86 of 1982.

8. Section 82 of the principal Act is hereby repealed.

Repeal of section 82 of Act 91 of 1964.

9. The following section is hereby inserted in the principal Act in Chapter XII before section 97:

Insertion of section 96A in Act 91 of 1964.

30 “Approval of container operators. 96A. The Commissioner may, with the concurrence of the Director-General: Transport, subject to such conditions as the Commissioner may generally or in respect of a particular case determine, approve, for operating containers in the Republic, any person providing international transportation of containerized goods.”

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

40 (2) Subject to the provisions of section 58 (1) of the principal Act, this section shall be deemed to have come into operation on 28 March 1984.

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 and section 27 of Act 86 of 1982.

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Voortdoring van sekere wysigings van Bylaes Nos. 1, 2, 3, 4, 5 en 6 by Wet 91 van 1964.

11. Elke wysiging van Bylaes Nos. 1, 2, 3, 4, 5 en 6 by die Hoofwet wat voor 27 Januarie 1984 kragtens artikel 48 (1) en (2), artikel 56 (1) en (1A) of artikel 75 (15) van die Hoofwet aangebring is, verval nie uit hoofde van die bepalings van artikel 48 (6), 56 (7) of 75 (16) van die Hoofwet nie.

5

Inwerkingtrede van sekere Goewermentskennisgewings.

12. (1) Die vervanging, by Goewermentskennisgewing No. R.380 van 27 Februarie 1981, van paragraaf (1) van tariefpos No. 76.03 in item 315.07 van Bylae No. 3 by die Hoofwet, word geag op 22 Junie 1976 in werking te getree het.

(2) Die vervanging, by Goewermentskennisgewing No. 10 R.2072 van 1 Oktober 1982, van tariefposte Nos. 82.05.05.95 en 82.05.05.99 van Deel 1 van Bylae No. 1 by die Hoofwet, word geag op 26 September 1980 in werking te getree het.

(3) Die vervanging, by Goewermentskennisgewing No. R.18 van 7 Januarie 1983, van kortingskode 12.00 by tariefpos No. 15 87.06 in item 317.06 van Bylae No. 3 by die Hoofwet, word geag op 1 Maart 1981 in werking te getree het.

Toepassing van artikel 40 van Wet 91 van 1964 met betrekking tot sonneblomsaadolie.

13. By die toepassing van artikel 40 (3) van die Hoofwet—

(a) word klaringsbriewe wat op 30 Maart 1983 en 18 April 1983 met betrekking tot sonneblomsaadolie voorgelê 20 is, ondanks die bepalings van item 460.03 (met betrekking tot tariefpos No. 15.07) van Bylae No. 4, geag per abuis voorgelê te gewees het omrede reg betaal is op goedere wat vir doeleindes of gebruik met korting op reg kragtens artikel 75 bestem is;

25

(b) word daardie sonneblomsaadolie geag in alle opsigte vir korting in aanmerking te gekom het op die tydstep waarop reg daarop betaal is; en

(c) word die reg wat op die betrokke sonneblomsaadolie betaal is, geag op die datum van inwerkingtrede van 30 hierdie Wet betaal te gewees het.

Kort titel.

14. Hierdie Wet heet die Wysigingswet op Doeane en Aksyns, 1984.

CUSTOMS AND EXCISE AMENDMENT ACT, 1984

Act No. 89, 1984

11. Every amendment of Schedules Nos. 1, 2, 3, 4, 5 and 6 to the principal Act made under section 48 (1) and (2), section 56 (1) and (1A) or section 75 (15) of the principal Act prior to 27 January 1984 shall not lapse by virtue of the provisions of section 48 (6), 56 (7) or 75 (16) of the principal Act.

Continuation of certain amendments of Schedules Nos. 1, 2, 3, 4, 5 and 6 to Act 91 of 1964.

12. (1) The substitution, by Government Notice No. R. 380 of 27 February 1981, of paragraph (1) of tariff heading No. 76.03 in item 315.07 of Schedule No. 3 to the principal Act, shall be deemed to have come into operation on 22 June 1976.

Commencement of certain Government Notices.

10 (2) The substitution, by Government Notice No. R.2072 of 1 October 1982, of tariff headings Nos. 82.05.05.95 and 82.05.05.99 of Part 1 of Schedule No. 1 to the principal Act, shall be deemed to have come into operation on 26 September 1980.

15 (3) The substitution, by Government Notice No. R.18 of 7 January 1983, of rebate code 12.00 to tariff heading No. 87.06 in item 317.06 of Schedule No. 3 to the principal Act, shall be deemed to have come into operation on 1 March 1981.

13. For the purposes of section 40 (3) of the principal Act—

20 (a) bills of entry passed on 30 March 1983 and 18 April 1983 in relation to sunflower seed oil shall, notwithstanding the provisions of item 460.03 (in relation to tariff heading No. 15.07) of Schedule No. 4, be deemed to have been passed in error by reason of duty having been paid on goods intended for purposes or use under rebate of duty under section 75;

Application of section 40 of Act 91 of 1964 in relation to sunflower seed oil.

25 (b) such sunflower seed oil shall be deemed to have qualified at the time duty was paid thereon in all respects for rebate; and

30 (c) the duty paid on the sunflower seed oil concerned shall be deemed to have been paid on the date of commencement of this Act.

14. This Act shall be called the Customs and Excise Amendment Act, 1984.

Short title.

Wet No. 89, 1984

WYSIGINGSWET OP DOEANE EN AKSYNS, 1984

Bylae

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

I Tariefitem	II Tariefpos en Beskrywing	III IV Skaal van Reg	
		Aksyns	Doeane
104.10	Deur tariefitem 104.10 deur die volgende te vervang: “104.10 22.03 Bier van mout gemaak (uitgesonderd Sorghumbier soos omskryf in die Wet op Sorghumbier, 1962 (Wet No. 63 van 1962)): .10 Met 'n relatiewe digtheid voor fermentasie van hoogstens 1 040° Plus 'n opgeskorte reg van: In werking Maksimumskaal .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 4 500 000 liter of enige hoeveelheid minder as 4 500 000 liter aldus gedurende 'n boekjaar geklaar (2) Op die hoeveelheid aldus gedurende 'n boekjaar geklaar wat meer as 4 500 000 liter maar hoogstens 9 000 000 liter is (3) Op die hoeveelheid aldus gedurende 'n boekjaar geklaar wat meer as 9 000 000 liter maar hoogstens 18 000 000 liter is (4) Op die hoeveelheid aldus gedurende 'n boekjaar geklaar wat meer as 18 000 000 liter maar hoogstens 27 000 000 liter is (5) Op die hoeveelheid aldus gedurende 'n boekjaar geklaar wat meer as 27 000 000 liter maar hoogstens 36 000 000 liter is (6) Op die hoeveelheid aldus gedurende 'n boekjaar geklaar wat meer as 36 000 000 liter is (7) Indien reg op onwettige bier betaal word (8) Indien ingevoer .30 Met 'n relatiewe digtheid voor fermentasie van meer as 1 050° Plus, vir elke graad relatiewe digtheid voor fermentasie bo 1 080°	2 967c per 100 liter Nul 275c per 100 liter 3 242c per 100 liter 3 374c per 100 liter 3 506c per 100 liter 3 638c per 100 liter 3 770c per 100 liter 3 902c per 100 liter 3 902c per 100 liter — 4 001c per 100 liter 22c per 100 liter	2 966 c per 100 liter Nul 275c per 100 liter — — — — — — — 3 220c per 100 liter 3 440c per 100 liter 22c per 100 liter”
104.30	Deur subitems 104.30.20 en 104.30.30 deur die volgende te vervang: “.20 Sigarette	12,5c per 10 sigarette plus 56c per kg tabak- inhoud	12,5c per 10 sigarette plus 56c per kg tabak- inhoud

CUSTOMS AND EXCISE AMENDMENT ACT, 1984

Act No. 89, 1984

Schedule

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

I Tariff Item	II Tariff Heading and Description	III Rate of Duty	
		Excise	Customs
104.10	By the substitution for tariff item 104.10 of the following: <p>“104.10 22.03 Beer made from malt (excluding Sorghum beer as defined in the Sorghum Beer Act, 1962 (Act No. 63 of 1962)):</p> <p>.10 Of a relative density before fermentation not exceeding 1 040°</p> <p>Plus a suspended duty of:</p> <p>In operation</p> <p>Maximum rate</p> <p>.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:</p> <p>(1) On the first 4 500 000 litres or any quantity less than 4 500 000 litres so cleared during a financial year</p> <p>(2) On the quantity so cleared during a financial year which is more than 4 500 000 litres but not exceeding 9 000 000 litres</p> <p>(3) On the quantity so cleared during a financial year which is more than 9 000 000 litres but not exceeding 18 000 000 litres</p> <p>(4) On the quantity so cleared during a financial year which is more than 18 000 000 litres but not exceeding 27 000 000 litres</p> <p>(5) On the quantity so cleared during a financial year which is more than 27 000 000 litres but not exceeding 36 000 000 litres</p> <p>(6) On the quantity so cleared during a financial year which is more than 36 000 000 litres</p> <p>(7) If duty is paid on illicit beer</p> <p>(8) If imported</p> <p>.30 Of a relative density before fermentation exceeding 1 050°</p> <p>Plus, for every degree of relative density before fermentation exceeding 1 080°</p>	2 967c per 100 litres	2 966c per 100 litres
		Nil	Nil
		275c per 100 litres	275c per 100 litres
		3 242c per 100 litres	—
		3 374c per 100 litres	—
		3 506c per 100 litres	—
		3 638c per 100 litres	—
		3 770c per 100 litres	—
		3 902c per 100 litres	—
		3 902c per 100 litres	—
		—	3 220c per 100 litres
		4 001c per 100 litres	3 440c per 100 litres
		22c per 100 litres	22c per 100 litres”
104.30	By the substitution for subitems 104.30.20 and 104.30.30 of the following: <p>“.20 Cigarettes</p>	12,5c per 10 cigarettes plus 56c per kg tobacco content	12,5c per 10 cigarettes plus 56c per kg tobacco content

Wet No. 89, 1984

WYSIGINGSWET OP DOEANE EN AKSYNS, 1984

I Tariefitem	II Tariefpos en Beskrywing	III IV Skaal van Reg	
		Aksyns	Doeane
	Plus, ten opsigte van sigarettetabak waarvan die massa van die tabak 1,5 kg per 1 000 sigarettetabak oorskry	584c per kg tabak-inhoud	584c per kg tabak-inhoud
	.30 Sigarettetabak	12,5c per 50 g of gedeelte daarvan plus 213c per kg tabak	12,5c per 50 g of gedeelte daarvan plus 213c per kg tabak
	Plus 'n opgeskorte reg van:		
	In werking	Nul	Nul
	Maksimumskaal	73c per kg tabak	73c per kg tabak
118.00 tot 130.00	Deur tariefitems 118.00, 120.00, 122.00, 124.00, 126.00, 128.00 en 130.00 deur die volgende te vervang:		
	"118.00 PRODUKTE VAN DIE CHEMIESE EN VERWANTE NYWERHEDE		
	118.10 33.06 Parfumerie, skoonheids- of toiletpreparate (uitgesonderd pastas en ander intermediere produkte, nie vir kleinhandelverkoop bemark nie, wierookstokkies en -papiere en beskermingroom in verpakings van minstens 5 kg, tandepoeiers, -pastas en -wasmiddels, skeerroom en babapoeiers)	35%	35%
	118.12 33.06 Waterdistillate en wateroplossings van vlugtige olies, vir kleinhandelverkoop bemark	35%	35%
	118.15 37.01 Fotografiese plate en plaatfilm vir kitsontwikkeling van foto's (uitgesonderd plate en plaatfilm uitkenbaar as radiografiese plate en plaatfilm)	30%	30%
	118.16 37.01 Fotografiese skyffilm	30%	30%
	118.20 37.02 Film in rolle, gevoelig, onbelig, geperforeer al dan nie (uitgesonderd film uitkenbaar as radiografiese film, fotogramiese film, lugfotofilm, fotogrametriese film, mikrofilm, film ontwerp vir wetenskaplike opnames, film vir gebruik met elektronmikroskope en kinematograafilm met 'n wydte van meer as 8 mm)	30%	30%
	118.25 37.03 Gevoelige papier, papierbord en doek vir kitsontwikkeling van foto's (uitgesonderd papier, papierbord en doek uitkenbaar as radiografiese papier, papierbord en doek)	30%	30%
	120.00 ONGELOOIDE HUIDE EN VELLE, LEER, PELSVELLE EN ARTIKELS DAARVAN; SAAL- EN TUIEMAKERSWARE; REISARTIKELS, HANDSAKKE EN DERGELIKE HOUERS; ARTIKELS VAN DERM (BEHALWE SYWURMSNAAR)		
	120.10 43.03 Kledingstukke en klerasielykomstighede van pelsvel	35%	35%
	120.15 43.04 Kledingstukke en klerasielykomstighede van nagemaakte pels	35%	35%

CUSTOMS AND EXCISE AMENDMENT ACT, 1984

Act No. 89, 1984

I Tariff Item	II Tariff Heading and Description	III IV Rate of Duty	
		Excise	Customs
	Plus, in respect of cigarettes the mass of the tobacco of which exceeds 1,5 kg per 1 000 cigarettes	584c per kg tobacco content	584c per kg tobacco content
	.30 Cigarette tobacco	-12,5c per 50g or fraction thereof plus 213c per kg tobacco	12,5c per 50g or fraction thereof plus 213c per kg tobacco
	Plus a suspended duty of:		
	In operation	Nil	Nil
	Maximum rate	73c per kg tobacco	73c per kg tobacco"
118.00 to 130.00	By the substitution for tariff items 118.00, 120.00, 122.00, 124.00, 126.00, 128.00 and 130.00 of the following:		
	"118.00 PRODUCTS OF THE CHEMICAL AND ALLIED INDUSTRIES		
	118.10 33.06 Perfumery, cosmetic or toilet preparations (excluding pastes and other intermediate products, not put up for sale by retail, incense sticks and papers and barrier cream in packings of 5 kg or more, tooth powders, pastes and washes, shaving creams and baby powders)	35%	35%
	118.12 33.06 Aqueous distillates and aqueous solutions of essential oils, put up for sale by retail	35%	35%
	118.15 37.01 Photographic plates and film in the flat for instant development of photos (excluding plates and film in the flat identifiable as radiographic plates and film in the flat)	30%	30%
	118.16 37.01 Photographic disc film	30%	30%
	118.20 37.02 Film in rolls, sensitized, unexposed, perforated or not (excluding film identifiable as radiographic film, photomechanical film, aerial photography film, photogrammetrical film, microfilm, film designed for scientific recording purposes, film for use with electron microscopes and cinematograph film exceeding 8 mm in width)	30%	30%
	118.25 37.03 Sensitized paper, paperboard and cloth for instant development of photos (excluding paper, paperboard and cloth identifiable as radiographic paper, paperboard and cloth)	30%	30%
	120.00 RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF GUT (OTHER THAN SILK GUT)		
	120.10 43.03 Articles of apparel and clothing accessories, of furskin	35%	35%
	120.15 43.04 Articles of apparel and clothing accessories, of artificial fur	35%	35%

Wet No. 89, 1984

WYSIGINGSWET OP DOEANE EN AKSYNS, 1984

I Tariëf- item	II Tariëfpos en Beskrywing	III IV Skaal van Reg	
		Aksyns	Doeane
122.00	PÊRELS, EDEL- EN HALFEDELSTENE, EDELMETALE, GEWALSTE EDELMETALE, EN ARTIKELS DAARVAN; NAGEMAAKTE JUWELIERSWARE; MUNTSTUKKE		
122.10	71.01 Pêrels, bewerk, maar nie gemonteer, geset of geryg nie (uitgesonderd ongegradeerde pèrels tydelik geryg om vervoer te vergemaklik)	35%	35%
122.15	71.02 Edel- en halfedelstene, geslyp of andersins bewerk, maar nie gemonteer, geset of geryg nie (uitgesonderd ongegradeerde stene tydelik geryg om vervoer te vergemaklik en industriële diamante)	35%	35%
122.20	71.12 Juweliersware en onderdele daarvan, van edelmetaal of gewalste edelmetaal	35%	35%
122.25	71.13 Artikels van goudsmids- of silwersmidswerk en onderdele daarvan, van edelmetaal of gewalste edelmetaal, nie elders vermeld of in hierdie item ingesluit nie (uitgesonderd nagmaalserviesstukke, doopbakke en ander dergelike artikels uitkenbaar vir gebruik deur godsdienstige liggame by openbare eredienste, wat deur die Kommissaris goedgekeur is en nie versierings, ornamente of vaste boutoebehore is nie)	35%	35%
122.30	71.14 Ander artikels van edelmetaal of gewalste edelmetaal (uitgesonderd artikels van 'n soort gewoonlik gebruik in laboratoriums of in die nywerheid)	35%	35%
122.35	71.15 Artikels wat bestaan uit, of wat pèrels, edel- of halfedelstene (natuurlik, sinteties of gerekonstrueer) inkorporeer (uitgesonderd knope van halfedelstene en artikels gewoonlik gebruik in laboratoriums of in die nywerheid)	35%	35%
122.40	71.16 Nagemaakte juweliersware	35%	35%
124.00	MASJINERIE EN MEGANIESE TOESTELLE; ELEKTRIESE TOERUSTING; ONDERDELE DAARVAN		
124.10	85.14 Mikrofone en standers daarvoor; luidsprekers; elektriese oudiofrekwensieversterkers (uitgesonderd onderdele van alle sodanige artikels)	35%	35%
124.15	85.15 Huishoudelike televisie- en radio-ontvangstoestelle, met inbegrip van motorradio-ontvangstoestelle, hetsy dit gramofone inkorporeer al dan nie (uitgesonderd kabinette en onderdele van sodanige ontvangstoestelle)	35%	35%
126.00	VOERTUIG, VLIEGTUIG, VAARTUIG EN VERWANTE VERVOERTOERUSTING		
126.05	87.01 Padtrekkers vir leunsleepwaens, gemonteer	1%	1%
126.08	87.02 Motorkarre, gemonteer (uitgesonderd dié van subpos No. 87.02.05), met 'n waarde vir belastingdoeleindes van hoogstens R11 500	1%	1%
126.10	87.02 Motorkarre, gemonteer (uitgesonderd dié van subpos No. 87.02.05), met 'n waarde vir belastingdoeleindes van meer as R11 500	2%	2%

CUSTOMS AND EXCISE AMENDMENT ACT, 1984

Act No. 89, 1984

I Tariff Item	II Tariff Heading and Description	III IV Rate of Duty	
		Excise	Customs
122.00	PEARLS, PRECIOUS AND SEMI-PRECI- CIOUS STONES, PRECIOUS METALS, ROLLED PRECIOUS METALS, AND AR- TICLES THEREOF; IMITATION JEWELL- ERY; COIN		
122.10	71.01 Pearls, worked, but not mounted, set or strung (excluding ungraded pearls temporarily strung for convenience of transport)	35%	35%
122.15	71.02 Precious and semi-precious stones, cut or otherwise worked, but not mounted, set or strung (excluding ungraded stones temporarily strung for con- venience of transport and industrial diamonds)	35%	35%
122.20	71.12 Articles of jewellery and parts thereof, of precious metal or rolled precious metal	35%	35%
122.25	71.13 Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or rolled precious metal, not elsewhere specified or included in this item (excluding communion set pieces, fonts and other like articles identifiable for use by religious bodies at public worship, approved by the Commis- sioner and not being decorations, orna- ments or building fixtures)	35%	35%
122.30	71.14 Other articles of precious metal or rol- led precious metal (excluding articles of a kind commonly used in laboratories or in industry)	35%	35%
122.35	71.15 Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or recon- structed) (excluding buttons of semi- precious stones and articles of a kind commonly used in laboratories or in- dustry)	35%	35%
122.40	71.16 Imitation jewellery	35%	35%
124.00	MACHINERY AND MECHANICAL AP- PLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF		
124.10	85.14 Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers (excluding parts of all such articles)	35%	35%
124.15	85.15 Domestic television and radio receiv- ers, including motor vehicle radio re- ceivers, whether or not incorporating gramophones (excluding cabinets and parts of such receivers)	35%	35%
126.00	VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT		
126.05	87.01 Road tractors for semi-trailers, as- sembled	1%	1%
126.08	87.02 Motor cars, assembled (excluding those falling within subheading No. 87.02.05), with a value for duty pur- poses not exceeding R11 500	1%	1%
126.10	87.02 Motor cars, assembled (excluding those falling within subheading No. 87.02.05), with a value for duty pur- poses exceeding R11 500	2%	2%

Wet No. 89, 1984

WYSIGINGSWET OP DOEANE EN AKSYNS, 1984

I Tarief- item	II Tariefpos en Beskrywing		III IV Skaal van Reg		
			Aksyns	Doeane	
	126.15	87.02	Minibusse, gemonteer	1%	1%
	126.20	87.02	Ligte vragvoertuie, gemonteer	1%	1%
	126.23	87.02	Motorbusse, toerbusse en ander openbare dienstipe passasiersvoertuie, met 'n sitruimte van minstens 16 sitplekke, gemonteer	1%	1%
	126.24	87.02	Vragvoertuie (uitgesonderd ligte vragvoertuie en storters)	1%	1%
	126.25	87.02	Onderstelle met enjins en kajuite toegerus, gemonteer, vir motorvoertuie van subposte Nos. 87.02.30, 87.02.90 en 87.02.95	1%	1%
	126.30	87.04	Onderstelle met enjins toegerus, gemonteer, vir motorvoertuie van subposte Nos. 87.01.50, 87.02.30, 87.02.90 en 87.02.95	1%	1%
	126.35	87.09	Motorfietse, outofietse en fietse met 'n hulpmotor toegerus, met of sonder spanne, met 'n enjinkapasiteit van minstens 200 cm ³ (uitgesonderd driewielmotorfietse, nie kettingaangedryf nie)	30%	30%
	128.00		OPTIESE, FOTOGRAFIESE, KINEMATOGRAFIESE, MEET-, KONTROLEER-, PRE-SISIE-, MEDIESE EN CHIRURGIESE INSTRUMENTE EN APPARATE; UURWERKE EN HORLOSIES; MUSIEK-INSTRUMENTE; KLANKOPNEMERS OF -WEERGEWERS; TELEVISIEBEELD- EN -KLANKOPNEMERS OF -WEERGEWERS; ONDERDELE DAARVAN		
	128.10	90.02	Gemonteerde lense uitkenbaar vir gebruik met fotografiese kameras (uitgesonderd lense uitkenbaar vir gebruik slegs met lugopmetingskameras, mikrokameras vir aanhegting aan mikroskope, kameras vir mediese of chirurgiese doeleindes, litografiese proseskameras, mikrofilmkameras, opneemkameras en stilkameras vir gebruik met film van 'n grootte 6 cm by 6 cm of groter)	35%	35%
	128.15	90.04	Sonbrille	35%	35%
	128.20	90.05	Refraksieteskope (vir een en twee oë), prismaties al dan nie	35%	35%
	128.25	90.07	Fotografiese kameras (uitgesonderd lugopmetingskameras, mikrokameras vir aanhegting aan mikroskope, kameras vir mediese of chirurgiese doeleindes, litografiese proseskameras, mikrofilmkameras, opneemkameras, en stilkameras vir gebruik met film van 'n grootte 6 cm by 6 cm of groter; kame-rastaanders en -stutte)	35%	35%
	128.30	90.07	Fotografiese blitsligapparate (uitgesonderd elektroniese blitsligapparate)	35%	35%
	128.35	90.08	Kinematografiese kameras (uitgesonderd staanders en stutte daarvoor) en kinematografiese projektors (klank en klankloos), vir gebruik met film met 'n wydte van hoogstens 8 mm	35%	35%
	128.40	90.09	Beeldprojektors (uitgesonderd kinematografiese projektors, oorhoofse projektors en mikrofilmlesers)	35%	35%
	128.45	91.01	Sakhorlosies, polshorlosies en ander horlosies, met inbegrip van stophorlosies (uitgesonderd Braille-horlosies)	30%	30%

CUSTOMS AND EXCISE AMENDMENT ACT, 1984

Act No. 89, 1984

I Tariff Item	II Tariff Heading and Description	III IV Rate of Duty	
		Excise	Customs
126.15	87.02 Minibuses, assembled	1%	1%
126.20	87.02 Light goods vehicles, assembled	1%	1%
126.23	87.02 Motorbuses, motorcoaches and other public-service type passenger vehicles with a seating capacity of 16 seats or more, assembled	1%	1%
126.24	87.02 Goods vehicles (excluding light goods vehicles and dumpers)	1%	1%
126.25	87.02 Chassis fitted with engines and cabs, assembled, for motor vehicles of sub-headings Nos. 87.02.30, 87.02.90 and 87.02.95	1%	1%
126.30	87.04 Chassis fitted with engines, assembled, for motor vehicles of subheadings Nos. 87.01.50, 87.02.30, 87.02.90 and 87.02.95	1%	1%
126.35	87.09 Motor cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars, with an engine capacity of 200 cm ³ or more (excluding three-wheeled motor cycles, not chain driven)	30%	30%
128.00	OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL AND SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; SOUND RECORDERS OR REPRODUCERS; TELEVISION IMAGE AND SOUND RECORDERS OR REPRODUCERS; PARTS THEREOF		
128.10	90.02 Mounted lenses identifiable for use with photographic cameras (excluding lenses identifiable for use only with air survey cameras, microcameras for attachment to microscopes, cameras for medical or surgical purposes, lithographic process cameras, microfilm cameras, recording cameras and still cameras for use with film of a size 6 cm by 6 cm or larger)	35%	35%
128.15	90.04 Sunglasses	35%	35%
128.20	90.05 Refracting telescopes (monocular and binocular), prismatic or not	35%	35%
128.25	90.07 Photographic cameras (excluding air survey cameras, microcameras for attachment to microscopes, cameras for medical or surgical purposes, lithographic process cameras, microfilm cameras, recording cameras and still cameras for use with film of a size 6 cm by 6 cm or larger; camera stands and supports)	35%	35%
128.30	90.07 Photographic flashlight apparatus (excluding electronic flashlight apparatus)	35%	35%
128.35	90.08 Cinematographic cameras (excluding stands and supports therefor) and cinematographic projectors (sound and silent), for use with film not exceeding 8 mm in width	35%	35%
128.40	90.09 Image projectors (excluding cinematographic projectors, overhead projectors and microfilm readers)	35%	35%
128.45	91.01 Pocket-watches, wrist-watches and other watches, including stop-watches (excluding Braille watches)	30%	30%

Wet No. 89, 1984

WYSIGINGSWET OP DOEANE EN AKSYNS, 1984

I Tariefitem	II Tariefpos en Beskrywing	III Skaal van Reg	
		Aksyns	Doeane
128.50	91.02 Uurwerke met horlosiegangwerke (uitgesonderd instrumentborduurwerke en uurwerke van 'n soortgelyke tipe, vir voertuie, vliegtuie of vaartuie)	30%	30%
128.55	91.04 Ander uurwerke wat by hierdie tariefpos in Deel I van hierdie Bylae ingedeel word (uitgesonderd toring-, astronomiese en sterrewagurwerke)	30%	30%
128.60	92.11 Grammofoone, dikteermasjiene en ander klankopnemers of -weergewers, met inbegrip van plaatspelers en band- of draadeenhede, met of sonder klankkoppe (uitgesonderd telefoonantwoordmasjiene en industriële klankbandduplikators); televisiebeeld- en -klankopnemers of -weergewers (uitgesonderd dié vir gebruik met magnetiese band met 'n wydte van minstens 25 mm)	35%	35%
128.65	92.12 Grammofoonplate en ander klank- of dergelike opnames (uitgesonderd media vir outomatiese dataverwerkmasjiene, opnames vir die leer van tale en seismiese opnames); bereide bande, drade, stroke en soortgelyke artikels van 'n soort gewoonlik vir klank- of dergelike opname gebruik (uitgesonderd media vir outomatiese dataverwerkmasjiene)	35%	35%
130.00	WAPENS EN AMMUNISIE; ONDERDELE DAARVAN		
130.10	93.02 Rewolwers en pistole, wat vuurwapens is (uitgesonderd skyfskietpistole van 5, 6 mm kaliber)	30%	30%
130.15	93.04 Jag- en skyfskietbukse, -gewere en -karabyne	30%	30%
130.20	93.05 Lug-, veer- en dergelike pistole, gewere en bukse	30%	30%

CUSTOMS AND EXCISE AMENDMENT ACT, 1984

Act No. 89, 1984

I Tariff Item	II Tariff Heading and Description	III IV Rate of Duty	
		Excise	Customs
128.50 91.02	Clocks with watch movements (excluding instrument panel clocks and clocks of a similar type, for vehicles, aircraft or vessels)	30%	30%
128.55 91.04	Other clocks classified within this tariff heading in Part I of this Schedule (excluding tower, astronomical and observatory clocks)	30%	30%
128.60 92.11	Gramophones, dictating machines and other sound recorders or reproducers, including record-players and tape decks, with or without sound heads (excluding telephone answering machines and industrial tape duplicators); television image and sound recorders or reproducers (excluding those for use with magnetic tape of a width of 25 mm or more)	35%	35%
128.65 92.12	Gramophone records and other sound or similar recordings (excluding media for automatic data processing machines, recordings for teaching languages and seismic recordings); prepared tapes, wires, strips and like articles of a kind commonly used for sound or similar recording (excluding media for automatic data processing machines)	35%	35%
130.00	ARMS AND AMMUNITION; PARTS THEREOF		
130.10 93.02	Revolvers and pistols, being fire-arms (excluding target shooting pistols of 5,6 mm calibre)	30%	30%
130.15 93.04	Sporting and target shooting guns, rifles and carbines	30%	30%
130.20 93.05	Air, spring and similar pistols, rifles and guns	30%	30%

