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Government Gazette Staatskoerant

R1,00 Price • Prys
R0,10 Plus 10% VAT • BTW
R1,10 Selling price • Verkoopprys
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Post free • Posvry

**Regulation Gazette
Regulasiekoerant**

No. 4953

Vol. 328

PRETORIA, 1 OCTOBER 1992
OKTOBER 1992

No. 14309

GOVERNMENT NOTICE

DEPARTMENT OF FINANCE

No. R. 2723 **1 October 1992**

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF SCHEDULE No. 6 (No. 6/56)

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 6 to the said Act is hereby amended to the extent set out in the Schedule hereto.

J. A. VAN WYK,
Deputy Minister of Finance.

GOEWERMENTSKENNISGEWING

DEPARTEMENT VAN FINANSIES

No. R. 2723 **1 Oktober 1992**

DOEANE- EN AKSYNSWET, 1964

WYSIGING VAN BYLAE No. 6 (No. 6/56)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Bylae No. 6 by genoemde Wet hiermee gewysig in die mate in die Bylae hiervan aangetoon.

J. A. VAN WYK,
Adjunkminister van Finansies.

SCHEDULE

I Rebate Item	II Tariff Item	III Code	C. D.	IV Description	V Extent of Rebate	VI Extent of Refund	Annota- tions
617.02				<p>By the substitution for Notes 1 and 2 to rebate item 617.02 of the following:</p> <p>"1. In this item and the notes thereto—</p> <p>(a) "net foreign currency usage" in respect of goods manufactured in a special customs and excise manufacturing warehouse means—</p> <p>the value for customs duty purposes of goods imported for use in the manufacture of goods specified in items 124.75.20 or 124.75.30 of Section B of Part 2 of Schedule No. 1</p> <p>plus</p> <p>— foreign currency usage as certified by the Director-General: Trade and Industry, in respect of goods for use in the manufacture of goods specified in items 124.75.20 or 124.75.30 of Section B of Part 2 of Schedule No. 1 acquired from any person in the common customs area</p> <p>— licence fees and technical assistance fees paid to any person outside the common customs area in respect of the goods specified in items 124.75.20 or 124.75.30 of Section B of Part 2 of Schedule No. 1 and goods for the manufacture thereof</p>			

I Rebate Item	II Tariff Item	III Code	C. D.	IV Description	V Extent of Rebate	VI Extent of Refund	Annotations
				<p><i>less</i></p> <p>— the export value of goods specified in items 124.75.20 or 124.75.30 of Section B of Part 2 of Schedule No. 1, including components and subassemblies of such goods but excluding the foreign currency usage of such components and subassemblies exported by such manufacturing warehouse</p> <p>(b) "local content factor" means the value for excise duty purposes of goods specified in items 124.75.20 or 124.75.30 of Section B of Part 2 of Schedule No. 1, removed from the special customs and excise manufacturing warehouse during a quarter for excise duty purposes;</p> <p><i>less</i></p> <p>the net foreign currency usage expressed as a percentage of the value for excise duty purposes. This percentage shall be converted to a decimal by dividing it by 100.</p> <p>2. The Director-General: Trade and Industry shall, on the recommendation of the Board on Tariffs and Trade, certify the net foreign currency usage—</p> <p>(a) in respect of the goods specified in items 124.75.20 or 124.75.30 of Section B of Part 2 of Schedule No. 1 per model;</p> <p>(b) in components acquired from any person within the common customs area; and</p> <p>(c) in components and subassemblies exported".</p>			

Note.—The notes to rebate item 617.02 are amended to the extent that only the net foreign currency earnings of components and subassemblies of goods specified in items 124.75.20 or 124.75.30 of Section B of Part 2 of Schedule No. 1 exported by a customs and excise manufacturing warehouse can be claimed as local content.

BYLAE

I Korting- item	II Tarief- item	III Kode	T. S.	IV Beskrywing	V Mate van Korting	VI Mate van Terug- betaling	Annotations
617.02				<p>Deur Opmerkings 1 en 2 by kortingitem 617.02 deur die volgende te vervang:</p> <p>"1. By dié item en die opmerkings daarby—</p> <p>(a) beteken "netto vreemde valutagebruik" ten opsigte van goedere vervaardig in 'n spesiale doeane- en -aksynsvervaardigingspakhuis—</p> <p>die waarde vir doeaneregdoeleindes van goedere ingevoer vir gebruik by die vervaardiging van goedere gespesifiseer in items 124.75.20 of 124.75.30 van Afdeling B van Deel 2 van Bylae No. 1</p> <p><i>plus</i></p> <p>— vreemde valutagebruik soos gesertifiseer deur die Direkteur-generaal: Handel en Nywerheid, ten opsigte van goedere vir gebruik by die vervaardiging van goedere gespesifiseer in items 124.75.20 of 124.75.30 van Afdeling B van Deel 2 van Bylae No. 1 wat verkry is van enige persoon in die gemeenskaplike doeanegebied</p> <p>— lisensiefooie en tegniese bystandsfooie wat betaal is aan enige persoon buite die gemeenskaplike doeanegebied ten opsigte van die goedere gespesifiseer in items 124.75.20 of 124.75.30 van Afdeling B van Deel 2 van Bylae No. 1 en goedere vir die vervaardiging daarvan</p> <p><i>min</i></p> <p>— die uitvoerwaarde van goedere gespesifiseer in items 124.75.20 of 124.75.30 van Afdeling B van Deel 1 van Bylae No. 1, insluitende komponente en subsamestelle van sodanige goedere maar uitgesonderd die vreemde valutagebruik van sodanige komponente en subsamestelle uitgevoer deur sodanige vervaardigingspakhuis</p>			

I Korting- item	II Tarief- item	III Kode	T. S.	IV Beskrywing	V Mate van Korting	VI Mate van Terug- betaling	Annota- sies
				<p>(b) "plaaslike inhoud faktor" beteken die waarde vir aksynsregdoeleindes van goedere gespesifiseer in items 124.75.20 of 124.75.30 van Afdeling B van Deel 2 van Bylae No. 1, wat verwyder is van die spesiale doeane- en -aksynsvervaardigingspakhuis gedurende 'n kwartaal vir aksynsregdoeleindes;</p> <p><i>min</i></p> <p>die netto vreemde valutagebruik uitgedruk as 'n persentasie van die waarde vir aksynsregdoeleindes. Hierdie persentasie word omreken tot 'n desimaal deur dit deur 100 te deel.</p> <p>2. Die Direkteur-generaal: Handel en Nywerheid, op aanbeveling van die Raad op Tariewe en Handel, sal die netto vreemde valutagebruik sertifiseer—</p> <p>(a) ten opsigte van die goedere gespesifiseer in items 124.75.20 of 124.75.30 van Afdeling B van Deel 2 van Bylae No. 1 per model;</p> <p>(b) in komponente verkry van enige persoon in die gemeenskaplike doeanegebied; en</p> <p>(c) in komponente en subsamestelle uitvoer".</p>			

Opmerking.—Die opmerkings by kortingitem 617.02 word gewysig tot die mate dat slegs die netto vreemde valutaverdienste van komponente en subsamestelle van goedere gespesifiseer in items 124.75.20 of 124.75.30 van Afdeling B van Deel 2 van Bylae No. 1 uitvoer deur 'n doeane- en aksynsvervaardigingspakhuis as plaaslike inhoud geëis kan word.

PHYTOPHYLACTICA

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