



REPUBLIEK VAN SUID-AFRIKA

# STAATSKOERANT

# GOVERNMENT GAZETTE

FOR THE REPUBLIC OF SOUTH AFRICA

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No. 13963

KANTOOR VAN DIE STAATSPRESIDENT

STATE PRESIDENT'S OFFICE

No. 1245.

6 Mei 1992

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

No. 61 van 1992: Wysigingswet op Doeane en Aksyns, 1992.

No. 1245.

6 May 1992

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

No. 61 of 1992: Customs and Excise Amendment Act, 1992.

**ALGEMENE VERDUIDELIKENDE NOTA:**

- [ ]** Woorde in vet druk tussen vierkantige hake dui skrappings uit bestaande verordenings aan.
- \_\_\_\_\_** Woorde met 'n volstreep daaronder, dui invoegings in bestaande verordenings aan.

**WET**

Tot wysiging van die Doeane- en Aksynswet, 1964, ten einde voorsiening te maak vir die oplegging van 'n sekere reg en voorlopige betaling ten opsigte van sekere goedere; en vir die herbenaming van die Raad van Handel en Nywerheid; die benaming van die Minister van Handel en Nywerheid aan te pas; die bevoegdheid van die Minister van Finansies om Bylae No. 1 by genoemde Wet te wysig, verder te reël; voorsiening te maak vir oorlegpleging deur die Minister van Finansies met die Minister van Handel en Nywerheid en vir Ekonomiese Koördinering by die wysiging in sekere omstandighede van enige Bylae by genoemde Wet; en die oplegging van anti-dumping- en kontraregte ten opsigte van sekere goedere verder te reël; en om voorsiening te maak vir aangeleenthede wat daarmee in verband staan.

*(Afrikaanse teks deur die Staatspresident geteken.)*  
*(Goedgekeur op 26 April 1992.)*

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

**Wysiging van artikel 45 van Wet 91 van 1964, soos gewysig deur artikel 9 van Wet 112 van 1977, artikel 7 van Wet 86 van 1982 en artikel 6 van Wet 101 van 1985**

1. Artikel 45 van die Doeane- en Aksynswet, 1964 (hieronder die Hoofwet genoem), word hierby gewysig deur in subartikel (1) paragraaf (a) deur die volgende paragraaf te vervang:

“(a) Ondanks andersluidende bepalings van hierdie Wet, is alle goedere wat na die Republiek versend of in die Republiek ingevoer of in 'n doeane-en-aksynspakhuis opgeslaan of vervaardig of onder waarborg vervoer word, by klaring vir binnelandse gebruik aan die regte (met inbegrip van anti-dumpingregte **[en]**, kontraregte en beveiligingsregte wat in Bylae No. 2 vermeld word en nuwe of verhoogde regte waarop artikel 58(1) betrekking het en regte ingevolge die bepalings van artikel 53 opgelê) wat ten tyde van sodanige klaring of sodanige goedere hefbaar is, onderhewig.”.

**Wysiging van artikel 46 van Wet 91 van 1964, soos gewysig deur artikel 5 van Wet 68 van 1989**

2. Artikel 46 van die Hoofwet word hierby gewysig—

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

“(c) sodanige ander prosesse as wat die Minister op aanbeveling van die Raad **[van Handel en Nywerheid]** op Tariewe en

## GENERAL EXPLANATORY NOTE:

**[** Words in bold type in square brackets indicate omissions from existing enactments.

       Words underlined with a solid line indicate insertions in existing enactments.

## ACT

To amend the Customs and Excise Act, 1964, so as to provide for the imposition of a certain duty and provisional payment in respect of certain goods; and for renaming the Board of Trade and Industry; to adjust the designation of the Minister of Trade and Industry; to further regulate the power of the Minister of Finance to amend Schedule No. 1 to the said Act; to provide for consultation by the Minister of Finance with the Minister of Trade and Industry and for Economic Co-ordination in amending in certain circumstances any Schedule to the said Act; and to further regulate the imposition of anti-dumping and countervailing duties in respect of certain goods; and to provide for matters connected therewith.

*(Afrikaans text signed by the State President.)*  
*(Assented to 26 April 1992.)*

**B**E IT ENACTED by the State President and the Parliament of the Republic of South Africa, as follows:—

**Amendment of section 45 of Act 91 of 1964, as amended by section 9 of Act 112 of 1977, section 7 of Act 86 of 1982 and section 6 of Act 101 of 1985**

5   1. Section 45 of the Customs and Excise Act, 1964 (hereinafter referred to as the principal Act), is hereby amended by the substitution in subsection (1) for paragraph (a) of the following paragraph:

10       “(a) Notwithstanding anything to the contrary in this Act contained, all goods consigned to or imported into the Republic or stored or manufactured in a customs and excise warehouse or removed in bond shall upon being entered for home consumption be liable to such duties (including anti-dumping duties, **[and]** countervailing duties and safeguard duties specified in Schedule No. 2 and new or increased duties referred to in section 58(1) and duties imposed under the provisions of section 53) as may  
15   at the time of such entry be leviable upon such goods.”

**Amendment of section 46 of Act 91 of 1964, as amended by section 5 of Act 68 of 1989**

2. Section 46 of the principal Act is hereby amended—

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

      “(c) such other processes as the Minister may, on the recommendation of the Board **[of Trade and Industries]** on

Handel by regulasie ten opsigte van enige klas of soort goedere voorskryf, by die produksie of vervaardiging van goedere van daardie klas of soort in daardie gebied plaasgevind het.”; en

- (b) deur subartikel (2) deur die volgende subartikel te vervang: 5  
 “(2) Die Minister kan van tyd tot tyd, op aanbeveling van die Raad **[van Handel en Nywerheid]** op Tariewe en Handel by regulasie die in subartikel (1) voorgeskrewe persentasie verhoog ten opsigte van enige klas of soort ingevoerde goedere, of ten opsigte van enige klas of soort sodanige goedere vanaf ’n besondere gebied, waarop daardie subartikel van toepassing is.”. 10

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, artikel 6 van Wet 52 van 1986, artikel 15 van Wet 84 van 1987, artikel 4 van Wet 69 van 1988, artikel 6 van Wet 68 van 1989 en artikel 22 van Wet 59 van 1990 15

3. Artikel 47 van die Hoofwet word hierby gewysig deur subartikel (6) deur die volgende subartikel te vervang:

- “(6) Enige reg betaalbaar ingevolge artikel 53, enige anti-dumpingreg betaalbaar ingevolge artikel 56, **[en]** enige kontrareg betaalbaar ingevolge artikel **[57]** 56A en enige beveiligingsreg betaalbaar ingevolge artikel 57 word ooreenkomstig die bepalinge van bedoelde artikels ten bate van die Staatsinkomstefonds betaal.”. 20

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, artikels 10 en 15 van Wet 98 van 1980, artikel 9 van Wet 86 van 1982, artikel 18 van Wet 84 van 1987, artikel 7 van Wet 68 van 1989 en artikel 23 van Wet 59 van 1990 25 30

4. Artikel 48 van die Hoofwet word hierby gewysig—

- (a) deur in subartikel (1) paragraaf (b) deur die volgende paragraaf te vervang: 35  
 “(b) ten einde aan ’n **[aanbeveling van]** versoek deur die **[Raad van Handel en Nywerheid]** Minister van Handel en Nywerheid en vir Ekonomiese Koördinering gevolg te gee;” en  
 (b) deur in subartikel (5) paragraaf (a) deur die volgende paragraaf te vervang: 40  
 “(a) Wanneer die Minister oortuig is dat enige wysiging wat kragtens hierdie artikel aangebring is, ’n uitwerking het wat nie voorsien of bedoel is nie, kan hy, hetsy sodanige wysiging opgehou het om as sodanig te geld of kragtens subartikel (6) verval het al dan nie, na oorlegpleging met die **[Raad van Handel en Nywerheid]** Minister van Handel en Nywerheid en vir Ekonomiese Koördinering, by verdere kennisgewing in die *Staatskoerant* sodanige wysiging in die mate wat hy goetvind, regstel met ingang van die datum van sodanige wysiging of enige latere datum, en enige regstelling kragtens hierdie subartikel word geag ’n wysiging kragtens hierdie artikel te wees.”. 45

Wysiging van artikel 48A van Wet 91 van 1964, soos ingevoeg deur artikel 19 van Wet 84 van 1987 en gewysig deur artikel 8 van Wet 68 van 1989 50

5. Artikel 48A van die Hoofwet word hierby gewysig deur subartikel (1) deur die volgende subartikel te vervang:

- “(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 55



Tariffs and Trade, by regulation prescribe in respect of any class or kind of goods, have taken place in the production or manufacture of goods of such class or kind in that territory.”; and

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

“(2) The Minister may from time to time, on the recommendation of the Board **[of Trade and Industry]** on Tariffs and Trade, by regulation increase the percentage prescribed in subsection (1), in regard to any class or kind of imported goods, or in regard to any class or kind of such goods from a particular territory, to which that subsection applies.”.

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, section 6 of Act 52 of 1986, section 15 of Act 84 of 1987, section 4 of Act 69 of 1988, section 6 of Act 68 of 1989 and section 22 of Act 59 of 1990

3. Section 47 of the principal Act is hereby amended by the substitution for subsection (6) of the following subsection:

- 20 “(6) Any duty payable in terms of section 53, any anti-dumping duty payable in terms of section 56, **[and]** any countervailing duty payable in terms of section **[57]** 56A and any safeguard duty payable in terms of section 57 shall be paid for the benefit of the State Revenue Fund in accordance with the provisions of the said sections.”.

25 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, sections 10 and 15 of Act 98 of 1980, section 9 of Act 86 of 1982, section 18 of Act 84 of 1987, section 7 of Act 68 of 1989 and section 23 of Act 59 of 1990

- 30 4. Section 48 of the principal Act is hereby amended—

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

35 “(b) in order to give effect to any **[recommendation of]** request by the **[Board of Trade and Industries]** Minister of Trade and Industry and for Economic Co-ordination;”;

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

40 “(a) Whenever the Minister is satisfied that any amendment made under this section has an effect which was not foreseen or intended, he may, whether or not such amendment has ceased to have effect as such or has lapsed under subsection (6), after consultation with the **[Board of Trade and Industries]** Minister of Trade and Industry and for Economic Co-ordination, by further notice in the *Gazette*, adjust such amendment, to the extent he deems fit, with effect from the date of such amendment or any later date, and any adjustment effected under this subsection shall be deemed to be an amendment under this section.”.

Amendment of section 48A of Act 91 of 1964, as inserted by section 19 of Act 84 of 1987 and amended by section 8 of Act 68 of 1989

- 50 5. Section 48A of the principal Act is hereby amended by the substitution for subsection (1) of the following subsection:

55 “(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

oorlegpleging met die **[Raad van Handel en Nywerheid]** Minister van Handel en Nywerheid en vir **Ekonomiese Koördinerings**, 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.”.

**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 1977, artikel 37 van Wet 97 van 1986 en artikel 20 van Wet 84 van 1987** 5

6. Artikel 53 van die Hoofwet word hierby gewysig deur in subartikel (1) die woorde wat op paragraaf (b) volg en paragraaf (i) voorafgaan deur die volgende woorde te vervang: 10

“kan hy ten einde gevolg te gee aan enige aanbeveling van die **[Raad van Handel en Nywerheid]** Minister van Handel en Nywerheid en vir **Ekonomiese Koördinerings** of wanneer hy dit in die openbare belang dienstig ag, by kennisgewing in die *Staatskoerant*—”.

**Wysiging van die opskrif by Hoofstuk VI van Wet 91 van 1964, soos vervang deur artikel 14 van Wet 112 van 1977** 15

7. Die opskrif by Hoofstuk VI van die Hoofwet word hierby deur die volgende opskrif vervang:

“ANTI-DUMPING-, **[EN KONTRAREGTE]** KONTRA- EN BEVEILIGINGSREGTE” 20

**Vervanging van artikel 55 van Wet 91 van 1964, soos vervang deur artikel 15 van Wet 112 van 1977**

8. Artikel 55 van die Hoofwet word hierby deur die volgende artikel vervang:

“Algemene bepalings betreffende anti-dumping-, kontra- en beveiligingsregte 25

55. (1) **[Behoudens die bepalings van hierdie Hoofstuk en van die regulasies, is die]** Die goedere wat in Bylae No. 2 vermeld word, is by klaring vir binnelandse verbruik, benewens enige ander reg ingevolge die bepalings van hierdie Wet betaalbaar, aan die toepaslike anti-dumping-, **[of kontraregte]** kontra- of beveiligingsregte onderhewig waarvoor ten tyde van sodanige klaring in daardie Bylae ten opsigte van sodanige goedere voorsiening gemaak word, indien dit ingevoer word van 'n leweransier, of afkomstig is van 'n gebied, wat in daardie Bylae ten opsigte van sodanige goedere vermeld word. 30

(2) **[’n Anti-dumpingreg sowel as ’n kontrareg mag nie kragtens hierdie Hoofstuk op dieselfde ingevoerde goedere vanweë dieselfde omstandighede opgelê word nie.]** 35

(a) Die oplegging van enige anti-dumpingreg in die geval van dumping soos omskryf in die Wet op die Raad op Tariewe en Handel, 1986 (Wet No. 107 van 1986), kontrareg in die geval van gesubsidieerde uitvoer soos aldus omskryf of beveiligingsreg in die geval van ontwrigtende mededinging soos aldus omskryf en die skaal waarteen of die omstandighede waarin sodanige reg ten opsigte van enige ingevoerde goedere opgelê word, moet ooreenstem met enige versoek deur die Minister van Handel en Nywerheid en vir **Ekonomiese Koördinerings** kragtens die bepalings van die Wet op die Raad op Tariewe en Handel, 1986. 40 45

(b) So ’n anti-dumpingreg of kontrareg kan ten opsigte van die betrokke goedere opgelê word ooreenkomstig sodanige versoek met ingang van die datum waarop enige voorlopige betaling met betrekking tot anti-dumping- of kontrareg ten opsigte van daardie goedere kragtens artikel 57A opgelê is. 50

(3) (a) Wanneer ’n anti-dumping-, **[of kontrareg]** kontra- of beveiligingsreg kragtens die bepalings van hierdie Hoofstuk op enige goedere gelê word, moet die eienaar van enige sodanige goedere wat 55

the **[Board of Trade and Industry]** Minister of Trade and Industry and for Economic Co-ordination, 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.”.

5 **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 1977, section 37 of Act 97 of 1986 and section 20 of Act 84 of 1987**

6. Section 53 of the principal Act is hereby amended by the substitution in subsection (1) for the words following upon paragraph (b) and preceding  
10 paragraph (i) of the following words:

“he may in order to give effect to any recommendation of the **[Board of Trade and Industries]** Minister of Trade and Industry and for Economic Co-ordination or whenever he deems it fit in the public interest, by notice in the *Gazette* impose—”.

15 **Amendment of heading to Chapter VI of Act 91 of 1964, as substituted by section 14 of Act 112 of 1977**

7. The following heading is hereby substituted for the heading to Chapter VI of the principal Act:

20 **“ANTI-DUMPING, [AND] COUNTERVAILING AND SAFEGUARD DUTIES”**

**Substitution of section 55 of Act 91 of 1964, as substituted by section 15 of Act 112 of 1977**

8. The following section is hereby substituted for section 55 of the principal Act:

25 **“General provisions regarding anti-dumping, countervailing and safeguard duties**

30 **55. (1) [Subject to the provisions of this Chapter and of the regulations, the] The goods specified in Schedule No. 2 shall, upon entry for home consumption, be liable, in addition to any other duty payable in terms of the provisions of this Act, to the appropriate anti-dumping, [or] countervailing or safeguard duties provided for in respect of such goods in that Schedule at the time of such entry, if they are imported from a supplier, or originate in a territory, specified in that Schedule in respect of those goods.**

35 **(2) [An anti-dumping duty as well as a countervailing duty shall not be imposed under this Chapter on the same imported goods on account of the same circumstances.]**

40 **(a) The imposition of any anti-dumping duty in the case of dumping as defined in the Board on Tariffs and Trade Act, 1986 (Act No. 107 of 1986), a countervailing duty in the case of subsidized export as so defined or a safeguard duty in the case of disruptive competition as so defined and the rate at which or the circumstances in which such duty is imposed in respect of any imported goods shall be in accordance with any request by the Minister of Trade and Industry and for Economic Co-ordination under the provisions of the Board on Tariffs and Trade Act, 1986.**

45 **(b) Any such anti-dumping duty or countervailing duty may be imposed in respect of the goods concerned in accordance with such request with effect from the date on which any provisional payment in relation to anti-dumping or countervailing duty is imposed in**  
50 **respect of those goods under section 57A.**

**(3) (a) Whenever any anti-dumping, [or] countervailing or safeguard duty is imposed on any goods under the provisions of this Chapter, the owner of any such goods stored in a customs and excise**

in 'n doeane-en-aksynspakhuis opgeslaan is, die faktuur en ander dokumente wat op sodanige goedere betrekking het, aan die Kontroleur voorlê nie later nie as die tydstip van klaring van al sodanige goedere, of enige gedeelte daarvan, vir verwydering uit daardie pakhuis.

(b) Die bepalings van paragraaf (a) geld nie in die geval van sodanige goedere wat geklaar is vir uitvoer uit 'n doeane-en-aksynspakhuis nie.

(4) 'n Anti-dumping-, **[of kontrareg]** kontra- of beveiligingsreg wat opgelê word kragtens die bepalings van hierdie Hoofstuk is nie van toepassing nie op enige goedere wat kragtens die bepalings van enige item wat in Bylae No. 3 of 4 vermeld word, geklaar word, tensy sodanige item ten opsigte van sodanige goedere in Bylae No. 2 vermeld word.

(5) Ondanks die bepalings van artikel 56, 56A of 57, kan die Kommissaris, behoudens die voorwaardes wat hy in elke geval oplê, enige goedere wat onder sodanige omstandighede of in sodanige hoeveelhede ingevoer word dat die invoer van daardie goedere volgens sy oordeel nie gewone invoer van sodanige goedere vir handelsdoeleindes uitmaak nie, van die betaling van anti-dumping-, **[of kontrareg]** kontra- of beveiligingsreg vrystel.”.

**Vervanging van artikel 56 van Wet 91 van 1964, soos vervang deur artikel 16 van Wet 112 van 1977 en gewysig deur artikel 4 van Wet 93 van 1978, artikel 4 van Wet 89 van 1984 en artikel 7 van Wet 52 van 1986**

9. Artikel 56 van die Hoofwet word hierby deur die volgende artikel vervang: 25

**“Oplegging van anti-dumpingregte**

**56.** (1) Die Minister kan van tyd tot tyd by kennisgewing in die *Staatskoerant* Bylae No. 2 wysig om 'n anti-dumpingreg ooreenkomstig die bepalings van artikel 55(2) op te lê.

(2) Die Minister kan, ooreenkomstig 'n versoek deur die Minister van Handel en Nywerheid en vir Ekonomiese Koördinerings, van tyd tot tyd by kennisgewing in die *Staatskoerant* enige anti-dumpingreg kragtens subartikel (1) opgelê, met of sonder terugwerkende krag en in die mate in die kennisgewing vermeld, intrek of verminder.

(3) Die bepalings van artikel 48(6) en (7) is *mutatis mutandis* van toepassing ten opsigte van enige wysiging, intrekking of vermindering wat kragtens die bepalings van subartikel (1) of (2) van hierdie artikel aangebring word.”.

**Invoeging van artikel 56A in Wet 91 van 1964**

10. Die volgende artikel word hierby in die Hoofwet na artikel 56 ingevoeg: 40

**“Oplegging van kontraregte**

**56A.** (1) Die Minister kan van tyd tot tyd by kennisgewing in die *Staatskoerant* Bylae No. 2 wysig om 'n kontrareg ooreenkomstig die bepalings van artikel 55(2) op te lê.

(2) Die Minister kan, ooreenkomstig 'n versoek deur die Minister van Handel en Nywerheid en vir Ekonomiese Koördinerings, van tyd tot tyd by kennisgewing in die *Staatskoerant* enige kontrareg kragtens subartikel (1) opgelê, met of sonder terugwerkende krag en in die mate in die kennisgewing vermeld, intrek of verminder.

(3) Die bepalings van artikel 48(6) en (7) is *mutatis mutandis* van toepassing ten opsigte van enige wysiging, intrekking of vermindering wat kragtens die bepalings van subartikel (1) of (2) van hierdie artikel aangebring word.”.



warehouse shall produce the invoice and other documents relating to such goods to the Controller not later than the time of entry of all or any part of such goods for removal from such warehouse.

5 (b) The provisions of paragraph (a) shall not apply in the case of such goods entered for export from a customs and excise warehouse.

(4) An anti-dumping, [or] countervailing or safeguard duty imposed under the provisions of this Chapter shall not apply to any goods entered under the provisions of any item specified in Schedule No. 3 or 4 unless such item is specified in Schedule No. 2 in respect of such goods.

10 (5) Notwithstanding the provisions of section 56, 56A or 57, the Commissioner may, subject to such conditions as he may impose in each case, exempt from payment of any anti-dumping, [or] countervailing or safeguard duty, any goods which are imported in such circumstances or in such quantities that the importation of such goods does not, in his opinion, constitute regular importation of such goods for trade purposes.”

20 **Substitution of section 56 of Act 91 of 1964, as substituted by section 16 of Act 112 of 1977 and amended by section 4 of Act 93 of 1978, section 4 of Act 89 of 1984 and section 7 of Act 52 of 1986**

9. The following section is hereby substituted for section 56 of the principal Act:

**“Imposition of anti-dumping duties**

25 **56.** (1) The Minister may from time to time by notice in the *Gazette* amend Schedule No. 2 to impose an anti-dumping duty in accordance with the provisions of section 55(2).

(2) The Minister may, in accordance with any request by the Minister of Trade and Industry and for Economic Co-ordination, from time to time by notice in the *Gazette* withdraw or reduce, with or without retrospective effect and to such extent as may be specified in the notice, any anti-dumping duty imposed under subsection (1).

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

35 **Insertion of section 56A in Act 91 of 1964**

10. The following section is hereby inserted in the principal Act after section 56:

**“Imposition of countervailing duties**

40 **56A.** (1) The Minister may from time to time by notice in the *Gazette* amend Schedule No. 2 to impose a countervailing duty in accordance with the provisions of section 55(2).

(2) The Minister may, in accordance with any request by the Minister of Trade and Industry and for Economic Co-ordination, from time to time by notice in the *Gazette* withdraw or reduce, with or without retrospective effect and to such extent as may be specified in the notice, any countervailing duty imposed under subsection (1).

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

**Vervanging van artikel 57 van Wet 91 van 1964, soos vervang deur artikel 17 van Wet 112 van 1977**

11. Artikel 57 van die Hoofwet word hierby deur die volgende artikel vervang:

**“Oplegging van beveiligingsregte**

57. (1) Die Minister kan van tyd tot tyd by kennisgewing in die *Staatskoerant* Bylae No. 2 wysig om 'n beveiligingsreg ooreenkomstig die bepaling van artikel 55(2) op te lê. 5

(2) Die Minister kan, ooreenkomstig 'n versoek deur die Minister van Handel en Nywerheid en vir Ekonomiese Koördinerende, van tyd tot tyd by kennisgewing in die *Staatskoerant* enige beveiligingsreg kragtens subartikel (1) opgelê, met of sonder terugwerkende krag en in die mate in die kennisgewing vermeld, intrek of verminder. 10

(3) Die bepaling van artikel 48(6) en (7) is *mutatis mutandis* van toepassing ten opsigte van enige wysiging, intrekking of vermindering wat kragtens die bepaling van subartikel (1) of (2) van hierdie artikel aangebring word.”. 15

**Vervanging van artikel 57A van Wet 91 van 1964, soos ingevoeg deur artikel 18 van Wet 112 van 1977 en gewysig deur artikel 4 van Wet 89 van 1983**

12. Artikel 57A van die Hoofwet word hierby deur die volgende artikel vervang: 20

**“Oplegging van voorlopige betaling**

57A. (1) Wanneer die Raad op Tariewe en Handel 'n kennisgewing in die *Staatskoerant* publiseer met die strekking dat hy besig is met 'n ondersoek na die oplegging van 'n anti-dumping- of 'n kontrareg op goedere wat ingevoer word vanaf 'n verskaffer of hul herkoms het in 'n gebied vermeld in daardie kennisgewing, moet die Kommissaris, ooreenkomstig enige versoek deur genoemde Raad by kennisgewing in die *Staatskoerant*, 'n voorlopige betaling ten opsigte van daardie goedere vir die tydperk en vir die bedrag wat die Raad in sodanige versoek vermeld, oplê. 25 30

(2) Die Kommissaris moet, ooreenkomstig enige versoek deur genoemde Raad, by verdere kennisgewing in die *Staatskoerant* die tydperk waarvoor die voorlopige betaling vermeld in subartikel (1) opgelê is, verleng of dit intrek of verminder, met of sonder terugwerkende krag en in die mate wat in die versoek vermeld word. 35

(3) Sodanige voorlopige betaling word op goedere wat daaraan onderhewig is, betaal ten tyde van klaring vir binnelandse verbruik daarvan, as sekuriteit vir enige anti-dumping- of kontrareg wat op sodanige goedere kragtens artikel 56 of 56A met terugwerkende krag opgelê kan word en kan afgeset word teen die bedrag van die terugwerkende anti-dumping- of kontrareg betaalbaar. 40

(4) Indien geen anti-dumping- of kontrareg opgelê word voor die verstryking van die tydperk waarvoor 'n voorlopige betaling met betrekking tot die betrokke goedere opgelê is nie, word die bedrag van sodanige betaling terugbetaal. 45

(5) Indien die bedrag van enige sodanige voorlopige betaling op genoemde goedere—

(a) die bedrag van enige anti-dumping- of kontrareg wat terugwerkend kragtens artikel 56 of 56A opgelê is, oorskry, word die bedrag van die verskil terugbetaal; of 50

(b) minder is as die bedrag van die anti-dumping- of kontrareg wat aldus opgelê is, word die bedrag van die verskil nie gevorder nie.”.

**Substitution of section 57 of Act 91 of 1964, as substituted by section 17 of Act 112 of 1977**

11. The following section is hereby substituted for section 57 of the principal Act:

5                   **“Imposition of safeguard duties**

57. (1) The Minister may from time to time by notice in the *Gazette* amend Schedule No. 2 to impose a safeguard duty in accordance with the provisions of section 55(2).

10                   (2) The Minister may, in accordance with any request by the Minister of Trade and Industry and for Economic Co-ordination, from time to time by notice in the *Gazette* withdraw or reduce, with or without retrospective effect and to such extent as may be specified in the notice, any safeguard duty imposed under subsection (1).

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

**Substitution of section 57A of Act 91 of 1964, as inserted by section 18 of Act 112 of 1977 and amended by section 4 of Act 89 of 1983**

20                   12. The following section is hereby substituted for section 57A of the principal Act:

**“Imposition of provisional payment**

25                   57A. (1) Whenever the Board on Tariffs and Trade publishes a notice in the *Gazette* to the effect that it is investigating the imposition of an anti-dumping duty or a countervailing duty on goods imported from a supplier or originating in a territory specified in that notice, the Commissioner shall, in accordance with any request by the said Board, by notice in the *Gazette* impose a provisional payment in respect of those goods for such period and for such amount as the Board may specify in such request.

30                   (2) The Commissioner shall, in accordance with any request by the said Board, by further notice in the *Gazette* extend the period for which the provisional payment mentioned in subsection (1) is imposed or withdraw or reduce it with or without retrospective effect and to such extent as may be specified in the request.

35                   (3) Such provisional payment shall be paid on goods subject thereto, at the time of entry for home consumption thereof, as security for any anti-dumping or countervailing duty which may be retrospectively imposed on such goods under section 56 or 56A and may be set off against the amount of the retrospective anti-dumping or countervailing duty payable.

40                   (4) If no anti-dumping or countervailing duty is imposed before expiry of the period for which a provisional payment in relation to the goods concerned has been imposed, the amount of such payment shall be refunded.

45                   (5) If the amount of any such provisional payment on the said goods—

(a) exceeds the amount of any anti-dumping or countervailing duty retrospectively imposed on such goods under section 56 or 56A, the amount of the difference shall be refunded; or

50                   (b) is less than the amount of the anti-dumping or countervailing duty so imposed, the amount of the difference shall not be collected.”.



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, artikel 9 van Wet 52 van 1986, artikel 23 van Wet 84 van 1987, artikel 8 van Wet 69 van 1988, artikel 13 van Wet 68 van 1989 en artikel 29 van Wet 59 van 1990

13. Artikel 75 van die Hoofwet word hierby gewysig—

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

“(c) ’n teruggawe of terugbetaling van die gewone doeanereg, anti-dumpingreg, kontrareg, beveiligingsreg, bobelasting en brandstofheffing wat werklik op enige ingevoerde goedere in Bylae No. 5 vermeld by klaring vir binnelandse verbruik betaal is, behoudens die bepalings 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 bepalings van die item van genoemde Bylae waarin daardie goedere vermeld word, betaal;”;

(b) deur in subparagraaf (i) van paragraaf (f) van genoemde subartikel (1) die woorde wat die voorbehoudsbepaling voorafgaan deur die volgende woorde te vervang:

“ ’n terugbetaling van die gewone doeanereg, anti-dumpingreg, kontrareg, beveiligingsreg, bobelasting en 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 bepalings 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 bepalings van genoemde item, en enige terugbetaling kragtens hierdie paragraaf kan aan enige gebruiker wat sodanige distillaatbrandstof aangekoop het en in ooreenstemming met die bepalings van genoemde items van Bylae No. 5 of 6 gebruik het of enige persoon aangedui in die opmerkings by genoemde Bylae No. 5 of 6, betaal word;”;

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

“(4) Ondanks die bepalings van artikel 56, 56A of 57, kan ’n korting op enige anti-dumpingreg, **[of]** kontrareg of beveiligingsreg in Bylae No. 2 vermeld ten opsigte van enige goedere wat geklaar is kragtens die bepalings van enige item vermeld in Bylae No. 3 of 4, toegestaan word indien dit uitdruklik in sodanige item van Bylae No. 3 of 4 vermeld word dat die mate van korting sodanige anti-dumpingreg, **[of]** kontrareg of beveiligingsreg insluit.”;

(d) deur in subartikel (14A) paragraaf (a) deur die volgende paragraaf te vervang:

“(a) Die Minister van **[Ekonomiese Sake en Tegnologie]** Handel en Nywerheid en vir Ekonomiese Koördinerings of ’n beamppte 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: Handel en Nywerheid, op aanbeveling van die Raad **[van Handel en Nywerheid]** op Tariewe en Handel 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]** op Tariewe en Handel en met die instemming van die Minister, ’n permit uitreik wat klaring van daardie goedere met korting op reg ooreenkomstig die bepalings van die betrokke item



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, section 9 of Act 52 of 1986, section 23 of Act 84 of 1987, section 8 of Act 69 of 1988, section 13 of Act 68 of 1989 and section 29 of Act 59 of 1990

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

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

15 “(c) a drawback or a refund of the ordinary customs duty, anti-dumping duty, countervailing duty, safeguard duty, 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;”;

20 (b) by the substitution in subparagraph (i) of paragraph (f) of the said subsection (1) for the words preceding the proviso of the following words:

25 “a refund of the ordinary customs duty, anti-dumping duty, countervailing duty, safeguard 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 said Schedule No. 5 or 6;”;

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

35 “(4) Notwithstanding the provisions of section 56, 56A or 57, a rebate of any anti-dumping duty, **[or]** countervailing duty or safeguard duty specified in Schedule No. 2 in respect of any goods entered under the provisions of any item specified in Schedule No. 3 or 4 may be granted if it is expressly stated in such item of Schedule No. 3 or 4 that the extent of the rebate includes such anti-dumping duty, **[or]** countervailing duty or safeguard duty.”;

40 (d) by the substitution in subsection (14A) for paragraph (a) of the following paragraph:

45 “(a) The Minister of **[Economic Affairs and Technology]** Trade and Industry and for Economic Co-ordination or any officer in his Department designated by him may at any time after a permit by virtue of which 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]** on Tariffs and Trade, been refused by him or the Director-General: 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]** on Tariffs and Trade and with the concurrence of the Minister, a permit authorizing entry of those goods under rebate of duty in accordance with the provisions of the item concerned,

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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.”; en

- (e) deur in subartikel (15) paragraaf (a) deur die volgende paragraaf te 5  
vervang:

“(a) Die Minister kan van tyd tot tyd by kennisgewing in die *Staatskoerant* Bylae No. 3, 4, 5 of 6 wysig ten einde gevolg te gee aan enige **[aanbeveling van]** versoek deur die **[Raad van Handel en Nywerheid]** Minister van Handel en Nywerheid en vir Ekonomiese 10  
Koördinerings of wanneer hy dit in die openbare belang dienstig ag om dit te doen.”.

Wysiging van artikel 84 van Wet 91 van 1964, soos gewysig deur artikel 11 van Wet 57 van 1966, artikel 28 van Wet 105 van 1969, artikel 29 van Wet 112 van 1977 en 15  
artikel 15 van Wet 52 van 1986

14. Artikel 84 van die Hoofwet word hierby gewysig deur in subartikel (2) die woorde wat paragraaf (a) voorafgaan deur die volgende woorde te vervang:

“By die toepassing van subartikel (1) word 'n faktuur of ander dokument betreffende goedere van enige benaming, beskrywing, klas, graad of hoeveelheid geag 'n valse verklaring te bevat indien die prys deur die 20  
uitvoerder gevra of enige waarde, prys, kommissie, afslag, onkoste, koste, uitgawe, tantième, vraggeld, reg, belasting, teruggawe, terugbetaling, korting, kwytskelding of watter ander inligting ook al daarin verklaar wat betrekking het op waarde vir die doeleindes van betaling van enige reg of op indeling ingevolge enige Bylae by hierdie Wet of op 25  
anti-dumpingreg, **[of]** kontrareg of beveiligingsreg of op mate van korting, terugbetaling of teruggawe op reg—”.

#### Uitleg van verwysings na Raad van Handel en Nywerheid

15. (1) Enige verwysing in enige Bylae by die Hoofwet na die Raad van Handel en Nywerheid word uitgelê as 'n verwysing na die Raad op Tariewe en Handel. 30

(2) Enigiets wat voor die inwerkingtreding van subartikel (1) deur of ten behoeve van die Raad van Handel en Nywerheid by die toepassing van enige sodanige Bylae gedoen is, word geag deur of ten behoeve van die Raad op Tariewe en Handel gedoen te gewees het.

#### Kort titel 35

16. Hierdie Wet heet die Wysigingswet op Doeane en Aksyns, 1992.

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.”; and

5 (e) by the substitution in subsection (15) for paragraph (a) of the following paragraph:

10 “(a) The Minister may from time to time by notice in the *Gazette* amend Schedule No. 3, 4, 5 or 6 in order to give effect to any **[recommendation of]** request by the **[Board of Trade and Industries]** Minister of Trade and Industry and for Economic Co-ordination or whenever he deems it expedient in the public interest to do so.”

15 **Amendment of section 84 of Act 91 of 1964, as amended by section 11 of Act 57 of 1966, section 28 of Act 105 of 1969, section 29 of Act 112 of 1977 and section 15 of Act 52 of 1986**

14. Section 84 of the principal Act is hereby amended by the substitution in subsection (2) for the words preceding paragraph (a) of the following words:

20 “For the purposes of subsection (1), any invoice or other document relating to any denomination, description, class, grade or quantity of goods shall be deemed to contain a false statement if the price charged by the exporter or any value, price, commission, discount, cost, charge, expense, royalty, freight, duty, tax, drawback, refund, rebate, remission or other information whatever declared therein which has a bearing on value for the purposes of payment of any duty or on classification in terms of any Schedule to this Act or on anti-dumping duty, **[or]** countervailing duty or safeguard duty or on extent of rebate, refund or drawback of duty—”

#### **Construction of references to Board of Trade and Industry**

30 15. (1) Any reference in any Schedule to the principal Act to the Board of Trade and Industry shall be construed as a reference to the Board on Tariffs and Trade.

(2) Anything done by or on behalf of the Board of Trade and Industry before the commencement of subsection (1) in the application of any such Schedule, shall be deemed to have been done by or on behalf of the Board on Tariffs and Trade.

#### 35 **Short title**

16. This Act shall be called the Customs and Excise Amendment Act, 1992.

