



# GOVERNMENT GAZETTE

OF THE REPUBLIC OF SOUTH AFRICA

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REPUBLIEK VAN SUID-AFRIKA

# STAATSKOERANT

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STATE PRESIDENT'S OFFICE

KANTOOR VAN DIE STAATSPRESIDENT

No. 2297.

14 October 1987

No. 2297.

14 Oktober 1987

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

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

No. 84 of 1987: Customs and Excise Amendment Act, 1987.

No. 84 van 1987: Wysigingswet op Doeane en Aksyns, 1987.

Act No. 84, 1987

CUSTOMS AND EXCISE AMENDMENT ACT, 1987

## 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 liability for duty on goods removed in bond and the removal of goods from customs and excise warehouses; to provide for the exportation of goods from customs and excise warehouses; to extend the classes of imported goods exempt from entry in certain circumstances; to provide for the deferment of payment of duties due on certain imported goods; to further regulate the adjustment of bills of entry which have been passed in error; to provide for joint and several liability for duty and the payment of certain amounts; to provide for a fuel levy; to empower the Minister of Finance to authorize the withdrawal of certain duties specified in Schedule No. 1 to the said Act; to enable the said Minister to amend any Schedule to the said Act under certain circumstances; to provide for exemption from the requirements for entering or acquiring any goods under rebate of duty; to extend the provisions of the said Act relating to the issue of a permit authorizing entry of certain goods under rebate of duty, to certain other goods; to empower the said Minister to apply any amendment of certain Schedules to the said Act with retrospective effect; to further regulate the granting of refunds of duty or other charges in respect of dutiable goods; to provide for the set-off of certain overpayments in respect of excise duty against amounts due in respect of that duty; to extend the provisions of the said Act regarding offences; to further regulate the compulsory payment of certain amounts in respect of certain goods liable to forfeiture; to make new provision with reference to the right of appeal to the said Minister from certain determinations or orders of the Commissioner for Customs and Excise; to provide for the disposal of certain goods imported or exported in contravention of any law other than the said Act and liable to forfeiture; to make further provision for the recovery of duty for which any person may be liable; to repeal section 116A of the said Act; and 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 4 to the said Act and for the application of section 40 of the said Act in relation to certain goods; to provide for certain amendments to any Schedule to the said Act; to determine the commencement of section 6 of the Customs and Excise Amendment Act, 1986; and to provide for matters connected therewith.

*(Afrikaans text signed by the State President.)*  
*(Assented to 6 October 1987.)*

## 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.

## WETSONTWERP

Tot wysiging van die Doeane- en Aksynswet, 1964, ten einde "vervaardiging" nader te omskryf; die aanspreeklikheid vir reg op goedere onder waarborg vervoer en die vervoer van goedere vanaf doeane- en aksynspakhuse verder te reël; vir die uitvoer van goedere vanaf doeane- en aksynspakhuse voorsiening te maak; die klasse ingevoerde goedere wat onder sekere omstandighede van klaring vrygestel is, uit te brei; vir die uitstel van die betaling van regte op sekere ingevoerde goedere verskuldig, voorsiening te maak; die regstelling van klaringsbriewe wat per abuis voorgelê is verder te reël; vir gesamentlike en afsonderlike aanspreeklikheid vir reg en die betaling van sekere bedrae voorsiening te maak; vir 'n brandstofheffing voorsiening te maak; aan die Minister van Finansies die bevoegdheid te verleen om die intrekking van sekere regte in Bylae No. 1 by genoemde Wet vermeld, te magtig; genoemde Minister in staat te stel om enige Bylae by genoemde Wet in sekere omstandighede te wysig; vir vrystelling van die vereistes vir klaring of verkryging van enige goedere met korting op reg voorsiening te maak; die bepalings van genoemde Wet met betrekking tot die uitreiking van 'n permit wat klaring van sekere goedere met korting op reg magtig, na sekere ander goedere uit te brei; aan genoemde Minister die bevoegdheid te verleen om enige wysiging van sekere Bylaes by genoemde Wet met terugwerkende krag toe te pas; die toestaan van terugbetalings van reg of ander vorderings ten opsigte van belashare goedere verder te reël; vir die verrekening van sekere oorbetalings ten opsigte van aksynsreg teen bedrae ten opsigte van daardie reg verskuldig, voorsiening te maak; die bepalings van genoemde Wet betreffende misdrywe uit te brei; die verpligte betaling van sekere bedrae ten opsigte van sekere goedere wat aan verbeuring onderhewig is verder te reël; nuwe voorsiening te maak met betrekking tot die reg van appèl na genoemde Minister teen sekere beslissings of bevele van die Kommissaris van Doeane en Aksyns; voorsiening te maak vir die beskikking oor sekere goedere wat in stryd met enige ander wet as genoemde Wet in- of uitgevoer is, en aan verbeuring onderhewig is; verdere voorsiening te maak vir die verhaal van reg waarvoor enigiemand aanspreeklik is; artikel 116A van genoemde Wet te herroep; en 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 4 by genoemde Wet wysig en vir die toepassing van artikel 40 van genoemde Wet met betrekking tot sekere goedere; om voorsiening te maak vir sekere wysigings van enige Bylae by genoemde Wet; om die inwerkingtreding van artikel 6 van die Wysigingswet op Doeane en Aksyns, 1986, te bepaal; en om voorsiening te maak vir aangeleenthede wat daarmee in verband staan.

(Afrikaanse teks deur die Staatspresident geteken.)  
(Goedgekeur op 6 Oktober 1987.)

## Act No. 84, 1987

## CUSTOMS AND EXCISE AMENDMENT ACT, 1987

**BE IT ENACTED** by the State President and the Parliament 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, section 1 of Act 112 of 1977, section 1 of Act 110 of 1979, sections 1 and 15 of Act 98 of 1980 and section 1 of Act 89 of 1984.

1. (1) Section 1 of the Customs and Excise Act, 1964 (hereinafter referred to as the principal Act), is hereby amended—
- (a) by the substitution in subsection (1) for the words preceding the definition of “agricultural distiller” of the following words: 5  
 “In this Act, unless the context otherwise indicates, any reference to customs and excise or matters relating thereto shall be deemed to include a reference to sales duty, **[and]** surcharge and fuel levy or matters relating thereto, and—”;
- (b) by the insertion in the said subsection (1) after the definition of “Commissioner” of the following definition: 10  
 “‘common customs area’ means the combined area of the Republic and territories with the governments of which customs union agreements have been concluded under section 51;”;
- (c) by the substitution in the said subsection (1) for the definition of “customs duty” of the following definition: 20  
 “‘customs duty’ means, subject to the provisions of subsection (3), any duty leviable under Schedule No. 1 (except Parts 3, **[and]** 4 and 5 thereof) or No. 2 on goods imported into the Republic;”;
- (d) by the substitution in the said subsection (1) for the definition of “excise duty” of the following definition: 25  
 “‘excise duty’ means, subject to the provisions of subsection (3), any duty leviable under Part 2 of Schedule No. 1 on any goods manufactured in the Republic;”;
- (e) by the insertion in the said subsection (1) after the definition of “exporter” of the following definitions: 30  
 “‘fuel levy’ means any duty leviable under Part 5 of Schedule No. 1 on any goods which have been manufactured in or imported into the Republic; 35  
 ‘fuel levy goods’ means any goods specified in Part 5 of Schedule No. 1 which have been manufactured in or imported into the Republic;”;
- (f) by the substitution in the said subsection (1) for the definition of “illicit goods” of the following definition: 40  
 “‘illicit goods’, in relation to imported or excisable goods, sales duty goods, **[or]** surcharge goods or fuel levy goods, means any such goods in respect of which any contravention under this Act has been committed, and includes any preparation or other product made wholly or in part from spirits or other materials which were illicit goods;”;
- (g) by the substitution in the said subsection (1) for the definition of “manufacture” of the following definition: 45  
 “‘manufacture’, when used as a noun, includes, in the discretion of the Commissioner, any process— 50  
 (a) in the manufacture or assembly of any excisable goods, **[or]** sales duty goods or fuel levy goods;
- (b) in the conversion of any goods into excisable goods, **[or]** sales duty goods or fuel levy goods; 55  
 (c) whereby the dutiable quantity or value of any imported goods specified in Section B of Part 2 of Schedule No. 1, excisable goods, **[or]** sales duty goods or fuel levy goods is increased in any manner; 60  
 (d) in the recovery of excisable goods, **[or]** sales duty goods or fuel levy goods from excisable goods or any other goods; or

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Wet No. 84, 1987

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

1. (1) Artikel 1 van die Doeane- en Aksynswet, 1964 (hieronder die Hoofwet genoem), word hierby gewysig—
- 5 (a) deur in subartikel (1) die woorde wat die omskrywing van “aksynsreg” voorafgaan deur die volgende woorde te vervang:
- 10 “Tensy uit die samehang anders blyk, word ’n verwysing in hierdie Wet na doeane en aksyns of aangeleenthede met betrekking daartoe geag ’n verwysing na verkoopreg, **[en]** bobelasting **en** brandstofheffing of aangeleenthede met betrekking daartoe in te sluit, en beteken in hierdie Wet—”;
- 15 (b) deur in genoemde subartikel (1) die omskrywing van “aksynsreg” deur die volgende omskrywing te vervang: “‘aksynsreg’, behoudens die bepalings van subartikel (3), enige reg wat ingevolge Deel 2 van Bylae No. 1 op enige in die Republiek vervaardigde goedere hefbaar is;”;
- 20 (c) deur in genoemde subartikel (1) die omskrywing van “beampte” deur die volgende omskrywing te vervang: “‘beampte’ iemand wat onder opdrag of met die instemming van die Kommissaris enige plig in verband met doeane en aksyns, **[en]** verkoopreg, **[en]** bobelasting **en** brandstofheffing uitvoer, hetsy die opdrag gegee of instemming betuig is voor of na die verrigting van bedoelde plig;”;
- 25 (d) deur in genoemde subartikel (1) na die omskrywing van “bobelastinggoedere” die volgende omskrywings in te voeg: “‘brandstofheffing’ enige reg wat ingevolge Deel 5 van Bylae No. 1 op enige in die Republiek vervaardigde of ingevoerde goedere hefbaar is; ‘brandstofheffinggoedere’ enige goedere vermeld in Deel 5 van Bylae No. 1 wat in die Republiek vervaardig of ingevoer is;”;
- 30 (e) deur in genoemde subartikel (1) die omskrywing van “doanereg” deur die volgende omskrywing te vervang: “‘doanereg’, behoudens die bepalings van subartikel (3), enige reg wat ingevolge Bylae No. 1 (behalwe Dele 3, **[en]** 4 **en** 5 daarvan) of No. 2 op in die Republiek ingevoerde goedere hefbaar is;”;
- 35 (f) deur in genoemde subartikel (1) na die omskrywing van “eienaar” die volgende omskrywing in te voeg: “‘gemeenskaplike doeanegebied’ die gekombineerde gebied van die Republiek en gebiede met die regeerings waarvan doeane-unieooreenkomste ingevolge artikel 51 aangegaan is;”;
- 40 (g) deur in genoemde subartikel (1) die omskrywing van “onwettige goedere” deur die volgende omskrywing te vervang: “‘onwettige goedere’, met betrekking tot ingevoerde of synsbare goedere, verkoopreggoedere, **[of]** bobelastinggoedere of brandstofheffinggoedere, enige sodanige goedere ten opsigte waarvan enige oortreding kragtens hierdie Wet begaan is, en ook enige preparaat of ander produk wat geheel en al of ten dele van spiritus of ander materiale wat onwettige goedere was, gemaak is;”;
- 45 (h) deur in subartikel (1) die omskrywing van “vervaardiging” deur die volgende omskrywing te vervang: “‘vervaardiging’ ook, na goëddunke van die Kommissaris, enige proses—
- 50 (a) in die vervaardiging of montering van enige syns-
- 55
- 60
- 65

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, artikels 1 en 15 van Wet 98 van 1980 en artikel 1 van Wet 89 van 1984.

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- (e) in the packing or measuring off of any imported goods specified in Section B of Part 2 of Schedule No. 1, excisable goods, [or] sales duty goods or fuel levy goods, and, when used as a verb, has a corresponding meaning; and 'manufacturer' has a corresponding meaning;" 5
- (h) by the substitution in the said subsection (1) for the definition of "officer" of the following definition: 10  
 "officer' means a person employed on any duty relating to customs and excise and sales duty, **[and]** surcharge and fuel levy by order or with the concurrence of the Commissioner, whether such order has been given or such concurrence has been expressed before or after the performance of the said 15 duty;" and
- (i) by the substitution for subsection (3) of the following subsection: 20  
 "(3) For the purposes of the agreement concluded under section 51 with the governments of the Republic of Botswana, the Kingdom of Lesotho and the Kingdom of Swaziland and published by Government Notice No. R. 3914 of 12 December 1969—
- (a) 'customs duty' includes any duty leviable under Part 4 of Schedule No. 1 on goods imported into the Republic and, except for the purposes of articles 13 and 14 of the said agreement, any duty leviable under Part 5 of Schedule No. 1 on goods imported; 25
- (b) 'excise duty' includes, except for the purposes of articles 13 and 14 of the said agreement, any duty leviable under Part 5 of Schedule No. 1 on goods manufactured in the common customs area." 30
- (2) Paragraph (g) of subsection (1) shall be deemed to have come into operation— 35
- (a) in respect of the insertion of the words "imported goods specified in Section B of Part 2 of Schedule No. 1" in paragraphs (c) and (e) of the definition of "manufacture", on 3 July 1978; and
- (b) in respect of the addition or insertion of the words "or fuel levy goods" in paragraphs (a) to (e) of the definition of "manufacture", on 1 July 1987. 40

Amendment of section 4 of Act 91 of 1964, as amended by section 2 of Act 105 of 1969, section 2 of Act 110 of 1979 and sections 3 and 15 of Act 98 of 1980.

## 2. Section 4 of the principal Act is hereby amended—

- (a) by the substitution for paragraph (c) of subsection (3) of the following paragraph: 45  
 "(c) to the Commissioner for Inland Revenue or any officer in the Office of the Commissioner for Inland Revenue designated by that Commissioner, for the purposes of **[the Sales Tax Act, 1978 (Act No. 103 of 1978)]** any law with the administration of which he is charged." 50
- (b) by the substitution for subparagraph (iv) of paragraph (a) of subsection (4) of the following subparagraph: 55  
 "(iv) examine and make extracts from and copies of any such book or document and may require from any person an explanation of any entry therein and

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- bare goedere, **[of]** verkoopreggoedere of brandstofheffinggoedere;
- (b) in die omskepping van enige goedere in sinsbare goedere, **[of]** verkoopreggoedere of brandstofheffinggoedere;
- (c) waardeur die belasbare hoeveelheid of waarde van enige ingevoerde goedere in Afdeling B van Deel 2 van Bylae No. 1 vermeld, sinsbare goedere, **[of]** verkoopreggoedere of brandstofheffinggoedere op enige wyse vermeerder word;
- (d) in die herwinning van sinsbare goedere, **[of]** verkoopreggoedere of brandstofheffinggoedere van sinsbare of enige ander goedere; of
- (e) in die verpakking of afmeet van enige ingevoerde goedere in Afdeling B van Deel 2 van Bylae No. 1 vermeld, sinsbare goedere, **[of]** verkoopreggoedere of brandstofheffinggoedere, en het 'vervaardig' en 'vervaardiger' 'n ooreenstemmende betekenis;"; en
- (i) deur subartikel (3) deur die volgende subartikel te vervang:
- “(3) Vir die doeleindes van die ooreenkoms kragtens artikel 51 aangegaan met die regering van die Republiek Botswana, die Koninkryk van Lesotho en die Koninkryk van Swaziland en gepubliseer by Goewermentskennisgewing No. R.3914 van 12 Desember 1969, beteken—
- (a) 'aksynsreg' ook, behalwe by die toepassing van artikels 13 en 14 van genoemde ooreenkoms, enige reg wat ingevolge Deel 5 van Bylae No. 1 op goedere wat in die gemeenskaplike doeanegebied vervaardig is, hefbaar is;
- (b) 'doeanereg' ook enige reg wat ingevolge Deel 4 van Bylae No. 1 op goedere in die Republiek ingevoer, hefbaar is en, behalwe by die toepassing van artikels 13 en 14 van genoemde ooreenkoms, enige reg wat ingevolge Deel 5 van Bylae No. 1 op ingevoerde goedere hefbaar is.”.
- (2) Paragraaf (h) van subartikel (1) word geag in werking te getree het—
- (a) ten opsigte van die invoeging van die woorde “ingevoerde goedere in Afdeling B van Deel 2 van Bylae No. 1 vermeld” in paragrawe (c) en (e) van die omskrywing van “vervaardiging”, op 3 Julie 1978; en
- (b) ten opsigte van die by- of invoeging van die woorde “of brandstofheffinggoedere” in paragrawe (a) tot (e) van die omskrywing van “vervaardiging”, op 1 Julie 1987.
2. Artikel 4 van die Hoofwet word hierby gewysig—
- (a) deur paragraaf (c) van subartikel (3) deur die volgende paragraaf te vervang:
- “(c) aan die Kommissaris van Binnelandse Inkomste of 'n beampte in die Kantoor van die Kommissaris van Binnelandse Inkomste wat deur daardie Kommissaris aangewys is, vir die doeleindes van **[die Verkoopbelastingwet, 1978 (Wet No. 103 van 1978)]** enige wet met die administrasie waarvan hy belas is.”; en
- (b) deur subparagraaf (iv) van paragraaf (a) van subartikel (4) deur die volgende subparagraaf te vervang:
- “(iv) enige sodanige boek of dokument ondersoek en uittreksels daaruit of afskrifte daarvan maak, en kan van enige persoon 'n uitleg vorder van enige inskrywing daarin en kan beslag lê op enige sodanige boek, dokument of ding wat volgens sy oor-

Wysiging van artikel 4 van Wet 91 van 1964, soos gewysig deur artikel 2 van Wet 105 van 1969, artikel 2 van Wet 110 van 1979 en artikels 3 en 15 van Wet 98 van 1980.

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may attach any such book, document or thing as in his opinion may afford evidence of **[an offence under]** any matter dealt with in this Act."

Amendment of section 9 of Act 91 of 1964, as amended by section 1 of Act 57 of 1966, section 4 of Act 105 of 1969, section 15 of Act 98 of 1980 and section 2 of Act 101 of 1985.

3. Section 9 of the principal Act is hereby amended by the substitution for paragraph (g) of subsection (3) of the following paragraph: 5

"(g) all non-duty-paid imported goods and all excisable goods, **[and]** sales duty goods and fuel levy goods shipped at a place in the Republic as ships' or aircraft stores; and". 10

Amendment of section 18 of Act 91 of 1964, as amended by section 2 of Act 95 of 1966, section 6 of Act 105 of 1969, section 4 of Act 71 of 1975, section 3 of Act 105 of 1976, section 3 of Act 112 of 1977 and section 15 of Act 98 of 1980.

4. (1) Section 18 of the principal Act is hereby amended—

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

"(a) the importer or owner of any imported goods landed in the Republic or the manufacturer, **[or]** 15 owner, seller or purchaser of any excisable goods, **[or]** sales duty goods or fuel levy goods manufactured in a customs and excise warehouse or the licensee of a customs and excise warehouse in which dutiable goods are manufactured or stored may re- 20 move such goods in bond to any place in the Republic appointed as a place of entry or warehousing place under this Act or to any place outside the Republic: Provided that **[sales duty]** such goods manufactured **[in the Republic]** or stored in a cus- 25 toms and excise warehouse may only be so removed to any such warehousing place in the Republic or any place in a territory in the common customs area approved by the government of that territory for rewarehousing at that place in another customs 30 and excise warehouse;" and

(b) by the substitution for paragraphs (a) and (b) of subsection (3) of the following paragraphs, respectively:

"(a) in the case of goods removed to a place in the **[Re-** 35 **public]** common customs area, that such goods have been duly entered at that place; or

(b) in the case of goods which were destined for a place beyond the borders of the **[Republic]** com- 40 mon customs area, that such goods have been duly taken out of **[the Republic]** that area."

(2) Paragraph (a) of subsection (1) of this section shall be deemed to have come into operation in respect of the insertion of the words "or fuel levy goods" in paragraph (a) of subsection (1) of section 18 of the principal Act, on 1 July 1987.

Insertion of section 18A in Act 91 of 1964.

5. The following section is hereby inserted in the principal Act 45 after section 18 in Chapter III:

**18A.** (1) Notwithstanding any liability for duty in- 50 curred thereby by any person in terms of any other provision of this Act, any person who exports any goods from a customs and excise warehouse to any place outside the common customs area shall, subject to the provisions of subsection (2), be liable for the duty on all goods which he so exports.

(2) Subject to the provisions of subsection (3), any liability for duty in terms of subsection (1) shall cease 55 when it is proved to the satisfaction of the Commis-



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deel bewys kan oplewer van **['n misdryf kragtens]**  
enige aangeleentheid waarop hierdie Wet betrek-  
king het."

3. Artikel 9 van die Hoofwet word hierby gewysig deur para-  
 5 graaf (g) van subartikel (3) deur die volgende paragraaf te ver-  
 vang:

10 "(g) alle ingevoerde goedere waarop regte nie betaal is  
 nie en alle sinsbare goedere, **[en]** verkoopreggoe-  
 dere en brandstofheffinggoedere wat as skeeps- of  
 vliegtuigvoorrade by 'n plek in die Republiek inge-  
 skeep is; en".

Wysiging van  
 artikel 9 van  
 Wet 91 van 1964,  
 soos gewysig deur  
 artikel 1 van  
 Wet 57 van 1966,  
 artikel 4 van  
 Wet 105 van 1969,  
 artikel 15 van  
 Wet 98 van 1980  
 en artikel 2 van  
 Wet 101 van 1985.

4. (1) Artikel 18 van die Hoofwet word hierby gewysig—

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

20 "(a) die invoerder of eienaar van enige ingevoerde goe-  
 dere wat in die Republiek geland is of die vervaar-  
 dige, **[of]** eienaar, verkoper of koper van enige  
 25 sinsbare goedere, **[of]** verkoopreggoedere of  
 brandstofheffinggoedere wat in 'n doeane- en aksynspakhuis vervaardig is of die lisensiehouer van  
 'n doeane- en aksynspakhuis waarin belasbare goe-  
 dere vervaardig of opgeslaan word, sodanige goe-  
 dere na enige plek in die Republiek wat as 'n klaringsplek of pakhuisplek kragtens hierdie Wet  
 30 aangewys is of na enige plek buite die Republiek,  
 onder waarborg vervoer: Met dien verstande dat  
**[verkoopreggoedere]** sodanige goedere wat **[in die  
 Republiek]** in 'n doeane- en aksynspakhuis ver-  
 vaardig of opgeslaan is slegs na so 'n **[plek]** pak-  
 huisplek in die Republiek of 'n plek in 'n gebied in  
 die gemeenskaplike doeanegebied wat goedgekeur  
 is deur die regering van daardie gebied **[slegs]** vir  
 heropslag in 'n ander doeane- en aksynspakhuis op  
 daardie plek aldus vervoer mag word;" en

35 (b) deur paragraaf (a) en (b) van subartikel (3) deur onder-  
 skiedelik die volgende paragraaf te vervang:

40 "(a) in die geval van goedere na 'n plek in die **[Repu-  
 bliek]** gemeenskaplike doeanegebied vervoer, dat  
 sodanige goedere by daardie plek behoorlik ge-  
 klaar is; of

(b) in die geval van goedere wat vir 'n plek buite die  
 grense van die **[Republiek]** gemeenskaplike doea-  
 negebied bestem was, dat sodanige goedere wel uit  
**[die Republiek]** daardie gebied geneem is."

45 (2) Paragraaf (a) van subartikel (1) van hierdie artikel word  
 geag in werking te getree het ten opsigte van die invoeging van  
 die woorde "of brandstofheffinggoedere" in paragraaf (a) van  
 subartikel (1) van artikel 18 van die Hoofwet, op 1 Julie 1987.

Wysiging van  
 artikel 18 van  
 Wet 91 van 1964,  
 soos gewysig deur  
 artikel 2 van  
 Wet 95 van 1965,  
 artikel 6 van  
 Wet 105 van 1969,  
 artikel 4 van  
 Wet 71 van 1975,  
 artikel 3 van  
 Wet 105 van 1976,  
 artikel 3 van  
 Wet 112 van 1977  
 en artikel 15 van  
 Wet 98 van 1980.

5. Die volgende artikel word hierby in die Hoofwet na artikel  
 50 18 in Hoofstuk III ingevoeg:

55 "Uitvoer van  
 goedere uit  
 doeane- en  
 aksynspak-  
 huis.  
**18A. (1) Ondanks enige aanspreeklikheid vir reg**  
 daardeur deur enige persoon ingevolge enige ander  
 bepaling van hierdie Wet opgeloopt, is enige persoon  
 wat goedere uit 'n doeane- en aksynspakhuis na  
 enige plek buite die gemeenskaplike doeanegebied  
 uitvoer, behoudens die bepalings van subartikel (2)  
 aanspreeklik vir die reg op alle goedere wat hy aldus  
 uitvoer.

60 (2) Behoudens die bepalings van subartikel (3),  
 eindig enige aanspreeklikheid vir reg kragtens subar-  
 tikel (1) wanneer daar deur die uitvoerder tot bevre-

Invoeging van artikel  
 18A in Wet 91 van  
 1964.

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sioner by the exporter that the said goods have been duly taken out of the common customs area.

(3) If the exporter fails to submit any such proof as is referred to in subsection (2) within a period of 30 days from the date on which the goods concerned were entered for export, he shall upon demand by the Commissioner forthwith pay the duty due on those goods.

(4) No goods shall be exported in terms of this section until they have been entered for export.

(5) No such entry for export shall be tendered by or may be accepted from a person who has not furnished such security as the Commissioner may require, and the Commissioner may at any time require that the form, nature or amount of that security be altered in such manner as he may determine.

(6) The said exportation of goods shall be subject to the regulations and such conditions as the Commissioner may impose in respect of the goods concerned or any class or kind of those goods or those goods exported in circumstances specified by him, and the Commissioner may refuse to accept bills of entry for the said exportation of goods from an exporter who has persistently failed to comply with the said regulations or conditions or who has committed an offence referred to in section 80.

(7) The Commissioner may refuse the said exportation of goods in respect of which a provision of this Act has not been complied with or which are liable to forfeiture.

(8) The Commissioner may determine the roads and routes and the means of carriage of any goods so exported or any class or kind of those goods or any such goods carried in circumstances specified by him.

(9) No person shall, without the permission of the Commissioner, divert any goods so exported to a destination other than the destination declared on entry for exportation.

(10) The Commissioner may specify the documents to be produced by the exporter upon entry for exportation in respect of any goods so exported or any class or kind of those goods or any such goods exported in circumstances or to a destination specified by him."

Amendment of section 20 of Act 91 of 1964, as amended by section 4 of Act 95 of 1965, section 8 of Act 105 of 1969, section 15 of Act 98 of 1980 and section 1 of Act 86 of 1982.

6. Section 20 of the principal Act is hereby amended— 45

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

"(b) rewarehousing in another customs and excise warehouse or removal in bond as provided in section 18;" and 50

(b) by the deletion of paragraph (c) of subsection (4).

Amendment of section 27 of Act 91 of 1964, as amended by section 1 of Act 57 of 1966, section 10 of Act 105 of 1969, section 4 of Act 112 of 1977 and section 15 of Act 98 of 1980.

7. Section 27 of the principal Act is hereby amended—

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

"Subject to the provisions of this Act, goods liable to excise duty, [or] sales duty or fuel levy may not be manufactured except in terms of this section and except in a customs and excise manufacturing warehouse licensed under this Act;" and 55

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diging van die Kommissaris bewys word dat genoemde goedere wel uit die gemeenskaplike doeanegebied geneem is.

5 (3) Indien die uitvoerder versuim om die in subartikel (2) bedoelde bewys binne 'n tydperk van 30 dae vanaf die datum waarop die betrokke goedere vir uitvoer geklaar is, te lewer, moet hy op aanvraag van die Kommissaris onverwyld die reg wat op daardie goedere betaalbaar is, betaal.

10 (4) Geen goedere word ingevolge hierdie artikel uitgevoer voordat dit vir uitvoer geklaar is nie.

15 (5) Geen sodanige klaring vir uitvoer word aangebied deur of mag aangeneem word van 'n persoon wat nie die deur die Kommissaris vereiste sekerheid verskaf het nie, en die Kommissaris kan te eniger tyd vereis dat die vorm, aard of bedrag van daardie sekerheid gewysig word op die wyse wat hy bepaal.

20 (6) Genoemde uitvoer van goedere is onderworpe aan die regulasies en die voorwaardes wat die Kommissaris voorskryf ten opsigte van die betrokke goedere of enige klas of soort van daardie goedere of daardie goedere wat onder die deur hom voorgeskrewe omstandighede uitgevoer word, en die Kommissaris kan weier om klaringsbriewe vir genoemde

25 uitvoer van goedere aan te neem van 'n uitvoerder wat voortdurend nagelaat het om aan genoemde regulasies of voorwaardes te voldoen, of wat 'n in artikel 80 bedoelde oortreding begaan het.

30 (7) Die Kommissaris kan genoemde uitvoer van goedere ten opsigte waarvan 'n bepaling van hierdie Wet nie nagekom is nie of wat aan verbeuring onderhewig is, weier.

35 (8) Die Kommissaris kan die paaie en roetes en die vervoermiddels van enige goedere vasstel wat aldus uitgevoer word, of enige klas of soort van daardie goedere of enige sodanige goedere wat onder deur hom voorgeskrewe omstandighede vervoer word.

40 (9) Niemand mag sonder die toestemming van die Kommissaris enige goedere wat aldus uitgevoer word na 'n ander bestemming as die bestemming wat by klaring vir uitvoer aangegee is, afwend nie.

45 (10) Die Kommissaris kan die dokumente voorskryf wat die uitvoerder by klaring vir uitvoer moet voorlê ten opsigte van enige goedere wat aldus uitgevoer word of enige klas of soort van daardie goedere of enige sodanige goedere wat uitgevoer word onder omstandighede of na 'n bestemming wat deur hom voorgeskryf word."

## 6. Artikel 20 van die Hoofwet word hierby gewysig—

50 (a) deur paragraaf (b) van subartikel (4) deur die volgende paragraaf te vervang:

"(b) heropslag in 'n ander doeane- en aksynspakhuis of vervoer onder waarborg soos in artikel 18 bepaal;" en

55 (b) deur paragraaf (c) van subartikel (4) te skrap.

Wysiging van artikel 20 van Wet 91 van 1964, soos gewysig deur artikel 4 van Wet 95 van 1965, artikel 8 van Wet 105 van 1969, artikel 15 van Wet 98 van 1980 en artikel 1 van Wet 86 van 1982.

## 7. Artikel 27 van die Hoofwet word hierby gewysig—

60 (a) deur in subartikel (1) die woorde wat die voorbehoudsbepaling voorafgaan deur die volgende woorde te vervang:

"Behoudens die bepalings van hierdie Wet, mag goedere wat onderhewig is aan aksynsreg, [of] verkoopreg of brandstofheffing nie vervaardig word behalwe ingevolge hierdie artikel en behalwe in 'n doeane- en aksynsvervaardigingspakhuis wat ingevolge hierdie Wet gelisensieer is nie;" en

Wysiging van artikel 27 van Wet 91 van 1964, soos gewysig deur artikel 1 van Wet 57 van 1966, artikel 10 van Wet 105 van 1969, artikel 4 van Wet 112 van 1977 en artikel 15 van Wet 98 van 1980.

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- (b) by the substitution for subsection (3) of the following subsection:

“(3) Any dutiable goods brought into and intended for use in a customs and excise manufacturing warehouse in the manufacture of goods liable to excise duty, **[or] sales duty or fuel levy** shall be entered for home consumption and any duty due thereon shall be paid prior to such use.”.

Amendment of section 37 of Act 91 of 1964, as amended by section 8 of Act 95 of 1965, section 12 of Act 105 of 1969 and sections 7 and 15 of Act 98 of 1980.

8. (1) Section 37 of the principal Act is hereby amended—

- (a) by the substitution in subsection (2) for the words preceding paragraph (a) of the following words:

“Notwithstanding the provisions of subsection (1), but subject to the provisions of subsection (4), the Commissioner may, on such conditions as he may in each case impose, for the purpose of preserving any goods in a customs and excise storage warehouse or of reconditioning such goods which, as a result of contamination or deterioration or for any other reason, have become unsaleable or not readily saleable or for the purpose of fulfilling special orders, permit such goods to be reconditioned or to be mixed or blended in such warehouse with other goods, and in that event duty shall be paid, in lieu of the duties prescribed in subsection (1), according to the first account taken of any such goods or the total quantity of such reconditioned, mixed or blended goods, whichever quantity is the greater, as follows, namely—”;

- (b) by the addition to subsection (3) of the following proviso:

“Provided that no rebate for any loss or deficiency in respect of petrol and any distillate fuel so reconditioned, mixed or blended exceeding the rebate specified in section 75 (18) (d) and (f), respectively, shall be allowed on such goods.”;

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

“(a) Notwithstanding anything to the contrary in this Chapter contained, the Commissioner may, on such conditions as he may in each case impose, permit the mixing or blending in such circumstances and at such place as he may specify of any mineral oil products, including fuel levy goods, with one another or with other goods whether or not such products or goods are in a customs and excise storage warehouse or [which] have been entered for home consumption and have passed out of customs and excise control [but have not been delivered from the stocks of the importer or the manufacturer] for [the purposes of] any purpose, including that of rendering such goods saleable or more readily saleable or of fulfilling special orders.”;

- (d) by the deletion of subsection (5);

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

“(8) There shall be paid on entry for home consumption, in addition to any duty payable in terms of this section and subject to the provisions of sections 27 (3) and 75, sales duty, surcharge or fuel levy at the rate applicable in terms of Schedule No. 1 on any sales duty goods, surcharge goods or fuel levy goods used or in-

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- (b) deur subartikel (3) deur die volgende subartikel te vervang:

“(3) Enige belasbare goedere wat in ’n doeane- en aksynsvervaardigingspakhuis ingebring word en bestem is vir gebruik daarin by die vervaardiging van goedere wat aan aksynsreg, **[of]** verkoopreg of brandstofheffing onderhewig is, moet vir binnelandse verbruik geklaar word en enige reg verskuldig daarop moet voor sodanige gebruik betaal word.”.

- 10 8. (1) Artikel 37 van die Hoofwet word hierby gewysig—

- (a) deur in subartikel (2) die woorde wat paragraaf (a) voorafgaan deur die volgende woorde te vervang:

“Ondanks die bepalings van subartikel (1), maar behoudens die bepalings van subartikel (4), kan die Kommissaris, op die voorwaardes wat hy in elke geval oplê, vir die doel van preservering van enige goedere in ’n doeane- en aksynsopslagpakhuis of van hernuwing van sodanige goedere wat as gevolg van besoedeling of bederf of om enige ander rede onverkoopbaar of nie geredelik verkoopbaar geword het of vir die doel van uitvoering van spesiale bestellings toestemming verleen dat sodanige goedere in sodanige pakhuis hernuwe of met ander goedere gemeng of vermeng word en in daardie geval word reg betaal, in die plek van die regte in subartikel (1) voorgeskryf, volgens die eerste opname van enige sodanige goedere of die totale hoeveelheid van sodanige hernude, gemengde of vermengde goedere, na gelang van watter hoeveelheid die grootste is, soos volg, naamlik—”;

- (b) deur die volgende voorbehoudsbepaling by subartikel (3) te voeg:

“Met dien verstande dat geen korting vir enige verlies of tekort ten opsigte van petrol en enige distillaatbrandstof aldus hernuwe, gemeng of vermeng wat die korting voorgeskryf in onderskeidelik artikel 75 (18) (d) en (f), oorskry, op sodanige goedere toegelaat word nie.”;

- (c) deur paragraaf (a) van subartikel (4) deur die volgende paragraaf te vervang:

“(a) Ondanks andersluidende bepalings van hierdie Hoofstuk, kan die Kommissaris, op die voorwaardes wat hy in elke geval oplê, die menging of vermenging toelaat in sodanige omstandighede en op sodanige plek as wat hy bepaal van enige mineraalolieprodukte, met inbegrip van brandstofheffinggoedere, met mekaar of met ander goedere hetsy sodanige produkte of goedere in ’n doeane- en aksynsopslagpakhuis is al dan nie of [wat] vir binnelandse gebruik geklaar is en [wat] uit doeane- en aksynsbeheer gegaan het [maar wat nie gelewer is uit die voorrade van die invoerder of die vervaardiger nie met die doel om] vir enige doel, met inbegrip daarvan om sodanige goedere verkoopbaar of meer geredelik verkoopbaar te maak of dat spesiale bestellings uitgevoer kan word.”;

- (d) deur subartikel (5) te skrap;

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

“(8) By klaring vir binnelandse verbruik word daar, bo en behalwe enige reg ingevolge hierdie artikel betaalbaar en behoudens die bepalings van artikels 27 (3) en 75, verkoopreg, bobelasting of brandstofheffing teen die skaal ingevolge Bylae No. 1 van toepassing, betaal op enige verkoopreggoedere, bobelastinggoedere of

Wysiging van artikel 37 van Wet 91 van 1964, soos gewysig deur artikel 8 van Wet 95 van 1965, artikel 12 van Wet 105 van 1969 en artikels 7 en 15 van Wet 98 van 1980.

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incorporated in the manufacture, reconditioning, mixing or blending of any goods to which this section relates and on any such manufactured, reconditioned, mixed or blended goods which are liable to sales duty, surcharge or fuel levy in terms of the aforementioned Schedule.”; and 5

(f) by the addition of the following subsection:

“(9) No person shall recondition, mix or blend any fuel levy goods otherwise than in terms of the provisions of this section.” 10

(2) Subsection (1) (e) of this section shall be deemed to have come into operation, in respect of the insertion of the words “surcharge” and “surcharge goods” in subsection (8) of section 37 of the principal Act, on 30 March 1977, and in respect of the insertion of the words “or fuel levy” and “or fuel levy goods” in the said subsection (8), on 1 July 1987. 15

Amendment of section 38 of Act 91 of 1964, as amended by section 1 of Act 57 of 1966, section 13 of Act 105 of 1969, section 5 of Act 71 of 1975, section 4 of Act 105 of 1976, section 15 of Act 98 of 1980 and section 2 of Act 89 of 1983.

9. Section 38 of the principal Act is hereby amended—

(a) by the substitution in subsection (1) (a) (v) for the words “one hundred rand” of the expression “R200”; and 20

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

“(a) The Minister may by regulation permit any excisable goods, sales duty goods or fuel levy goods and any class or kind of imported goods, which he may specify by regulation, to be removed from a customs and excise warehouse on the issuing by the owner of such goods of a prescribed certificate or an invoice or other document prescribed or approved by the Commissioner, and the payment of duty on such goods at a time and in a manner specified by regulation, and such certificate, invoice or other document shall for the purposes of section 20 (4), and subject to the provisions of section 39 (2A), be deemed to be a due entry from the time of removal of those goods from the customs and excise warehouse.” 25 30 35

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, section 1 of Act 93 of 1978, section 4 of Act 110 of 1979 and sections 8 and 15 of Act 98 of 1980.

10. (1) Section 39 of the principal Act is hereby amended by the addition to paragraph (b) of subsection (1) of the following proviso: 40

“Provided that the Commissioner may, on such conditions, including conditions relating to security, as may be determined by him, allow the deferment of payment of duties due in respect of such relevant bills of entry and for such periods as he may specify.” 45

(2) Subsection (1) shall be deemed to have come into operation on 1 January 1987.

Amendment of section 40 of Act 91 of 1964, as amended by section 9 of Act 95 of 1965, section 6 of Act 71 of 1975, section 5 of Act 105 of 1976, section 2 of Act 93 of 1978, section 15 of Act 98 of 1980, section 4 of Act 86 of 1982 and section 3 of Act 89 of 1983.

11. Section 40 of the principal Act is hereby amended—

(a) by the addition to paragraph (e) of subsection (1) of the following proviso: 50

“Provided that no bill of entry shall be invalid by reason of any deferment referred to in the proviso to section 39 (1) (b).”; and

(b) by the substitution in paragraph (b) of subsection (3) for the word “three” of the word “six”. 55

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brandstofheffinggoedere gebruik of opgeneem in die vervaardiging, hernuwing, menging of vermenging van enige goedere waarop hierdie artikel betrekking het en op enige sodanige vervaardigde, hernude, gemengde of vermengde goedere wat ingevolge genoemde Bylae aan verkoopreg, bobelasting of brandstofheffing onderhe-

5 wig is.”; en  
(f) deur die volgende subartikel by te voeg:

10 “(9) Niemand mag enige brandstofheffinggoedere henuwe, meng of vermeng andersins as ingevolge die bepalings van hierdie artikel nie.”.

(2) Subartikel (1) (e) van hierdie artikel word geag in werking te getree het, ten opsigte van die invoeging van die woorde “bobelasting” en “bobelastinggoedere” in subartikel (8) van artikel 37 van die Hoofwet, op 30 Maart 1977, en ten opsigte van die invoeging van die woorde “of brandstofheffing” en “of brandstofheffinggoedere” in genoemde subartikel (8), op 1 Julie 1987.

9. Artikel 38 van die Hoofwet word hierby gewysig—

20 (a) deur in subartikel (1) (a) (v) die woorde “honderd rand” deur die uitdrukking “R200” te vervang; en

(b) deur paragraaf (a) van subartikel (4) deur die volgende paragraaf te vervang:

25 “(a) Die Minister kan by regulasie toelaat dat enige sinsbare goedere, verkoopreggoedere of brandstofheffinggoedere en enige klas of soort ingevoerde goedere wat hy by regulasie vermeld, van ’n doeane- en aksynspakhuis verwyder word wanneer die eenaar van daardie goedere ’n voorgeskrewe serti-

30 fikaat, of ’n faktuur of ander dokument deur die Kommissaris voorgeskryf of goedgekeur, uitreik en dat reg op sodanige goedere op ’n tydstep en op ’n wyse by regulasie vermeld, betaal word, en sodanige serti-

35 fikaat, faktuur of ander dokument word by die toepassing van artikel 20 (4), en behoudens die bepalings van artikel 39 (2A), geag ’n behoorlike klaring te wees vanaf die tydstep van verwydering van daardie goedere van die doeane- en aksynspakhuis.”.

Wysiging van artikel 38 van Wet 91 van 1964, soos gewysig deur artikel 1 van Wet 57 van 1966, artikel 13 van Wet 105 van 1969, artikel 5 van Wet 71 van 1975, artikel 4 van Wet 105 van 1976, artikel 15 van Wet 98 van 1980 en artikel 2 van Wet 89 van 1983.

10. (1) Artikel 39 van die Hoofwet word hierby gewysig deur 40 die volgende voorbehoudsbepaling by paragraaf (b) van subartikel (1) te voeg:

45 “Met dien verstande dat die Kommissaris op sodanige voorwaardes, met inbegrip van voorwaardes met betrekking tot sekuriteit, deur hom bepaal, uitstel van betaling van regte verskuldig, kan toelaat met betrekking tot die tersaaklike klaringsbriewe en vir die tydperke wat hy vermeld.”;

(2) Subartikel (1) word geag op 1 Januarie 1987 in werking te getree het.

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, artikel 1 van Wet 93 van 1978, artikel 4 van Wet 110 van 1979 en artikels 8 en 15 van Wet 98 van 1980.

11. Artikel 40 van die Hoofwet word hierby gewysig—

50 (a) deur by paragraaf (e) van subartikel (1) die volgende voorbehoudsbepaling te voeg:

55 “Met dien verstande dat geen klaringsbrief ongedig is nie omrede enige uitstel in die voorbehoudsbepaling by artikel 39 (1) (b) bedoel.”; en

(b) deur in paragraaf (b) van subartikel (3) die woord “drie” deur die woord “ses” te vervang.

Wysiging van artikel 40 van Wet 91 van 1964, soos gewysig deur artikel 9 van Wet 95 van 1965, artikel 6 van Wet 71 van 1975, artikel 5 van Wet 105 van 1976, artikel 2 van Wet 93 van 1978, artikel 15 van Wet 98 van 1980, artikel 4 van Wet 86 van 1982 en artikel 3 van Wet 89 van 1983.

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Amendment of section 41 of Act 91 of 1964, as substituted by section 2 of Act 85 of 1968 and amended by section 15 of Act 105 of 1969, section 6 of Act 112 of 1977, section 3 of Act 93 of 1978, section 15 of Act 98 of 1980 and section 5 of Act 86 of 1982.

12. Section 41 of the principal Act is hereby amended by the substitution in subsection (1) for the words preceding the proviso of the following words:

“The exporter of any goods imported into or exported from the Republic or the owner of any excisable goods, **[or]** sales duty goods or fuel levy goods manufactured in any customs and excise warehouse shall render a true, correct and sufficient invoice, certificate of value and certificate of origin of such goods in such form and declaring such particulars of such goods as may be prescribed in the regulations and as may be necessary to make a valid entry of such goods and shall furnish such additional information in connection with such invoice, certificate, particulars or goods as the Commissioner may, for the purposes of this Act, require at any time.”

Amendment of section 44 of Act 91 of 1964, as amended by section 10 of Act 95 of 1965, sections 1 and 5 of Act 57 of 1966, section 16 of Act 105 of 1969, section 7 of Act 71 of 1975, section 8 of Act 112 of 1977, section 5 of Act 110 of 1979, section 15 of Act 98 of 1980, section 3 of Act 89 of 1984 and section 5 of Act 52 of 1986.

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

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

“(1) Liability for duty on any goods to which section 10 relates shall commence from the time when such goods are in terms of that section deemed to have been imported into the Republic: Provided that, subject to the provisions of subsection (7), any such liability shall cease if it is proved to the satisfaction of the Commissioner that such goods (excluding, save in so far as the regulations otherwise provide, goods which are missing from any individual package and in respect of which any customs duty, **[or]** sales duty, **[or]** surcharge or fuel levy, each taken separately, does not exceed twenty-five rand) were not landed at any place in the Republic.”

(b) by the substitution for subsection (2) of the following subsection:

“(2) Any excisable goods, **[or]** sales duty goods or fuel levy goods shall, for the purposes of this Act, be deemed to have been manufactured at that stage in the manufacturing process when the said goods have acquired the essential characteristics of and are in the opinion of the Commissioner capable of use as such excisable goods, **[or]** sales duty goods or fuel levy goods, and liability for duty shall commence at the said stage.”

(c) by the substitution for subsection (7) of the following subsection:

“(7) Notwithstanding anything to the contrary in this section contained, no importer shall be granted a refund of customs duty, **[or]** sales duty, **[or]** surcharge or fuel levy paid in respect of any goods missing from any individual imported package, if such customs duty, **[or]** sales duty, **[or]** surcharge or fuel levy, each taken separately, does not exceed twenty-five rand.”

(d) by the substitution for subsection (8) of the following subsection:

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

(e) by the substitution for subsection (8A) of the following subsection:

“(8A) Notwithstanding anything to the contrary in this Act contained, any person who owns, purchases, removes, receives, takes, delivers or deals with or in



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12. Artikel 41 van die Hoofwet word hierby gewysig deur in subartikel (1) die woorde wat die voorbehoudsbepaling voorafgaan deur die volgende woorde te vervang:

5 “Die uitvoerder van goedere ingevoer in of uitgevoer uit die Republiek of die eienaar van sinsbare goedere, **[of]** verkoopreggoedere of brandstofheffinggoedere in ’n doeane- en aksynspakhuis vervaardig, moet ’n ware, juiste en voldoende faktuur, waardesertifikaat en herkomsertifikaat van sodanige goedere verskaf, in die vorm en met verklaring van die besonderhede van sodanige goedere soos in die regulasies voorgeskryf en soos nodig is om ’n geldige klaring van sodanige goedere te doen en moet die verdere inligting in verband met sodanige faktuur, sertifikaat, besonderhede of goedere verstrek wat die Kommissaris te eniger tyd vir die doeleindes van hierdie Wet verlang.”

Wysiging van artikel 41 van Wet 91 van 1964, soos vervang deur artikel 2 van Wet 85 van 1968 en gewysig deur artikel 15 van Wet 105 van 1969, artikel 6 van Wet 112 van 1977, artikel 3 van Wet 93 van 1978, artikel 15 van Wet 98 van 1980 en artikel 5 van Wet 86 van 1982.

13. Artikel 44 van die Hoofwet word hierby gewysig—

(a) deur subartikel (1) deur die volgende subartikel te vervang:

20 “(1) Aanspreeklikheid vir reg op enige goedere waarop artikel 10 van toepassing is, begin vanaf die tydstep waarop sodanige goedere ingevolge daardie artikel geag word in die Republiek ingevoer te gewees het: Met dien verstande dat, behoudens die bepalings van subartikel (7), enige sodanige aanspreeklikheid verval indien daar tot bevrediging van die Kommissaris bewys word dat sodanige goedere (uitgesonderd, behalwe vir sover die regulasies anders bepaal, goedere wat van ’n afsonderlike pak vermis word en ten opsigte waarvan enige doeanereg, **[of]** verkoopreg, **[of]** bobelasting of brandstofheffing afsonderlik beskou, hoogstens vyf-en-twintig rand bedra) nie by enige plek in die Republiek geland is nie.”;

Wysiging van artikel 44 van Wet 91 van 1964, soos gewysig deur artikel 10 van Wet 95 van 1965, artikels 1 en 5 van Wet 57 van 1966, artikel 16 van Wet 105 van 1969, artikel 7 van Wet 71 van 1975, artikel 8 van Wet 112 van 1977, artikel 5 van Wet 110 van 1979, artikel 15 van Wet 98 van 1980, artikel 3 van Wet 89 van 1984 en artikel 5 van Wet 52 van 1986.

(b) deur subartikel (2) deur die volgende subartikel te vervang:

35 “(2) Enige sinsbare goedere, **[of]** verkoopreggoedere of brandstofheffinggoedere word by die toepassing van hierdie Wet geag vervaardig te wees op daardie stadium in die vervaardigingsproses waarop bedoelde goedere die wesenlike eienskappe verkry het van en na die oordeel van die Kommissaris geskik is vir gebruik as sodanige sinsbare goedere, **[of]** verkoopreggoedere of brandstofheffinggoedere, en aanspreeklikheid vir reg begin op daardie stadium.”;

(c) deur subartikel (7) deur die volgende subartikel te vervang:

45 “(7) Ondanks andersluidende bepalings van hierdie artikel, word daar aan ’n invoerder geen terugbetaling toegestaan nie van doeanereg, **[of]** verkoopreg, **[of]** bobelasting of brandstofheffing betaal ten opsigte van goedere wat van ’n afsonderlike ingevoerde pak vermis word indien sodanige doeanereg, **[of]** verkoopreg, **[of]** bobelasting of brandstofheffing, afsonderlik beskou, hoogstens vyf-en-twintig rand bedra.”;

(d) deur subartikel (8) deur die volgende subartikel te vervang:

55 “(8) Die vervaardiger, eienaar, verkoper of koper van enige sinsbare goedere, **[of]** verkoopreggoedere of brandstofheffinggoedere is, behoudens die bepalings 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.”; en

(e) deur subartikel (8A) deur die volgende subartikel te vervang:

60 “(8A) Ondanks andersluidende bepalings in hierdie Wet, is iemand wat die eienaar is van ingevoerde goedere of sinsbare goedere of brandstofheffinggoedere of

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any imported goods or excisable goods or fuel levy goods which should have been duly entered, in terms of any agreement, for home consumption in any territory with the government of which such an agreement has been concluded under section 51, shall be liable for the duty on such goods brought into the Republic from such territory, and if the question arises whether such goods have been duly entered for home consumption it shall be presumed, unless the contrary is proved, that such goods have not been so entered, and such goods shall be subject to the provisions of this Act as if they were goods which have, contrary to the provisions of subsection 47A (1), not been duly entered for home consumption in the Republic.”

Insertion of section 44A in Act 91 of 1964.

14. The following section is hereby inserted in the principal Act after section 44:

“Joint and several liability for duty or certain amounts. **44A.** Subject to the provisions of sections 36A (2) (b) (i) and 99 (2) (b), whenever in terms of this Act liability for duty or any amount demanded under section 88 (2) (a) devolves on two or more persons, each such person shall, unless he satisfies the Commissioner that his relevant liability has ceased in terms of this Act, be jointly and severally liable for such duty or amount, any one paying, the other or others to be absolved *pro tanto*.”

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, section 10 of Act 112 of 1977, section 6 of Act 110 of 1979, sections 9 and 15 of Act 98 of 1980, section 8 of Act 86 of 1982 and section 6 of Act 52 of 1986.

15. (1) Section 47 of the principal Act is hereby amended—

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

“Subject to the provisions of this Act, duty shall be paid for the benefit of the State Revenue Fund on all imported goods, all excisable goods, all sales duty goods, **[and]** all surcharge goods and all fuel levy goods in accordance with the provisions of Schedule No. 1 at the time of entry for home consumption of such goods:”;

(b) by the substitution for subsection (5) of the following subsection:

“(5) Any export duty which may become payable in terms of section 48 (4) shall be paid for the benefit of the State Revenue Fund, at the time of entry for export, on such goods as may be specified in Part **[5]** 6 of Schedule No. 1 in terms of the provisions of the said section.”;

(c) by the substitution for subsection (7) of the following subsection:

“(7) Wherever the tariff heading or subheading under which any goods are classified in Part 1 of Schedule No. 1 is expressly quoted in any tariff item, **[or]** sales duty item, **[or]** surcharge item or fuel levy item or item of Part 2, 3, 4, 5 or 6 of the said Schedule or in any item in Schedule No. 2 in which such goods are specified, the goods so specified in the said tariff item, **[or]** sales duty item, **[or]** surcharge item, fuel levy item or item of the said Part 2, 3, 4, 5 or 6 or in the said item of Schedule No. 2 shall be deemed not to include goods which are not classified under the said tariff heading or subheading.”; and

(d) by the substitution in paragraph (a) of subsection (8) for the words preceding the proviso of the following words:

“The interpretation of Part 1 of Schedule No. 1

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5 dit koop, verwyder, ontvang, neem, aflewer of daarmee handel of daarin handel dryf, wat behoorlik vir binnelandse verbruik geklaar moes gewees het ingevolge 'n ooreenkoms in enige gebied met die regering waarvan so 'n ooreenkoms kragtens artikel 51 aange-  
 10 gaan is, aanspreeklik vir die reg op sodanige goedere wat van sodanige gebied die Republiek binnebring is, en indien die vraag ontstaan of sodanige goedere be-  
 15 hoorlik vir binnelandse verbruik geklaar is, word daar vermoed, tensy die teendeel bewys word, dat sodanige goedere nie aldus geklaar is nie, en sodanige goedere is onderworpe aan die bepalings van hierdie Wet asof dit goedere is wat, strydig met die bepalings van subartikel 47A (1), nie behoorlik vir binnelandse verbruik in die Republiek geklaar is nie."

14. Die volgende artikel word hierby in die Hoofwet na artikel 44 ingevoeg:

Invoeging van artikel 44A in Wet 91 van 1964.

20 "Gesamentlike en afsonderlike aanspreeklikheid vir reg of sekere bedrae. **44A.** Behoudens die bepalings van artikels 36A (2) (b) (i) en 99 (2) (b), wanneer ingevolge hierdie Wet aanspreeklikheid vir reg of enige bedrag geëis kragtens artikel 88 (2) (a) oorgaan op twee of meer persone, is elke sodanige persoon, tensy hy die Kommissaris oortuig dat sy tersaaklike aanspreeklikheid ingevolge hierdie Wet geëindig het, gesamentlik en afsonderlik aanspreeklik vir sodanige reg of bedrag, en indien een persoon betaal, word die ander persoon of persone *pro tanto* vrygestel."

15. (1) Artikel 47 van die Hoofwet word hierby gewysig—  
 30 (a) deur in subartikel (1) die woorde wat die voorbehoudsbepaling voorafgaan deur die volgende woorde te vervang:

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, artikel 10 van Wet 112 van 1977, artikel 6 van Wet 110 van 1979, artikels 9 en 15 van Wet 98 van 1980, artikel 8 van Wet 86 van 1982 en artikel 6 van Wet 52 van 1986.

35 "Behoudens die bepalings van hierdie Wet, word reg ten bate van die Staatsinkomstefonds betaal op alle ingevoerde goedere, alle synsbare goedere, alle verkoopreggoedere, **[en]** alle bobelastinggoedere en alle brandstofheffinggoedere ooreenkomstig die bepalings van Bylae No. 1 ten tyde van klaring van sodanige goedere vir binnelandse verbruik:";

40 (b) deur subartikel (5) deur die volgende subartikel te vervang:

45 "(5) Enige uitvoerreg wat betaalbaar word ingevolge artikel 48 (4), word ten bate van die Staatsinkomstefonds betaal ten tyde van die klaring vir uitvoer op die goedere wat vermeld word in Deel **[5]** 6 van Bylae No. 1 ingevolge die bepalings van genoemde artikel.";

(c) deur subartikel (7) deur die volgende subartikel te vervang:

50 "(7) Waar die tariefpos of subpos waaronder enige goedere in Deel 1 van Bylae No. 1 ingedeel word, uitdruklik aangehaal word in enige tariefitem, **[of]** verkoopregitem, **[of]** bobelastingitem of brandstofheffingitem of item van Deel 2, 3, 4, 5 of 6 van genoemde Bylae of in enige item in Bylae No. 2 waarin sodanige goedere vermeld word, word die goedere wat aldus in genoemde tariefitem, **[of]** verkoopregitem, **[of]** bobelastingitem of brandstofheffingitem of item van genoemde Deel 2, 3, 4, 5 of 6 of in genoemde item van Bylae No. 2 vermeld word, geag nie goedere in te sluit wat nie onder genoemde tariefpos of subpos ingedeel word nie."; en

60 (d) deur in paragraaf (a) van subartikel (8) die woorde wat die voorbehoudsbepaling voorafgaan deur die volgende woorde te vervang:

65 "Die uitleg van Deel 1 van Bylae No. 1 is onder-

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shall be subject to the **[Explanatory Notes to the Nomenclature]** Explanatory Notes to the Harmonized System and to the Customs Co-operation Council Nomenclature issued by the Customs Co-operation Council, Brussels, from time to time.” 5

(2) Paragraph (d) of subsection (1) shall come into operation on 1 January 1988.

Amendment of section 47A of Act 91 of 1964, as inserted by section 7 of Act 101 of 1985.

16. Section 47A of the principal Act is hereby amended—

(a) by the substitution for subsection (1) of the following subsection: 10

“(1) Subject to the provisions of this Act, no person shall remove, receive, take, deliver or deal with or in any imported or excisable goods or fuel levy goods intended for home consumption unless such goods have been duly entered for home consumption.”; and 15

(b) by the substitution for subsection (2) of the following subsection:

“(2) If an officer discovers any imported or excisable goods or fuel levy goods which are alleged to have been duly entered, in terms of any agreement, for home consumption in any territory with the government of which the Republic has concluded such an agreement in terms of section 51, and he has reasonable cause to believe that such goods have not been so entered, he may detain such goods, and such goods shall thereupon be 25 presumed, unless the contrary is proved, not to have been so entered and shall be subject to the provisions of this Act as if they were goods which have, contrary to the provisions of subsection (1), not been duly entered for home consumption in the Republic.”. 30

Insertion of section 47B in Act 91 of 1964.

17. The following section is hereby inserted in the principal Act after section 47A:

“Disposal of amounts of fuel levies. **47B.** The Commissioner shall, notwithstanding the provisions of section 47 (1), dispose of such part of the amount of any fuel levy paid in terms of that section as may be determined jointly by the Minister and any other Minister who may lay claim thereto by virtue of the provisions of any other law.” 35

Amendment of section 48 of Act 91 of 1964, as amended by section 6 of Act 57 of 1966, section 18 of Act 105 of 1969, section 3 of Act 98 of 1970, section 1 of Act 68 of 1973, section 8 of Act 105 of 1976, section 11 of Act 112 of 1977, section 10 of Act 98 of 1980 and section 9 of Act 86 of 1982.

18. Section 48 of the principal Act is hereby amended—

(a) by the substitution in subsection (2) for the words preceding the proviso of the following words: 40

“The Minister may from time to time by like notice amend or withdraw or, if so withdrawn, insert Part 2, Part 3, **[or]** Part 4 or Part 5 of Schedule No. 1, whenever he deems it expedient in the public interest to do so.”; 45

(b) by the insertion after subsection (2) of the following subsection:

“(2A) (a) The Minister may from time to time by like notice, whenever he deems it expedient in the public interest to do so, authorize the Director-General: Trade and Industry or the Commissioner to withdraw, with or without retrospective effect, and subject to such conditions as the said Director-General or Commissioner may determine, any duty specified in Part 2, Part 3 or Part 4 of Schedule No. 1. 50

(b) Any application for such withdrawal, with retrospective effect, shall be submitted to the said Di- 55

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5 worpe aan die **["Explanatory Notes to the Nomenclature"]** **["Explanatory Notes to the Harmonized System and to the Customs Co-operation Council Nomenclature"]** wat van tyd tot tyd deur die Doeanesamewerkingsraad, Brussel, uitgereik word:".

(2) Paragraaf (d) van subartikel (1) tree op 1 Januarie 1988 in werking.

10 16. Artikel 47A van die Hoofwet word hierby gewysig—  
(a) deur subartikel (1) deur die volgende subartikel te vervang:

Wysiging van artikel 47A van Wet 91 van 1964, soos ingevoeg deur artikel 7 van Wet 101 van 1985.

15 "(1) Behoudens die bepalings van hierdie Wet, mag niemand enige ingevoerde of synsbare goedere of brandstofheffinggoedere wat vir binnelandse verbruik bestem is, verwyder, ontvang, neem, aflewer, daarmee handel of daarin handel dryf nie tensy sodanige goedere behoorlik vir binnelandse verbruik geklaar is."; en

(b) deur subartikel (2) deur die volgende subartikel te vervang:

20 "(2) Indien 'n beamppte enige ingevoerde of synsbare goedere of brandstofheffinggoedere ontdek wat na bewering ingevolge 'n ooreenkoms behoorlik geklaar is vir binnelandse verbruik in enige gebied met die regering waarvan die Republiek ingevolge artikel 51 so 'n ooreenkoms aangegaan het, en hy redelike gronde het om te glo dat sodanige goedere nie aldus geklaar is nie, kan hy sodanige goedere aanhou, en sodanige goedere word daarop vermoed, tensy die teendeel bewys word, nie aldus geklaar te gewees het nie en is onderworpe aan die bepalings van hierdie Wet asof dit goedere is wat, strydig met die bepalings van subartikel (1), nie behoorlik vir binnelandse verbruik in die Republiek geklaar is nie."

35 17. Die volgende artikel word hierby in die Hoofwet na artikel 47A ingevoeg:

Invoeging van artikel 47B in Wet 91 van 1964.

40 "Beskikking oor bedrae van brandstofheffings. **47B. Ondanks die bepalings van artikel 47 (1) beskik die Kommissaris oor sodanige gedeelte van die bedrag van enige brandstofheffing wat ingevolge daardie artikel betaal is, soos gesamentlik bepaal deur die Minister en enige ander Minister wat uit hoofde van die bepalings van enige ander wet daarop aanspraak maak."**

45 18. Artikel 48 van die Hoofwet word hierby gewysig—

(a) deur in subartikel (2) die woorde wat die voorbehoudsbepaling voorafgaan deur die volgende woorde te vervang:

Wysiging van artikel 48 van Wet 91 van 1964, soos gewysig deur artikel 6 van Wet 57 van 1966, artikel 18 van Wet 105 van 1969, artikel 3 van Wet 98 van 1970, artikel 1 van Wet 68 van 1973, artikel 8 van Wet 105 van 1976, artikel 11 van Wet 112 van 1977, artikel 10 van Wet 98 van 1980 en artikel 9 van Wet 86 van 1982.

50 "Die Minister kan van tyd tot tyd by dergelike kennisgewing, wanneer hy dit in die openbare belang dienstig ag om dit te doen, Deel 2, Deel 3, **[of]** Deel 4 of Deel 5 van Bylae No. 1 wysig of intrek of, indien aldus ingetrek, invoeg:";

(b) deur na subartikel (2) die volgende subartikel in te voeg:

55 "(2A) (a) Die Minister kan van tyd tot tyd by dergelike kennisgewing, wanneer hy dit in die openbare belang dienstig ag om dit te doen, die Direkteur-generaal: Handel en Nywerheid of die Kommissaris magtig om met of sonder terugwerkende krag en onderhewig aan die voorwaardes wat genoemde Direkteur-generaal of Kommissaris bepaal, enige reg vermeld in Deel 2, Deel 3 of Deel 4 van Bylae No. 1 in te trek.

60 (b) 'n Aansoek om sodanige intrekking met terugwerkende krag moet aan genoemde Direkteur-gene-

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rector-General or Commissioner, as the case may be, not later than six months after the duty concerned was paid.”; and

- (c) by the substitution for subsection (4) of the following subsection:

“(4) The Minister may, whenever he deems it expedient in the public interest to do so, by notice in the *Gazette* impose an export duty, on such basis as he may determine, in respect of any goods intended for export or any class or kind of such goods or any goods intended for export in circumstances specified in such notice and any export duty so imposed shall be set out in the form of a schedule which shall be deemed to be incorporated in Schedule No. 1 as Part [5] 6 thereof and to constitute an amendment of Schedule No. 1.”.

Insertion of section 48A in Act 91 of 1964.

19. The following section is hereby inserted in the principal Act after section 48:

“Minister may amend Schedules under certain circumstances.”

**48A.** (1) Whenever the Minister is satisfied that any provision of any Schedule to this Act differs from any similar provision in force immediately prior to 1 January 1988 and that such difference is to the detriment of any importer or manufacturer and was not so intended, he may, after consultation with the Board of Trade and Industries, at any time before the date which is referred to in section 48 (6) and which falls in the year 1989, by means of an amendment effected by notice in the *Gazette* adjust the provision concerned to the extent he deems fit, with effect from 1 January 1988.

(2) The provisions of section 48 (6) and (7) shall *mutatis mutandis* apply in respect of any amendment made under the provisions of subsection (1) of this section.”.

Amendment of section 53 of Act 91 of 1964, as amended by section 19 of Act 105 of 1969, section 12 of Act 112 of 1979 and section 37 of Act 97 of 1986.

20. Section 53 of the principal Act is hereby amended by the substitution for subsection (2) of the following subsection:

“(2) Any additional duty imposed in terms of subsection (1) shall be set out in the form of a schedule which shall be deemed to be incorporated in Schedule No. 1 as Part [6] 7 thereof and to constitute an amendment of Schedule No. 1.”.

Amendment of section 58 of Act 91 of 1964, as amended by section 19 of Act 33 of 1974, section 1 of Act 64 of 1974 and section 10 of Act 86 of 1982.

21. Section 58 of the principal Act is hereby amended by the addition to subsection (1) of the following proviso:

“Provided that—

- (a) the duty imposed by the Taxation Proposals (P3—87) so tabled in Parliament on 22 June 1987, shall be deemed to be payable with effect from 1 July 1987; and
- (b) in the said Taxation Proposals any reference in paragraph (d) of item (1) under the heading “Rate of Fuel Levy” to “22,5c per litre”, wherever it occurs, and to “22,7c per litre”, shall be construed as a reference to “23,5c per litre” and “24,7c per litre”, respectively.”.

Amendment of section 61 of Act 91 of 1964, as amended by section 1 of Act 57 of 1966 and section 15 of Act 98 of 1980.

22. Section 61 of the principal Act is hereby amended by the substitution for subsection (4) of the following subsection:

“(4) (a) Not more than one licence shall be issued in respect of any customs and excise warehouse: Provided that the Commissioner may, on such conditions as he may in each case impose, issue a licence to the owner of any customs and excise storage warehouse in which

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raal of Kommissaris, na gelang van die geval, voorgelê word nie later nie as ses maande nadat die betrokke reg betaal is.”; en

- (c) deur subartikel (4) deur die volgende subartikel te vervang:

“(4) Die Minister kan, wanneer hy dit in die openbare belang dienstig ag om dit te doen, by kennisgewing in die *Staatskoerant* ’n uitvoerreg, op die basis wat hy bepaal, oplê ten opsigte van enige goedere wat vir uitvoer bestem is of enige klas of soort van sodanige goedere of goedere wat bestem is vir uitvoer in omstandighede in sodanige kennisgewing vermeld, en enige uitvoerreg aldus opgelê, word in die vorm van ’n bylae uiteengesit wat geag word in Bylae No. 1 ingelyf te wees as Deel **[5]** 6 daarvan en ’n wysiging van Bylae No. 1 te wees.”.

19. Die volgende artikel word hierby in die Hoofwet na artikel 48 ingevoeg:

Invoeging van artikel 48A in Wet 91 van 1964.

- “Minister kan Bylaes onder sekere omstandighede wysig.”
- 48A. (1)** Wanneer die Minister oortuig is dat enige bepaling van enige Bylae by hierdie Wet verskil van enige dergelike bepaling wat onmiddellik voor 1 Januarie 1988 van krag was en dat sodanige verskil tot nadeel strek van enige invoerder of vervaardiger en nie so bedoel was nie, kan hy, na oorlegpleging met die Raad van Handel en Nywerheid, te eniger tyd voor die datum wat in artikel 48 (6) bedoel word en wat in die jaar 1989 val, by wyse van ’n wysiging in die *Staatskoerant* aangebring, die betrokke bepaling met ingang van 1 Januarie 1988 regstel in die mate wat hy goedvind.

(2) Die bepalings van artikel 48 (6) en (7) is *mutatis mutandis* van toepassing met betrekking tot enige wysiging wat kragtens die bepalings van subartikel (1) van hierdie artikel gedoen is.”.

20. Artikel 53 van die Hoofwet word hierby gewysig deur subartikel (2) deur die volgende subartikel te vervang:

Wysiging van artikel 53 van Wet 91 van 1964, soos gewysig deur artikel 19 van Wet 105 van 1969, artikel 12 van Wet 112 van 1979 en artikel 37 van Wet 97 van 1986.

“(2) Enige adisionele reg ingevolge subartikel (1) opgelê, word in die vorm van ’n bylae uiteengesit wat geag word in Bylae No. 1 ingelyf te wees as Deel **[6]** 7 daarvan en ’n wysiging van Bylae No. 1 te wees.”.

21. Artikel 58 van die Hoofwet word hierby gewysig deur die volgende voorbehoudsbepaling by subartikel (1) te voeg:

Wysiging van artikel 58 van Wet 91 van 1964, soos gewysig deur artikel 19 van Wet 33 van 1974, artikel 1 van Wet 64 van 1974 en artikel 10 van Wet 86 van 1982.

“Met dien verstande dat—

(a) die reg opgelê deur die Belastingvoorstelle (P3—87) wat aldus op 22 Junie 1987 in die Parlement ter Tafel gelê is, geag word met ingang van 1 Julie 1987 betaalbaar te wees; en

(b) in genoemde Belastingvoorstelle enige verwysing in paragraaf (d) van item (1) onder die opskrif “Skaal van Brandstofheffing” na “22,5c per liter”, waar dit ook al voorkom, en na “22,7c per liter”, uitgelê word as ’n verwysing na onderskeidelik “23,5c per liter” en “24,7c per liter”.”.

22. Artikel 61 van die Hoofwet word hierby gewysig deur subartikel (4) deur die volgende subartikel te vervang:

Wysiging van artikel 61 van Wet 91 van 1964, soos gewysig deur artikel 1 van Wet 57 van 1966 en artikel 15 van Wet 98 van 1980.

“(4) (a) Nie meer as een lisensie word uitgereik ten opsigte van enige doeane- en aksynspakhuis nie: Met dien verstande dat die Kommissaris, op die voorwaardes wat hy in elke geval oplê, ’n lisensie kan uitreik aan die eienaar van enige doeane- en aksynsopslagpakhuis

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fuel levy goods are stored and to each person who obtains for distribution for his own account those goods from that warehouse.

- (b) The owner of such warehouse who is so licensed shall be liable for the fulfilment of all obligations under this Act in respect of such goods in such warehouse: Provided that each person to whom a licence is so issued shall be liable for any liability incurred under this Act in respect of goods taken by him from such warehouse.”

Amendment of section 75 of Act 91 of 1964, as amended by section 13 of Act 95 of 1965, section 10 of Act 57 of 1966, section 8 of Act 85 of 1968, section 24 of Act 105 of 1969, section 8 of Act 103 of 1972, section 2 of Act 68 of 1973, section 9 of Act 71 of 1975, section 27 of Act 112 of 1977, section 8 of Act 93 of 1978, section 10 of Act 110 of 1979, section 15 of Act 98 of 1980, section 19 of Act 86 of 1982, section 6 of Act 89 of 1984, section 11 of Act 101 of 1985 and section 9 of Act 52 of 1986.

23. Section 75 of the principal Act is hereby amended—

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

“(c) a drawback or a refund of the ordinary customs duty, anti-dumping duty, countervailing duty, **[and] surcharge and fuel levy** actually paid on entry for home consumption on any imported goods described in Schedule No. 5 shall, subject to the provisions of paragraph (f) (i), be paid to the person who paid such duties or any person indicated in the notes to the said Schedule, subject to compliance with the provisions of the item of the said Schedule in which those goods are specified;”;

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

“(d) in respect of any excisable goods or fuel levy goods described in Schedule a rebate of the excise duty specified in Part 2 of Schedule No. 1 or of the fuel levy specified in Part 5 of Schedule No. 1 in respect of such goods at the time of entry for home consumption thereof or a refund of the excise duty or fuel levy actually paid at the time of entry for home consumption shall, subject to the provisions of paragraph (f) (i), be granted to the extent and in the circumstances stated in the item of Schedule No. 6 in which such goods are specified, subject to compliance with the provisions of the said item and any refund under this paragraph may be paid to the person who paid the duty or any person indicated in the notes to the said Schedule No. 6;”;

- (c) by the addition to subsection (1) of the following paragraphs:

“(f) (i) a refund of the ordinary customs duty, anti-dumping duty, countervailing duty, surcharge or fuel levy leviable on any distillate fuel shall be granted to the extent stated in item 533.01 or 540.02 of Schedule No. 5 in which such fuel is specified, subject to compliance with the provisions of the said item, or a refund of the excise duty or fuel levy leviable on such fuel shall be granted to the extent stated in item 609.05.10 or 640.03 of Schedule No. 6 in which such fuel is specified, subject to compliance with the provisions of the said item and any refund under this paragraph may be paid to any user who has purchased and used such distillate fuel in accordance with the provisions of the said items of Schedule No. 5 or 6 or to any person indicated in the notes to the



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waarin brandstofheffinggoedere opgeslaan word en aan elke persoon wat daardie goedere vir verspreiding vir sy eie rekening uit daardie pakhuis verkry.

- 5 (b) Die eienaar van sodanige pakhuis wat aldus gelisensieer is, is aanspreeklik vir die nakoming van alle verpligtinge kragtens hierdie Wet ten opsigte van sodanige goedere in sodanige pakhuis: Met dien verstande dat elke persoon aan wie 'n lisensie aldus uitgereik is aanspreeklik is vir enige aanspreeklikheid kragtens hierdie Wet opgeloopten opsigte van goedere wat deur hom uit sodanige pakhuis geneem word.”

## 23. Artikel 75 van die Hoofwet word hierby gewysig—

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

15 “(c) 'n teruggawe of terugbetaling van die gewone doeanereg, anti-dumpingreg, kontrareg, **[en]** bobelasting en brandstofheffing wat werklik op enige ingevoerde goedere in Bylae No. 5 vermeld by klaring vir binnelandse verbruik betaal is, be-  
20 houdens die bepalinge van paragraaf (f) (i), aan die persoon wat sodanige regte betaal het of enige persoon aangedui in die opmerkings by genoemde Bylae, onderworpe aan nakoming van die bepalinge van die item van genoemde Bylae waarin daardie goedere vermeld word, betaal;”;

- 25 (b) deur paragraaf (d) van subartikel (1) deur die volgende paragraaf te vervang:

30 “(d) ten opsigte van enige sinsbare goedere of brandstofheffinggoedere in Bylae No. 6 vermeld, 'n korting op die aksynsreg in Deel 2 van Bylae No. 1 of op die brandstofheffing in Deel 5 van Bylae No. 1 vermeld ten opsigte van sodanige goedere, ten tyde van klaring vir binnelandse verbruik daarvan vermeld of 'n terugbetaling van die aksynsreg of  
35 brandstofheffing wat werklik ten tyde van klaring vir binnelandse verbruik betaal is, behoudens die bepalinge van paragraaf (f) (i), in die mate en in die omstandighede vermeld in die item van Bylae No. 6 waarin sodanige goedere vermeld word, onderworpe aan nakoming van die bepalinge van bedoelde item, toegestaan en enige terugbetaling ingevolge hierdie paragraaf kan aan die persoon wat die regte betaal het of enige persoon in die opmerkings by bedoelde Bylae No. 6 aangedui, betaal word.”;

- 45 (c) deur die volgende paragraawe by subartikel (1) te voeg:

50 “(f) (i) 'n terugbetaling van die gewone doeanereg, anti-dumpingreg, kontrareg, bobelasting of brandstofheffing hefbaar op 'n distillaatbrandstof word toegestaan in die mate vermeld in item 533.01 of 540.02 van Bylae No. 5 waarin sodanige brandstof vermeld word, onderworpe aan nakoming van die bepalinge van genoemde item, of 'n terugbetaling van die aksynsreg of brandstofheffing hefbaar op sodanige brandstof word toegestaan in die mate vermeld in item 609.05.10 of 640.03 van Bylae No. 6 waarin sodanige brandstof vermeld word, onderworpe aan nakoming van die bepalinge van genoemde item en enige terugbetaling kragtens hierdie paragraaf kan aan enige gebruiker wat sodanige distillaatbrandstof aangekoop het en in ooreenstemming met die bepalinge van genoemde items van Bylae 5  
60 of 6 gebruik het of enige persoon aangedui in

Wysiging van artikel 75 van Wet 91 van 1964, soos gewysig deur artikel 13 van Wet 95 van 1965, artikel 10 van Wet 57 van 1966, artikel 8 van Wet 85 van 1968, artikel 24 van Wet 105 van 1969, artikel 8 van Wet 103 van 1972, artikel 2 van Wet 68 van 1973, artikel 9 van Wet 71 van 1975, artikel 27 van Wet 112 van 1977, artikel 8 van Wet 93 van 1978, artikel 10 van Wet 110 van 1979, artikel 15 van Wet 98 van 1980, artikel 19 van Wet 86 van 1982, artikel 6 van Wet 89 van 1984, artikel 11 van Wet 101 van 1985 en artikel 9 van Wet 52 van 1986.

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said Schedule No. 5 or 6: Provided that no such refund shall be paid to any government, department, administration or any body, institution or authority mentioned in item 401.00 of Schedule No. 4 and item 601.00 of Schedule No. 6, including any university, college, school or other educational institution or any regional or local authority, except as provided in the notes to the said Schedule No. 5 or 6;

- (ii) notwithstanding the provisions of subparagraph (i), the Commissioner may in his discretion investigate any such purchase or use to establish whether such fuel has been duly entered or is deemed to have been duly entered in terms of this Act or has been so used and may refuse to allow or pay any such refund if he is not satisfied that such fuel has been so entered or used;
- (iii) any such distillate fuel purchased shall be deemed to have been used in the order of the dates of such purchases;
- (iv) the extent of the refund referred to in subparagraph (i) shall be the rate of such refund of duty or fuel levy specified in such item of Schedule No. 5 or 6 at the last date of any period for which such refund in respect of such use is claimed;
- (g) any refund referred to in paragraph (f) (i) may be granted and paid to any person entitled to that refund in terms of this Act, by any official of any administration to which the moneys concerned have been rendered available by the Commissioner.”;

(d) by the substitution for subsection (4A) of the following subsection:

- “(4A) (a) No person shall be entitled to a refund of customs or excise duty or fuel levy on any distillate fuel in terms of the provisions of item 533.01 or 540.02 of Schedule No. 5 or item 609.05.10 or 640.03 of Schedule No. 6 unless he is registered as a user of such fuel with the Commissioner.
- (b) (i) Any application for refund of such duty or levy shall be in such form and shall declare such particulars and be supported by such documents and shall be for such quantities and for such periods as may be prescribed by regulation.
- (ii) Any seller of such fuel shall furnish any such user with an invoice reflecting the particulars, and shall keep a copy of such invoice for such time, as may be prescribed by regulation.
- (c) Any registered user shall complete and keep such books, accounts and documents and furnish at such times such particulars of the ship, vehicle, machinery or other equipment in which such fuel is used or any other particulars as may be prescribed by regulation.
- (d) Notwithstanding anything to the contrary in this Act contained, any user of such fuel who has been granted such refund and who fails to forthwith furnish an officer at his request with the books, accounts and documents required by regulation to be

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- 5 die opmerkings by genoemde Bylae No. 5 of  
6, betaal word: Met dien verstande dat geen  
terugbetaling aan enige regering, departe-  
ment, administrasie of enige liggaam, instel-  
10 ling of owerheid genoem in item 401.00 van  
Bylae No. 4 en item 601.00 van Bylae No. 6,  
met inbegrip van enige universiteit, kollege,  
skool of ander opvoedkundige instelling of  
enige streeks- of plaaslike owerheid, behalwe  
soos bepaal in die opmerkings by genoemde  
Bylae No. 5 of 6, betaal word nie;
- (ii) ondanks die bepalings van subparagraaf (i),  
kan die Kommissaris na goeddunke enige so-  
danige aankoop of gebruik ondersoek om vas  
15 te stel of sodanige brandstof behoorlik geklaar  
is of geag word behoorlik geklaar te wees in-  
gevolge die Wet of aldus gebruik is en kan hy  
weier om enige sodanige terugbetaling toe te  
staan of te betaal indien hy nie oortuig is dat  
20 sodanige brandstof aldus geklaar of gebruik is  
nie;
- (iii) enige sodanige distillaatbrandstof aangekoop,  
word geag gebruik te gewees het in die volg-  
orde van die datums van sodanige aankope;
- (iv) die mate van die terugbetaling in subparagraaf  
25 (i) bedoel, is die skaal van sodanige terugbe-  
taling van reg of brandstofheffing in sodanige  
item van Bylae No. 5 of 6 vermeld, op die  
laaste datum van enige tydperk waarvoor so-  
danige terugbetaling ten opsigte van sodanige  
30 gebruik, geëis word;
- (g) 'n terugbetaling bedoel in paragraaf (f) (i) kan toe-  
gestaan en betaal word aan enige persoon wat op  
daardie terugbetaling ingevolge hierdie Wet geregtig  
35 is, deur enige beampste van enige administrasie  
aan wie die betrokke gelde deur die Kommissaris  
beskikbaar gestel is.”;
- (d) deur subartikel (4A) deur die volgende subartikel te  
40 vervang:  
“(4A) (a) Niemand is op 'n terugbetaling van doea-  
nereg of aksynsreg of brandstofheffing op dis-  
tillaatbrandstof ingevolge die bepalings van item  
533.01 of 540.02 van Bylae No. 5 of item 609.05.10  
45 of 640.03 van Bylae No. 6 geregtig tensy hy as 'n  
gebruiker van sodanige brandstof by die Kommis-  
saris geregistreer is nie.
- (b) (i) Enige aansoek om terugbetaling van sodanige  
reg of heffing moet in die vorm wees en moet  
50 sodanige besonderhede verklaar en gestaaf  
word deur sodanige dokumente en moet vir  
sodanige hoeveelhede en vir sodanige tyd-  
perke wees soos by regulasie voorgeskryf  
word.
- (ii) Enige verkoper van sodanige brandstof moet  
55 aan sodanige gebruiker 'n faktuur verskaf wat  
die besonderhede bevat, en moet 'n afskrif  
van sodanige faktuur vir die tydperk hou, soos  
by regulasie voorgeskryf word.
- (c) 'n Geregistreerde gebruiker moet sodanige boeke,  
60 rekeninge en dokumente voltooi en hou en op so-  
danige tye sodanige besonderhede van die skip,  
voertuig, masjinerie of ander toerusting waarin so-  
danige brandstof gebruik word of enige ander be-  
sonderhede verstrek soos by regulasie voorgeskryf  
65 word.
- (d) Ondanks andersluidende bepalings van hierdie  
Wet, word 'n gebruiker aan wie sodanige terugbe-  
taling toegestaan is en wat versuim om onverwyld  
aan 'n beampste op sy versoek die boeke, reke-

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completed and kept in respect of the use of any distillate fuel purchased by him shall be deemed to have used such distillate fuel for a purpose or use other than a purpose or use stated in the items of Schedule No. 5 or 6 referred to in paragraph (a) and the use declared in the relevant application for refund and shall pay on demand to the Commissioner the full amount of any refund granted to him in respect of such fuel or such portion thereof as the Commissioner may in his discretion determine, during a period of two years prior to the date of such request by such officer, failing which such amount or such portion shall be recoverable in terms of this Act as if it were the duty or levy concerned.

- (e) The Commissioner may refuse to register, as provided in paragraph (a), any person mentioned in that paragraph, or cancel such registration, if such person fails to complete, keep or furnish such accounts, books or documents as may be prescribed by regulation, or claims or receives any refund or payment to which he is not entitled in terms of the said items of Schedule No. 5 or 6.”;

- (e) by the insertion of the following subsection after subsection (7):

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

- (f) by the addition to subsection (10) of the following proviso:

“Provided that the Commissioner may, subject to such conditions as he may in each case impose, exempt, with or without retrospective effect, any such person from the provisions of this subsection.”;

- (g) by the addition to subsection (10) of the following paragraphs, the existing subsection becoming paragraph (a) thereof:

“(b) Application for such exemption for the purpose of applying for a refund of duty shall be made to the Commissioner within six months from any date specified in section 40 (3) (b) (i), (ii) or (iii), as the circumstances may require.

- (c) For the purposes of the application of section 40 (3) to any such exemption—

(i) any bill of entry passed in relation to goods in respect of which exemption is granted under paragraph (a) of this subsection, shall be deemed to have been passed in error by reason of duty having been paid on goods in-

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ninge en dokumente te verstrek waarvan die voltooiing en hou ten opsigte van die gebruik van enige distillaatbrandstof deur hom aangekoop by regulasie vereis word, geag sodanige distillaatbrandstof te gebruik het vir 'n ander doel of gebruik as die doel of gebruik vermeld in die items van Bylae No. 5 of 6 bedoel in paragraaf (a) en die verklaarde gebruik in die tersaaklike aansoek om terugbetaling en moet op aanvraag aan die Kommissaris die volle bedrag betaal van enige terugbetaling aan hom toegestaan ten opsigte van sodanige brandstof of sodanige gedeelte daarvan soos die Kommissaris na goëddunke bepaal, gedurende 'n tydperk van twee jaar voor die datum van sodanige versoek deur sodanige beampte, by ontstentenis waarvan sodanige bedrag of sodanige gedeelte ingevolge hierdie Wet verhaal sal word asof dit die betrokke reg of heffing is.

(e) Die Kommissaris kan weier om enige persoon in paragraaf (a) vermeld, te registreer soos in daardie paragraaf bepaal, of bedoelde registrasie kanselleer, indien sodanige persoon versuim om sodanige rekeninge, boeke of dokumente soos by regulasie voorgeskryf word, te voltooi, te hou of te verstrek of enige terugbetaling of betaling eis of ontvang waarop hy ingevolge die bepalings van genoemde items van Bylae No. 5 of 6 nie geregtig is nie.”;

(e) deur na subartikel (7) die volgende subartikel in te voeg:

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

(f) deur die volgende voorbehoudsbepaling by subartikel (10) te voeg:

“Met dien verstande dat die Kommissaris, op die voorwaardes wat hy in elke geval kan oplê, enige sodanige persoon, met of sonder terugwerkende krag, kan vrystel van die bepalings van hierdie subartikel.”;

(g) deur die volgende paragraawe by subartikel (10) te voeg, terwyl die bestaande subartikel paragraaf (a) daarvan word:

“(b) Aansoek om sodanige vrystelling vir die doel van 'n aansoek om 'n terugbetaling van reg moet by die Kommissaris binne ses maande vanaf enige datum vermeld in artikel 40 (3) (b) (i), (ii) of (iii), na gelang van die omstandighede, gedoen word.

(c) By die toepassing van artikel 40 (3) op enige sodanige vrystelling—

(i) word 'n klaringsbrief wat met betrekking tot goedere ten opsigte waarvan 'n vrystelling kragtens paragraaf (a) verleen word, voorgelê is, geag per abuis voorgelê te gewees het omrede reg betaal is op goedere bestem vir doel-

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tended for purposes or use under rebate of duty under section 75;

- (ii) the goods concerned shall be deemed to have qualified at the time duty was paid on such goods in all respects for rebate; and
- (iii) the duty paid on the goods concerned, shall be deemed to have been paid on the date on which the exemption referred to in subparagraph (i) was granted.”;

- (h) by the substitution for subsection (11) of the following subsection:

“(11) Notwithstanding anything to the contrary in this Act contained, the Commissioner may, in respect of Schedule No. 5, 6 or 7, for the purpose of calculating the amount of duty refundable on any imported or excisable goods, **[or]** sales duty goods or fuel levy goods used in the manufacture, reconditioning, mixing or blending of any goods exported or marketed in the Republic, determine the quantity of such exported goods or such goods marketed in the Republic which shall be deemed to have been produced, reconditioned, mixed or blended from a given quantity of such imported or excisable goods, **[or]** sales duty goods or fuel levy goods or the quantity of such imported or excisable goods, **[or]** sales duty goods or fuel levy goods which shall be deemed to have been used in the production, reconditioning, mixing or blending of a given quantity of such exported goods or such goods marketed in the Republic.”;

- (i) by the substitution for paragraph (b) of subsection (14) of the following paragraph:

“(b) (i) in respect of any refund referred to in subsection (1) (f), within a period of six months from the last date of any period of use of any distillate fuel to which the application for such refund relates: Provided that no refund shall be paid if the quantity of distillate fuel to which the application for such refund relates is less than such quantity as may be prescribed by regulation; and

(ii) in all other cases, within a period of six months from the date on which such refund first becomes due.”;

- (j) by the substitution for subsection (14A) of the following subsection:

“(14A) (a) The Minister of **[Industries, Commerce and Tourism]** Economic Affairs and Technology 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]** Trade and Industry 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 60

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- eindes of gebruik met korting op reg kragtens artikel 75;
- (ii) word die betrokke goedere geag in alle opsigte vir korting in aanmerking te gekom het op die tydstip waarop reg op die goedere betaal is; en
- (iii) word die reg wat op die betrokke goedere betaal is, geag betaal te gewees het op die datum waarop die in subparagraaf (i) bedoelde vrystelling verleen is.”;
- (h) deur subartikel (11) deur die volgende subartikel te vervang:
- “(11) Ondanks andersluidende bepalings van hierdie Wet, kan die Kommissaris [kan] ten opsigte van Bylae No. 5, 6 of 7, vir die doeleindes van berekening van die bedrag aan reg terugbetaalbaar op enige ingevoerde of sinsbare goedere, [of] verkoopreggoedere of brandstofheffinggoedere wat by die vervaardiging, hernuwing, menging of vermenging van enige uitgevoerde of in die Republiek bemarkte goedere gebruik is, die hoeveelheid van sodanige uitgevoerde of sodanige in die Republiek bemarkte goedere bepaal wat geag word van ’n gegewe hoeveelheid van sodanige ingevoerde of sinsbare goedere, [of] verkoopreggoedere of brandstofheffinggoedere geproduseer, hernuwe, gemeng en vermeng te gewees het, of die hoeveelheid van sodanige ingevoerde of sinsbare goedere, [of] verkoopreggoedere of brandstofheffinggoedere bepaal wat geag word gebruik te gewees het by die vervaardiging, hernuwing, menging of vermenging van ’n gegewe hoeveelheid van sodanige uitgevoerde goedere of sodanige in die Republiek bemarkte goedere.”;
- (i) deur paragraaf (b) van subartikel (14) deur die volgende paragraaf te vervang:
- “(b) (i) ten opsigte van enige terugbetaling vermeld in subartikel (1) (f), binne ’n tydperk van ses maande vanaf die laaste datum van enige tydperk van gebruik van enige distillaatbrandstof waarop die aansoek om sodanige terugbetaling betrekking het: Met dien verstande dat geen terugbetaling betaal word indien die hoeveelheid distillaatbrandstof waarop die aansoek om sodanige terugbetaling betrekking het minder is as die hoeveelheid wat by regulasie voorgeskryf word; en
- (ii) in alle ander gevalle, binne ’n tydperk van ses maande vanaf die datum waarop sodanige terugbetaling die eerste keer betaalbaar word.”;
- (j) deur subartikel (14A) deur die volgende subartikel te vervang:
- “(14A) (a) Die Minister van **[Nywerheidswese, Handel en Toerisme]** Ekonomiese Sake en Tegnologie 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]** Handel en Nywerheid, 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

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the item concerned, if, with due regard to any facts which became known after such a permit has been refused, he is satisfied that he or the said Director-General would have issued such a permit if those facts were then known. 5

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

(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 10 having been paid on goods intended for purposes or use under rebate of duty under this section **[75]**;

(ii) the goods in respect of which such a permit is issued, shall be deemed to have qualified at 15 the time duty was paid on such goods, in all respects for rebate; and

(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 20 paragraph (a) was issued.”;

(k) by the insertion after subsection (14A) of the following subsection:

“(14B) (a) Subject to the provisions of subsection 25 (14A), any Minister, other than the Minister of Finance, any Director-General mentioned in the second column of Schedule 1 to the Public Service Act, 1984 (Act No. 111 of 1984), and designated by such Minister, or any official of any institution involved, or the Commissioner, may, in respect of 30 goods which may, in terms of any item of Schedule No. 3, 4, 5 or 6, be entered under rebate of duty or be subject to a drawback or a refund of duty, issue, subject to such conditions as such Minister, 35 Director-General or official or the Commissioner may specify, with or without retrospective effect, a permit or certificate authorizing entry of those goods under rebate of duty, or authorizing a drawback or a refund of duty in accordance with the 40 provisions of the item concerned, provided the Commissioner is satisfied in respect of the goods concerned, where the permit or certificate concerned is issued with retrospective effect, that the 45 provisions of such item and such conditions have been complied with.

(b) The provisions of subsection (14A) (b) shall apply *mutatis mutandis* in respect of any permit or certificate referred to in paragraph (a) of this subsection.

(c) Application for such permit or certificate shall be 50 made to the Minister, Director-General or official of the institution referred to in paragraph (a) of this subsection or the Commissioner within six months from any date specified in section 40 (3) (b) (i), (ii) or (iii), as the circumstances may re- 55 quire.”;

(l) by the substitution for paragraph (aA) of subsection (15) of the following paragraph:

“(aA) The Minister may, whenever he deems it expedient in the public interest to do so— 60

(i) by like notice amend any such Schedule with retrospective effect from such date as he may specify in that notice; or

(ii) by like notice declare any amendment made 65 under paragraph (a) to apply with retrospec-



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5 die bepalings van die betrokke item magtig, indien hy, met inagneming van enige feite wat bekend geword 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)—

10 (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 hierdie artikel **[75]**;

15 (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

20 (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.”;

25 (k) deur na subartikel (14A) die volgende subartikel in te voeg:

“(14B) (a) Behoudens die bepalings van subartikel

30 (14A), kan 'n Minister, uitgesonderd die Minister van Finansies, 'n Direkteur-generaal genoem in die tweede kolom van Bylae 1 by die Staatsdienswet, 1984 (Wet No. 111 van 1984), en aangewys deur sodanige Minister, of 'n beampte van enige betrokke instelling of die Kommissaris, met betrekking tot goedere wat ingevolge enige item van Bylae No. 3, 4, 5 of 6 met korting op reg geklaar kan word of onderhewig is aan 'n teruggawe of terugbetaling van reg, 'n permit of sertifikaat, hetsy met terugwerkende krag of nie, wat klaring van daardie goedere met korting op reg of 'n teruggawe of terugbetaling van reg ooreenkomstig die bepalings van die betrokke item magtig, uit-  
40 reik, onderhewig aan sodanige voorwaardes as wat sodanige Minister, Direkteur-generaal of beampte of die Kommissaris stel mits die Kommissaris ten opsigte van die betrokke goedere, waar 'n betrokke permit of sertifikaat met terugwerkende krag uitgereik word, oortuig is dat die bepalings van sodanige item en sodanige voorwaardes nage-  
45 kom is.

50 (b) Die bepalings van subartikel (14A) (b) is *mutatis mutandis* van toepassing ten opsigte van enige permit of sertifikaat in paragraaf (a) van hierdie subartikel bedoel.

55 (c) Aansoek om sodanige permit of sertifikaat moet by die Minister, Direkteur-generaal of beampte van die betrokke instelling bedoel in paragraaf (a) van hierdie subartikel of die Kommissaris binne ses maande vanaf enige datum vermeld in artikel 40 (3) (b) (i), (ii) of (iii), na gelang van die omstandighede, gedoen word.”;

60 (l) deur paragraaf (aA) van subartikel (15) deur die volgende paragraaf te vervang:

“(aA) Die Minister kan, wanneer hy dit in die openbare belang dienstig ag om dit te doen—

65 (i) by dergelike kennisgewing so 'n Bylae wysig met terugwerkende krag vanaf die datum wat hy in dié kennisgewing aanwys; of

(ii) by dergelike kennisgewing afkondig dat enige wysiging kragtens paragraaf (a) gemaak met

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tive effect from such date as he may specify in that notice.”;

- (m) by the substitution for paragraph (b) of subsection (15) of the following paragraph:  
 “(b) An amendment made under paragraph (a) which repeals any existing provision in Schedule No. 5 or which excludes any goods from any existing provision of that Schedule, shall not apply in respect of goods, excluding distillate fuels referred to in item 533.01 or 540.00 of Schedule No. 5, which were imported prior to the date of the relevant notice in the Gazette, and an amendment made under the said paragraph which embodies any additional provision in that Schedule or applies any existing provision of that Schedule in respect of additional goods, shall not, except in so far as the Commissioner so directs and subject to such conditions as he may determine, apply in respect of goods which were imported prior to the date of the relevant notice in the Gazette.”;
- (n) by the substitution for subsection (16) of the following subsection:  
 “(16) The provisions of subsections **[(5)]** (6) and (7) of section 48 shall *mutatis mutandis* apply in respect of any amendment made under the provisions of subsection (15).”;
- (o) by the substitution for paragraph (d) of subsection (18) of the following paragraph:  
 “(d) in the case of imported crude petroleum naphtha for use in the refining of petroleum products, or imported or excisable petrol, a percentage equal to the full net loss incurred but not exceeding 0,25 [per cent] of any quantity entered for storage and stored in [any] a customs and excise storage warehouse during such period as the Commissioner may determine: Provided that only the owner of a warehouse referred to in section 61 (4) shall be entitled to such deduction;”; and
- (p) by the addition to subsection (18) of the following paragraph:  
 “(f) in the case of distillate fuels entered for storage and stored in a customs and excise storage warehouse, a percentage equal to the full net loss incurred but not exceeding 0,15 of any quantity so entered and stored in such warehouse during such period as the Commissioner may determine: Provided that only the owner of a warehouse referred to in section 61 (4) shall be entitled to such deduction.”.

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, section 11 of Act 110 of 1979, section 15 of Act 98 of 1980, section 20 of Act 86 of 1982 and section 5 of Act 89 of 1983.

24. (1) Section 76 of the principal Act is hereby amended—
- (a) by the substitution for subsection (1) of the following subsection:  
 “(1) No refund of any duty or other charge in respect of imported goods, **[or]** excisable goods, **[or]** sales duty goods, surcharge goods or fuel levy goods, other than a refund provided for under section 75 or 77, shall be paid or granted except in accordance with the provisions of this section and the regulations.”;
- (b) by the deletion of the word “or” at the end of paragraph (e) of subsection (2); and

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terugwerkende krag van toepassing is vanaf sodanige datum as wat hy in daardie kennisgewing vermeld.”;

(m) deur paragraaf (b) van subartikel (15) deur die volgende paragraaf te vervang:

“(b) ’n Wysiging kragtens paragraaf (a) aangebring wat ’n bestaande bepaling in Bylae No. 5 herroep of wat enige goedere van ’n bestaande bepaling van daardie Bylae uitsluit, is nie van toepassing nie ten opsigte van goedere, uitgesonderd distillaatbrandstowwe vermeld in item 533.01 of 540.00 van Bylae No. 5, wat voor die datum van die toepaslike kennisgewing in die *Staatskoerant* ingevoer is, en ’n wysiging kragtens bedoelde paragraaf aangebring wat ’n bykomende bepaling in daardie Bylae invoeg of ’n bestaande bepaling van daardie Bylae ten opsigte van bykomende goedere van toepassing maak, is, behalwe vir sover die Kommissaris aldus gelas en onderworpe aan die voorwaardes wat hy bepaal, nie ten opsigte van goedere wat voor die datum van die toepaslike kennisgewing in die *Staatskoerant* ingevoer is van toepassing nie.”;

(n) deur subartikel (16) deur die volgende subartikel te vervang:

“(16) Die bepalings van subartikels **[(5)]** (6) en (7) van artikel 48 is *mutatis mutandis* van toepassing ten opsigte van enige wysiging wat ingevolge die bepalings van subartikel (15) aangebring is.”;

(o) deur paragraaf (d) van subartikel (18) deur die volgende paragraaf te vervang:

“(d) in die geval van ingevoerde ru-petroleumnafta, vir gebruik by die raffinering van petroleumprodukte, of ingevoerde of sinsbare petrol, ’n persentasie gelyk aan die volle netto verlies opgehoop, maar hoogstens 0,25 [persent] van enige hoeveelheid geklaar [wat] vir opslag en opgeslaan in ’n doeane- en aksynsopslagpakhuis [geklaar word] gedurende sodanige tydperk as wat die Kommissaris bepaal: Met dien verstande dat slegs die eienaar van die pakhuis bedoel in artikel 61 (4) op sodanige aftrekking geregtig is;” en

(p) deur by subartikel (18) die volgende paragraaf te voeg:

“(f) in die geval van distillaatbrandstowwe geklaar vir opslag en opgeslaan in ’n doeane- en aksynsopslagpakhuis, ’n persentasie gelyk aan die volle netto verlies opgehoop, maar hoogstens 0,15 van enige hoeveelheid aldus geklaar en opgeslaan in sodanige pakhuis gedurende sodanige tydperk as wat die Kommissaris bepaal: Met dien verstande dat slegs die eienaar van die pakhuis bedoel in artikel 61 (4) op sodanige aftrekking geregtig is.”.

24. (1) Artikel 76 van die Hoofwet word hierby gewysig—

(a) deur subartikel (1) deur die volgende subartikel te vervang:

“(1) Geen terugbetaling van ’n reg of ander voordeuring ten opsigte van ingevoerde goedere, **[of]** sinsbare goedere, **[of]** verkoopreggoedere, bobelastinggoedere of brandstofheffinggoedere, uitgesonderd ’n terugbetaling waarvoor kragtens artikel 75 of 77 voorsiening gemaak is, word betaal of toegestaan nie behalwe ooreenkomstig die bepalings van hierdie artikel en die regulasies.”;

(b) deur die woord “of” aan die einde van paragraaf (e) van subartikel (2) te skrap; en

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, artikel 11 van Wet 110 van 1979, artikel 15 van Wet 98 van 1980, artikel 20 van Wet 86 van 1982 en artikel 5 van Wet 89 van 1983.

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- (c) by the addition to paragraph (f) of the said subsection (2) of the word "or", and the addition to that subsection of the following paragraph:

"(g) the duty having been reduced or withdrawn as provided for in section 48 (2) or (2A)."

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(2) Paragraph (a) of subsection (1) of this section shall be deemed to have come into operation—

- (a) in respect of the insertion of the words "surcharge goods" in subsection (1) of section 76 of the principal Act, on 30 March 1977; and  
 (b) in respect of the insertion of the words "or fuel levy goods" in that subsection, on 1 July 1987.

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Insertion of section 76A in Act 91 of 1964.

25. The following section is hereby inserted in the principal Act after section 76:

**76A.** If the Commissioner, purporting to act under the provisions of section 75 or 76, pays to any person by way of a refund or drawback any amount which was not duly payable to that person under those provisions or which was in excess of the amount due to that person by way of a refund or drawback under those provisions, that amount or the excess, as the case may be, shall be repaid by the person concerned to the Commissioner upon demand, failing which it shall be recoverable in terms of this Act as if it were the duty or charge concerned or part of such duty or charge, as the case may be."

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Amendment of section 77 of Act 91 of 1964, as substituted by section 26 of Act 105 of 1969 and amended by section 3 of Act 68 of 1973, section 15 of Act 98 of 1980 and section 21 of Act 86 of 1982.

26. (1) Section 77 of the principal Act is hereby amended—

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

"(a) Any amount due to a licensee of a customs and excise warehouse who, in terms of the regulations, is permitted to pay excise duty, [or] sales duty or fuel levy monthly or quarterly, in respect of such duty paid by him for which he was not liable or which is refundable to him in terms of item 534.00 of Schedule No. 5 or any item of Schedule No. 6 or 7 may, at any time within a period of two years from the date on which such amount first becomes due, be set off against any amount for which such licensee subsequently becomes liable in respect of excise duty, [or] sales duty or fuel levy, provided the accounts or bills of entry submitted by such licensee in respect of the payment of any amount against which any amount so due to him has been set off are accompanied by a full statement by such licensee, supported by a certificate by an officer, giving full particulars of the excise duty, [or] sales duty or fuel levy so paid and a full account of the circumstances under which the payment thereof took place and by such documentary evidence as the Commissioner may in each case require."

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- (b) by the substitution for subsection (2) of the following subsection:

"(2) With the permission of the Commissioner and subject to such conditions as he may impose, any amount of sales duty or excise duty specified in Section B of Part 2 of Schedule No. 1 paid by the licensee of a special customs and excise warehouse licensed in terms

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- (c) deur die woord "of" by paragraaf (f) van genoemde subartikel (2) te voeg en die volgende paragraaf by daardie subartikel te voeg:

5 "(g) dat die reg verminder of ingetrek is soos bepaal in artikel 48 (2) of (2A)."

(2) Paragraaf (a) van subartikel (1) van hierdie artikel word geag in werking te getree het—

10 (a) ten opsigte van die invoeging van die woorde "bobelastinggoedere" in subartikel (1) van artikel 76 van die Hoofwet, op 30 Maart 1977; en

(b) ten opsigte van die invoeging van die woorde "brandstofheffinggoedere" in daardie subartikel, op 1 Julie 1987.

15 25. Die volgende artikel word hierby in die Hoofwet ingevoeg na artikel 76:

"Verhaling van sekere bedrae nie behoorlik betaalbaar.

**76A.** Indien die Kommissaris, terwyl hy ingevolge

die bepaling van artikel 75 of 76 heet op te tree, aan enige persoon by wyse van 'n terugbetaling of teruggawe 'n bedrag betaal wat nie wel kragtens daardie bepaling aan dié persoon betaalbaar was nie of wat die bedrag ingevolge bedoelde bepaling by wyse van terugbetaling of teruggawe aan dié persoon verskuldig, te bowe gegaan het, moet daardie bedrag of oorbetalings, na gelang van die geval, onmiddellik deur die betrokke persoon aan die Kommissaris op aanvraag terugbetaal word, by ontstentenis waarvan dit ingevolge hierdie Wet verhaal kan word asof dit die betrokke reg of vordering of deel van sodanige reg of vordering, na gelang van die geval, was."

Invoeging van artikel 76A in Wet 91 van 1964.

30 26. (1) Artikel 77 van die Hoofwet word hierby gewysig—

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

35 "(a) Enige bedrag wat aan 'n lisensiehouer van 'n doeane- en aksynspakhuis wat kragtens die regulasies toegelaat word om aksynsreg, [of] verkoopreg of brandstofheffing maandeliks of kwartaalliks te betaal, verskuldig is ten opsigte van sodanige reg deur hom betaal waarvoor hy nie aanspreeklik was nie of wat ingevolge item 534.00 van Bylae No. 5 of 'n item van Bylae No. 6 of 7 aan hom terugbetaalbaar is, kan te eniger tyd binne 'n tydperk van twee jaar vanaf die datum waarop sodanige bedrag vir die eerste keer verskuldig word, verreken word teen enige bedrag waarvoor sodanige lisensiehouer daarna aanspreeklik word ten opsigte van aksynsreg, [of] verkoopreg of brandstofheffing, mits die rekeninge of klaringsbriewe wat deur sodanige lisensiehouer voorgelê word ten opsigte van die betaling van enige bedrag waarteen enige bedrag aldus aan hom verskuldig, verreken is, vergesel gaan van 'n volledige verklaring van sodanige lisensiehouer, gesteun deur 'n sertifikaat van 'n beampte, wat volle besonderhede verstrekk van die aksynsreg, [of] verkoopreg of brandstofheffing aldus betaal en 'n volledige relaas gee van die omstandighede waarin betaling daarvan geskied het en deur die dokumentêre getuienis wat die Kommissaris in elke geval verlang."

60 (b) deur subartikel (2) deur die volgende subartikel te vervang:

65 "(2) Met die toestemming van die Kommissaris en onderworpe aan die voorwaardes wat hy oplê, kan enige bedrag van verkoopreg of aksynsreg in Afdeling B van Deel 2 van Bylae No. 1 vermeld deur die lisensiehouer van 'n ingevolge hierdie Wet gelisensieerde spe-

Wysiging van artikel 77 van Wet 91 van 1964, soos vervang deur artikel 26 van Wet 105 van 1969 en gewysig deur artikel 3 van Wet 68 van 1973, artikel 15 van Wet 98 van 1980 en artikel 21 van Wet 86 van 1982.

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of this Act in respect of sales duty goods or excisable goods specified in Section B of Part 2 of Schedule No. 1 sold by him to any person whose premises are not so licensed and who has exported such goods or supplied them to any other person entitled to acquire such goods under rebate of sales duty or excise duty specified in Section B of Part 2 of Schedule No. 1, may be set off against any amount for which such licensee subsequently becomes liable in respect of sales duty or excise duty specified in Section B of Part 2 of Schedule No. 1, provided proof to the satisfaction of the Commissioner of such export or supply under rebate of duty and the identity of the sales duty goods or excisable goods specified in Section B of Part 2 of Schedule No. 1 so exported or supplied is submitted by such licensee, together with such documentary proof as the Commissioner may in each case require regarding the sale of such goods by such licensee.”

- (2) (a) Paragraph (a) of subsection (1) of this section shall be deemed to have come into operation on 1 July 1987.  
 (b) Paragraph (b) of subsection (1) of this section shall be deemed to have come into operation on 3 July 1978.

Amendment of section 80 of Act 91 of 1964, as amended by section 10 of Act 85 of 1968, section 27 of Act 105 of 1969, section 28 of Act 112 of 1977, section 22 of Act 86 of 1982, section 7 of Act 89 of 1984 and section 12 of Act 52 of 1986.

## 27. Section 80 of the principal Act is hereby amended—

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

“(b) not being a licensed manufacturer or dealer, without lawful authority has in his possession or custody or under his control any partly manufactured excisable goods, [or] sales duty goods or fuel levy goods or excisable goods, [or] sales duty goods or fuel levy goods upon which duty has not been paid;”;

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

“(n) from any goods made from or containing excisable goods or fuel levy goods extracts or recovers such excisable goods or fuel levy goods in contravention of the provisions of this Act;”;

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

“(o) contravenes the provisions of section 18 (13), 18A (9), 20 (4)bis, 35A (4), 37 (9), 60 (1), 63 (1), [or] 75 (7A), 75 (19) or 114 (2A); or”;

- (d) by the addition of the following subsection:

“(3) When any person is charged with a contravention of paragraph (j) of subsection (1) he shall, until the contrary is proved, be presumed to have known that he was not entitled to the rebate, drawback, refund or payment concerned.”

Amendment of section 88 of Act 91 of 1964, as amended by section 12 of Act 85 of 1968, section 30 of Act 112 of 1977 and section 15 of Act 98 of 1980.

## 28. Section 88 of the principal Act is hereby amended by the substitution for paragraph (a) of subsection (2) of the following paragraph:

- “(a) (i) If any goods liable to forfeiture under this Act cannot readily be found, the Commissioner may, notwithstanding anything to the contrary in this Act contained, demand from any person who imported, exported, manufactured, warehoused, removed or otherwise dealt with such goods contrary

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- 5 siale doeane- en aksynspakhuis betaal ten opsigte van  
verkoopreggoedere of sinsbare goedere in Afdeling B  
van Deel 2 van Bylae No. 1 vermeld wat deur hom verkoop  
is aan iemand wie se perseel nie aldus gelisensieer is nie  
en wat sodanige goedere uitgevoer het of verskaf het  
aan iemand anders wat geregtig was om sodanige goe-  
dere met korting op verkoopreg of aksynsreg in Afde-  
10 ling B van Deel 2 van Bylae No. 1 vermeld, te verkry, verre-  
ken word teen enige bedrag waarvoor sodanige lisen-  
siehouer daarna aanspreeklik word ten opsigte van ver-  
koopreg of aksynsreg in Afdeling B van Deel 2 van By-  
lae No. 1 vermeld, mits bewys tot bevrediging van die Kom-  
missaris van sodanige uitvoer of verskaffing met korting  
van reg en die identiteit van die verkoopreggoedere of  
15 sinsbare goedere in Afdeling B van Deel 2 van Bylae No. 1  
vermeld aldus uitgevoer of verskaf deur sodanige lisen-  
siehouer voorgelê word, tesame met die dokumentêre  
bewyse wat die Kommissaris in elke geval omtrent die  
verkoop van sodanige goedere deur sodanige lisen-  
20 siehouer verlang.”
- (2) (a) Paragraaf (a) van subartikel (1) van hierdie artikel  
word geag in werking te getree het op 1 Julie 1987.  
(b) Paragraaf (b) van subartikel (1) van hierdie artikel  
word geag in werking te getree het op 3 Julie 1978.

- 25 27. Artikel 80 van die Hoofwet word hierby gewysig—  
(a) deur paragraaf (b) van subartikel (1) deur die volgende  
paragraaf te vervang:  
“(b) nie ’n gelisensieerde vervaardiger of handelaar is  
nie en wat sonder wettige magtiging enige gedeel-  
30 telik vervaardigde sinsbare goedere, [of] verkoop-  
reggoedere of brandstofheffinggoedere of sinsbare  
goedere, [of] verkoopreggoedere of brandstof-  
heffinggoedere waarop reg nie betaal is nie in sy  
besit of bewaring of onder sy beheer het;”;
- 35 (b) deur paragraaf (n) van subartikel (1) deur die volgende  
paragraaf te vervang:  
“(n) uit enige goedere wat van sinsbare goedere of  
brandstofheffinggoedere gemaak is of wat sinsbare  
40 goedere of brandstofheffinggoedere bevat, soda-  
nige sinsbare goedere of brandstofheffinggoedere  
in stryd met die bepalings van hierdie Wet ekstra-  
heer of herwin;”;
- (c) deur paragraaf (o) van subartikel (1) deur die volgende  
paragraaf te vervang:  
45 “(o) die bepalings van artikel 18 (13), 18A (9), 20  
(4)bis, 35A (4), 37 (9), 60 (1), 63 (1), [of] 75 (7A),  
75 (19) of 114 (2A) oortree; of”; en
- (d) deur die volgende subartikel by te voeg:  
50 “(3) Wanneer enige persoon weens ’n oortreding van  
paragraaf (j) van subartikel (1) aangekla word, word  
hy, totdat die teendeel bewys word, geag te gewet het  
dat hy nie op die betrokke korting, teruggawe, terugbe-  
taling of betaling geregtig was nie.”

Wysiging van  
artikel 80 van  
Wet 91 van 1964,  
soos gewysig deur  
artikel 10 van  
Wet 85 van 1968,  
artikel 27 van  
Wet 105 van 1969,  
artikel 28 van  
Wet 112 van 1977,  
artikel 22 van  
Wet 86 van 1982,  
artikel 7 van  
Wet 89 van 1984  
en artikel 12 van  
Wet 52 van 1986.

- 55 28. Artikel 88 van die Hoofwet word hierby gewysig deur  
paragraaf (a) van subartikel (2) deur die volgende paragraaf te  
vervang:  
“(a) (i) Indien enige goedere wat kragtens hierdie Wet aan  
60 verbeuring onderhewig is, nie geredelik gevind kan  
word nie, kan die Kommissaris, ondanks an-  
dersluitende bepalings in hierdie Wet, van enige  
persoon wat sodanige goedere ingevoer, uitgevoer,  
vervaardig, opgeslaan of verwyder het of andersins

Wysiging van  
artikel 88 van  
Wet 91 van 1964,  
soos gewysig deur  
artikel 12 van  
Wet 85 van 1968,  
artikel 30 van  
Wet 112 van 1977  
en artikel 15 van  
Wet 98 van 1980.

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to the provisions of this Act or committed any offence under this Act rendering such goods liable to forfeiture, payment of an amount equal to the value for duty purposes or the export value of such goods plus any unpaid duty thereon, as the case may be. 5

- (ii) For the purposes of subparagraph (i) the value for duty purposes shall be calculated in terms of the provisions of this Act relating to such value whether or not the goods in question are subject to ad valorem duty or to a duty calculated according to a unit of quantity, volume or other measurement, as the case may be.” 10

Amendment of section 91 of Act 91 of 1964, as amended by section 14 of Act 85 of 1968, section 12 of Act 105 of 1976 and section 15 of Act 98 of 1980.

29. Section 91 of the principal Act is hereby amended by the substitution in subsection (2) for the words “five hundred rand” 15 of the expression “R1 000”.

Amendment of section 102 of Act 91 of 1964, as amended by section 16 of Act 95 of 1965, section 12 of Act 57 of 1966, section 19 of Act 85 of 1968, section 29 of Act 105 of 1969, section 35 of Act 112 of 1977, section 15 of Act 98 of 1980 and section 12 of Act 101 of 1985.

30. Section 102 of the principal Act is hereby amended—

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

“(1) Any person selling, offering for sale or dealing 20 in imported or excisable goods, **[or]** sales duty goods or fuel levy goods or any person removing the same, or any person having such goods entered in his books or mentioned in any documents referred to in section 75 (4A) or 101, shall, when requested by an officer, produce 25 proof as to the person from whom the goods were obtained and, if he is the importer or manufacturer or owner, as to the place where the duty due thereon was paid, the date of payment, the particulars of the entry for home consumption and the marks and numbers of 30 the cases, packages, bales and other articles concerned, which marks and numbers shall correspond to the documents produced in proof of the payment of the duty.”; and

- (b) by the substitution for subsection (4) of the following 35 subsection:

“(4) If in any prosecution under this Act or in any dispute in which the State, the Minister or the Commissioner or any officer is a party, the question arises whether the proper duty has been paid or whether any goods or plant have been lawfully used, imported, exported, manufactured, removed or otherwise dealt with or in, or whether any books, accounts, documents, forms or invoices required by regulation to be completed and kept, exist or have been duly completed and 45 **[signed]** kept or have been furnished to any officer, it shall be presumed that such duty has not been paid or that such goods or plant have not been lawfully used, imported, exported, manufactured, removed or otherwise dealt with or in, or that such books, accounts, 50 documents, forms or invoices do not exist or have not been duly completed and **[signed]** kept or have not been so furnished, as the case may be, unless the contrary is proved.”.



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- 5 teenstrydig met die bepalings van hierdie Wet daarmee gehandel het of enige misdryf kragtens hierdie Wet gepleeg het wat sodanige goedere aan verbeuring onderhewig maak, betaling eis van 'n
- 10 (ii) By die toepassing van subparagraaf (i) word die waarde vir belastingdoeleindes bereken ingevolge die bepalings van hierdie Wet met betrekking tot sodanige waarde ongeag of die betrokke goedere onderhewig is aan 'n *ad valorem*-reg of aan 'n reg bereken volgens 'n eenheid van hoeveelheid, volume of ander afmeting, na gelang van die geval."
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29. Artikel 91 van die Hoofwet word hierby gewysig deur in subartikel (2) die woord "vyfhonderd" deur die uitdrukking "R1 000" te vervang.

Wysiging van artikel 91 van Wet 91 van 1964, soos gewysig deur artikel 14 van Wet 85 van 1968, artikel 12 van Wet 105 van 1976 en artikel 15 van Wet 98 van 1980.

30. Artikel 102 van die Hoofwet word hierby gewysig—  
(a) deur subartikel (1) deur die volgende subartikel te vervang:

20 "(1) Enigiemand wat ingevoerde of sinsbare goedere, [of] verkoopreggoedere of brandstofheffinggoedere verkoop of vir verkoop aanbied of daarin handel

25 drywe of sodanige goedere verwyder of dit in sy boeke ingeskryf het of dit in enige in artikel 75 (4A) of 101 vermelde dokument aangeteken het, moet op versoek van 'n beampte bewys lewer aangaande die persoon van wie die goedere verkry is, en indien hy die invoerder of vervaardiger of eienaar is, aangaande die plek waar die verskuldigde regte daarop betaal is, die datum van betaling, die besonderhede van die klaring vir binnelandse verbruik en die merke en nommers van die kaste, pakke, bale en ander betrokke artikels, watter merke en nommers met die dokumente wat as bewys van betaling van reg voorgelê word, moet ooreenstem."; en

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(b) deur subartikel (4) deur die volgende subartikel te vervang:

40 "(4) Indien by 'n vervolging ingevolge hierdie Wet of in 'n geskil waarby die Staat, die Minister of die Kommissaris of 'n beampte 'n party is, die vraag ontstaan of die juiste reg betaal is of die vraag ontstaan of enige goedere of installasies wettiglik gebruik, ingevoer, uitgevoer, vervaardig of verwyder is of andersins wettiglik daarmee gehandel of daarin handel gedryf is, of die vraag ontstaan of enige boeke, rekeninge, dokumente, vorms of fakture waarvan die voltooiing en hou by regulasie vereis word, bestaan of behoorlik voltooi en

45 [onderteken] gehou is of aan 'n beampte verstrek is, word daar vermoed dat sodanige reg nie betaal is nie, of dat sodanige goedere of installasies nie wettiglik gebruik, ingevoer, uitgevoer, vervaardig of verwyder is nie, of dat nie andersins wettiglik daarmee gehandel of daarin handel gedryf is nie, of dat sodanige boeke, rekeninge, dokumente, vorms of fakture nie bestaan nie of nie behoorlik voltooi en [onderteken] gehou is nie of nie aldus verstrek is nie, na gelang van die geval, tensy die teendeel bewys word."

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Wysiging van artikel 102 van Wet 91 van 1964, soos gewysig deur artikel 16 van Wet 95 van 1965, artikel 12 van Wet 57 van 1966, artikel 19 van Wet 85 van 1968, artikel 29 van Wet 105 van 1969, artikel 35 van Wet 112 van 1977, artikel 15 van Wet 98 van 1980 en artikel 12 van Wet 101 van 1985.

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

31. Section 113 of the principal Act is hereby amended by the addition to subsection (8) of the following paragraphs, the existing subsection becoming paragraph (a) thereof:

- “(b) Any goods so liable to forfeiture or which he has reasonable cause to believe are so liable to forfeiture, may be detained by any officer, magistrate or member of the police force. 5
- (c) Any goods so detained may be released by the Commissioner to the department of State or person concerned.”. 10

Amendment of section 114 of Act 91 of 1964, as amended by section 33 of Act 105 of 1969, section 12 of Act 71 of 1975, section 36 of Act 112 of 1977, section 15 of Act 98 of 1980 and section 13 of Act 101 of 1985.

32. (1) Section 114 of the principal Act is hereby amended by the substitution for paragraphs (a) and (aA) of subsection (1) of the following paragraphs, respectively:

- “(a) (i) The correct amount of duty **[payable]** for which any person is liable in respect of any goods imported into or exported from the Republic or any goods manufactured in the Republic shall from the date on which liability for such duty commences; 15
- and
- (ii) any interest payable under this Act and any fine, 20 penalty or forfeiture incurred under this Act shall, from the time when it should have been paid,

constitute a debt to the State by the person concerned, and any goods in a customs and excise warehouse or in the custody of the Office (including goods in a rebate store-room) and belonging to that person, and any goods afterwards imported or exported by the person by whom the debt is due, and any imported goods in the possession or under the control of such person or on any premises in the possession or under the control of such person, and any goods in respect of which an excise or sales duty or fuel levy is prescribed (whether or not such duty or levy has been paid) and any materials for the manufacture of such goods in the possession or under the control of such person or on any premises in the possession or under the control of such person and any vehicles, machinery, plant or equipment in the possession or under the control of such person in which **[dutiable]** fuel in respect of which any duty or levy is prescribed (whether or not such duty or levy has been paid), is used, transported or stored, may be detained in accordance with the provisions of subsection (2) and shall be subject to a lien until such debt is paid. 25 30 35 40

(aA) Any plant and stills for the manufacture of any goods in respect of which an excise or sales duty or fuel levy is prescribed which are in the possession or under the control of such person or on any premises in the possession or under the control of such person shall be subject to a lien from the time when the liability for the duty or levy payable as contemplated in paragraph (a) in respect of any goods so manufactured commences until the debt in question is paid, as if such plant and stills are detained in accordance with the provisions of subsection (2): Provided that the Commissioner may allow any such plant or still to be used under such conditions as he may impose in each case.”. 45 50 55

(2) Subsection (1) of this section shall be deemed to have come into operation—

- (a) in respect of the insertion, in paragraph (a) of subsection (1) of section 114 of the principal Act, of the

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31. Artikel 113 van die Hoofwet word hierby gewysig deur die volgende paragrawe by subartikel (8) te voeg, terwyl die bestaande subartikel paragraaf (a) daarvan word:

- 5 “(b) Enige goedere wat aldus aan verbeuring onderhewig is  
 of op redelike gronde vermoed word aan verbeuring  
 onderhewig te wees, kan deur ’n beampte, landdros of  
 lid van die polisiemag aangehou word.  
 (c) Enige goedere aldus aangehou, kan deur die Kommissaris  
 10 aan die Staatsdepartement of betrokke persoon  
vrygelaat word.”.

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

32. (1) Artikel 114 van die Hoofwet word hierby gewysig deur paragrawe (a) en (aA) van subartikel (1) deur onderskeidelik die volgende paragrawe te vervang:

- 15 “(a) (i) Die juiste bedrag aan reg **[betaalbaar]** waarvoor  
enige persoon aanspreeklik is ten opsigte van enige  
 goedere in of uit die Republiek in- of uitgevoer of  
 enige goedere in die Republiek vervaardig, is van-  
af die datum waarop aanspreeklikheid vir sodanige  
reg begin; en  
 20 (ii) enige rente kragtens hierdie Wet betaalbaar en  
enige boete of verbeuring kragtens hierdie Wet op-  
geloop, is vanaf die tydstip waarop dit betaal moes  
geword het,

Wysiging van artikel 114 van Wet 91 van 1964, soos gewysig deur artikel 33 van Wet 105 van 1969, artikel 12 van Wet 71 van 1975, artikel 36 van Wet 112 van 1977, artikel 15 van Wet 98 van 1980 en artikel 13 van Wet 101 van 1985.

25 ’n skuldverpligting van die betrokke persoon aan die Staat,  
 en enige goedere in ’n doeane- en aksynspakhuis of in die  
 bewaring van die Kantoor (met inbegrip van goedere in ’n  
 kortingpakkamer) en behorende aan daardie persoon en  
 enige goedere wat daarna in- of uitgevoer word deur die  
 30 persoon op wie die skuldverpligting rus, en enige inge-  
 voerde goedere in die besit of onder die beheer van soda-  
 nige persoon of op enige perseel in die besit of onder die  
 beheer van sodanige persoon, en enige goedere ten opsigte  
 waarvan ’n aksynsreg of verkoopreg of brandstofheffing  
 voorgeskryf is (hetsy sodanige reg of heffing betaal is al dan  
 35 nie) en enige stowwe vir die vervaardiging van sodanige  
 goedere in die besit of onder die beheer van sodanige per-  
 soon of op enige perseel in die besit of onder die beheer van  
 sodanige persoon en voertuie, masjinerie, installasies of  
 toerusting in die besit of onder die beheer van sodanige per-  
 40 soon waarin **[belasbare]** brandstof ten opsigte waarvan  
enige reg of heffing voorgeskryf is (hetsy sodanige reg of  
heffing betaal is al dan nie) gebruik, vervoer of opgeslaan  
 word, kan ooreenkomstig die bepalings van subartikel (2)  
 aangehou word en is onderworpe aan ’n retensiereg totdat  
 45 sodanige skuld betaal word.

(aA) Enige installasies en distilleerketels vir die vervaardi-  
 ging van enige goedere ten opsigte waarvan ’n aksyns-  
 reg of verkoopreg of brandstofheffing voorgeskryf is,  
 wat in die besit of onder die beheer van sodanige per-  
 50 soon is of op enige perseel in die besit of onder die be-  
 heer van sodanige persoon is, is onderworpe aan ’n re-  
 tensiereg vanaf die tydstip waarop die aanspreeklikheid  
 vir die reg of heffing betaalbaar soos in paragraaf (a)  
 beoog, ten opsigte van enige goedere aldus vervaardig,  
 ’n aanvang neem totdat die betrokke skuld betaal  
 55 word, asof sodanige installasies en distilleerketels oor-  
 eenkomstig die bepalings van subartikel (2) aangehou  
 word: Met dien verstande dat die Kommissaris kan toe-  
 laat dat so ’n installasie of distilleerketel op die voor-  
 60 waardes wat hy in elke geval opleë, gebruik word.”.

(2) Subartikel (1) van hierdie artikel word geag in werking te  
 getree het—

(a) ten opsigte van die invoeging, in paragraaf (a) van sub-  
 artikel (1) van artikel 114 van die Hoofwet, van die

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words "for which any person is liable" and "shall from the date on which liability for such duty commences" and "in respect of which any duty is prescribed, (whether or not such duty has been paid)", on 31 July 1985; and

- (b) in respect of the insertion, in paragraphs (a) and (aA) of subsection (1) of section 114 of the principal Act, of the words "or fuel levy", on 1 July 1987.

Repeal of section 116A of Act 91 of 1964, as inserted by section 34 of Act 105 of 1969 and amended by section 15 of Act 98 of 1980.

33. Section 116A of the principal Act is hereby repealed.

Amendment of section 117 of Act 91 of 1964, as substituted by section 35 of Act 105 of 1969 and amended by section 15 of Act 98 of 1980 and section 20 of Act 52 of 1986.

34. Section 117 of the principal Act is hereby amended— 10

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

"(1) Such statistics of the import and export trade of the Republic and of excisable goods manufactured in the Republic and of sales duty goods and of fuel levy goods manufactured in and imported into the Republic as the Minister may determine, shall be compiled and tabulated by the Commissioner and published at such times and in such manner as the Minister may direct."

- (b) by the substitution for paragraph (b) of subsection (2) of the following paragraph:

"(b) manufacturing any excisable goods or fuel levy goods shall furnish in such manner and at such times as the Commissioner may require the value for excise duty purposes in terms of section 69 or for fuel levy purposes of all excisable goods or fuel levy goods manufactured by him, whether or not such goods are subject to *ad valorem* duty or to a duty calculated according to a unit of quantity, volume or other measurement, as the case may be."

- (c) by the addition of the following subsection:

"(3) For the purposes of paragraph (b) of subsection (2) the value for fuel levy purposes shall be deemed to be the value for excise duty purposes in terms of section 69 in respect of such goods manufactured in the Republic."

Amendment of section 120 of Act 91 of 1964, as amended by section 36 of Act 105 of 1969 and section 15 of Act 98 of 1980.

35. Section 120 of the principal Act is hereby amended by the substitution for paragraph (h) of subsection (1) of the following paragraph:

"(h) as to the collection of excise duties and sales duties and fuel levy, the time, manner and terms of payment and the calculation thereof;"

Commencement of certain sections.

36. Sections 1 (1) (a), (b), (c), (d), (e), (f), (h) and (i), 3, 7, 8 (1) (a), (b), (c), (d) and (f), 9 (b), 12, 13, 15 (1) (a), (b) and (c), 16, 17, 18 (a) and (c), 22, 23 (a), (b), (c), (d), (e), (h), (i), (m), (o) and (p), 30, 34 and 35 shall be deemed to have come into operation on 1 July 1987.

Commencement of certain Government Notices.

37. (1) Government Notice No. R. 2606 of 22 November 1985 shall be deemed to have come into operation on 1 April 1985.

(2) Government Notice No. R. 1385 of 4 July 1986 shall be deemed to have come into operation on 13 July 1984.

(3) The insertion, by Government Notice No. R. 2209 of 24 October 1986, of item 460.07/39.01 (1) in Note 7 (a) to Part 4 of

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- woorde "waarvoor enige persoon aanspreeklik is" en "is vanaf die datum waarop aanspreeklikheid vir sodanige reg begin" en "ten opsigte waarvan enige reg voorgeskryf is (hetsy sodanige reg betaal is al dan nie)", op 31 Julie 1985; en
- 5 (b) ten opsigte van die invoeging, in paragrawe (a) en (aA) van subartikel (1) van artikel 114 van die Hoofwet, van die woorde "of brandstofheffing", op 1 Julie 1987.

## 33. Artikel 116A van die Hoofwet word hierby herroep.

Herroeping van artikel 116A van Wet 91 van 1964, soos ingevoeg deur artikel 34 van Wet 105 van 1969 en gewysig deur artikel 15 van Wet 98 van 1980.

- 10 34. Artikel 117 van die Hoofwet word hierby gewysig—
- (a) deur subartikel (1) deur die volgende subartikel te vervang:
- 15 "(1) Die statistiek van die in- en uitvoerhandel van die Republiek en van sinsbare goedere in die Republiek vervaardig en van verkoopreggoedere of brandstofheffinggoedere in die Republiek vervaardig en ingevoer wat die Minister bepaal, word deur die Kommissaris saamgestel en getabelleer en op die tye en die wyse gepubliseer wat die Minister bepaal.";
- 20 (b) deur paragraaf (b) van subartikel (2) deur die volgende paragraaf te vervang:
- "(b) wat enige sinsbare goedere of brandstofheffinggoedere vervaardig, op die wyse en op die tye wat die Kommissaris vereis die waarde vir aksynsregdoeleindes ingevolge artikel 69 of vir brandstofheffingdoeleindes verstrek van alle sinsbare goedere of brandstofheffinggoedere deur hom vervaardig, ongeag of sodanige goedere onderhewig is aan *ad valorem*-reg of aan 'n reg bereken volgens 'n eenheid van hoeveelheid, volume of ander afmeting, na gelang van die geval.";
- 25 (c) deur die volgende subartikel by te voeg:
- "(3) By die toepassing van paragraaf (b) van subartikel (2) word die waarde vir brandstofheffingdoeleindes geag die waarde vir aksynsregdoeleindes ingevolge artikel 69 ten opsigte van sodanige goedere in die Republiek vervaardig, te wees."
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Wysiging van artikel 117 van Wet 91 van 1964, soos vervang deur artikel 35 van Wet 105 van 1969 en gewysig deur artikel 15 van Wet 98 van 1980 en artikel 20 van Wet 52 van 1986.

- 35 35. Artikel 120 van die Hoofwet word hierby gewysig deur paragraaf (h) van subartikel (1) deur die volgende paragraaf te vervang:
- 40 "(h) aangaande die invordering van aksynsregte en verkoopregte en brandstofheffing, die tyd, wyse en voorwaardes van betaling en die berekening daarvan;"

Wysiging van artikel 120 van Wet 91 van 1964, soos gewysig deur artikel 36 van Wet 105 van 1969 en artikel 15 van Wet 98 van 1980.

- 45 36. Artikels 1 (1) (a), (b), (c), (d), (e), (f), (g) en (i), 3, 7, 8 (1) (a), (b), (c), (d) en (f), 9 (b), 12, 13, 15 (1) (a), (b) en (c), 16, 17, 18 (a) en (c), 22, 23 (a), (b), (c), (d), (e), (h), (i), (m), (o) en (p), 30, 34 en 35 word geag op 1 Julie 1987 in werking te getree het.

Inwerkingtrede van sekere artikels.

- 50 37. (1) Goewermentskennisgewing No. R. 2606 van 22 November 1985 word geag op 1 April 1985 in werking te getree het.

Inwerkingtrede van sekere Goewermentskennisgewings.

- (2) Goewermentskennisgewing No. R. 1385 van 4 Julie 1986 word geag op 13 Julie 1984 in werking te getree het.

- 55 (3) Die invoeging, by Goewermentskennisgewing No. R. 2209 van 24 Oktober 1986, van item 460.07/39.01 (1) in Opmerking 7

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Schedule No. 1 to the principal Act, shall be deemed to have come into operation on 27 June 1986.

(4) Government Notice No. R. 2210 of 24 October 1986, in so far as it relates to tariff heading No. 39.01 (2) in item 460.07 of Schedule No. 4 to the principal Act, shall be deemed to have come into operation on 27 June 1986.

Application of section 40 of Act 91 of 1964 in relation to certain goods.

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

- (a) (i) bills of entry passed on 13 June 1985 and 21 June 1985 in relation to unassembled tractors shall, notwithstanding the provisions of item 460.17 (in relation to tariff heading No. 87.01) of Schedule No. 4 to the principal Act, 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; 10 15
- (ii) those tractors shall be deemed to have qualified at the time duty was paid thereon in all respects for rebate; and
- (iii) the duty paid on the tractors concerned shall be deemed to have been paid on the date of commencement of this Act; 20
- (b) (i) bills of entry passed during the period 27 June 1986 to 23 October 1986 in relation to pressure-sensitive plates, sheets, film, foil and strip of polyethylene terephthalates, with disposable backing, in respect of which any permit is issued in terms of the provisions of item 460.07 (in relation to tariff heading No. 39.01) of Schedule No. 4 to the principal Act, with retrospective effect, shall 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; 25 30
- (ii) those plates, sheets, film, foil and strip shall be deemed to have qualified at the time duty was paid thereon in all respects for rebate; and 35
- (iii) the duty paid on the plates, sheets, film, foil and strip concerned shall be deemed to have been paid on the date of commencement of this Act; and
- (c) (i) bills of entry passed during the period 18 October 1985 to 31 December 1986 in relation to monitors in respect of which a permit has been issued in terms of the provisions of item 460.16 (in relation to tariff heading No. 85.15) of Schedule No. 4 to the principal Act, shall 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; 40 45
- (ii) those monitors shall be deemed to have qualified at the time duty was paid thereon in all respects for rebate; and 50
- (iii) the duty paid on the monitors concerned shall be deemed to have been paid on the date of commencement of this Act. 55

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

39. 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 15 May 1987 shall not lapse by virtue of the provisions of section 48 (6), 56 (7) or 75 (16) of the principal Act.

Amendment of Schedules Nos. 1, 5 and 6 to Act 91 of 1964.

40. (1) Government Notices Nos. R.1443 and R.1444 of 1 July 1987 and Government Notices Nos. R.1807, R.1808 and R.1809 of 21 August 1987 are hereby withdrawn and Schedules Nos. 5 and 6 to the principal Act shall be construed as if the amendments made by the said notices had not been effected. 60

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(a) by Deel 4 van Bylae No. 1 by die Hoofwet, word geag op 27 Junie 1986 in werking te getree het.

(4) Goewermentskennisgewing No. R. 2210 van 24 Oktober 1986, vir sover dit betrekking het op tariefpos No. 39.01 (2) in item 460.07 van Bylae No. 4 by die Hoofwet, word geag op 27 Junie 1986 in werking te getree het.

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

- (a) (i) word klaringsbriewe wat op 13 Junie 1985 en 21 Junie 1985 met betrekking tot ongemonteerde trekkers voorgelê is, ondanks die bepalings van item 460.17 (met betrekking tot tariefpos No. 87.01) van Bylae No. 4 by die Hoofwet, 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 was;
- (ii) word daardie trekkers geag in alle opsigte vir korting in aanmerking te gekom het op die tydstop waarop reg daarop betaal is; en
- (iii) word die reg wat op die betrokke trekkers betaal is, geag op die datum van inwerkingtreding van hierdie Wet betaal te gewees het;
- (b) (i) word klaringsbriewe wat voorgelê is gedurende die tydperk 27 Junie 1986 tot 23 Oktober 1986 met betrekking tot drukgevoelige plate, velle, film, foelie en reep van poliëtileentereftalate, met wegdoenbare rugkant ten opsigte waarvan enige permit ingevolge die bepalings van item 460.07 (met betrekking tot tariefpos No. 39.01) van Bylae No. 4 by die Hoofwet met terugwerkende krag uitgereik word, geag per abuis voorgelê te gewees het omrede reg betaal is op goedere wat vir doeleindes of gebruik met korting kragtens artikel 75 bestem was;
- (ii) word daardie plate, velle, film, foelie en reep geag in alle opsigte vir korting in aanmerking te gekom het op die tydstop waarop reg daarop betaal is; en
- (iii) word die reg wat op die betrokke plate, velle, film, foelie en reep betaal is, geag op die datum van inwerkingtreding van hierdie Wet betaal te gewees het; en
- (c) (i) word klaringsbriewe wat gedurende die tydperk 18 Oktober 1985 tot 31 Desember 1986 met betrekking tot monitors ingevolge waarvan 'n permit ingevolge die bepalings van item 460.16 (met betrekking tot tariefpos No. 85.15) van Bylae No. 4 by die Hoofwet uitgereik is, geag per abuis voorgelê te gewees het omrede reg betaal is op goedere wat vir doeleindes of gebruik met korting kragtens artikel 75 bestem was;
- (ii) word daardie monitors geag in alle opsigte vir korting in aanmerking te gekom het op die tydstop waarop reg daarop betaal is; en
- (iii) word die reg wat op die betrokke monitors betaal is, geag op die datum van inwerkingtreding van hierdie Wet betaal te gewees het.

Toepassing van artikel 40 van Wet 91 van 1964 met betrekking tot sekere goedere.

39. Elke wysiging van Bylaes Nos. 1, 2, 3, 4, 5 en 6 by die Hoofwet wat voor 15 Mei 1987 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.

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

40. (1) Goewermentskennisgewings No. R.1443 en R.1444 van 1 Julie 1987 en Goewermentskennisgewings Nos. R.1807, R.1808 en R.1809 van 21 Augustus 1987 word hierby ingetrek en Bylaes Nos. 5 en 6 by die Hoofwet word uitgelê asof die wysigings by genoemde kennisgewings aangebring, nie aangebring is nie.

Wysiging van Bylaes Nos. 1, 5 en 6 by Wet 91 van 1964.

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(2) Schedule No. 1, and Schedules Nos. 5 and 6 as so construed, are hereby amended to the extent set out in Schedules Nos. 1, 2 and 3 to this Act, respectively.

(3) Subsection (2), in so far as it relates to Part 2 and Part 5 of Schedule No. 1 to the principal Act, as inserted by Schedule No. 1 to this Act, shall be deemed to have come into operation with effect from 1 July 1987.

(4) Subsection (2), in so far as it relates to Schedules Nos. 5 and 6 to the principal Act, as inserted by Schedules Nos. 2 and 3 to this Act, respectively, shall be deemed to have come into operation with effect from 1 July 1987.

Substitution of long title of Act 91 of 1964, as substituted by section 40 of Act 112 of 1977.

41. The following long title is hereby substituted for the long title of the principal Act:

## "ACT

To provide for the levying of customs, excise and sales duties and a surcharge; for a fuel levy, the prohibition and control of the importation, export or manufacture of certain goods; and for matters incidental thereto."

Removal of fuel levy goods to and from the Republic.

42. (1) Notwithstanding anything to the contrary in the principal Act contained, any fuel levy goods, as defined in that Act, which are removed to the territory of a party to any customs union agreement concluded in terms of section 51 of the principal Act, or brought into the Republic from any such territory, shall, if a fuel levy as so defined has not been imposed by such party, be deemed to be goods exported from and goods imported into the Republic, respectively, and the provisions of that Act relating to the exportation from and importation of goods into the Republic shall, subject to such arrangements as the Commissioner for Customs and Excise in his discretion may determine, apply to those goods until such time as that fuel levy is imposed and collected by that party as provided in this Act.

(2) Subsection (1) shall be deemed to have come into operation on 1 July 1987.

Substitution or amendment of Schedules to provide for application of International Convention on the Harmonized Commodity Description and Coding System.

43. Notwithstanding anything to the contrary in the principal Act contained, but subject to the provisions of section 48A of the principal Act, as inserted by section 19 of this Act, the Minister may at any time by notice in the *Gazette* substitute or amend any Schedule to the principal Act, including the Notes thereto, in order to provide for the application in the Republic of the International Convention on the Harmonized Commodity Description and Coding System signed at Brussels on 10 June 1985.

Commencement of section 6 of Act 52 of 1986.

44. Section 6 of the Customs and Excise Amendment Act, 1986 (Act No. 52 of 1986), shall be deemed to have come into operation on 18 July 1979.

Short title.

45. This Act shall be called the Customs and Excise Amendment Act, 1987.



## WYSIGINGSWET OP DOEANE EN AKSYNS, 1987

Wet No. 84, 1987

(2) Bylae No. 1, en Bylaes Nos. 5 en 6 aldus uitgelê, word hierby gewysig in die mate uiteengesit in onderskeidelik Bylaes Nos. 1, 2 en 3 by hierdie Wet.

(3) Subartikel (2), vir sover dit betrekking het op Deel 2 en 5 Deel 5 van Bylae No. 1 by die Hoofwet, soos ingevoeg deur Bylae No. 1 by hierdie Wet, word geag met ingang van 1 Julie 1987 in werking te getree het.

(4) Subartikel (2), vir sover dit betrekking het op Bylaes Nos. 5 en 6 by die Hoofwet, soos ingevoeg deur onderskeidelik Bylaes Nos. 2 en 3 by hierdie Wet, word geag met ingang van 1 Julie 1987 in werking te getree het.

41. Die lang titel van die Hoofwet word hierby deur die volgende lang titel vervang:

## "WET

15 Om voorsiening te maak vir die heffing van doeane-, aksyns- en verkoopregte en 'n bobelasting; vir 'n brandstofheffing, die verbod van en beheer oor die invoer, uitvoer of vervaardiging van sekere goedere; en vir aangeleenthede wat daarmee in verband staan."

Vervanging van lang titel van Wet 91 van 1964, soos vervang deur artikel 40 van Wet 112 van 1977.

20 42. (1) Ondanks andersluidende bepalings van die Hoofwet, word enige brandstofheffinggoedere, soos omskryf in daardie Wet, wat na die gebied van 'n party by enige doeane-unie-ooreenkoms ingevolge artikel 51 van die Hoofwet aangegaan, vervoer, of vanaf sodanige gebied die Republiek binnegebring  
25 word, indien 'n brandstofheffing soos aldus omskryf nie deur sodanige party opgelê is nie, geag onderskeidelik goedere uit die Republiek uitgevoer en goedere in die Republiek ingevoer te wees, en die bepalings van daardie Wet met betrekking tot die uitvoer van goedere uit die Republiek en die invoer van goedere  
30 in die Republiek is, behoudens die reëlings wat die Kommissaris van Doeane en Aksyns na goëddunke bepaal, van toepassing op daardie goedere tot tyd en wyl daardie brandstofheffing deur daardie party soos bepaal in hierdie Wet opgelê en gevorder word.

Verwydering van brandstofheffinggoedere na en van die Republiek.

35 (2) Subartikel (1) word geag op 1 Julie 1987 in werking te getree het.

43. Ondanks andersluidende bepalings in die Hoofwet, maar behoudens die bepalings van artikel 48A van die Hoofwet soos ingevoeg deur artikel 19 van hierdie Wet, kan die Minister te  
40 eniger tyd by kennisgewing in die *Staatskoerant* enige Bylae by die Hoofwet, met inbegrip van die Opmerkings daarby, vervang of wysig, ten einde voorsiening te maak vir die toepassing in die Republiek van die "International Convention on the Harmonized Commodity Description and Coding System" onderteken te  
45 Brussel op 10 Junie 1985.

Vervanging of wysiging van Bylaes om voorsiening te maak vir toepassing van "International Convention on the Harmonized Commodity Description and Coding System".

44. Artikel 6 van die Wysigingswet op Doeane en Aksyns, 1986 (Wet No. 52 van 1986), word geag op 18 Julie 1979 in werking te getree het.

Inwerkingtrede van artikel 6 van Wet 52 van 1986.

50 45. Hierdie Wet heet die Wysigingswet op Doeane en Aksyns, 1987.

Kort titel.

Act No. 84, 1987

CUSTOMS AND EXCISE AMENDMENT ACT, 1987

**Schedule No. 1**

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

By the deletion in Part 2 of subitem 104.20.27.

By the insertion after Part 4 of the following:

**"PART 5  
FUEL LEVY***Notes:*

1. Any rate of fuel levy specified in this Part in respect of any goods shall apply to any such goods which are manufactured in the Republic or imported into the Republic.
2. Any fuel levy payable in terms of this Part in respect of any goods specified therein shall be additional to any customs or excise duty payable in terms of Part 1 or 2 in respect of goods of the same class or kind.
3. Imported goods shall not be declared on separate bills of entry for the purpose of Parts 1, 2, 3, 4 and 5 of this Schedule.
4. Wherever the tariff heading or subheading under which any goods are classified in Part 1 of this Schedule is expressly quoted in any fuel levy item of this Part in which such goods are specified, the goods so specified in such fuel levy item shall be deemed not to include goods which are not classified under the said tariff heading or subheading.
5. Appropriation for own use for any purpose by the manufacturer or owner of any goods specified in this Part shall render such goods liable to entry for home consumption and payment of any fuel levy due.
6. Any rate of fuel levy specified in this Part in respect of any goods shall apply with effect from 1 July 1987 to any such goods which have not been delivered from the stocks of the suppliers mentioned in regulation 410.04.04 (1) (a).

I Fuel Levy Item	II Tariff Heading and Description	III Rate of Fuel Levy
195.00	MINERAL PRODUCTS	
195.10	27.10 <i>Petroleum oils and oils obtained from bituminous minerals:</i>	
.05	Petrol manufactured from coal	23,5c per litre
.10	Other petrol	23,5c per litre
.15	Distillate fuels (for example, gas oil and diesel oil)	24,7c per litre"

**Schedule No. 2**

AMENDMENTS TO SCHEDULE NO. 5 TO THE CUSTOMS AND EXCISE ACT, 1964

I Item	II Tariff Heading and Description	III Extent of Refund
Schedule No. 5	<p>By the substitution for the title of Schedule No. 5 of the following:</p> <p><b>"SPECIFIC DRAWBACKS AND REFUNDS OF CUSTOMS DUTIES AND FUEL LEVY"</b></p> <p>By the substitution for Note 6 of the following:</p> <p>"6. Whenever the tariff heading or subheading under which any goods are classified in Part 1 of Schedule No. 1 or the fuel levy item under which any goods are classified in Part 5 of Schedule No. 1 is quoted in any item in this Schedule in which such goods are specified, the goods so specified in such item in this Schedule shall be deemed not to include goods which are not classified under the said tariff heading or subheading or fuel levy item."</p> <p>By the insertion after Note 10 of the following:</p> <p>"11. A refund of fuel levy paid under Part 5 of Schedule No. 1 in respect of any goods specified in Column II of Part 4 of this Schedule shall, subject to the provisions of section 75 and the regulations, be allowed to the extent stated in Column III of that Part, in respect of such goods on compliance with the provisions of the item in this Part in which such goods are specified and of any notes applicable in respect of such item.</p>	

## WYSIGINGSWET OP DOEANE EN AKSYNS, 1987

Wet No. 84, 1987

**Bylae No. 1**

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

Deur in Deel 2 subitem 104.20.27 te skrap.  
Deur na Deel 4 die volgende in te voeg:

## "DEEL 5

## BRANDSTOFHEFFING

*Opmerkings:*

- 'n Skaal van brandstofheffing in hierdie Deel ten opsigte van enige goedere vermeld, is op enige sodanige goedere wat in die Republiek vervaardig of in die Republiek ingevoer word van toepassing.
- Enige brandstofheffing kragtens hierdie Deel betaalbaar ten opsigte van enige goedere daarin vermeld, is bykomend by enige kragtens Deel 1 of 2 betaalbare doeane- of aksynsreg ten opsigte van goedere van dieselfde klas of soort.
- Ingevoerde goedere word nie vir die doeleindes van Dele 1, 2, 3, 4 en 5 van hierdie Bylae op afsonderlike klaringsbriewe verklaar nie.
- Waar die tariefpos of subpos waaronder enige goedere in Deel 1 van hierdie Bylae ingedeel word, uitdruklik aangehaal word in enige brandstofheffingitem van hierdie Deel waarin sodanige goedere vermeld word, word die goedere wat aldus in sodanige brandstofheffingitem vermeld word, geag nie goedere in te sluit wat nie onder bedoelde tariefpos of subpos ingedeel word nie.
- Aanwending van die vervaardiger of eienaar van enige in hierdie Deel vermelde goedere vir eie gebruik vir enige doel maak sodanige goedere onderhewig aan klaring vir binnelandse verbruik en betaling van enige verskuldigde brandstofheffing.
- Enige skaal van brandstofheffing in hierdie Deel vermeld ten opsigte van enige goedere is van toepassing met ingang van 1 Julie 1987 op enige sodanige goedere wat nog nie uit die voorrade van die verskaffers vermeld in regulasie 410.04.04 (1) (a) gelewer is nie.

I Brandstof- heffingitem	II Tariefpos en Beskrywing	III Skaal van Brand- stofheffing
195.00	MINERAALPRODUKTE	
195.10	27.10 <i>Petroleumolies en olies van bitumineuse minerale verkry:</i>	
.05	Petrol van steenkool vervaardig	23,5c per liter
.10	Ander petrol	23,5c per liter
.15	Distillaatbrandstowwe (byvoorbeeld gasolie en dieselolie)	24,7c per liter"

**Bylae No. 2**

WYSIGINGS VAN BYLAE NO. 5 BY DIE DOEANE- EN AKSYNSWET, 1964

I Item	II Tariefpos en Beskrywing	III Mate van Terugbe- taling
Bylae No. 5	<p>Deur die titel van Bylae No. 5 deur die volgende te vervang:</p> <p>"BEPAALENDE TERUGGAWES EN TERUGBETALINGS VAN DOEANEREGTE EN BRANDSTOFHEFFING"</p> <p>Deur Opmerking 6 deur die volgende te vervang:</p> <p>"6. Waar die tariefpos of subpos waaronder enige goedere in Deel 1 van Bylae No. 1 ingedeel word of die brandstofheffingitem waaronder enige goedere in Deel 5 van Bylae No. 1 ingedeel word, aangehaal word in enige item in hierdie Bylae waarin sodanige goedere vermeld word, word die goedere wat aldus vermeld word in sodanige item in hierdie Bylae, geag nie goedere in te sluit wat nie onder bedoelde tariefpos of subpos of brandstofheffingitem ingedeel word nie."</p> <p>Deur na Opmerking 10 die volgende in te voeg:</p> <p>"11. 'n Terugbetaling van die brandstofheffing wat kragtens Deel 5 van Bylae No. 1 ten opsigte van enige in Kolom II van Deel 4 van hierdie Bylae vermelde goedere betaal is, word, behoudens die bepaling van artikel 75 en die regulasies, in die mate in Kolom III van daardie Deel aangetoon, by nakoming van die bepaling van die item in hierdie Deel waarin daardie goedere vermeld word en van enige opmerkings van toepassing ten opsigte van sodanige item gedoen.</p>	

Act No. 84, 1987

## CUSTOMS AND EXCISE AMENDMENT ACT, 1987

I Item	II Tariff Heading and Description	III Extent of Refund
	<p>12. Any particulars in Column III in Part 4 in respect of any goods relate to the fuel levy specified in Part 5 of Schedule No. 1.</p> <p>13. A refund of the customs duty specified in item 533.00 or the fuel levy specified in item 540.00 shall be paid only to the person who purchased and used the goods in question for the purpose specified in such item, unless the Commissioner authorizes payment of such refund to any other person on compliance with such conditions as he may impose in each case."</p> <p>533.00 By the substitution for item 533.00 of the following:</p> <p>"533.00 DISTILLATE FUELS USED FOR SPECIFIC PURPOSES:</p> <p><i>Notes:</i></p> <p>In this item—</p> <p>(a) "road" means any terrain over which a vehicle can be driven whether or not it is private property, and "road transport" has a corresponding meaning;</p> <p>(b) "agriculture" means the science, art and function of soil cultivation, including the reaping of harvests, the rearing of and caring for animals, fish and reptiles and the keeping of bees, for the production of agricultural products, the drilling for water and the building of dams and roads and hired services performing such functions at a place where agriculture is conducted;</p> <p>(c) "agricultural products" means animals, fish and reptiles and their products, plants and vegetable products in their natural state or the processed produce of agriculture, and includes eggs, milk, cream, meat, honey, grain, vegetables, fresh fruit, dried fruit, wine, flowers, nursery products, wool and hides, whether or not packed for marketing;</p> <p>(d) "agricultural requirements" means goods that are essential for agriculture and includes goods for the cultivation of the soil, growing of crops, reaping of harvests, rearing of and caring for animals, fish and reptiles and the building of dwellings and structures for agricultural purposes;</p> <p>(e) "transport in agriculture" means the transport of labour to and from the place where agriculture is conducted, agricultural products on and from such place to the premises of the buyer or other place from where the goods are marketed or where the goods will be processed by a person other than the person carrying on agriculture, whichever destination comes first, and the transport of agricultural requirements on such place and from the supplier's loading point to such place. For the purpose of this definition a vehicle shall be regarded as being used for transport in agriculture when either on the forward or return journey it conveys mainly agricultural products or requirements and includes hired services performed on behalf of the person carrying on agriculture;</p> <p>(f) "forestry" means the science, art and function of planting and the maintenance of plantations, including the growing of seed, seedlings and saplings, the cultivation of the soil, the protection of plantations against fire and the felling of trees by the person carrying on forestry and the building and maintenance of roads in the plantation;</p> <p>(g) "transport in forestry" means transport of primary forestry products, for example, seed, seedlings and saplings, bark and felled trees in the plantation, from the plantation to the saw-mill or to any other point of discharge; transport of forestry requirements, for example, sprays, implements, seed, seedlings and saplings, in the plantation and from the supplier's point of loading to the plantation and the transport of employees for activities in forestry. For the purpose of this definition a vehicle shall be regarded as being used for transport in forestry when either on the forward or return journey it conveys mainly forestry products or requirements and includes hired services performed on behalf of the person carrying on forestry.</p>	

## WYSIGINGSWET OP DOEANE EN AKSYNS, 1987

Wet No. 84, 1987

I Item	II Tariefpos en Beskrywing	III Mate van Terugbe- taling
533.00	<p>12. Enige besonderhede in Kolom III in Deel 4 ten opsigte van enige goedere het betrekking op die brandstofheffing in Deel 5 van Bylae No. 1 vermeld.</p> <p>13. 'n Terugbetaling van doeanereg in item 533.00 vermeld of van brandstofheffing in item 540.00 vermeld, word betaal slegs aan die persoon wat die bedoelde goedere aangekoop en gebruik het vir doeleindes vermeld in sodanige item, behalwe as die Kommissaris betaling van sodanige terugbetaling aan enige ander persoon magtig by nakoming van sodanige voorwaardes as wat hy in elke geval voorskryf."</p> <p>Deur item 533.00 deur die volgende te vervang:</p> <p>"533.00 Distillaatbrandstowwe gebruik vir bepaalde doeleindes:</p> <p><i>Opmerkings:</i></p> <p>By hierdie item beteken—</p> <p>(a) "pad" enige terrein waarop met 'n voertuig gery kan word hetsy dit private eiendom is al dan nie, en het "padvervoer" 'n ooreenstemmende betekenis;</p> <p>(b) "landbou" die wetenskap, kuns en funksie van grondbewerking, met inbegrip van die insameling van oeste, die teel en versorging van diere, vis en reptiele en byeboerdery, vir die produksie van landbouprodukte, die boor vir water en die bou van damme en paaie en gehuurde dienste wat sodanige funksies verrig op 'n plek waar landbou beoefen word;</p> <p>(c) "landbouprodukte" diere, vis en reptiele en hulle produkte, plante en plantaardige produkte in hulle natuurlike staat of die verwerkte landbouprodukte en sluit in eiers, melk, room, vleis, heuning, graan, groente, vars vrugte, droë vrugte, wyn, blomme, kwekeryprodukte, wol en velle, hetsy verpak vir bemarking al dan nie;</p> <p>(d) "landboubenodigdhede" goedere wat noodsaaklik is vir landbou en sluit in goedere vir bewerking van die grond, die verbouing van gewasse, insameling van oeste, teel en versorging van diere, vis en reptiele en die bou van wonings en strukture vir landboudoeleindes;</p> <p>(e) "vervoer in landbou" die vervoer van arbeid na en vanaf die plek waar landbou beoefen word, landbouprodukte op en vanaf sodanige plek tot by die persele van die koper of ander plek van waar die goedere bemark of waar die goedere verwerk sal word deur iemand anders as die persoon wat landbou beoefen, watter bestemming ook al eerste is, en die vervoer van landboubenodigdhede op sodanige plek en vanaf die leweransier se oplaai-punt na sodanige plek. Vir die doel van hierdie omskrywing word 'n voertuig geag gebruik te word vir vervoer in landbou wanneer dit of op die heen- of terugreis hoofsaaklik landbouprodukte of -benodigdhede vervoer en sluit in gehuurde dienste verrig namens die persoon wat landbou beoefen;</p> <p>(f) "bosbou" die wetenskap, kuns en funksie van die plant en onderhoud van plantasies, met inbegrip van die kweek van saad, saailinge en boompies, die bewerking van grond, die beskerming van plantasies teen brand en die vel van bome deur die persoon wat bosbou beoefen en die bou en instandhouding van paaie in die plantasie;</p> <p>(g) "vervoer in bosbou" vervoer van primêre bosbouprodukte, byvoorbeeld, saad, saailinge en boompies, bas en geveldde bome in die plantasie, vanaf die plantasie na die saagmeul of na enige ander afluai-punt; vervoer van bosboubenodigdhede, byvoorbeeld, spuitmiddels, implemente, saad, saailinge en boompies, in die plantasie en vanaf die leweransier se oplaai-punt na die plantasie en die vervoer van werknemers vir bosboubedrywighede. Vir die doel van hierdie omskrywing word 'n voertuig geag gebruik te word vir vervoer in bosbou wanneer dit op of die heen- of terugreis hoofsaaklik bosbouprodukte of -benodigdhede vervoer en sluit in gehuurde dienste verrig namens die persoon wat bosbou beoefen.</p>	





## Act No. 84, 1987

## CUSTOMS AND EXCISE AMENDMENT ACT, 1987

I Item	II Fuel Levy Item and Description	III Extent of Refund
540.02	195.10.15 Distillate fuels: <ol style="list-style-type: none"> <li data-bbox="567 378 1126 447">(1) Used as engine fuel in ships and boats (excluding whalers, trawlers and other ocean-going fishing vessels, excursion boats and yachts and other vessels for pleasure or sports)</li> <li data-bbox="567 470 1126 585">(2) Used as fuel for the production of agricultural products (excluding such fuel used for road transport in agriculture or in passenger vehicles such as motor cars, station wagons and minibuses) or as engine fuel in whalers, trawlers and other ocean-going fishing vessels</li> <li data-bbox="567 608 1126 677">(3) Used as fuel for road transport in agriculture (excluding such fuel used in passenger vehicles such as motor cars, station wagons and minibuses)</li> <li data-bbox="567 700 1126 769">(4) Used as fuel in forestry (excluding such fuel for use for road transport in forestry or in passenger vehicles such as motor cars, station wagons and minibuses)</li> <li data-bbox="567 792 1126 860">(5) Used as fuel for road transport in forestry (excluding such fuel used in passenger vehicles such as motor cars, station wagons and minibuses)</li> <li data-bbox="567 883 1126 929">(6) Used as fuel in heaters and heating apparatus, furnaces, ovens and boilers (ex Chapter 73, 74, 76 or 84)</li> <li data-bbox="567 952 1126 1044">(7) Used as fuel in stationary turbines and stationary compression ignition engines (excluding those mounted on self-propelled vehicles) (ex tariff heading No. 84.06 or 84.08)</li> <li data-bbox="567 1067 1126 1182">(8) Used as fuel in other compression ignition engines for the driving of or incorporated in machinery and implements of Chapters 84 and 85, for example, generators, compressors, loaders, pumps, machinery and mechanical appliances for public works, roadbuilding and earthmoving and self-propelled cranes</li> <li data-bbox="567 1205 1126 1228">(9) Used as fuel in locomotives (tariff heading No. 86.03)</li> <li data-bbox="567 1251 1126 1343">(10) Used as fuel in dumper vehicles of which, according to the manufacturer's specifications, each wheel massload is 4 500 kg or more or of which the total massload on each rear axle exceeds 20 000 kg (tariff heading No. 87.02)</li> <li data-bbox="567 1366 1126 1435">(11) Used as fuel in vehicles for use in underground mines (tariff heading No. 87.02) or in mobile drilling derricks (tariff heading No. 87.03)</li> <li data-bbox="567 1457 1126 1526">(12) Used as fuel in works trucks, for example, fork-lift trucks, crane trucks, platform trucks, straddle carriers and other elevating or stacking trucks (tariff heading No. 87.07)</li> </ol>	11,7c per litre  20,5c per litre  10,5c per litre  20,5c per litre  10,5c per litre  11,7c per litre  11,7c per litre  11,7c per litre  11,7c per litre  11,7c per litre  11,7c per litre

## Schedule No. 3

## AMENDMENTS TO SCHEDULE NO. 6 TO THE CUSTOMS AND EXCISE ACT, 1964

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
Schedule No. 6	By the substitution for the title of Schedule No. 6 of the following:  "REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES AND FUEL LEVY"  By the substitution for the title of Part 1 of the following:  "REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES AND FUEL LEVY"		



WYSIGINGSWET OP DOEANE EN AKSYNS, 1987

Wet No. 84, 1987

I Item	II Brandstofheffingitem en Beskrywing	III Mate van Terugbetaling
540.02	<p>195.10.15 Distillaatbrandstowwe:</p> <ol style="list-style-type: none"> <li>(1) Gebruik as enjinbrandstof in skepe en bote (uitgesonderd walvisbote, treilers en ander diepseevisvangvaartuie, ekkursiebote en jagte en ander vaartuie vir plesier of sport)</li> <li>(2) Gebruik as brandstof vir die produksie van landbouprodukte (uitgesonderd sodanige brandstof gebruik vir padvervoer in landbou of in passasiersvoertuie soos motorkarre, stasiewaens en minibusse) of as enjinbrandstof in walvisbote, treilers en ander diepseevisvangvaartuie</li> <li>(3) Gebruik as brandstof in padvervoer in landbou (uitgesonderd sodanige brandstof gebruik in passasiersvoertuie soos motorkarre, stasiewaens en minibusse)</li> <li>(4) Gebruik as brandstof in bosbou (uitgesonderd sodanige brandstof gebruik in padvervoer in bosbou of in passasiersvoertuie soos motorkarre, stasiewaens en minibusse)</li> <li>(5) Gebruik as brandstof in padvervoer in bosbou (uitgesonderd sodanige brandstof gebruik in passasiersvoertuie soos motorkarre, stasiewaens en minibusse)</li> <li>(6) Gebruik as brandstof in verwarmers en verhittingsapparate, fornuise, oonde en ketels (ex Hoofstuk 73, 74, 76 of 84)</li> <li>(7) Gebruik as brandstof in vaste turbines en vaste kompressie-ontstekingsenjins (uitgesonderd dié wat op selfaangedrewe voertuie gemonteer is) (ex tariefpos No. 84.06 of 84.08)</li> <li>(8) Gebruik as brandstof in ander kompressie-ontstekingsenjins vir die aandrywing van of geïnkorporeer in masjinerie en implemente van Hoofstukke 84 en 85, byvoorbeeld, generators, kompressors, laaiers, pompe, masjinerie en meganiese toestelle vir openbare werke, padbou en grondverskuiwing en selfaangedrewe hyskrane</li> <li>(9) Gebruik as brandstof in lokomotiewe (tariefpos No. 86.03)</li> <li>(10) Gebruik as brandstof in stortvoertuie waarvan, volgens die vervaardiger se spesifikasies, elke wielmassalas minstens 4 500 kg is of waarvan die totale massalas op elke agteras meer as 20 000 kg is (tariefpos No. 87.02)</li> <li>(11) Gebruik as brandstof in voertuie vir gebruik in ondergrondse myne (tariefpos No. 87.02) of in mobiele boortorings (tariefpos No. 87.03)</li> <li>(12) Gebruik as brandstof in installasievoertuie, byvoorbeeld, verkheftrokke, kraantrokke, perronwaentjies, buideldraers en ander hys- en stapeltrokke (tariefpos No. 87.07)</li> </ol>	<p>11,7c per liter</p> <p>20,5c per liter</p> <p>10,5c per liter</p> <p>20,5c per liter</p> <p>10,5c per liter</p> <p>11,7c per liter</p> <p>11,7c per liter</p> <p>11,7c per liter</p> <p>11,7c per liter</p> <p>11,7c per liter</p> <p>11,7c per liter</p>

**Bylae No. 3**

WYSIGINGS VAN BYLAE NO. 6 BY DIE DOEANE- EN AKSYNSWET, 1964

I Item	II Tariefitem en Beskrywing	III Mate van Korting	IV Mate van Terugbetaling
Bylae No. 6	<p>Deur die titel van Bylae No. 6 deur die volgende te vervang:</p> <p>“KORTINGS OP EN TERUGBETALINGS VAN SPESIFIEKE AKSYNSREGTE EN BRANDSTOFHEFFING”</p> <p>Deur die titel van Deel 1 deur die volgende te vervang:</p> <p>“KORTINGS OP EN TERUGBETALINGS VAN SPESIFIEKE AKSYNSREGTE EN BRANDSTOFHEFFING”</p>		

Act No. 84, 1987

## CUSTOMS AND EXCISE AMENDMENT ACT, 1987

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
	By the insertion after Note 7 to Part 1 of the following  "8. A refund of the excise duty in terms of item 609.05.10 shall be paid only to the person who purchased and used the goods in question for the purpose specified in such item, unless the Commissioner authorizes payment of such refund to any other person on compliance with such conditions as he may impose in each case.  9. A rebate of fuel levy specified in Part 5 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 603.02, on compliance with the provisions of the item and any notes applicable thereto."		
601.01	By the deletion of items 601.01.10, 601.01.30 and 601.01.40		
601.02	By the deletion of items 601.02.10, 601.02.30 and 601.02.40		
603.02	By the insertion after item 603.01 of the following:  "603.02 FUEL LEVY GOODS EXPORTED (INCLUDING SUPPLY AS STORES FOR FOREIGN-GOING SHIPS AND AIRCRAFT):  .01 195.10.05 } Petrol 195.10.10 } and distillate 195.10.15 } fuels	Full fuel levy"	
606.04	By the substitution for item 606.04.20 of the following:  "20. 104.20 Plain spirits entered for use for mixing with petrol in a warehouse approved for this purpose by the Commissioner	Full Duty"	
606.05	By the substitution for item 606.05.30 of the following:  ".10 105.10 Petrol obtained from the mixing of spirits manufactured in the Republic by the distillation of coal and containing, by volume, 10 per cent or more of the alcohols specified in tariff heading No. 29.04, with petrol, in a warehouse approved for this purpose by the Commissioner.  .20 105.10 Petrol obtained from the mixing of spirits manufactured in the Republic (excluding spirits manufactured in the Republic by the distillation of coal and containing, by volume, 10 per cent or more of the alcohols specified in tariff heading No. 29.04) with petrol, in a warehouse approved for this purpose by the Commissioner		1,209c per litre spirits in the mixture  1,409c per litre spirits in the mixture"
607.05	By the substitution for item 607.05.10 of the following:  ".10 105.10 Distillate fuels used:  (1) In the manufacture of lubricating grease  (2) In the manufacture of disinfectants, insecticides, fungicides, weed-killers, anti-sprouting products, rat poisons and similar products (including fly papers)  (3) As raw material (reactor and tangential oil) in the manufacture of oil-furnace carbon black  (4) In the calcination of refractory clay		3,817c per litre  3,817c per litre  3,817c per litre  3,817c per litre

## WYSIGINGSWET OP DOEANE EN AKSYNS, 1987

## Wet No. 84, 1987

I Item	II Tariefitem en Beskrywing	III Mate van Korting	IV Mate van Terugbetaling
	Deur na Opmerking 7 by Deel 1 die volgende in te voeg:		
	“8. 'n Terugbetaling van aksynsreg ingevolge item 609.05.10 word betaal slegs aan die persoon wat die bedoelde goedere aangekoop en gebruik het vir die doeleindes vermeld in sodanige item, behalwe as die Kommissaris betaling van sodanige terugbetaling aan enige ander persoon magtig by nakoming van sodanige voorwaardes as wat hy in elke geval voorskryf.		
	9. 'n Korting op brandstofheffing in Deel 5 van Bylae No. 1 vermeld, word, behoudens die bepalings van artikel 75, en die regulasies, toegelaat in die mate in Kolom III van item 603.02 aangetoon by nakoming van die bepalings van die item en van enige opmerkings van toepassing daarop.”		
601.01	Deur items 601.01.10, 601.01.30 en 601.01.40 te skrap.		
601.02	Deur items 601.02.10, 601.02.30 en 601.02.40 te skrap.		
603.02	Deur na item 603.01 die volgende in te voeg:		
	“603.02 BRANDSTOFHEFFINGGOEDERE UITGEVOER (MET INBEGRIIP VAN VERSKAFFING AS VOORRADE VIR SKEPE OF VLIEGTUIE OP VREEMDE VAART OF VLUG):		
	.01 195.10.05 } Petrol en 195.10.10 } distillaat- 195.10.15 } brandstowwe	Volle brandstofheffing”	
606.04	Deur item 606.04.20 deur die volgende te vervang:		
	“20. 104.20 Skoon spiritus geklaar vir gebruik vir die vermenging met petrol in 'n pakhuis wat deur die Kommissaris vir hierdie doel goedgekeur is	Volle reg”	
606.05	Deur item 606.05.30 deur die volgende te vervang:		
	“.10 105.10 Petrol verkry deur die vermenging van spiritus wat in die Republiek vervaardig is deur die distillering van steenkool en wat, volgens volume, minstens 10 persent van die alkohole in tariefpos no. 29.04 vermeld bevat, met petrol in 'n pakhuis wat deur die Kommissaris vir hierdie doel goedgekeur is		1,209c per liter spiritus in die mengsel
	.20 105.10 Petrol verkry deur die vermenging van spiritus in die Republiek vervaardig (uitgesonderd spiritus wat in die Republiek vervaardig is deur die distillering van steenkool en wat, volgens volume, minstens 10 per sent van die alkohole in tariefpos no. 29.04 vermeld bevat) met petrol in 'n pakhuis wat deur die Kommissaris vir hierdie doel goedgekeur is		1,409c per liter spiritus in die mengsel”
607.05	Deur item 607.05.10 deur die volgende te vervang:		
	“.10 105.10 Distillaatbrandstowwe gebruik:		
	(1) By die vervaardiging van smeerghries		3,817c per liter
	(2) By die vervaardiging van ontsmettingsmiddels, insektedoders, swamdoders, onkruidodders, anti-ontkiemingsmiddels, rottegiwwe en dergelike produkte (met inbegrip van vlieëpapiere)		3,817c per liter
	(3) Vir gebruik as grondstof (reaktor- en tangensiaal-olie) by die vervaardiging van olie-oondkoolswart		3,817c per liter
	(4) By die kalsinering van vuurvaste klei		3,817c per liter

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	(5) In the manufacture of products not elsewhere specified in this item (excluding the manufacture of fuel)		3,817c per litre"
607.05.30	By the deletion of item 607.05.30.		
609.05	By the substitution for item 609.05.10 of the following: "10 105.10 Distillate fuels:		
	(1) Used as engine fuel in ships and boats (excluding whalers, trawlers and other ocean-going fishing vessels, excursion boats and yachts and other vessels for pleasure or sports)		3,817c per litre
	(2) Used as fuel for the production of agricultural products (excluding such fuel used for road transport in agriculture or in passenger vehicles such as motor cars, station wagons and minibuses) or as engine fuel in whalers, trawlers and other ocean-going fishing vessels		3,634c per litre
	(3) Used as fuel for road transport in forestry (excluding such fuel used in passenger vehicles such as motor cars, station wagons and minibuses)		3,634c per litre.
	(4) Used as fuel in forestry (excluding such fuel for use for road transport in forestry or in passenger vehicles such as motor cars, station wagons and minibuses)		3,634c per litre.
	(5) Used as fuel for road transport in forestry (excluding such fuel used in passenger vehicles such as motor cars, station wagons and minibuses)		3,634c per litre
	(6) Used as fuel in heaters and heating apparatus, furnaces, ovens and boilers (ex Chapter 73, 74, 76 or 84)		3,634c per litre
	(7) Used as fuel in stationary turbines and stationary compression ignition engines (excluding those mounted on self-propelled vehicles) (ex tariff heading No. 84.06 or 84.08)		3,634c per litre
	(8) Used as fuel in other compression ignition engines for the driving of or incorporated in machinery and implements of Chapters 84 and 85, for example, generators, compressors, loaders, pumps, machinery and mechanical appliances for public works, roadbuilding and earth-moving and self-propelled cranes		3,634c per litre
	(9) Used as fuel in locomotives (tariff heading No. 86.03)		3,634c per litre
	(10) Used as fuel in dumper vehicles of which, according to the manufacturer's specifications, each wheel massload is 4 500 kg or more or of which the total massload on each rear axle exceeds 20 000 kg (tariff heading No. 87.02)		3,634c per litre
	(11) Used as fuel in vehicles for use in underground mines (tariff heading No. 87.02) or mobile drilling derricks (tariff heading No. 87.03)		3,634c per litre

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I Item	II Tariefitem en Beskrywing	III Mate van Korting	IV Mate van Terugbetaling
	(5) By die vervaardiging van produkte nie elders in hierdie item vermeld nie (uitgesonderd die vervaardiging van brandstof)		3,817c per liter"
607.05.30	Deur item 607.05.30 te skrap.		
609.05	Deur item 609.05.10 deur die volgende te vervang:		
	"10 105.10 Distillaatbrandstowwe:		
	(1) Gebruik as enjinbrandstof in skepe en bote (uitgesonderd walvisbote, treilers en ander diepseevisvaartuie, ekskursiebote en jagte en ander vaartuie vir plesier of sport)		3,817c per liter
	(2) Gebruik as brandstof in die produksie van landbouprodukte (uitgesonderd sodanige brandstof gebruik vir padvervoer in landbou of in passasiersvoertuie soos motorkarre, stasiewaens en minibusse) of as enjinbrandstof in walvisbote, treilers en ander diepseevisvaartuie		3,634c per liter
	(3) Gebruik as brandstof vir padvervoer in landbou (uitgesonderd sodanige brandstof gebruik in passasiersvoertuie soos motorkarre, stasiewaens en minibusse)		3,634c per liter
	(4) Gebruik as brandstof in bosbou (uitgesonderd sodanige brandstof gebruik in padvervoer in bosbou of in passasiersvoertuie soos motorkarre, stasiewaens en minibusse)		3,634c per liter
	(5) Gebruik as brandstof vir padvervoer in bosbou (uitgesonderd sodanige brandstof gebruik in passasiersvoertuie soos motorkarre, stasiewaens en minibusse)		3,634c per liter
	(6) Gebruik as brandstof in verwarmers en verhitingsapparate, fornuise, oonde en ketels (ex Hoofstuk 73, 74, 76 of 84)		3,634 per liter
	(7) Gebruik as brandstof in vaste turbines en vaste kompressie-ontstekingsenjins (uitgesonderd dié wat op selfaangedrewe voertuie gemonteer is) (ex tariefpos No. 84.06 of 84.08)		3,634c per liter
	(8) Gebruik as brandstof in ander kompressie-ontstekingsenjins vir die aandrywing van of geïnkorporeer in masjinerie en implemente van Hoofstukke 84 en 85, byvoorbeeld, generators, kompressors, laaiers, pompe, masjinerie en meganiese toestelle vir openbare werke, padbou en grondverskuiwing en selfaangedrewe hyskrane		3,634c per liter
	(9) Gebruik as brandstof in lokomotiewe (tariefpos No. 86.03)		3,634 per liter
	(10) Gebruik as brandstof in stortvoertuie waarvan, volgens die vervaardiger se spesifikasies, elke wielmassa minstens 4 500kg is of waarvan die totale massa op elke agter as meer as 20 000 kg is (tariefpos No. 87.02)		3,634c per liter
	(11) Gebruik as brandstof in voertuie vir gebruik in ondergrondse myne (tariefpos No. 87.02) of mobiele boortorings (tariefpos No. 87.03)		3,634c per liter

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I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
	(12) Used as fuel in works trucks, for example, fork-lift trucks, crane trucks, platform trucks, straddle carriers and other elevating or stacking trucks (tariff heading No. 87.07)		3,634c per litre"

By the insertion after Part 2 of Schedule No. 6 of the following:

"PART 3  
REFUNDS OF FUEL LEVY

*Notes:*

1. A refund of fuel levy paid under Part 5 of Schedule No. 1 in respect of any goods specified in Column II of this Schedule shall, subject to the provisions of section 75 and the regulations, be allowed to the extent stated in Column III of this Part, in respect of such goods on compliance with the provisions of the item in this Part in which such goods are specified and of any notes applicable in respect of such item.
2. Unless the context otherwise indicates, Notes I, II, VI and IX of the General Notes to Schedule No. 1 shall *mutatis mutandis* apply to this Part.
3. Any particulars in Column III in this Part in respect of any goods relate to the fuel levy specified in Part 5 of Schedule No. 1.
4. Wherever the tariff heading or subheading under which any goods are classified in Part 1 of Schedule No. 1 or the fuel levy item under which any goods are classified in Part 5 of Schedule No. 1 is quoted in any item in this Schedule in which such goods are specified, the goods so specified in such item in this Schedule shall be deemed not to include goods which are not classified under the said tariff heading or subheading or fuel levy item.
5. A refund in terms of this Part shall be paid only to the person who purchased and used the goods concerned for the purpose specified in such item, unless the Commissioner authorizes payment of such refund to any other person on compliance with such conditions as he may impose in each case.
6. In terms of the provisions of section 75 (1) (f) the refund specified in Column III of paragraph (9) of item 640.03 is payable in respect of distillate fuels used in locomotives by the South African Transport Services referred to in the South African Transport Services Act, 1981 (Act No. 65 of 1981).

I Item	II Fuel Levy Item and Description	III Extent of Refund
640.00	PETROL AND DISTILLATE FUELS USED FOR SPECIFIC PURPOSES:  <i>Notes:</i>  In this item "road", "agriculture", "agricultural products", "agricultural requirements", "transport in agriculture", "forestry" and "transport in forestry" shall have the meaning assigned thereto in the Notes to item 609.05 of this Schedule.	
640.01	195.10.05 Petrol and distillate fuels used by the State President, diplomatic and other foreign representatives mentioned in item 195.10.10 406.01, 406.02, 406.03, 406.05 or 406.07 of Schedule No. 4, subject to the requirements of those items and of the notes (except Note 1) applicable thereto:  (1) Petrol  (2) Distillate fuels	8,9c per litre  9c per litre
640.02	195.10.15 Distillate fuels used in the manufacture of the goods specified in item 607.05.10	20,5c per litre
640.03	195.10.15 Distillate fuels:  (1) Used as engine fuel in ships and boats (excluding whalers, trawlers and other ocean-going fishing vessels, excursion boats and yachts and other vessels for pleasure or sports)  (2) Used as fuel for the production of agricultural products (excluding such fuel for use for road transport in agriculture or in passenger vehicles such as motor cars, station wagons and minibuses) or as engine fuel in whalers, trawlers and other ocean-going fishing vessels	11,7c per litre  20,5c per litre

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I Item	II Tariefitem en Beskrywing	III Mate van Korting	IV Mate van Terugbetaling
	(12) Gebruik as brandstof in installasie-voertuie, byvoorbeeld, vurkheftrokke, kraantrokke, perronwaentjies, buideldraers en ander hys- en stapeltrokke (tariefpos No. 87.07)		3,634c per liter"

Deur na Deel 2 van Bylae No. 6 die volgende in te voeg:

## "DEEL 3

## TERUGBETALINGS VAN BRANDSTOFHEFFING

## Opmerkings:

- 'n Terugbetaling van die brandstofheffing wat kragtens Deel 5 van Bylae No. 1 ten opsigte van enige in Kolom II van hierdie Deel vermelde goedere betaal is, word, behoudens die bepalings van artikel 75 en die regulasies, in die mate in Kolom III van hierdie Deel aangetoon, by nakoming van die bepalings van die item in hierdie Deel waarin daardie goedere vermeld word en van enige opmerkings van toepassing ten opsigte van sodanige item gedoen.
- Tensy uit die samehang anders blyk, is Opmerking I, II, VI en IX van die Algemene Opmerkings by Bylae No. 1 *mutatis mutandis* op hierdie Deel van toepassing.
- Enige besonderhede in Kolom III in hierdie Deel ten opsigte van enige goedere het betrekking op die brandstofheffing in Deel 5 van Bylae No. 1 vermeld.
- Waar die tariefpos of subpos waaronder enige goedere in Deel 1 van Bylae No. 1 ingedeel word of die brandstofheffingitem waaronder enige goedere in Deel 5 van Bylae No. 1 ingedeel word, aangehaal word in enige item in hierdie Bylae waarin sodanige goedere vermeld word, word die goedere wat aldus vermeld word in sodanige item in hierdie Bylae, geag nie goedere in te sluit wat nie onder bedoelde tariefpos of subpos of brandstofheffingitem ingedeel word nie.
- 'n Terugbetaling ingevolge hierdie Deel word betaal slegs aan die persoon wat die bedoelde goedere aangekoop en gebruik het vir die doeleinde in sodanige item vermeld, behalwe as die Kommissaris betaling van sodanige terugbetaling aan enige ander persoon magtig by nakoming van sodanige voorwaardes wat hy in elke geval voorskryf.
- Ingevolge die bepalings van artikel 75 (1) (f) is 'n terugbetaling vermeld in Kolom III van paragraaf (9) van item 640.03 betaalbaar ten opsigte van distillaatbrandstowwe gebruik in lokomotiewe deur die Suid-Afrikaanse Vervoerdienste in die Suid-Afrikaanse Vervoerdienstewet, 1981 (Wet No. 65 van 1981), bedoel.

I Item	II Brandstofheffingitem en Beskrywing	III Mate van Terugbetaling
640.00	PETROL EN DISTILLAATBRANDSTOWWE GEBRUIK VIR BEPAALDE DOELEINDES:  <i>Opmerkings:</i>  By hierdie item beteken "pad", "landbou", "landbouprodukte", "landboubenodighede", "vervoer in landbou", "bosbou" en "vervoer in bosbou" dieselfde as die betekenis daaraan toegewys in die Opmerkings by item 609.05 van hierdie Bylae.	
640.01	195.10.05 Petrol en distillaatbrandstowwe gebruik deur die Staatspresident diplomatieke en ander buitelandse verteenwoordigers in 195.10.10 item 406.01, 406.02, 406.03, 406.05 of 406.07 van Bylae No. 4 195.10.15 vermeld, onderworpe aan die vereistes van sodanige items en die opmerkings (behalwe Opmerking 1) wat daarop betrekking het:  (1) Petrol  (2) Distillaatbrandstowwe	8,9c per liter  9c per liter
640.02	195.10.15 Distillaatbrandstowwe gebruik in die vervaardiging van die goedere in item 607.05.10 vermeld	20,5c per liter
640.03	195.10.15 Distillaatbrandstowwe:  (1) Gebruik as enjinbrandstof in skepe en bote (uitgesonderd walvisbote, treilers en ander diepseevisvangvaartuie, ekskursiebote en jagte en ander vaartuie vir plesier of sport)  (2) Gebruik as brandstof vir die produksie van landbouprodukte (uitgesonderd sodanige brandstof gebruik vir padvervoer in landbou of in passasiersvoertuie soos motorkarre, stasiewaens en minibusse) of as enjinbrandstof in walvisbote, treilers en ander diepseevisvangvaartuie	11,7c per liter  20,5c per liter

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	(3) Used as fuel for road transport in agriculture (excluding such fuel used in passenger vehicles such as motor cars, station wagons and minibuses)	10,5c per litre
	(4) Used as fuel in forestry (excluding such fuel for use for road transport in forestry or in passenger vehicles such as motor cars, station wagons and minibuses)	20,5c per litre
	(5) Used as fuel for road transport in forestry (excluding such fuel used in passenger vehicles such as motor cars, station wagons and minibuses)	10,5c per litre
	(6) Used as fuel in heaters and heating apparatus, furnaces, ovens and boilers (ex Chapter 73, 74, 76 or 84)	11,7c per litre
	(7) Used as fuel in stationary turbines and stationary compression ignition engines (excluding those mounted on self-propelled vehicles) (ex tariff heading No. 84.06 or 84.08)	11,7c per litre
	(8) Used as fuel in other compression ignition engines for the driving of or incorporated in machinery and implements of Chapters 84 and 85, for example, generators, compressors, loaders, pumps, machinery and mechanical appliances for public works, roadbuilding and earthmoving and self-propelled cranes	11,7c per litre
	(9) Used as fuel in locomotives (tariff heading No. 86.03)	11,7c per litre
	(10) Used as fuel in dumper vehicles of which, according to the manufacturer's specifications, each wheel massload is 4 500 kg or more or of which the total massload on each rear axle exceeds 20 000 kg (tariff heading No. 87.02)	11,7c per litre
	(11) Used as fuel in vehicles for use in underground mines (tariff heading No. 87.02) or in mobile drilling derricks (tariff heading No. 87.03)	11,7c per litre
	(12) Used as fuel in works trucks, for example, fork-lift trucks, crane trucks, platform trucks, straddle carriers and other elevating or stacking trucks (tariff heading No. 87.07)	11,7c per litre"



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I Item	II Brandstofheffingitem en Beskrywing	III Mate van Terugbetaling
	(3) Gebruik as brandstof vir padvervoer in landbou (uitgesonderd sodanige brandstof gebruik in passasiersvoertuie soos motorkarre, stasiewaens en minibusse)	10,5c per liter
	(4) Gebruik as brandstof in bosbou (uitgesonderd sodanige brandstof gebruik in padvervoer in bosbou of in passasiersvoertuie soos motorkarre, stasiewaens en minibusse)	20,5c per liter
	(5) Gebruik as brandstof vir padvervoer in bosbou (uitgesonderd sodanige brandstof gebruik in passasiersvoertuie soos motorkarre, stasiewaens en minibusse)	10,5c per liter
	(6) Gebruik as brandstof in verwarmers en verhittingsapparaat, fornuise, oonde en ketels (ex Hoofstuk 73, 74, 76 of 84)	11,7c per liter
	(7) Gebruik as brandstof in vaste turbines en vaste kompressie-ontstekingsenjins (uitgesonderd dié wat op selfaangedrewe voertuie gemonteer is) (ex tariefpos No. 84.06 of 84.08)	11,7c per liter
	(8) Gebruik as brandstof in ander kompressie-ontstekingsenjins vir die aandrywing van of geïnkorporeer in masjinerie en implemente van Hoofstukke 84 en 85, byvoorbeeld, generators, kompressors, laaiers, pompe, masjinerie en meganiese toestelle vir openbare werke, padbou en grondverskuiwing en selfaangedrewe hyskrane	11,7c per liter
	(9) Gebruik as brandstof in lokomotiewe (tariefpos No. 86.03)	11,7c per liter
	(10) Gebruik as brandstof in stortvoertuie waarvan, volgens die vervaardiger se spesifikasies, elke wielmassa minstens 4 500 kg is of waarvan die totale massa op elke agteras meer as 20 000 kg is (tariefpos No. 87.02)	11,7c per liter
	(11) Gebruik as brandstof in voertuie vir gebruik in ondergrondse myne (tariefpos No. 87.02) of in mobiele boortorings (tariefpos No. 87.03)	11,7c per liter
	(12) Gebruik as brandstof in installasievoertuie, byvoorbeeld, vorkheftrokke, kraantrokke, perronwaentjies, buideldraers en ander hys- en stapeltrokke (tariefpos No. 87.07)	11,7c per liter"

