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VAN SUIDWES-AFRIKA.



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EXTRAORDINARY
OF SOUTH WEST AFRICA.

UITGAWE OP GESAG.

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No. 52, 1952.]

WET

Tot wysiging van die wetsbepalings op Doeane.

(Afrikaanse teks deur die Goewerneur-generaal geteken.)
(Goedgekeur op 24 Junie 1952.)

DIT WORD BEPAAL deur Haar Majesteit die Koningin, die Senaat en die Volksraad van die Unie van Suid-Afrika, as volg:—

Wysiging van artikel 9 van Wet 35 van 1944.

1. Artikel *nege* van die Doeanewet, 1944 (hieronder die Hoofwet genoem), word hiermee gewysig deur in sub-artikel (1) die woorde „versoek van die bevoegde amptenaar” deur die woorde „die voorgeskrewe vorm” te vervang.

Wysiging van artikel 86 van Wet 35 van 1944.

2. Artikel *ses-en-tagtig* van die Hoofwet word hiermee gewysig deur paragraaf (b) van die voorbehoudsbepaling daarby te skrap.

Wysiging van artikel 131 van Wet 35 van 1944.

3. Artikel *honderd een-en-dertig* van die Hoofwet word hiermee gewysig deur die woorde „wanneer 'n amptenaar sulks verlang, om” deur die woorde „om op die voorgeskrewe vorm” te vervang.

Wysiging van Eerste Bylae by Wet 35 van 1944, soos gewysig deur Wet 32 van 1945, 29 van 1946, 38 van 1947, 27 van 1948, 39 van 1949, 33 van 1950 en 62 van 1951.

4. Die Eerste Bylae by die Hoofwet word hiermee gewysig vir sover in die Eerste Bylae by hierdie Wet aangedui word.

Wysiging van Tweede Bylae by Wet 35 van 1944 soos gewysig deur Wet 39 van 1949, 33 van 1950 en 62 van 1951.

5. Die Tweede Bylae by die Hoofwet word hiermee gewysig vir sover in die Tweede Bylae by hierdie Wet aangedui word.

Herroeping van artikel 5 van Wet 26 van 1942.

6. Artikel *vyf* van die Wysigingswet op Doeane, 1942, word hiermee herroep.

Wysiging van artikel 7 van Wet 29 van 1948.

7. Artikel *sewe* van die Wet op die Geneefse Algemene Ooreenkoms oor Tariewe en Handel, 1948, word hiermee gewysig deur die voorbehoudsbepaling by sub-artikel (1) te skrap.

Uitwerking op toegangspryse van verhoogde regte op rolprente.

8. (1) Die kragtens Oorlogsmaatreël No. 49 van 1946 (Proklamasie No. 185 van 1946) aangestelde Pryskontroleur kan van tyd tot tyd by kennisgewing in die *Staatskoerant* 'n persentasie voorskryf van die toegangspryse by enige skouburg of ander plek waar kinematografiese rolprente vertoon word wat by die toepassing van hierdie artikel gegag word die bedrag te wees waarby bedoelde toegangspryse sedert die sestiende dag van April 1942 verhoog is as 'n regstreekse gevolg van die verhoging deur die Wysigingswet op Doeane, 1942 (Wet No. 26 van 1942), en hierdie Wet van die in item 319 van die Eerste Bylae by die „Docanetarief en Aksijnsrechten Wijzigingswet, 1925” (Wet No. 36 van 1925), en item 319 van die Hoofwet bedoelde doeaneregte op kinematografiese rolprente.

(2) Tot tyd en wyl 'n provinsiale raad by ordonnansie anders bepaal, word die bedrag van sodanige verhoging in bedoelde toegangspryse, ondanks andersluidende wetsbepalings, nie by die berekening van enige vermaaklikheidsbelasting wat deur of kragtens 'n ordonnansie van daardie provinsiale raad opgelê word, in rekening gebring nie.

Kort titel.

9. Hierdie Wet heet die Wysigingswet op Doeane, 1952.

No. 52, 1952.]

ACT

To amend the law relating to Customs.

(Afrikaans text signed by the Governor-General.)
(Assented to 24th June, 1952.)

BE IT ENACTED by the Queen's Most Excellent Majesty, the Senate and the House of Assembly of the Union of South Africa, as follows:—

1. Section *nine* of the Customs Act, 1944 (hereinafter referred to as the principal Act), is hereby amended by the substitution in sub-section (1) for the words "when called upon by the proper officer to do so" of the words "on the prescribed form". Amendment of section 9 of Act 35 of 1944.
2. Section *eighty-six* of the principal Act is hereby amended by the deletion of paragraph (b) of the proviso thereto. Amendment of section 86 of Act 35 of 1944.
3. Section *one hundred and thirty-one* of the principal Act is hereby amended by the substitution for the words "when demand is made by any officer," of the words "on the prescribed form,". Amendment of section 131 of Act 35 of 1944.
4. The First Schedule to the principal Act is hereby amended to the extent set out in the First Schedule to this Act. Amendment of First Schedule to Act 35 of 1944 as amended by Acts 32 of 1945, 29 of 1946, 38 of 1947, 27 of 1948, 39 of 1949, 33 of 1950 and 62 of 1951.
5. The Second Schedule to the principal Act is hereby amended to the extent set out in the Second Schedule to this Act. Amendment of Second Schedule to Act 35 of 1944 as amended by Acts 39 of 1949, 33 of 1950 and 62 of 1951.
6. Section *five* of the Customs Amendment Act, 1942, is hereby repealed. Repeal of section 5 of Act 26 of 1942.
7. Section *seven* of the Geneva General Agreement on Tariffs and Trade Act, 1948, is hereby amended by the deletion of the proviso to sub-section (1). Amendment of section 7 of Act 29 of 1948.
8. (1) The Price Controller appointed under War Measure No. 49 of 1946 (Proclamation No. 185 of 1946) may from time to time by notice in the *Gazette* prescribe a percentage of the prices of admission to any theatre or other place where cinematograph films are exhibited which shall for the purposes of this section be deemed to be the amount by which the said prices of admission have since the sixteenth day of April, 1942, been increased as a direct result of the increase by the Customs Amendment Act, 1942 (Act No. 26 of 1942), and this Act of the duties on cinematograph films referred to in item 319 of the First Schedule to the Customs Tariff and Excise Duties Amendment Act, 1925 (Act No. 36 of 1925) and item 319 of the principal Act. Effect on prices of admission of increased duties on films.
- (2) Until a provincial council by ordinance otherwise provides, the amount of any such increase in the said prices of admission shall, notwithstanding anything to the contrary in any law contained, not be taken into account for the purpose of calculating any entertainment tax imposed by or under an ordinance of that provincial council.
9. This Act shall be called the Customs Amendment Act, 1952. Short title.

Eerste Bylae.

WYSIGINGS VAN DIE EERSTE BYLAE BY DIE DOEANEWET, 1944, SOOS GEWYSIG.

Tarief- item.	Artikel.		Mini- mum- reg.	Inter- mediêre reg.	Maksi- mum- reg.
			£ s. d.	£ s. d.	£ s. d.
15	Deur in sub-paragrafe (i) en (ii) van paragraaf (a) die minimumregte van 2s. 6d. per 100 lb. en 5s. 4d. per 100 lb. onderskeidelik, tot 2s. 8d. per 100 lb. en 5s. 8d. per 100 lb. onderskeidelik, te vermeerder.				
48	Deur in paragraaf (a) die minimum-, intermediêre en maksimumregte van 4s. 6d. per imp. gelling tot 5s. 6d. per imp. gelling te vermeerder. Deur in paragraaf (b) die minimumreg van 4s. 0d. per imp. gelling tot 5s. 0d. per imp. gelling en die intermediêre en maksimumregte van 4s. 6d. per imp. gelling tot 5s. 6d. per imp. gelling te vermeerder.				
51	Deur in paragraaf (a) die minimum-, intermediêre en maksimumregte van 9d. per dos. bottels tot 1s. 9d. per dos. bottels te vermeerder. Deur in paragraaf (b) die minimum-, intermediêre en maksimumregte van 1s. 0d. per dos. bottels tot 2s. 0d. per dos. bottels te vermeerder. Deur in paragraaf (c) die minimum-, intermediêre en maksimumregte van 1s. 0d. per imp. gelling tot 2s. 0d. per imp. gelling te vermeerder.				
53	Deur die minimum- en intermediêre regte van 10s. 4d. per lb. tot 11s. 4d. per lb., en die maksimumreg van 13s. 0d. per lb. tot 14s. 0d. per lb., te vermeerder.				
57	Deur in paragraaf (b) die minimum-, intermediêre en maksimumregte van 7s. 0d. per lb. tot 7s. 6d. per lb. te vermeerder.				
87	Deur die bewoording in paragraaf (1) deur die volgende te vervang:— „Spykers n.e.v., boue, moere, klinknaels, skroewe en wasters: metaal-“.				
97	Deur in paragraaf (1) die woord „Hyskrane,“ te skrap, en die minimumreg van Vry deur 'n reg van 7% <i>ad valorem</i> te vervang, en deur die volgende paragraaf by te voeg: „(3) Hyskrane	<i>ad valorem</i>	7%	7%	7%”
100	Deur paragraaf (a) deur die volgende te vervang:— „(a) Silinders (nie dele van asfietensgaslampe) nie) vir gebruik, of wat gebruik word, as houers van suurstof, kooldisoksied of ander gasse onder druk, vloeibare blouuur of geperste lug— (i) silinders vir gebruik, of wat gebruik word, as houers van kooldisoksied vir spuitwater-sifons (ii) ander	<i>ad valorem</i> <i>ad valorem</i>	10% Vry	10% Vry	15% 5%”

First Schedule.

AMENDMENTS TO THE FIRST SCHEDULE OF THE CUSTOMS ACT, 1944, AS AMENDED.

Tariff item.	Article.		Minimum duty.	Intermediate duty.	Maximum duty.
			£ s. d.	£ s. d.	£ s. d.
15	By increasing in sub-paragraphs (i) and (ii) of paragraph (a) the minimum duties of 2s. 6d. per 100 lb. and 5s. 4d. per 100 lb. respectively, to 2s. 8d. per 100 lb. and 5s. 8d. per 100 lb. respectively.				
48	By increasing in paragraph (a) the minimum, intermediate and maximum duties of 4s. 6d. per imp. gallon to 5s. 6d. per imp. gallon. By increasing in paragraph (b) the minimum duty of 4s. 0d. per imp. gallon to 5s. 0d. per imp. gallon, and the intermediate and maximum duties of 4s. 6d. per imp. gallon to 5s. 6d. per imp. gallon.				
51	By increasing in paragraph (a) the minimum, intermediate and maximum duties of 9d. per doz. bottles to 1s. 9d. per doz. bottles. By increasing in paragraph (b) the minimum, intermediate and maximum duties of 1s. 0d. per doz. bottles to 2s. 0d. per doz. bottles. By increasing in paragraph (c) the minimum, intermediate and maximum duties of 1s. 0d. per imp. gallon to 2s. 0d. per imp. gallon.				
53	By increasing the minimum and intermediate duties of 10s. 4d. per lb. to 11s. 4d. per lb., and the maximum duty of 13s. 0d. per lb. to 14s. 0d. per lb.				
57	By increasing in paragraph (b) the minimum, intermediate and maximum duties of 7s. 0d. per lb. to 7s. 6d. per lb.				
87	By substituting for the wording in paragraph (1) the following:— "Nails n.e.c., bolts, nuts, rivets, screws and washers: metal."				
97	By deleting in paragraph (1) the word "Cranes," by substituting in the same paragraph for the minimum rate of duty of Free a duty of 7% <i>ad valorem</i> , and by adding the following paragraph:— "(3) Cranes <i>ad valorem</i> 7% 7% 7%"	<i>ad valorem</i>	7%	7%	7%
100	By substituting for paragraph (a) the following:— "(a) Cylinders (not being parts of acetylene gas lamps) for use, or used, as containers of oxygen, carbonic acid or other gases under pressure, liquid hydrocyanic acid or compressed air— (i) cylinders for use, or used, as containers of carbonic acid gas for sodawater siphons <i>ad valorem</i> 10% 10% 15% (ii) other <i>ad valorem</i> Free Free 5%"	<i>ad valorem</i> <i>ad valorem</i>	10% Free	10% Free	15% 5%"

Tarief- item.	Artikel.		Mini- mum- reg.	Inter- mediêre reg.	Maksi- mum- reg.
			£ s. d.	£ s. d.	£ s. d.
108	Deur paragrawe (a), (b) en (c) deur die volgende te vervang:— ..(a) Gewere en kooëlgewere, met inbegrip van lope daarvoor, enkel, n.e.v. (b) Gewere en kooëlgewere, met inbegrip van lope daarvoor, dubbel- en ander (c) Rewolwers en pistole, met inbegrip van lope daarvoor	per loop	1 0 0	1 0 0	1 5 0
		<i>ad valorem</i>	20% en	20% bowendien	25%
		per loop	0 15 0	0 15 0	1 0 0
		<i>ad valorem</i>	20% en	20% bowendien	25%
110	Deur na die woord „Meubels” in die opskrif en na die letters „n.e.v.” in paragraaf (d) die woorde „en metaalskuifblindings” in te voeg.	elk	0 5 0	0 5 0	0 7 6
		<i>ad valorem</i>	20% en	20% bowendien	25%”
222	Deur die item deur die volgende te vervang: „222 Koolsurgas; (a) In spuitwatersifon-silinders bevat (b) Ander	per lb.	0 2 0	0 2 0	0 2 0
		<i>ad valorem</i>	Vry plus 'n op	Vry geskorte b	Vry elasting
307	Deur in paragraaf (2) na die woord „huisspele” die woorde „ontspanning of gimnastiek” in te voeg.	per lb.	0 2 0	0 2 0	0 2 0”
319	Deur in sub-paragraaf (1) (i) van paragraaf (c) die minimum-, intermediêre en maksimumregte van 1d. per voet tot 5d. per voet te vermeerder.				
	Deur in sub-paragraaf (1) (ii) van paragraaf (c) die minimum-, intermediêre en maksimumregte van 2d. per voet tot 6d. per voet te vermeerder.				
	Deur in sub-paragraaf (2) (i) van paragraaf (c) die minimum-, intermediêre en maksimumregte van 6d. per voet tot 10d. per voet te vermeerder.				
	Deur in sub-paragraaf (2) (ii) van paragraaf (c) die minimum-, intermediêre en maksimumregte van 4d. per voet tot 8d. per voet te vermeerder.				
	Deur in sub-paragraaf (3) (i) van paragraaf (c) die minimum-, intermediêre en maksimumregte van 3d. per voet tot 7d. per voet te vermeerder.				
	Deur in sub-paragraaf (3) (ii) van paragraaf (c) die minimum-, intermediêre en maksimumregte van 2d. per voet tot 6d. per voet te vermeerder.				

Tariff Item.	Article.		Minimum duty.	Inter-mediate duty.	Maximum duty.
108	By substituting for paragraphs (a), (b) and (c) the following:— “(a) Guns and rifles, including barrels therefor, single, n.e.c. (b) Guns and rifles, including barrels therefor, double and other (c) Revolvers and pistols, including barrels therefor	per barrel	1 0 0	1 0 0	1 5 0
		<i>ad valorem</i>	20%	and in addition 20%	25%
		per barrel	0 15 0	0 15 0	1 0 0
		<i>ad valorem</i>	20%	and in addition 20%	25%
		each	0 5 0	0 5 0	0 7 6
		<i>ad valorem</i>	20%	and in addition 20%	25% ..
110	By inserting after the word “Furniture” in the heading and after the letters “n.e.c.” in paragraph (d) the words “and metal venetian blinds”				
222	By substituting for the item the following:— “222 Carbonic acid gas: (a) Contained in cylinders for sodawater siphons (b) Other	per lb.	0 2 0	0 2 0	0 2 0
		<i>ad valorem</i>	Free plus a	Free suspended	Free duty of
		per lb.	0 2 0	0 2 0	0 2 0”
307	By inserting in paragraph (2) after the word “games” the words “recreation or gymnastics”.				
319	By increasing in sub-paragraph (1) (i) of paragraph (c) the minimum, intermediate and maximum duties of 1d. per foot to 5d. per foot.				
	By increasing in sub-paragraph (1) (ii) of paragraph (c) the minimum, intermediate and maximum duties of 2d. per foot to 6d. per foot.				
	By increasing in sub-paragraph (2) (i) of paragraph (c) the minimum, intermediate and maximum duties of 6d. per foot to 10d. per foot.				
	By increasing in sub-paragraph (2) (ii) of paragraph (c) the minimum, intermediate and maximum duties of 4d. per foot to 8d. per foot.				
	By increasing in sub-paragraph (3) (i) of paragraph (c) the minimum, intermediate and maximum duties of 3d. per foot to 7d. per foot.				
	By increasing in sub-paragraph (3) (ii) of paragraph (c) the minimum, intermediate and maximum duties of 2d. per foot to 6d. per foot.				

Tarief-item.	Artikel.	Korting van belasting toegestaan soos hieronder aangedui.
338	Deur die woorde „geteerde vel;“ en „haarvelt, saamgeperste vel;“ te skrap, en die woorde „(met inbegrip van geweepte leer maar met uitsondering van ander soorte leer)“ deur die woorde „...nie vel of leer nie behalwe geweepte leer;“ te vervang; deur na die woord „voeringsdoek“ die woorde „(met uitsondering van dril, gekeperde linne en katoensatyn)“ in te voeg, en na die woorde „behalwe leer“ die woorde „, dril, gekeperde linne of katoensatyn“ in te voeg.	
341	Deur die item deur die volgende te vervang:— „341. Vee- en pluimveevoer- en veelektowwe-vervaardigingsnywerheid.— Ryssemels, lynmeel en yster-sulfaat, in massa; melasse in dié hoeveelhede en op dié tye as wat deur die Minister toegelaat mag word	Tot die bedrag van die intermediêre reg.”
343	Deur die opskrif deur die volgende te vervang:— „Dipstof-, onsmettingsmiddels-, insekdodendmiddels-, vlieëpapier-, pesmiddels- en ankruluitroeiingstowwe-vervaardigingsnywerheid.—“ en deur na die woord „massa“ die woorde „,rooi fosfor en eilteenglikol, in massa; chloorkaarsen; toluol (toluene) vir gebruik as 'n oplosmiddel by die bereiding van dichloro-difeniel trichlooretaan (D.D.T.) -emulsies of -oplossings“ by te voeg.	
354	Deur die opskrif deur die volgende te vervang:— „Papier- en papierbordvervaardigingsnywerheid.—“ en deur alle woorde na die woord „massa“ deur die woorde „,afvalpapier en -papierbord vir die maak van papierpap om tot papier en papierbord vervaardig te word“ te vervang.	
355	Deur na die woord „opvrywing,“ die woorde „,eboniet- en“ in te voeg, en deur alle woorde na die woord „,skarnierdoppe“ deur die woorde „, en pyp-ringe en -bande van metaal behalwe van edelmetaal“ te vervang.	
356	Deur in paragraaf (7) die woord „papier“ deur die woord „materiaal“ te vervang.	
359	Deur na die woord „stukgoedere“, waar dit vir die eerste en tweede keer voorkom, die woorde „(met uitsondering van dril, gekeperde linne en katoensatyn)“ in te voeg.	
362	Deur in paragraaf (1) na die woord „katoen“ die woorde „(met uitsondering van katoengare van 'n telling van minstens 66 katoen en hoogstens 50s katoen, ongebleik, gebleik of gevef, maar nie andersins bewerk nie)“ in te voeg.	
373	Deur die volgende paragrawe by te voeg:— „(16) Plaatstaal vir die vervaardiging van staalkanne (17) Yster- en staalplate, -blaaie en -repe, nie op enige wyse bewerk nie behalwe gepoleer, gegolfs, gegalvaniseer, met lood, tin of sink beklee, hoek-, staaf-, kanaal-, stang-, H-, T- en ander gerolde staalseksies, met inbegrip van paalwerk, en gegroefde sagte staal, nie na grootte gesny nie, vir die vervaardiging van landbou- en besproeiings-masjinerie	Tot die bedrag van die intermediêre reg.
376	Deur na die woord „botterkasvoerings“ die woorde „,bedrukte en onbedrukte bewaste deursigtige sellulosepakkie en bedrukte bewaste deursigtige sellulosepakkie en -omhulsels, vir die verpak van proseskaas“ by te voeg.	Tot die bedrag van die intermediêre reg.”
378	Deur in paragraaf (1) die woorde „gewone elastiek en elastiekweefselband in die stuk,“ te skrap, deur na die woord „,garneersel“ die woorde „(nie gewone elastiek of elastiekweefselband nie)“ in te voeg, en deur die woorde „,voering- en sakmateriaal, in die stuk“ deur die woorde „,materiaal in die stuk (met uitsondering van dril, gekeperde linne en katoensatyn) vir voerings en sakke“ te vervang. Deur in paragraaf (2) na die woord „,katoenstukgoed“ die woorde „(met uitsondering van dril, gekeperde linne en katoensatyn)“ in te voeg. Deur die volgende items by te voeg:— „411. Nywerheid vir die vervaardiging van houers.— Deksls, tuite, drukproppe en inskuifbare krane vir die vervaardiging van metaal- en kartonhouers wat gewone handelsverpakings is	Tot die bedrag van die intermediêre reg.
	412 Koffievervaardigingsnywerheid.— Sigoreiwortel, rou of slegs gedroog, in dié hoeveelhede en op dié tye as wat deur die Minister toegelaat mag word	Tot die bedrag van die intermediêre reg.

Tariff item.	Article.	Duty rebated as under.
338	By deleting the words "tarred felt;" and "hair felt, compressed felt, and", by substituting for the words "(including woven leathers but excluding other kinds of leather)" the words "not being felt or leather other than woven leather.", and by inserting after the word "cloth" the words "(excluding drill, twill and sateen)" and after the words "other than leather" the words "drill, twill or sateen".	
341	By substituting for the item the following:— "341 Cattle and poultry foods and cattle lieks manufacturing industry.— Rice pollard, linseed meal and iron sulphate, in bulk; molasses in such quantities and at such times as may be permitted by the Minister	To the extent of the intermediate duty."
343	By substituting for the heading the following:— "Dips, disinfectants, insecticides, fly papers, pest remedies and weed-killers manufacturing industry.—", and by adding after the word "bulk" the words "red phosphorus and ethylene glycol, in bulk; chlorinated camphene; toluol (toluene) for use as a solvent in the preparation of dichloro-diphenyl trichloroethane (D.D.T.) emulsions or solutions"	
354	By substituting for the heading the following:— "Paper and paperboard manufacturing industry.—", and by substituting for all words after the word "bulk" the words "waste paper and waste paperboard for reduction to pulp for the manufacture of paper and paperboard".	
355	By inserting after the word "polishing," the words "ebonite and", and by substituting for all words after the word "tops" the words "and pipe rims and bands of metal other than precious metal".	
356	By substituting in paragraph (7) for the word "paper" the word "material".	
359	By inserting after the word "goods", where it appears for the first and second time, the words "(excluding drill, twill and sateen)".	
362	By inserting in paragraph (1) after the word "cotton", where it appears for the first time, the words "(excluding cotton yarns of a count of not less than 6s cotton and not more than 50s cotton, unbleached, bleached or dyed, but not otherwise processed)".	
373	By adding the following paragraphs:— (16) Steel sheets for the manufacture of steel drums (17) Iron and steel plates, sheets and strips, not worked up in any way except polished, corrugated, galvanized, coated with lead, tin or zinc, angle, bar, channel, rod, H, T, and other rolled steel sections, including sheet piling, and fluted mild steel not cut to size, for the manufacture of agricultural and irrigation machinery	To the extent of the intermediate duty.
376	By adding after the word "boxes" the words "printed and unprinted waxed transparent cellulose bags and printed waxed transparent cellulose wrapping paper and wrappers, for packing process cheese".	To the extent of the intermediate duty."
378	By deleting in paragraph (1) the words "plain elastic and elastic webbing in the piece," by inserting after the word "trimmings" the words "(not being plain elastic or elastic webbing)", and by substituting for the words "materials for linings and pocketings, in the piece" the words "materials in the piece, (excluding drill, twill and sateen) for linings and pocketings."	
	By inserting in paragraph (2) after the word "cotton" the words "(excluding drill, twill and sateen)". By adding the following items:— "411 Industry for the manufacture of containers.— Caps, nozzles, studs and pressed-in telescopic taps for the manufacture of metal and cardboard containers which are ordinary trade packages . .	To the extent of the intermediate duty.
	412 Coffee manufacturing industry.— Chicory root, raw or dried only, in such quantities and at such times as may be permitted by the Minister	To the extent of the intermediate duty.

Tarif- item.	Artikel.	Korting van belasting toegestaan soos hieronder aangedui.
	413 <i>Krytvervaardigingsnywerheid.</i> — Stearien (steariensuur) in massa... ..	Tot die bedrag van die intermediêre reg.
	414 <i>Nywerheid vir die vervaardiging van aseton en butiel- en etielalkohol.</i> — Melasse vir gebruik by die asetiel-butielproses, in dié hoeveelhede en op dié tye as wat deur die Minister goedgekeur mag word... ..	Tot die bedrag van die intermediêre reg.
	415 <i>Nywerheid vir die vervaardiging van leerdoek.</i> — Katoenstukgoedere, isopropielalkohol, poli- vinielchloried, butiel-asetielrisinoleaat en tri- kresiel-fosfaat... ..	Tot die bedrag van die intermediêre reg.
	416 <i>Wolkannywerheid.</i> — Oliesoorte... ..	Tot die bedrag van die intermediêre reg.
	417 <i>Nywerheid vir die vervaardiging van chirurgiese instrumente.</i> — Roesvrye staalpype, in lengtes van minder as ses voet, vir die vervaardiging van trokars, kanules en onderhuidse en uitbloei-naalde... ..	Tot die bedrag van die intermediêre reg."

Tweede Bylae.

WYSIGINGS VAN DIE TWEDE BYLAE BY DIE DOEANEWET, 1944, SOOS GEWYSIG.
DEEL I.

Tarif- item.	Artikel.	Mini- mum belasting.	Inter- mediêre belasting.	Lande waarvan die produkte teen die minimum belasting toegelaat word.
		£ s. d.	£ s. d.	
15 48	(a) Deur die item te skrap. (b) Deur die minimumreg van 4s.0d. per imp. gelling tot 5s.0d. per imp. gelling, en die intermediêre reg van 4s.6d. per imp. gelling tot 5s.6d. per imp. gelling te vermeer- der.			
97	Deur paragraaf (1) te skrap.			

Tariff item.	Article.	Duty rebated as under.
	413 <i>Crayon manufacturing industry.</i> — Stearine (stearic acid) in bulk	To the extent of the intermediate duty.
	414 <i>Industry for the manufacture of acetone and butyl and ethyl alcohol.</i> — Molasses for use in the aceto-butylicum process, in such quantities and at such times as may be permitted by the Minister	To the extent of the intermediate duty.
	415 <i>Industry for the manufacture of leathercloth.</i> — Cotton piece goods, isopropyl alcohol, polyvinyl chloride, butyl acetyl ricinolate and tricresyl phosphate	To the extent of the intermediate duty.
	416 <i>Woolcombing industry.</i> — Oils	To the extent of the intermediate duty.
	417 <i>Industry for the manufacture of surgical instruments.</i> — Stainless steel tubes, in lengths of less than six feet, for the manufacture of trocars, cannulas and hypodermic and bleeding needles	To the extent of the intermediate duty."

Second Schedule

AMENDMENTS TO THE SECOND SCHEDULE TO THE CUSTOMS ACT, 1944, AS AMENDED.

PART I.

Tariff item.	Article.	Minimum duty.	Intermediate duty.	Countries whose products are admitted at minimum rates of duty.
		£ s. d.	£ s. d.	
15	(a) By deleting the item			
48	(b) By increasing the minimum duty of 4s. 0d. per imp. gallon to 5s. 0d. per imp. gallon, and the intermediate duty of 4s. 6d. per imp. gallon to 5s. 6d. per imp. gallon.			
97	By deleting paragraph (1)			

No. 53, 1952.]

WET

Tot wysiging van die wetsbepalings op aksyns.

(Engelse teks deur die Goewerneur-generaal geteken.)
(Goedgekeur op 24 Junie 1952.)

DIT WORD BEPAAL deur Haar Majesteit die Koningin, die Senaat en die Volksraad van die Unie van Suid-Afrika, as volg:—

Wysiging van artikel 1 van Wet 45 van 1942, soos gewysig deur artikel 1 van Wet 26 van 1944 en artikel 1 van Wet 61 van 1951.

1. Artikel een van die Aksynswet, 1942 (hieronder die Hoofwet genoem), word hiermee gewysig—

(a) deur die volgende woordskrywing voor die omskrywing van die uitdrukking „landboudistilleerder” in te voeg:

„,met gas voorsien’, met gas of lug gelaai en ook vermenging met vrugtesapdranke of ander drank wat met gas voorsien is en het ,met gas te voorsien’ ooreenstemmende betekenis;”;

(b) deur die volgende woordskrywings na die omskrywing van die uitdrukking „brouer” in te voeg:

„,koolstofdioksied’, ook droë ys en ander stowwe of preparate wat bedoel is om deur enige persoon gebruik te word om drank met gas te voorsien of te karbonateer;

,gekarbonateer’, met koolsuurgas of koolstofdioksied gelaai en ook vermenging met ’n gekarbonateerde vrugtesap of ander drank wat gekarbonateer is; en het ,karbonateer’ en ,gekarbonateerde’ ooreenstemmende betekenis;”;

(c) deur die volgende woordskrywing na die omskrywing van die uitdrukking „Kommissaris” in te voeg:

„,saamgestelde of gemengde sagtedranke’ ook sulke drank in gekonsentreerde vorm of in die vorm van stroop met of sonder die byvoeging van ander bestanddele, sowel as vrugtesappe, vrugtestrope, vrugtegeurdranke en vrugtekwasse wat nie vrugtesapdranke is wat nie met gas voorsien of gekarbonateer is nie;”;

(d) deur die woordskrywing van die uitdrukking „vervaardiger” deur die volgende woordskrywing te vervang:

„,vervaardiger’, ’n persoon van wie dit vereis word om kragtens hierdie Wet of kragtens ’n ander wet gelisensieer of geregistreer te wees om sinsbare goedere te vervaardig of te gebruik; en wanneer gebruik met betrekking tot—

(a) tabak, enige persoon wat tabak vervaardig of andere in diens hou om tabak te vervaardig, afgesien daarvan of sodanige vervaardiging plaasvind by wyse van die sny of voorbereiding op enige ander manier van rou- of blaartabak of verwerkte of gedeeltelik verwerkte tabak of die opmaak, vir aanwending vir verbruik as tabak van stukkie, afval, knipsels, stingels of neerslae van tabak, wat ontstaan het uit enige proses van hantering van tabak;

(b) koolstofdioksied, ook enige persoon wat vir homself of ten behoeve van ’n vervaardiger van koolstofdioksied die distribusie of verkoop onderneem van koolstofdioksied om gebruik te word by die vervaardiging van sagtedranke vir verkoop of by die vervaardiging van enige ander sinsbare goedere;”;

(e) deur die volgende woordskrywing na die omskrywing van die uitdrukking „nuwe lisensie” in te voeg:

„,vrugtesapdranke wat nie met gas voorsien of gekarbonateer is nie—

(a) vrugtesappe wat—

(i) die suiwere ongegiste sappe verkry van vars ryp vrugte is en al die natuurlike bestanddele van die gebruikte vrugte bevat; en

No. 53, 1952.]

ACT

To amend the law relating to excise.

(English text signed by the Governor-General.)
(Assented to 24th June, 1952.)

BE IT ENACTED by the Queen's Most Excellent Majesty, the Senate and the House of Assembly of the Union of South Africa, as follows:—

1. Section one of the Excise Act, 1942 (hereinafter called the principal Act), is hereby amended—

Amendment of section 1 of Act 45 of 1942, as amended by section 1 of Act 26 of 1944 and section 1 of Act 61 of 1951.

(a) by the insertion before the definition of the term "agricultural distiller" of the following definition:

"'aerated' means charged with gas or air and includes admixture with an aerated fruit juice or other aerated beverage and 'aerating' has a corresponding meaning;"

(b) by the insertion after the definition of the term "brewer" of the following definitions:

"'carbon dioxide' includes dry ice and other substances or preparations intended to be used by any person for aerating or carbonating beverages;

'carbonated' means charged with carbonic acid or carbon dioxide and includes admixture with a carbonated fruit juice or other carbonated beverage; and 'carbonating' has a corresponding meaning;"

(c) by the insertion after the definition of the term "Commissioner" of the following definition:

"'compounded or mixed soft drinks' include such drinks in concentrated form or in the form of syrup with or without the addition of other ingredients, as well as fruit juices, fruit syrups, fruit cordials and fruit squashes which are not non-aerated or non-carbonated fruit juice beverages;"

(d) by the substitution for the definition of the term "manufacturer" of the following definition:

"'manufacturer' means a person required to be licensed or registered under this Act, or under any other law, to manufacture or use excisable goods; and when used in relation to—

(a) tobacco, means any person who manufactures tobacco or who employs others to manufacture tobacco, whether such manufacture be by cutting or in any other manner preparing raw or leaf tobacco, or manufactured or partly manufactured tobacco, or the making up for use for consumption as tobacco of scraps, waste, clippings, stems or deposits of tobacco, resulting from any process of handling tobacco;

(b) carbon dioxide, includes any person who undertakes on his own behalf or on behalf of a manufacturer of carbon dioxide the distribution or sale of carbon dioxide to be used in the manufacture of soft drinks for sale or in the manufacture of any other excisable goods;"

(e) by the insertion after the definition of the term "new licence" of the following definition:

"'non-aerated or non-carbonated fruit juice beverages' means—

(a) fruit juices which—

(i) are the clean unfermented juice obtained from fresh ripe fruits and contain all the constituents naturally present in the fruits used; and

- (ii) geen vreemde stof bevat nie behalwe sulke veroorloofde bederfwerende middels as wat ingevolge die Wet op Voedingsmiddels, Medisyne en Ontsmettingsmiddels, 1929, en die daarkragtens uitgevaardigde regulasies voorgeskryf mag word; of
- (b) vrugtestrope, vrugtegeurdranke en vrugtekwasse wat—
- (i) vervaardig is van die sappe van gesonde vrugte, suiwer drinkwater en suiker (sukrose) met of sonder die toevoeging van sitroen- of wynsteensuur of asyn en sulke veroorloofde kleurstowwe as wat ingevolge die Wet op Voedingsmiddels, Medisyne en Ontsmettingsmiddels, 1929, en die daarkragtens uitgevaardigde regulasies voorgeskryf mag word;
- (ii) minstens 25 persent vrugtesap en 25 persent suiker (sukrose) bevat; en
- (iii) geen geursel bevat nie, behalwe die wat in die natuurlike staat aanwesig is in die vrug of vrugte waarvan hulle berei is en ook geen ander vreemde stof behalwe gliserien of so 'n veroorloofde bederfwerende middel of kleurstof as wat ingevolge die Wet op Voedingsmiddels, Medisyne en Ontsmettingsmiddels, 1929, en die daarkragtens uitgevaardigde regulasies voorgeskryf mag word;";
- (f) deur die volgende woordomskrywing na die omskrywing van die uitdrukking „bylae" in te voeg:
„sagtedranke", vrugtesapdranke wat met gas voorsien of gekarbonateer is en namaaksels daarvan, ander drankte wat met gas voorsien of gekarbonateer is, mineraalwater en alle ander saamgestelde of gemengde sagtedranke, met inbegrip van hobbier en gemmerbier maar met uitsondering van vrugtesapdranke wat nie met gas voorsien of gekarbonateer is nie;";
- (g) deur die volgende woordomskrywing na die omskrywing van die uitdrukking „gewig" in te voeg:
„whisky", die distillaat wat verkry word deur die distillering van gemoute of ongemoute gars of ander graansoorte;";

Invoeging van artikel 70bis in Wet 45 van 1942.

2. Die Hoofwet word hiermee gewysig deur die volgende artikel na artikel *sewentig* in te voeg:

„Sertifisering van spiritus deur die Regeringsbrandwynraad.

70bis. (1) Niemand gebruik spiritus, die voortbrengsel van die wingerdstok, by die vervaardiging van gefortifiseerde wyn of die vervaardiging van spiritus wat bedoel is om gedrink te word nie, tensy die Raad aangestel kragtens sub-artikel (1) van artikel *sewentig* sertifiseer dat daardie spiritus geskik is vir gebruik soos voormeld: Met dien verstande dat indien die Raad weier om enige spiritus as geskik vir sodanige gebruik soos voormeld te sertifiseer, die Raad kan opdra dat die spiritus herdistilleer word en daarna, na goeddunke, sertifiseer dat die hergedistilleerde spiritus geskik is vir gebruik by die vervaardiging van gefortifiseerde wyn, of die vervaardiging van spiritus (na gelang van die geval), wat bedoel is om gedrink te word.

(2) Die bepalinge van sub-artikel (1) is nie van toepassing op 'n landboudistilleerder, eiegebruikdistilleerder of wynbouer wat spiritus of gefortifiseerde wyn, na gelang van die geval, vir sy privaatgebruik vervaardig nie."

Wysiging van artikel 76 van Wet 45 van 1942, soos gewysig deur artikel 4 van Wet 26 van 1944 en artikel 2 van Wet 22 van 1945.

3. Artikel *ses-en-sewentig* van die Hoofwet word hiermee gewysig deur sub-artikel (5) deur die volgende sub-artikels te vervang:

„(5) As 'n bakker wat gis verkry het uit hoofde van paragraaf (a) van item 44 van Bylae No. 2 daardie gis aan iemand anders verkoop of andersins van die hand sit, kan die Kommissaris benewens die strawwe waarvoor in paragraaf (c) van sub-artikel (3) voorsiening gemaak word, die registrasie van daardie bakker ingevolge hierdie Wet, kanselleer.

- (ii) do not contain any foreign substance except such permitted preservative as may be prescribed by the Food, Drugs and Disinfectants Act, 1929, and the regulations published thereunder; or
- (b) fruit syrups, fruit cordials and fruit squashes which—
 - (i) are prepared with the juices of sound fruit or fruits, clean potable water and sugar (sucrose), with or without the addition of citric or tartaric acid or vinegar and such permitted colouring as may be prescribed by the Food, Drugs and Disinfectants Act, 1929, and the regulations published thereunder;
 - (ii) contain not less than 25 per cent. of fruit juice and 25 per cent. of sugar (sucrose); and
 - (iii) do not contain any flavouring substance other than that naturally present in the fruit or fruits from which they have been prepared nor any other foreign substance except glycerin or such permitted preservative or colouring substance as may be prescribed by the Food, Drugs and Disinfectants Act, 1929, and the regulations published thereunder;”;

(f) by the insertion after the definition of the term “schedule” of the following definition:

“‘soft drinks’ means aerated or carbonated fruit juice beverages and imitations thereof, other aerated or carbonated beverages, aerated waters and all other compounded or mixed soft drinks, including hop beer and ginger beer but excluding non-aerated or non-carbonated fruit juice beverages;”;

(g) by the insertion after the definition of the term “weight” of the following definition:

“‘whisky’ means the distillate resulting from the distillation of malted or unmalted barley or other grain;”.

2. The principal Act is hereby amended by the insertion after section *seventy* of the following section:

Insertion of section 70bis in Act 45 of 1942.

“Certification of spirits by Government Brandy Board.

70bis. (1) No person shall use spirits, the product of the vine, in the manufacture of fortified wine or the manufacture of spirits for potable purposes unless such spirits have been certified by the Board appointed in terms of sub-section (1) of section *seventy* to be suitable for use as aforesaid: Provided that if the Board declines to certify any spirits as suitable for such use as aforesaid, it may direct that the spirits be redistilled and, thereafter in its discretion, certify the redistilled spirits as suitable for use in the manufacture of fortified wine or the manufacture of spirits for potable purposes, as the case may be.

(2) The provisions of sub section (1) shall not apply to an agricultural distiller, own-use distiller or a winegrower who manufactures spirits or fortified wine, as the case may be, for his private use.”.

3. Section *seventy-six* of the principal Act is hereby amended by the substitution for sub-section (5) of the following sub-sections:—

Amendment of section 76 of Act 45 of 1942, as amended by section 4 of Act 26 of 1944 and section 2 of Act 22 of 1945.

“(5) If a baker who has obtained yeast in terms of paragraph (a) of item 44 of Schedule No. 2, sells or otherwise disposes of such yeast to any other person, the Commissioner may, in addition to the penalties provided for in paragraph (c) of sub-section (3), cancel the registration of such baker under this Act.

(6) By die toepassing van sub-artikels (3), (4) en (5), beteken die uitdrukking „bakker” ook ’n vervaardiger van beskuitjies.”.

Invoeging van artikel 86bis in Wet 45 van 1942.

4. Die Hoofwet word hiermee gewysig deur die volgende artikel na artikel *ses-en-tagtig* in te voeg:

„Onwettige gebruik of verkoop van goedkoop koolstofdioksied.

86bis. As ’n vervaardiger van sagtedranke wat koolstofdioksied ingevolge item 24 van Bylae No. 1 verkry het, daardie koolstofdioksied gebruik vir enige ander doel as die vervaardiging van sagtedranke wat in bottels of ander houers vir verkoop aangebied word, of daardie koolstofdioksied verkoop of andersins van die hand sit, is hy aan ’n misdryf skuldig en by skuldigbevinding strafbaar met die in artikel *ses-en-negentig* voorgeskrewe strawwe, en is hy daarbenewens aanspreklik vir die volle aksynsreg op die koolstofdioksied aldus deur hom gebruik, verkoop of van die hand gesit.”.

Wysiging van artikel 105 van Wet 45 van 1942.

5. Artikel *honderd-en-vyft* van die Hoofwet word hiermee gewysig deur die volgende sub-artikel daaraan toe te voeg:

„(5) Ondanks die bepalinge van sub-artikel (1) word—

- (a) vier-en-twintig bottels of ander houers met ’n kapasiteit van hoogstens sewe vloeibare onse elk;
- (b) twintig bottels of ander houers met ’n kapasiteit van meer as sewe vloeibare onse elk maar hoogstens nege vloeibare onse elk;
- (c) sestien bottels of ander houers met ’n kapasiteit van meer as nege vloeibare onse elk maar hoogstens elf vloeibare onse elk;
- (d) sewe bottels of ander houers met ’n kapasiteit van meer as elf vloeibare onse elk maar hoogstens vyf-en-twintig vloeibare onse elk;
- (e) ses bottels of ander houers met ’n kapasiteit van meer as vyf-en-twintig vloeibare onse elk maar hoogstens agt-en-twintig vloeibare onse elk;
- (f) vyf bottels of ander houers met ’n kapasiteit van meer as agt-en-twintig vloeibare onse elk maar hoogstens vier-en-dertig vloeibare onse elk,

vir vasstelling van die aksynsreg wat ingevolge item 23 van Bylae No. 1 betaalbaar is, geag nie minder as ’n gelling te wees nie.”.

Wysiging van Bylae No. 1 by Wet 45 van 1942, soos gewysig deur artikel 5 van Wet 23 van 1943, artikel 6 van Wet 26 van 1944, artikel 4 van Wet 22 van 1945, artikel 3 van Wet 20 van 1946, artikel 1 van Wet 27 van 1947, artikel 2 van Wet 34 van 1950 en artikel 5 van Wet 61 van 1951.

6. Bylae No. 1 by die Hoofwet word hiermee met ingang van die sewen-en-twintigste dag van Maart 1952 gewysig op die wyse in die Eerste Bylae by hierdie Wet aangetoon.

Wysiging van Bylae No. 2 by Wet 45 van 1942, soos gewysig deur artikel 6 van Wet 23 van 1943, artikel 7 van Wet 26 van 1944, artikel 2 van Wet 27 van 1947, artikel 3 van Wet 34 van 1950 en artikel 6 van Wet 61 van 1951.

7. (1) Bylae No. 2 by die Hoofwet word hiermee gewysig op die wyse in die Tweede Bylae by hierdie Wet aangetoon.

(2) Die wysigings ten opsigte van items 63, 64, 65, 66, 67, 68, 69, 70, 71 en 72 van die Tweede Bylae by hierdie Wet word geag op die sewen-en-twintigste dag van Maart 1952 in werking te getree het.

Wysiging van Bylae No. 3 by Wet 45 van 1942, soos gewysig deur artikel 3 van Wet 27 van 1947 en artikel 7 van Wet 61 van 1951.

8. Bylae No. 3 by die Hoofwet word hiermee gewysig op die wyse in die Derde Bylae by hierdie Wet aangetoon.

Kort titel.

9. Hierdie Wet heet die Wysigingswet op Aksyns, 1952.

(6) For the purposes of sub-sections (3), (4) and (5) the expression 'baker' shall include a biscuit manufacturer."

4. The principal Act is hereby amended by the insertion after section *eighty-six* of the following section:

"Unlawful use or sale of carbon dioxide.

86bis. If a manufacturer of soft drinks who has obtained carbon dioxide in terms of item 24 of Schedule No. 1, uses such carbon dioxide for any purpose other than the manufacture of soft drinks put up in bottles or other containers for sale or sells or otherwise disposes of such carbon dioxide, he shall be guilty of an offence and liable, on conviction, to the penalties prescribed in section *ninety-six*, and shall, in addition, be liable for the full duty on the carbon dioxide so used, sold or disposed of by him."

Insertion of section 86bis in Act 45 of 1942.

5. Section *one hundred and five* of the principal Act is hereby amended by the addition thereto of the following sub-section:

Amendment of section 105 of Act 45 of 1942.

"(5) Notwithstanding the provisions of sub-section (1)—

- (a) twenty-four bottles or other containers of a capacity not exceeding seven fluid ounces each;
- (b) twenty bottles or other containers of a capacity exceeding seven fluid ounces each but not exceeding nine fluid ounces each;
- (c) sixteen bottles or other containers of a capacity exceeding nine fluid ounces each but not exceeding eleven fluid ounces each;
- (d) seven bottles or other containers of a capacity exceeding eleven fluid ounces each but not exceeding twenty-five fluid ounces each;
- (e) six bottles or other containers of a capacity exceeding twenty-five fluid ounces each but not exceeding twenty-eight fluid ounces each;
- (f) five bottles or other containers of a capacity exceeding twenty-eight fluid ounces each but not exceeding thirty-four fluid ounces each,

shall, for the purpose of assessing the duty payable under item 23 of Schedule No. 1, be deemed to be not less than one gallon."

6. Schedule No. 1 to the principal Act is hereby amended with effect from the twenty-seventh day of March, 1952, in the manner shown in the First Schedule to this Act.

Amendment of Schedule No. 1 to Act 45 of 1942, as amended by section 5 of Act 23 of 1943, section 6 of Act 26 of 1944, section 4 of Act 22 of 1945, section 3 of Act 20 of 1946, section 1 of Act 27 of 1947, section 2 of Act 34 of 1950 and section 5 of Act 61 of 1951.

7. (1) Schedule No. 2 to the principal Act is hereby amended in the manner shown in the Second Schedule to this Act.

Amendment of Schedule No. 2 to Act 45 of 1942, as amended by section 6 of Act 23 of 1943, section 7 of Act 26 of 1944, section 2 of Act 27 of 1947, section 3 of Act 34 of 1950 and section 6 of Act 61 of 1951.

(2) The amendments in respect of items 63, 64, 65, 66, 67, 68, 69, 70, 71 and 72 of the Second Schedule to this Act, shall be deemed to have come into operation on the twenty-seventh day of March, 1952.

8. Schedule No. 3 to the principal Act is hereby amended in the manner shown in the Third Schedule to this Act.

Amendment of Schedule No. 3 to Act 45 of 1942, as amended by section 3 of Act 27 of 1947 and section 7 of Act 61 of 1951.

9. This Act shall be called the Excise Amendment Act, 1952. Short title.

Eerste Bylae.

Wysigings van Bylae No. 1 by die Aksynswet, 1942, soos gewysig.

Tarif-item.	Artikel.	Tarif.
2, 3 en 4	Vervang die tariewe van £2 14s. Od.; £4 19s. Od. en £4 19s. Od. teenoor items 2, 3 en 4, onderskeidelik deur die tariewe £3 12s. Od.; £7 4s. Od. en £7 4s. Od.	£ s. d.
13	Vervang hierdie item deur die volgende: „13. Spiritueel behalwe wynbrandewyn, druiwebrandewyn of whisky,	
15	Voeg die volgende nuwe item in: „15. Whisky, per imperiale proefgelling	2 0 0"
16	Vervang die tariewe van £0 0s. 2d.; £0 0s. 2½d. en £0 0s. 4d. teenoor sub-paragrafe (a), (b) en (c) van paragraaf (1) van item 16, onderskeidelik deur die tariewe £0 0s. 3d.; £0 0s. 3½d. en £0 0s. 5d.	3 0 0"
17	Vervang die tariewe van £0 0s. 2d.; £0 0s. 2½d. en £0 0s. 4d. teenoor paragrafe (a), (b) en (c) van item 17, onderskeidelik deur die tariewe £0 0s. 3d.; £0 0s. 3½d. en £0 0s. 5d.	
18 en 19	Vervang die tariewe van £0 0s. 1½d. en £0 0s. 1½d. teenoor items 18 en 19, onderskeidelik deur die tariewe £0 0s. 2½d. en £0 0s. 2½d.	
20	Vervang die tariewe van £0 2s. Od. en £0 1s. Od. teenoor paragrafe (d) en (e) van item 20, onderskeidelik deur die tariewe £0 2s. 6d. en £0 2s. Od.	
23, 24 en 25	Voeg die volgende nuwe items by: „23. Sagtedranke in die Unie vervaardig en in bottels of ander houers vir verkoop aangebied, per imperiale gelling 24. Koolstofdioksied in die Unie vervaardig om gebruik te word om drankte met gas te voorsien of te karbonateer, behalwe waar dit deur 'n vervaardiger gebruik sal word by die vervaardiging van sagtedranke, wat in bottels of ander houers vir verkoop aangebied word, of ander sinsbare goedere, per lb. 25. Lekkergoed (met inbegrip van sjokolade) van alle soorte in die Unie vervaardig vir verkoop, behalwe— (i) afsonderlik toegedraaide of in pakkies verpakte eenhede verkoop deur 'n vervaardiger vir herverkoop teen 'n kleinhandelprys van 2d. of 3d. per eenheid, en verpak in dose wat twee of meer dosyn eenhede per doos bevat, en etikette dra waarop genoemde prys en die getal eenhede per doos deur die vervaardiger aangedui word; (ii) eenhede verkoop deur 'n vervaardiger vir herverkoop teen 'n kleinhandelprys van 1d. per eenheid, en verpak in dose wat een half-gros of een gros eenhede per doos bevat, en etikette dra waarop genoemde prys en die getal eenhede per doos deur die vervaardiger aangedui word; en (iii) eenhede deur 'n vervaardiger los verkoop om teen 'n kleinhandelprys van 1d. per ses of minder eenhede los verkoop te word, en verpak in dose wat een of meer gros eenhede per doos bevat, en etikette dra waarop genoemde prys en die getal eenhede per doos deur die vervaardiger aangedui word, mits sulke eenhede gedurende die tydperk 1 September 1951 tot 29 Februarie 1952 deur die vervaardiger verkoop en gefaktoreer is om in die kleinhandel los verkoop te word soos hierin vermeld, (a) van 27 Maart 1952 tot en met 15 April 1952, per lb. 0 0 2 (b) na 15 April 1952, per lb. 0 0 3"	0 1 0 0 2 0

Tweede Bylae.

Wysigings van Bylae No. 2 by die Aksynswet, 1942, soos gewysig.

Tarif-item.	Artikel.	Korting.	Terugbetaling.
2bis.	Voeg die volgende item na item 2 in: „2bis. Verlore gegaan deur verdamping, lekkasie of ander oorsaak— (a) terwyl dit op die perseel van 'n vervaardiger is	Die geheel.	

First Schedule.

Amendments to Schedule No. 1 to the Excise Act, 1942, as amended.

Tariff item.	Article.	Rate of duty.		
		£	s.	d.
2, 3 and 4.	Substitute for the rates £2 14s. 0d.; £4 19s. 0d. and £4 19s. 0d. opposite items 2, 3 and 4 the rates £3 12s. 0d.; £7 4s. 0d. and £7 4s. 0d. respectively.			
13	Substitute for this item the following: "13. Spirits other than wine brandy, grape brandy or whisky, per imperial proof gallon	2	0	0"
15	Insert the following new item: "15. Whisky, per imperial proof gallon	3	0	0"
16	Substitute for the rates £0 0s. 2d.; £0 0s. 2½d. and £0 0s. 4d. opposite sub-paragraphs (a), (b) and (c) of paragraph (1) of item 16, the rates £0 0s. 3d.; £0 0s. 3½d. and £0 0s. 3d., respectively.			
17	Substitute for the rates £0 0s. 2d.; £0 0s. 2½d. and £0 0s. 4d. opposite paragraphs (a), (b) and (c) of item 17, the rates £0 0s. 3d.; £0 0s. 3½d. and £0 0s. 3d., respectively.			
18 and 19	Substitute for the rates £0 0s. 1½d. and £0 0s. 1½d. opposite items 18 and 19, the rates £0 0s. 2½d. and £0 0s. 2½d., respectively.			
20	Substitute for the rates £0 2s. 0d. and £0 1s. 0d. opposite paragraphs (d) and (e) of item 20, the rates £0 2s. 6d. and £0 2s. 0d., respectively.			
23, 24 and 25	Add the following new items: "23. Soft drinks manufactured in the Union and put up in bottles or other containers for sale, per imperial gallon	0	1	0
	24. Carbon dioxide manufactured in the Union —to be used for aerating or carbonating beverages, save where it is to be used by a manufacturer in the manufacture of soft drinks (put up in bottles or other containers for sale) or other excisable goods, per lb.	0	2	0
	25. Sweets (including chocolate) of all kinds manufactured in the Union for sale except— (i) separately wrapped or packaged units sold by a manufacturer for resale at a retail price of 2d. or 3d. per unit and packed in boxes containing two or more dozen units per box, and bearing labels on which such price and the number of units per box are specified by the manufacturer; (ii) units sold by a manufacturer for resale at a retail price of 1d. per unit, and packed in boxes containing one half gross or one gross units per box, and bearing labels on which such price and the number of units per box are specified by the manufacturer; and (iii) units sold by a manufacturer by count for resale by count at a retail price of 1d. per six or fewer units, and packed in boxes containing one or more gross units per box, and bearing labels on which such price and the number of units per box are specified by the manufacturer, provided such units have during the period 1 September, 1951, to 29 February, 1952, been sold and invoiced by the manufacturer for retailing by count as stated herein, (a) from 27th March, 1952, up to and including 15th April, 1952, per lb. (b) after 15th April, 1952, per lb.	0	0	2 0 0 3"

Second Schedule.

Amendments to Schedule No. 2 to the Excise Act, 1942, as amended.

Tariff item.	Article.	Rebate.	Refund.
2bis.	Insert the following item after item 2: "2bis. Lost through evaporation, leakage or other cause— (a) whilst on the premises of a manufacturer ..	The whole.	

Tarief-item.	Artikel.	Korting.	Terug-betaling.
	(b) terwyl dit vervoer word	Die geheel."	
57 en 58	Skrap hierdie items.		
57, 58, 59,	Voeg die volgende nuwe items by:		
60, 61, 62,	„Dieselolie.		
63, 64, 65,	57. Deur 'n vervaardiger uitgevoer na plekke buite die Unie (behalwe Basoetoland, Betsjoeanaland-Protectoraat en Swasieland)		Die geheel.
66, 67, 68,	58. Wanneer dit onbruikbaar geword het vir die doel waarvoor dit bestem was, of vernietig is of verlore gegaan het op die perseel waarop dit vervaardig is		Die geheel.
69, 70, 71,	59. Ongeskik gemaak om diesel- of ander kompressie-ontstekingsmotors te dryf deur toevoeging op die perseel waar dit vervaardig is van sodanige stowwe as wat deur die Kommissaris goedgekeur mag word, en onder sulke voorwaardes as wat hy mag stel	Die geheel.	
en 72	Brandolie.		
	60. Deur 'n vervaardiger uitgevoer na plekke buite die Unie (behalwe Basoetoland, Betsjoeanaland-Protectoraat en Swasieland)		Die geheel.
	61. Wanneer dit onbruikbaar geword het vir die doel waarvoor dit bestem was, of vernietig is of verlore gegaan het op die perseel waarop dit vervaardig is		Die geheel.
	62. Ongeskik gemaak om oonde aan te vuur deur toevoeging op die perseel waar dit vervaardig is van sodanige stowwe as wat deur die Kommissaris goedgekeur mag word en onder sulke voorwaardes as wat hy mag stel	Die geheel.	
	Sagtedranke.		
	63. Deur 'n vervaardiger uitgevoer na plekke buite die Unie (behalwe Basoetoland, Betsjoeanaland-Protectoraat en Swasieland)	Die geheel.	
	64. Vernietig onder aksynstoesig op die perseel van 'n vervaardiger	Die geheel.	
	65. Deur 'n vervaardiger verskaf alleenlik vir gebruik deur Haar Majesteit se Vlootmagte	Die geheel.	
	Lekkergoed.		
	66. Deur 'n vervaardiger uitgevoer na plekke buite die Unie (behalwe Basoetoland, Betsjoeanaland-Protectoraat en Swasieland)	Die geheel.	
	67. Vernietig onder aksynstoesig op die perseel van 'n vervaardiger	Die geheel.	
	68. Deur 'n vervaardiger verskaf alleenlik vir gebruik deur Haar Majesteit se Vlootmagte	Die geheel.	
	Koolstofdioksied.		
	69. Deur 'n vervaardiger uitgevoer na plekke buite die Unie (behalwe Basoetoland, Betsjoeanaland-Protectoraat en Swasieland)	Die geheel.	
	70. Vernietig onder aksynstoesig op die perseel van 'n vervaardiger	Die geheel.	
	71. Deur 'n vervaardiger verskaf alleenlik vir gebruik deur Haar Majesteit se Vlootmagte	Die geheel.	

Tariff item.	Article.	Rebate.	Refund.
57 and 58 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71 and 72	(b) whilst in transit .. Delete these items.	The whole."	
	Add the following new items:		
	"Diesel Oil.		
	57. Exported by a manufacturer to places outside the Union (except to Basutoland, Bechuanaland Protectorate and Swaziland) ..		The whole.
	58. When it has become unfit for the use for which it was intended, or has been destroyed or lost on the premises where it was manufactured ..		The whole.
	59. Rendered unsuitable for actuating diesel or other compression ignition engines by the addition on the premises where it was manufactured of such substances as may be approved by the Commissioner, and subject to such conditions as he may impose ..		The whole.
	Furnace Oil.		
	60. Exported by a manufacturer to places outside the Union (except to Basutoland, Bechuanaland Protectorate and Swaziland) ..		The whole.
	61. When it has become unfit for the use for which it was intended, or has been destroyed or lost on the premises where it was manufactured ..		The whole.
	62. Rendered unsuitable for firing furnaces by the addition on the premises where it was manufactured of such substances as may be approved by the Commissioner and subject to such conditions as he may impose ..		The whole.
	Soft drinks.		
	63. Exported by a manufacturer to places outside the Union (except to Basutoland, Bechuanaland Protectorate and Swaziland) ..		The whole.
	64. Destroyed under excise supervision on a manufacturer's premises		The whole.
	65. Supplied by a manufacturer solely for use by Her Majesty's naval forces ..		The whole.
	Sweets.		
66. Exported by a manufacturer to places outside the Union (except to Basutoland, Bechuanaland Protectorate and Swaziland) ..		The whole.	
67. Destroyed under excise supervision on a manufacturer's premises ..		The whole.	
68. Supplied by a manufacturer solely for use by Her Majesty's naval forces ..		The whole.	
Carbon dioxide.			
69. Exported by a manufacturer to places outside the Union (except to Basutoland, Bechuanaland Protectorate and Swaziland) ..		The whole.	
70. Destroyed under excise supervision on a manufacturer's premises ..		The whole.	
71. Supplied by a manufacturer solely for use by Her Majesty's naval forces ..		The whole.	

Tarif-item.	Artikel.	Korting.	Terugbetaling.
	72. Verlore gegaan deur verdamping, lekkasie of ander oorsaak— (a) terwyl dit op die perseel van 'n vervaardiger is .. (b) terwyl dit van een vervaardiger na 'n ander vervaardiger vervoer word ..	Die geheel. Die geheel."	

Derde Bylae.

Wysigings van Bylae No. 3 by die Aksynswet, 1942, soos gewysig.

Beskrywing van Lisensie.	Betaalbare geld.	Lisensiejaar.
	£ s. d.	
Voeg die volgende nuwe paragraaf in: „14. Lekkergoed: Om vir verkoop vervaardig te word	1 0 0	1 Januarie— 31 Desember."
Voeg die volgende nuwe paragrawe by: „20. Sagtedranke: Om vir verkoop in bottels of ander houters te vervaardig	1 0 0	1 Januarie— 31 Desember.
21. Koolstofdioksied: Om te vervaardig	1 0 0	1 Januarie— 31 Desember."

Tariff item.	Article.	Rebate.	Refund.
	72. Lost through evaporation, leakage or other cause— (a) whilst on the premises of a manufacturer (b) whilst in transit from one manufacturer to another manufacturer ..	The whole. The whole."	

Third Schedule.

Amendments to Schedule No. 3 to the Excise Act, 1942, as amended.

Description of Licence.	Fee Payable.	Licence Year.
	£ s. d.	
Insert the following new paragraph: "14. Sweets: To manufacture for sale"	1 0 0	1st January— 31st December."
Add the following new paragraphs: "20. Soft drinks: To manufacture for sale in bottles or other containers	1 0 0	1st January— 31st December.
21. Carbon dioxide: To manufacture	1 0 0	1st January— 31st December."