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No. 62, 1956.]

WET

Tot konsolidering van die wetsbepalings op aksyns.

(Engelse teks deur die Goewerneur-Generaal geteken.)
(Goedgekeur op 14 Junie 1956.)

INDELING VAN WET.

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

HOOFSTUK I.

WOORDOMSKRYWING.

**Woordoms kry-
wing.**

1. In hierdie Wet, tensy uit die samehang anders blyk, beteken—
- (i) „aksynshandelaar”, ’n persoon wat ’n besigheid dryf wat aan enige bepaling van hierdie Wet onderhewig is en ook die cienaar of okkupeerder van enige aksynspakhuis; (xvi)
 - (ii) „amptenaar”, ’n persoon wat, op bevel of met instemming van die Kommissaris, enige diens met betrekking tot aksyns verrig; (xi)
 - (iii) „bevoegde amptenaar”, die amptenaar van die gebied waarin die perseel van ’n aksynshandelaar geleë is; (ii)
 - (iv) „bier”, enige gegiste drank (behalwe wyn en kaffiebier) wat meer as twee persent proefspiritus bevat; (ii)
 - (v) „brandolie”, ander olie as dieselolie, wat geskik is om oonde aan te vuur; (xx)
 - (vi) „brouer”, enige persoon wat bier vir verkoop brou; (v)
 - (vii) „Bylae”, ’n Bylae by hierdie Wet; (lvi)
 - (viii) „dieselolie”, enige oliebrandstof wat geskik is om diesel- of ander kompressie-ontstekingsmotors te dryf; (xii)
 - (ix) „distilleerder”, ’n persoon wat verplig is om ’n lisensie te hê om spiritueel te distilleer of te rektifiseer; (xiii)
 - (x) „distilleerketel”, enige toestel vir, of geskik vir, die distillering van spiritus en ook enige deel daarvan; (lxii)
 - (xi) „distilleerketelvervaardiger”, ’n persoon wat distilleerketels vervaardig of invoer vir verkoop en ook iemand wat distilleerketels vir beloning herstel; (lxiii)
 - (xii) „druivebrandewyn”, die distillaat wat verkry word deur die distillering van druiwesap op die doppe gegis saam met die doppe van die druiwe waaruit daardie sap gekom het; (xxiii)

ACT

To consolidate the law relating to excise.

(English text signed by the Governor-General.)
(Assented to 14 June, 1956.)

DIVISION OF ACT.

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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:—

CHAPTER I.

DEFINITIONS.

1. In this Act, unless the context otherwise indicates— Definitions.
- (i) "agricultural distiller" means any owner or occupier of a farm in the province of the Cape of Good Hope or in the territory of South-West Africa who owns or has in his possession a still on that farm and who—
 - (a) distils spirits exclusively from the product of the vine, the produce of the farm owned or occupied and cultivated by him; or
 - (b) has in his possession on that farm spirits so produced; (xxix)
 - (ii) "beer" means any fermented liquor (except wine and kaffir beer) which contains more than two per cent. of proof spirits; (iv)
 - (iii) "blender" means a person registered as such in terms of the regulations; (xxxiii)
 - (iv) "blended brandy" means the brandy referred to in section eight of the Wine and Spirits Control Act, 1956 (Act No. 38 of 1956); (xviii)
 - (v) "brewer" means any person who brews beer for sale; (vi)
 - (vi) "charger" means any vessel used for receiving wine or wash for distillation and connected directly or indirectly with a still; (lxiv)
 - (vii) "cigar" includes cheroot and cigarillo; (lv)
 - (viii) "cigarette tobacco" means—
 - (a) any tobacco cut into strips less than one-twenty-fifth of an inch in width and includes any cut tobacco described or offered for sale as tobacco for making into cigarettes; or
 - (b) a mixture of such tobacco and any cut tobacco; or
 - (c) tobacco in the form of cigarettes, prepared from tobacco produced in the Union, or from tobacco imported into the Union, or from a mixture of such tobaccos: (lvi)

- (xiii) „eiegebruik-distilleerder”, enige eienaar of okkuperder van 'n plaas in die provinsies Transvaal en Oranje-Vrystaat—
- (a) wat gelisensieer is om 'n distilleerketel op daardie plaas te hou, en
- (b) wat of—
- (i) spiritueel van druiwe of ander voorgeskrewe vrugte wat deur hom op bedoelde plaas verbou word, deur middel van bedoelde distilleerketel vir sy eie gebruik op bedoelde plaas distilleer; of
- (ii) spiritueel wat aldus voortgebring is, op daardie plaas in sy besit het; (xli)
- (xiv) „fabriek”, die perseel waarop enige persoon gelisensieer is om aksynsbare goedere te vervaardig of om aksynsbare goedere in ander goedere wat vervaardig word te gebruik; (xvii)
- (xv) „gefortifiseerde wyn”, die ongegiste, gegiste of gekonsentreerde sap van vars druiwe (met inbegrip van vermout en gekeurde wyn) of van gedroogde wingerdprodukte, waarby wynbrandewyn of druiwebrandewyn gevoeg is, of 'n mengsel van sulke sap en gefortifiseerde wyn (soos hierin omskryf) maar sluit nie wyn in waarby gefortifiseerde wyn (soos hierin omskryf) vir bewaringsdoeleindes gevoeg is nie indien die alkoholiese sterkte van sodanige wyn nie daardeur met meer as een graad proefsterkte per jaar verhoog word nie; (xix)
- (xvi) „gelisensieerde perseel”, enige gebou of plek wat gebruik word kragtens 'n lisensie uitgereik ingevolge hierdie Wet of ingevolge enige Wet wat op wyn-, mout-, spiritus- en gislisensies betrekking het; (xxxi)
- (xvii) „gelling”, 'n imperiale gelling; (xxi)
- (xviii) „gemengde brandewyn”, die brandewyn in artikel *agt* van die Wet op Beheer oor Wyn en Spiritueel, 1956 (Wet No. 38 van 1956), bedoel; (iv)
- (xix) „gewig”, met betrekking tot—
- (a) tabak (behalwe sigarette), die netto gewig van sodanige tabak, tesame met dié van die vog en ander stowwe wat daarin is ten tyde van vervaardiging;
- (b) sigarette, die netto gewig van die tabak daarin bevat, tesame met die gewig van die vog en ander stowwe in sodanige tabak ten tyde van vervaardiging van die sigarette;
- (c) nuwe motorkarre, die gewig van sodanige motorkarre uitgesonderd die gewig van lugwielbande daarby en water of brandstof daarin, maar met inbegrip van die gewig van smeerolie en alle toebehore en gereedskap wat as standaardtoerusting verskaf word; (lxx)
- (xx) „groothandelaar”, enige persoon wat 'n groothandelaarsdranklisensie besit en ook enige persoon wat op dieselfde perseel waar hy groothandelbesigheid dryf of 'n kleinhandel- of 'n botteldrankbesigheid dryf, en vir aksynsdoeleindes ook 'n koöperatiewe landbouvereniging van wynbouers; (lxxii)
- (xxi) „handelaar”, 'n persoon (met inbegrip van 'n klub) wat in spiritueel of enige ander aksynsbare artikel handel dryf; (xi)
- (xxii) „hernuwingslisensie”, 'n lisensie ingevolge hierdie Wet ten opsigte van 'n perseel waarvoor 'n lisensie van die aard waarvoor aansoek gedoen word, ten tyde van die aansoek van krag is; (liv)
- (xxiii) „hierdie Wet”, ook enige regulasies daarkragtens uitgevaardig; (lxv)
- (xxiv) „houer”, wanneer dit met betrekking tot tabak gebruik word, enige blik, doos, pak of ander onmiddellike houer wat sodanige tabak bevat; (x)
- (xxv) „kafferbier”,—
- (a) kafferbier gebrou kragtens magtiging by artikel *honderd vyf-en-twintig* van die Drankwet, 1928 (Wet No. 30 van 1928), verleen; en
- (b) bier wat hoogstens drie persent volgens gewig absolute alkohol bevat en wat kragtens wettige magtiging slegs vir gebruik deur en vir verkoop aan natuurlike, gebrou word; (xxvii)
- (xxvi) „kleinhandelaar”, die houer van 'n lisensie wat kragtens die Drankwet, 1928 (Wet No. 30 van 1928) uitgereik is, om sterk drank by kleinmaat te verkoop; (lv)

- (ix) "Commissioner" means the Commissioner of Customs and Excise; (xxvii)
- (x) "container" when used in relation to tobacco means any tin, box, package or other immediate container in which such tobacco is contained; (xxiv)
- (xi) "dealer" means a person (including a club) who deals in spirits or in any other excisable article; (xxi)
- (xii) "diesel oil" means any oil fuel suitable for actuating diesel or other compression ignition engines; (viii)
- (xiii) "distiller" means a person who is required to be licensed to distil or rectify spirits; (ix)
- (xiv) "distillery" includes any place or premises occupied by a distiller where spirits are manufactured; (lxii)
- (xv) "duty" means the excise duty payable under this Act; (li)
- (xvi) "excise trader" means a person carrying on a business subject to any of the provisions of this Act, and includes the proprietor or occupier of any excise warehouse; (i)
- (xvii) "factory" means the premises on which any person is licensed to manufacture excisable goods or to use excisable goods in other manufactures; (xiv)
- (xviii) "feints" means the impure spirit which comes over first and last in the distillation of brandy, whisky or other spirituous liquor and is caught separately; (lxx)
- (xix) "fortified wine" means the unfermented, fermented or concentrated juice of fresh grapes (including vermouth and aromatic wines) or of dried vine products, to which any wine brandy or grape brandy has been added, or any mixture of any such juice and fortified wine (as herein defined) but does not include any wine to which fortified wine (as herein defined) has been added for the purpose of preservation, if the alcoholic strength of such wine is not thereby increased by more than one degree proof strength per annum; (xv)
- (xx) "furnace oil" means oil other than diesel oil, suitable for firing furnaces; (v)
- (xxi) "gallon" means an imperial gallon; (xvii)
- (xxii) "Government Brandy Board" means the board or other body referred to in section *sixty-eight*; (lii)
- (xxiii) "grape brandy" means the distillate resulting from the distillation of grape juice fermented on the husks together with the husks of the grapes from which that juice was obtained; (xii)
- (xxiv) "gravity" means the gravity as ascertained by the prescribed saccharometer or as ascertained in terms of section *fifty-four*; (lviii)
- (xxv) "illicit spirits" means spirits distilled, removed, altered or interfered with in contravention of this Act; (xl)
- (xxvi) "illicit still" means any still made, imported, used, set up or in the possession or custody of any person without lawful authority; (xxxix)
- (xxvii) "kaffir beer" means—
 - (a) kaffir beer brewed under the authority of section *one hundred and twenty-five* of the Liquor Act, 1928 (Act No. 30 of 1928); and
 - (b) beer, not exceeding three per cent. by weight of absolute alcohol, brewed under lawful authority for use by and sale to natives only; (xxv)
- (xxviii) "lager beer" means beer, the worts of which are fermented at a low temperature by means of "low" or "bottom" yeast; (xxviii)
- (xxix) "licence" means a licence granted in terms of Chapter IV; and "licensed" has a corresponding meaning; (xxx)
- (xxx) "licensee" means any person required to be licensed under this Act or any other law to manufacture any excisable goods or to deal in such goods by wholesale or retail, or to make, keep, use or import stills; (xxxi)
- (xxxi) "licensed premises" means any building or place used under a licence granted under this Act, or under any Act relating to wine, malt, spirit and yeast licences; (xvi)
- (xxxii) "low wines" means weak spirits of the first extraction without separation of feints; (liv)

- (xxvii) „Kommissaris”, die Kommissaris van Doeane en Aksyns; (ix)
- (xxviii) „lagerbier”, bier waarvan die worts teen 'n lae temperatuur deur middel van „laegis” of „bodemgis” gegis word; (xxviii)
- (xxix) „landboudistilleerder”, enige eienaar of okkupeerder van 'n plaas in die provinsie die Kaap die Goeie Hoop, of in die gebied Suidwes-Afrika wat die eienaar van 'n distilleerketel is of wat op sodanige plaas 'n distilleerketel in sy besit het en wat—
- (a) spiritus distilleer uitsluitend van die voortbrengsel van die wingerdstok wat die opbrengs is van die plaas wat hy besit (of okkupeer) en wat deur hom bewerk word; of
- (b) spiritus wat aldus voortgebring is in sy besit op sodanige plaas het; (i)
- (xxx) „lisensie”, 'n ingevolge Hoofstuk IV verleende lisensie; en het „gelisensieer” 'n ooreenstemmende betekenis; (xxix)
- (xxxi) „lisensiehouer”, enige persoon wat kragtens hierdie Wet of enige ander wet gelisensieer moet wees om enige aksynsbare goedere te vervaardig of om in die groot- of kleinhandel daarmee handel te dryf, of om distilleerketels te vervaardig, te hou, te gebruik of in te voer; (xxx)
- (xxxii) „lugwielband”, die buiteband of die binneband van 'n lugwielband; (xlv)
- (xxxiii) „menger”, 'n persoon wat as sodanig ingevolge die regulasies geregistreer is; (iii)
- (xxxiv) „Minister”, die Minister van Finansies; (xxxvii)
- (xxxv) „motorbrandstof”, petrol en ook enige mengsel wat petrol of ander bestanddele bevat en as petrol of as surrogaat vir petrol gebruik word of bestem is om gebruik te word; (xxxviii)
- (xxxvi) „moutpap”, die vloeistof van enigiets wat suikerstof bevat en wat vir distillering voorberei is, nadat gisting ingetree het; (lxix)
- (xxxvii) „nuwe lisensie”, 'n lisensie ingevolge hierdie Wet, ten opsigte van 'n perseel waarvoor geen lisensie van die aard waarvoor aansoek gedoen word, van krag is op die datum waarop aansoek gedoen word nie; (xxxix)
- (xxxviii) „om te metileer”, ook enige voorgeskrewe metode van denaturering; en het „metilering” 'n ooreenstemmende betekenis; (xxxvi)
- (xxxix) „onwettige distilleerketel”, enige distilleerketel wat sonder wettige magtiging vervaardig, ingevoer, gebruik of opgerig of in besit of bewaring van enige persoon is; (xxvi)
- (xl) „onwettige spiritueel”, spiritueel wat in stryd met hierdie Wet, gedistilleer, verwyder, verander of mee gehandel is; (xxv)
- (xli) „oorbelasting”, die belasting wat kragtens hierdie Wet betaalbaar is by die invoer in die Unie op sigarette of sigarettabak benewens enige doeanereg, en, by die toepassing van enige wetsbepalings met betrekking tot posadministrasie, word dit geag doeanereg te wees; (lxiv)
- (xlii) „opvanger”, enige diggeslote vat wat met 'n distilleerketel verbind is vir die regstreekse opvangs van spiritus daarvandaan; (lii)
- (xliii) „pak”, met betrekking tot speelkaarte, 'n getal kaarte van hoogstens drie-en-veftig; (xlii)
- (xliv) „pakhuis”, 'n aksynspakhuis, goedgekeur as 'n algemene pakhuis vir die bewaring en van die hand sit van spiritueel of ander aksynsbare goedere, en ook 'n goedgekeurde pakhuis op die perseel van 'n distilleerder en 'n doeanepakhuis; (lxviii)
- (xlv) „perscel”, wanneer dit gebruik word met betrekking tot 'n aksynshandelaar, enige gebou of plek wat deur hom in verband met sy besigheid gebruik word; (xlvii)
- (xlvi) „plakseël”, 'n stuk papier of ander materiaal wat daarop die seël, merk of stempel het van 'n stempel, plaat of ander instrument wat kragtens hierdie Wet gemaak of gebruik word om enige reg aan te dui; (lx)
- (xlvii) „proef”, met betrekking tot asynsuur, houtasyn en essense en ekstrakte van asyn, ses persent van absolute suur, en word dit op die voorgeskrewe manier vasgestel; (xlviii)

- (xxxiii) "manufacture" includes—
- (a) any process in the manufacture of any excisable goods;
 - (b) in the manufacture of other than excisable goods, any process in which use is made of excisable goods; and
 - (c) the mixing together of two or more substances which, when so mixed, constitute excisable goods but not the mixing together of substances which are all excisable and on which duty has been paid, and "manufactured" and "manufactures" have corresponding meanings; (lxix)
- (xxxiv) "manufactured and intended for sale", in relation to yeast, means any yeast which has not been made—
- (a) in a dwelling and used in the preparation of food in that dwelling; or
 - (b) in a brewery and rendered inactive as a fermentation agent in that brewery; or
 - (c) in a bakery and used in the baking of bread in that bakery; (lxvii)
- (xxxv) "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) diesel oil, furnace oil or motor fuel, includes any person approved by the Minister who, by virtue of an agreement with a person who manufactures diesel oil, furnace oil or motor fuel, undertakes the distribution or sale, at such places in the Union as may be approved by the Minister, of diesel oil, furnace oil or motor fuel manufactured by that person;
 - (c) a new motor car, includes a person who assembles such a motor car wholly or partly from imported materials or parts; (lxviii)
- (xxxvi) "methylate" includes any prescribed method of denaturation; and "methylation" has a corresponding meaning; (xxxviii)
- (xxxvii) "Minister" means the Minister of Finance; (xxxiv)
- (xxxviii) "motor fuel" means petrol and includes any mixture containing petrol or other ingredients which is used or is intended for use as petrol or as a substitute for petrol; (xxxv)
- (xxxix) "new licence" means a licence under this Act in respect of premises for which no licence of the kind applied for is in force at the date of the application; (xxxvii)
- (xl) "officer" means a person employed on any duty relating to excise by order or with the concurrence of the Commissioner; (ii)
- (xli) "own-use distiller" means any owner or occupier of a farm in the provinces of the Transvaal and Orange Free State—
- (a) who is licensed to keep a still on that farm; and
 - (b) who either—
 - (i) by means of that still distils spirits for his own use on such farm from grapes or other prescribed fruits grown by him on such farm; or
 - (ii) has in his possession on such farm spirits so produced; (xlii)
- (xlii) "pack" in relation to playing cards, means a number of cards not exceeding fifty-three; (xliii)

- (xlviii) „proef”, met betrekking tot spiritualieë, die sterkte van proef soos met Sikes se hidrometer vasgestel; (xlix)
- (xlix) „proefspiritus”, sulke spiritus as wat by 'n temperatuur van een-en-vyftig grade Fahrenheit 'n gewig het wat twaalf-dertiendes is van dié van 'n gelyke volume gedistilleerde water; (i)
- (i) „pyptabak”, tabak gereed om in 'n pyp gerook te word of in die vorm van plak-, saamgeperste of staaf-tabak, maar sluit nie roltabak in nie; (xliii)
- (ii) „reg”, die aksynsreg wat kragtens hierdie Wet betaalbaar is; (xv)
- (lii) „Regeringsbrandewynraad”, die raad of ander liggaam in artikel *agt-en-sestig* bedoel; (xxii)
- (liii) „regulasies”, die regulasies wat kragtens hierdie Wet uitgevaardig is; (liii)
- (liv) „ru-brandewyn”, swak spiritus van die eerste aftreksel sonder afskeiding van die voor- en naloop; (xxxii)
- (lv) „sigaar”, ook seroet en sigarillo; (vii)
- (lvi) „sigarettabak”—
- (a) enige tabak wat in reepe van minder as een-vef-en-twintigste van 'n duim in breedte gesny is en ook enige gesnyde tabak wat as tabak vir die vervaardiging van sigarette beskryf of vir verkoop aangebied word; of
- (b) 'n mengsel van sodanige tabak en enige gesnyde tabak; of
- (c) tabak in die vorm van sigarette wat vervaardig is van tabak wat in die Unie voortgebring is, of van tabak wat in die Unie ingevoer is, of van 'n mengsel van sulke tabak; (viii)
- (lvii) „skuimwyn”—
- (a) wyn; of
- (b) die produk van die alkoholiese gisting van die sap van ander wingerdprodukte as vars druiwe, of van ander vrugte of vrugteprodukte, in die Unie vervaardig en met natuurlike of kunsmatig toegevoegde koalsuurgas oorlaai, maar sluit nie appelvyn of peerwyn wat aldus oorlaai is in nie; (lvii)
- (lviii) „soortlike gewig”, die soortlike gewig soos dit deur die voorgeskrewe saggrometer, of ingevolge artikel *vier-en-vyftig*, vasgestel word; (xxiv)
- (lix) „spiritus”, enige gedistilleerde alkoholiese vloeistof sowel as enige mengsel of samestelling wat met of van spiritus gemaak is; (lviii)
- (lx) „spirituspakhuis”, 'n pakhuis in 'n stokery op die perseel van 'n distilleerder, of op die perseel van 'n groothandelaar in spiritualieë, waarin spiritus sonder betaling van reg bewaar mag word; (lix)
- (lxi) „standaardgelling”, met betrekking tot worts, 'n imperiale gelling worts met 'n soortlike gewig van eenduisend sewe-en-vyftig grade soos met 'n voorgeskrewe saggrometer vasgestel; (lx)
- (lxii) „stokery”, ook enige plek of perseel deur 'n distilleerder geokkuppeer, waar spiritualieë vervaardig word; (xiv)
- (lxiii) „tabak”, sigare, sigarette, sigaret- en pyptabak, en ook alle surrogate daarvoor; (lxvi)
- (lxiv) „toevoertenk”, enige vat wat gebruik word vir die opvang van wyn of moutpap vir distillering en wat direk of indirek met 'n distilleerketel verbind is; (vi)
- (lxv) „uitrusting”, ook vate, werktuie, toestelle en toebehore; (xliiv)
- (lxvi) „Unie-spiritus”, alle in die Unie gemaakte of gedistilleerde spiritualieë wat aan reg onderhewig is; (lxvii)
- (lxvii) „vervaardig en vir verkoop bestem”, met betrekking tot gis, enige gis wat nie—
- (a) in 'n woning gemaak is en in daardie woning by die voorbereiding van voedsel gebruik word nie; of
- (b) in 'n brouery gemaak is en in daardie brouery as gistingsmiddel onaktief gemaak word nie; of
- (c) in 'n bakkery gemaak is en in daardie bakkery by die bak van brood gebruik word nie; (xxxiv)
- (lxviii) „vervaardiger”, 'n persoon van wie dit vereis word om kragtens hierdie Wet of kragtens 'n ander wet gelisensieer of geregistreer te wees om aksynsbare 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,

- (xliii) "pipe tobacco" means tobacco ready for smoking in a pipe or in the form of cake, plug or stick tobacco but does not include roll tobacco; (l)
- (xliv) "plant" includes vessels, utensils, appliances and fittings; (lxv)
- (xlv) "pneumatic tyre" means the cover or the tube of a pneumatic wheel-tyre; (xxxii)
- (xlvi) "premises" when used with reference to an excise trader means any structure or place used by him in connection with his business; (xliv)
- (xlvii) "prescribed" means prescribed under this Act or the regulations; (lxxi)
- (xlviii) "proof" with regard to acetic and pyroligneous acids, extracts and essences of vinegar means six per cent. of absolute acid, and shall be determined in the prescribed manner; (xlvii)
- (xlix) "proof" with regard to spirits, means the strength of proof as ascertained by Sikes's hydrometer; (xlviii)
 - (i) "proof spirit" means such spirit as at a temperature of fifty-one degrees Fahrenheit weighs twelve-thirteenth parts of an equal volume of distilled water; (xlix)
 - (ii) "proper officer" means the officer of the area in which the premises of an excise trader are situate; (iii)
 - (iii) "receiver" means any close covered vessel connected with a still for the reception of spirits direct from the same; (xlii)
 - (liii) "regulations" means the regulations made under this Act; (liii)
 - (liv) "renewal licence" means a licence under this Act in respect of premises for which a licence of the kind applied for is in force at the time of application; (xxii)
 - (lv) "retail dealer" means the holder of a licence issued under the Liquor Act, 1928 (Act No. 30 of 1928), to sell intoxicating liquor by retail; (xxvi)
 - (lvi) "Schedule" means a Schedule to this Act; (vii)
 - (lvii) "sparkling wine" means—
 - (a) wine; or
 - (b) the product of the alcoholic fermentation of the juice of vine products other than fresh grapes, or of other fruit or fruit products, manufactured in the Union and naturally or artificially surcharged with carbonic acid gas, but does not include cider or perry which has been so surcharged; (lvii)
- (lviii) "spirits" includes any distilled alcoholic liquid and any mixture or compound made with or from spirits; (lix)
- (lix) "spirit warehouse" means a warehouse in a distillery upon a distiller's premises, or on a wholesale spirit dealer's premises, in which spirits may be warehoused without payment of duty; (lx)
- (lx) "standard gallon" in relation to worts, means an imperial gallon of worts of a specific gravity of one thousand and fifty-seven degrees as ascertained by a prescribed saccharometer; (li)
- (lxi) "stamp label" means any piece of paper or other material having thereon the stamp, mark or impression of any die, plate or other instrument made or used under this Act for the purpose of denoting any duty; (xlv)
- (lxii) "still" means any apparatus for, or capable of, distilling spirits and includes any part thereof; (x)
- (lxiii) "still maker" means a person who makes or imports stills for sale and includes a person who repairs stills for reward; (xi)
- (lxiv) "surtax" means the tax payable under this Act on the importation into the Union of cigarettes or cigarette tobacco in addition to any customs duty and, for the purposes of any law relating to postal administration, shall be deemed to be customs duty; (xli)

- 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 dje opmaak, vir aanwending vir gebruik as tabak van stukkies, afval, knipsels, stingels of neerslae van tabak, wat ontstaan het uit enige proses van hantering van tabak;
- (b) dieselolie, brandolie of motorbrandstof, ook iemand deur die Minister goedgekeur wat, ingevolge 'n ooreenkoms met 'n persoon wat dieselolie, brandolie of motorbrandstof vervaardig, die distribusie of verkoop op sodanige plekke in die Unie as wat deur die Minister goedgekeur mag word, onderneem van dieselolie, brandolie of motorbrandstof deur daardie persoon vervaardig;
- (c) 'n nuwe motorkar, ook 'n persoon wat so 'n motorkar geheel of gedeeltelik uit ingevoerde materiale of onderdele monteer; (xxxv)
- (lxxx) „vervaardiging”, ook—
- (a) enige proses in die vervaardiging van aksynsbare goedere;
- (b) by die vervaardiging van ander as aksynsbare goedere, enige proses waarin aksynsbare goedere gebruik word; en
- (c) die vermenging van twee of meer stowwe wat, wanneer hulle aldus vermeng is, aksynsbare goedere uitmaak, maar nie ook die vermenging van stowwe wat almal aksynsbaar is en waarop aksynsreg betaal is nie; en het „vervaardig” en „vervaardigde goedere” ooreenstemmende betekenis; (xxxiii)
- (lxxx) „voor- en naloop”, die onsuivere spiritus wat by die distillering van brandewyn, whisky of ander spiritueel eerste en laaste oorkom en wat afsonderlik opgevang word; (xviii)
- (lxxxi) „voorgeskrewe”, kragtens hierdie Wet of die regulasies voorgeskrewe; (xlvii)
- (lxxxii) „whisky”, die distillaat wat verkry word deur die distillering van gemoute of ongemoute gars of ander graansoorte; (lxxi)
- (lxxxiii) „worts”, enigiets wat suikerstof bevat voordat gisting ingetree het; (lxxvi)
- (lxxxiv) „wyn”, die voortbrengsel van die alkoholiese gisting van die sap van vars druiwe, of apart gegis of saam met die doppe of saam met die doppe en stingels; (lxxxiii)
- (lxxxv) „wynbouer”, 'n boer wat wingerdstokke verbou op deur homself geokkupeerde grond en wat wyn maak van druiwe wat daardie wingerdstokke voortgebring het; (lxxv)
- (lxxxvi) „wynbrandewyn”, alkoholiese drank wat voortgebring is deur die distillering van wyn. (lxxiv)

HOOFSTUK II.

ADMINISTRASIE.

Kommissaris
belas met
uitvoering
van Wet.

2. (1) Die Kommissaris is verantwoordelik vir die uitvoering van die bepalings van hierdie Wet.

(2) 'n Kennisgewing in die *Staatskoerant* dat iemand aangestel is om die amp van Kommissaris te beklee of om in daardie hoedanigheid op te tree, is afdoende bewys van so 'n aanstelling.

Bevoegdheids
en pligte van
Kommissaris.

3. (1) Al die bevoegdhede aan die Kommissaris verleen en al die pligte hom opgelê, kan deur die Kommissaris self of deur 'n amptenaar ingevolge magtiging of onder beheer of toesig van die Kommissaris uitgeoefen of verrig word.

(2) 'n Beslissing deur so 'n amptenaar gegee en 'n kennisgewing of meedeling deur hom onderteken of uitgereik, kan deur die Kommissaris of deur die betrokke amptenaar ingetrek of gewysig word, en word, totdat dit aldus ingetrek is, geag deur die Kommissaris gegee, onderteken of uitgereik te gewees het.

Doecane en
aksyns-
amptenare.

4. Alle doecaneamptenare is aksynsamptenare en alle aksynsamptenare is doecaneamptenare.

Amptenare mag
geen belang in
handel, ens.,
hê nie.

5. (1) Geen amptenaar mag direk of indirek 'n finansiële belang in die vervaardiging of verkoop van of die handel dryf in aksynsbare goedere hê nie.

(2) 'n Amptenaar wat die bepalings van sub-artikel (1) opsetlik oortree is aan 'n misdryf skuldig.

- (lxv) "this Act" includes any regulations made thereunder; (xxiii)
- (lxvi) "tobacco" means cigars, cigarettes, cigarette and pipe tobacco and includes all substitutes therefor; (lxiii)
- (lxvii) "Union spirits" means all spirits made or distilled in the Union and liable to duty; (lxvi)
- (lxviii) "warehouse" means an excise warehouse approved as a general warehouse for the deposit and disposal of spirits or other excisable goods, and includes an approved warehouse on the premises of a distiller, and a customs warehouse; (xlv)
- (lxix) "wash" means the liquor from any substance containing saccharine matter prepared for distillation after it has commenced to ferment; (xxxvi)
- (lxx) "weight" in relation to—
- (a) tobacco (except cigarettes), means the net weight of such tobacco plus that of the moisture and other substances therein at the time of manufacture;
 - (b) cigarettes, means the net weight of the tobacco contained therein plus the weight of the moisture and other substances in such tobacco at the time of manufacture of the cigarettes;
 - (c) new motor cars, means the weight of such motor cars excluding the weight of pneumatic tyres, water or fuel carried, but including the weight of lubricants and all accessories and tools supplied as standard equipment; (xix)
- (lxxi) "whisky" means the distillate resulting from the distillation of malted or unmalted barley or other grain; (lxvii)
- (lxxii) "wholesale dealer" means any person who holds a wholesale liquor licence and includes any person who carries on the business of a retail or bottle store keeper on the same premises where he conducts his wholesale business, and for purposes of excise includes a wine-growers' co-operative agricultural society; (xx)
- (lxxiii) "wine" means the product of the alcoholic fermentation of the juice of fresh grapes, whether fermented by itself or in contact with the husks or with the husks and stalks; (lxxiv)
- (lxxiv) "wine brandy" means alcoholic liquor produced from the distillation of wine; (lxxvi)
- (lxxv) "winegrower" means a farmer who cultivates vines on land in his own occupation and who produces wine from grapes grown on such vines; (lxxv)
- (lxxvi) "worts" means any substance containing saccharine matter before fermentation has commenced. (lxxiii)

CHAPTER II.

ADMINISTRATION.

2. (1) The Commissioner shall be responsible for carrying out the provisions of this Act. Commissioner to administer Act.

(2) A notice in the *Gazette* that any person has been appointed to hold office as Commissioner or to act in that capacity, shall be conclusive proof of such appointment.

3. (1) All powers conferred and all duties imposed upon the Commissioner may be exercised or performed by the Commissioner personally or by any officer under a delegation from, or under the control or direction of, the Commissioner. Powers and duties of Commissioner.

(2) Any decision made and any notice or communication signed or issued by any such officer may be withdrawn or amended by the Commissioner, or by the officer concerned and shall until it has been so withdrawn be deemed to have been made, signed or issued by the Commissioner.

4. All officers of customs shall be officers of excise and all officers of excise shall be officers of customs. Customs and excise officers.

5. (1) No officers shall be financially interested directly or indirectly in the manufacture, sale of or trade in excisable goods. Officers may not have an interest in trade, etc.

(2) Any officer who wilfully contravenes the provisions of sub-section (1) shall be guilty of an offence.

Geheimhouding.

6. 'n Amptenaar wat, behalwe vir die doeleindes van hierdie Wet of wanneer hy as 'n getuie in 'n gereghof daartoe verplig word, enige inligting openbaar wat hy by die verrigting van sy pligte kragtens hierdie Wet in verband met enige persoon, firma of besigheid te wete gekom het, is aan 'n misdryf skuldig.

HOOFSTUK III.

HEFFING VAN REG.

Aksynstarief.

7. (1) Behoudens die bepalings van hierdie Wet word die aksynsregte soos in Bylae No. 1 vermeld, teen die belastingskale daarin uiteengesit ten bate van die Gekonsolideerde Inkomstefonds betaal.

(2) Die reg in items 15 (1) en 16 van Bylae No. 1 vermeld, moet ten opsigte van elke afsonderlike onmiddellike houër van sigarette bereken word, en by die berekening van sodanige reg word enige getal sigarette wat nie 'n veelvoud van tien is nie, as die veelvoud van tien beskou wat naaste aan maar nie minder as daardie getal is nie.

(3) Die Minister kan by kennisgewing in die *Staatskoerant* die geheel of enige gedeelte van 'n reg wat in Bylae No. 1 opgeskorte reg genoem word, vanaf 'n in bedoelde kennisgewing vermelde datum, in werking stel.

(4) (a) Die Minister kan, vir die doel van vasstelling van die reg wat ingevolge item 6 van Bylae No. 1 betaalbaar is en vir die doel van 'n verklaring wat te eniger tyd in verband met bedoelde reg vereis mag word, van tyd tot tyd die waarde bepaal waarop so 'n reg bereken moet word.

(b) By die toepassing van paragraaf (a), word bedoelde waarde bepaal deur die bedrag vas te stel wat, tesame met 'n bedrag gelyk aan die reg wat daarop betaal sou word, gelyk sou wees aan die gewone groothandel-verkoopprys van soortgelyke ingevoerde oliesoorte, in spoorweg-tenkwaens by die kus, vir 'n koper in die Unie vir binnelandse gebruik.

(c) Wanneer soortgelyke oliesoorte nie ingevoer word nie of wanneer soortgelyke ingevoerde oliesoorte onder sulke omstandighede by die kus verkoop word dat die waarde van diesel- of brandolie in die Unie vervaardig nie ingevolge paragraaf (b) bepaal kan word nie, kan die Minister van tyd tot tyd 'n waarde bepaal wat geag word die bepaalde waarde van bedoelde diesel- of brandolie, na gelang van die geval, te wees.

(5) Die Kommissaris kan, vir die doel van vasstelling van die reg wat ingevolge item 22 van Bylae No. 1 betaalbaar is, van tyd tot tyd die gewig van nuwe motorkarre van enige soort of model bepaal, en die aldus bepaalde gewig word geag die gewig van nuwe motorkarre van daardie soort of model te wees.

(6) Die Minister kan by kennisgewing in die *Staatskoerant* die omstandighede waaronder die reg in item 22 van Bylae No. 1 vermeld of enige gedeelte van sodanige reg ondanks die bepalings van item 75 of 76 van Bylae No. 2 betaalbaar word ten opsigte van motorkarre waarop die laasgenoemde twee items betrekking het en die tye wanneer en die persone deur wie sodanige reg of gedeelte daarvan onder daardie omstandighede betaal moet word, voorskryf.

(7) Aan 'n kennisgewing kragtens sub-artikel (6) kan terugwerkende krag verleen word.

Suidwes-Afrika.

8. (1) Die gebied Suidwes-Afrika word vir die doeleindes van hierdie Wet as deel van die Unie beskou.

(2) Die regte in daardie gebied ingevorder, val aan die Gekonsolideerde Inkomstefonds toe en daar word jaarliks in die Inkomstefonds van die gebied 'n bedrag gestort wat nagenoeg gelykstaan met die totale bedrag van regte wat gedurende die betrokke boekjaar op in die gebied verbruikte goedere (met inbegrip van goedere wat uit die Unie verwyder is vir verbruik in die gebied) betaal is.

(3) Betalings wat ingevolge sub-artikel (2) in die Inkomstefonds van die gebied gestort word, word geag terugbetalings van regte te wees en word uit inkomste wat aan die Gekonsolideerde Inkomstefonds toeval by wyse van terugtrekking betaal.

(4) Vir die doeleindes van hierdie artikel word die hawe en nedersetting van Walvisbaai geag 'n deel van die gebied Suidwes-Afrika te wees.

Tydstip wanneer nuwe of verhoogde aksynsregte betaalbaar word.

9. (1) Sodra die Minister in die Volksraad kennis gee van 'n voorstel waarby die wenslikheid uitgespreek word om 'n reg te hef of die tarief ten opsigte van 'n alreeds betaalbare reg te

6. Any officer who discloses, except for the purposes of this Act or when required to do so as a witness in a court of law, any information in relation to any person, firm or business, acquired in the performance of his duties under this Act, shall be guilty of an offence. Secrecy.

CHAPTER III.

IMPOSITION OF DUTY.

7. (1) Subject to the provisions of this Act there shall be paid for the benefit of the Consolidated Revenue Fund the excise duties specified in Schedule No. 1, at the rates set out therein. Excise tariff.

(2) The duty specified in items 15 (1) and 16 of Schedule No. 1 shall be assessed in respect of each separate immediate container of cigarettes, and for the purpose of assessing such duty any number of cigarettes which is not a multiple of ten shall be deemed to be the multiple of ten which is nearest to but not less than such number.

(3) The Minister may by notice in the *Gazette* bring into operation as from a date specified in such notice the whole or any part of a duty referred to as a suspended duty in Schedule No. 1.

(4) (a) For the purpose of assessing the duty payable under item 6 of Schedule No. 1 and for the purposes of any declaration which may at any time be required in connection with such duty, the Minister may from time to time determine the value on which such duty is to be calculated.

(b) For the purposes of paragraph (a) the said value shall be determined by ascertaining the amount which together with an amount equivalent to the duty which would be paid thereon, would be equivalent to the usual wholesale selling price of similar imported oils in rail tank cars at the coast, to any purchaser in the Union for home consumption.

(c) When similar oils are not imported or when similar imported oils are sold at the coast under such conditions that the value of diesel oil or furnace oil manufactured in the Union cannot be determined in terms of paragraph (b) the Minister may from time to time determine a value which shall be deemed to be the determined value of such diesel oil or furnace oil as the case may be.

(5) For the purpose of assessing the duty payable under item 22 of Schedule No. 1, the Commissioner may from time to time determine the weight of new motor cars of any type or model, and the weight so determined shall be deemed to be the weight of new motor cars of that type or model.

(6) The Minister may by notice in the *Gazette* prescribe the circumstances under which the duty specified in item 22 of Schedule No. 1 or any portion of such duty shall, notwithstanding the provisions of item 75 or 76 of Schedule No. 2 be payable in respect of motor cars to which the two lastmentioned items relate and the times at which and the persons by whom such duty or portion thereof shall under those circumstances be payable.

(7) Any notice under sub-section (6) may be given retrospective effect.

8. (1) The territory of South-West Africa shall, for the purposes of this Act, be deemed to be a part of the Union. South-West Africa.

(2) The duty collected in that territory shall accrue to the Consolidated Revenue Fund and there shall be paid annually into the Territory Revenue Fund a sum which shall approximate to the total amount of duty paid during the relevant financial year on goods consumed in the territory (including goods removed from the Union for consumption in the territory).

(3) Payments made into the Territory Revenue Fund in terms of sub-section (2) shall be deemed to be refunds of duty and shall be paid as drawbacks out of revenue accruing to the Consolidated Revenue Fund.

(4) For the purposes of this section the port and settlement of Walvis Bay shall be deemed to be part of the territory of South-West Africa.

9. (1) As soon as the Minister gives notice of motion in the House of Assembly of a resolution affirming the expediency of imposing a duty or of increasing the rate of duty already payable, Time when new or increased excise duties become payable.

verhoog, op 'n in bedoelde besluit vermelde artikel, word sodanige reg of verhoogde reg vanaf die tydstop wanneer bedoelde kennisgewing gegee is, betaalbaar op alle sodanige artikels wat op bedoelde tydstop nog nie gelewer is nie uit die voorrade van vervaardigers of van sodanige klas handelaar as wat die Minister in bedoelde kennisgewing mag bepaal, asook op alle toevoegings by sodanige voorrade daarna.

(2) Wanneer 'n vraag in 'n regsding ontstaan of die Minister werklik kennis van voorstel soos in hierdie artikel omskryf, gegee het of aangaande die tyd wanneer sodanige kennis gegee is of aangaande die besonderhede daarin vervat, word 'n afskrif van die notule van die Volksraad, wat sodanige kennisgewing bevat en wat deur die Klerk van die Raad as 'n juiste afskrif gesertifiseer is, as genoegsame bewys dat die kennisgewing gegee is en van die tyd waarop dit gegee is en van die besonderhede daarin vervat, aanvaar.

Betaling van aksynsreg kan uitgestel word.

10. Die werklike betaling van enige in artikel *nege* bedoelde reg kan na goeddunke van die Kommissaris uitgestel word as die vervaardiger of handelaar sekerheid stel tot bevrediging van die Kommissaris: Met dien verstande dat sodanige sekerheid in geen geval langer duur nie dan tot die einde van die sitting van die Parlement waarin bedoelde kennis gegee is, of tot by vroeër ontslag op bevel van die Minister indien hy van mening is dat die Parlement weier om die voorgestelde reg of verhoging van reg goed te keur.

Artikels gekoop voor verandering van aksynsreg.

11. (1) Wanneer 'n reg op 'n artikel gehef of verhoog is, en sodanige artikel ooreenkomstig 'n kontrak, wat aangegaan is voordat bedoelde reg of verhoogde reg betaalbaar word, na daardie tydstop afgelewer word, kan die verkoper van die artikel, waar daar nie 'n ooreenkoms tot die teendeel is nie, as 'n byvoeging by die kontrakprys 'n som invorder gelyk aan die bedrag deur hom betaal as gevolg van bedoelde reg of verhoging.

(2) Wanneer die reg op 'n artikel afgeskaf of verminder is, en sodanige artikel ooreenkomstig 'n kontrak wat aangegaan is voordat bedoelde afskaffing of vermindering in werking tree, na daardie tydstop afgelewer word, kan die koper van die artikel, waar daar nie 'n ooreenkoms tot die teendeel is nie, 'n som van die kontrakprys aftrek gelyk aan bedoelde reg of vermindering, indien die verkoper ten opsigte van daardie artikel die voordeel van die afskaffing of vermindering getrek het.

Vervaardiger of handelaar moet 'n voorraadopname doen.

12. Wanneer die Minister die in artikel *nege* bedoelde kennisgewing van voorstel gegee het, moet elke vervaardiger of handelaar—

- (a) onmiddellik 'n voorraadopname doen van alle in die besluit genoemde artikels wat ten tyde van die kennisgewing in sy besit of onder sy beheer was, en 'n duidelike en noukeurige aantekening daarvan maak; en
- (b) binne sewe dae vanaf die datum waarop bedoelde kennisgewing gegee is, by die bevoegde amptenaar 'n deur 'n beëdigde verklaring bevestigde staat indien wat die aantal, gewig of hoeveelheid gee van die in die besluit genoemde artikels wat op die bedoelde tydstop in sy besit of onder sy beheer of in transitu na hom was, die kwaliteit en toestand van daardie artikels, en enige ander inligting wat die Kommissaris van hom mag eis; en
- (c) binne veertien dae vanaf bedoelde datum aan die bevoegde amptenaar die bedrag van die reg stuur wat deur hom ten opsigte van bedoelde artikels betaalbaar is, tensy hy ooreenkomstig artikel *tien* uitstel gekry het.

HOOFSTUK IV.

LISENSIES.

Aksynsbare goedere mag nie sonder 'n lisensie vervaardig word nie.

13. (1) Niemand mag enige aksynsbare goedere produseer of vervaardig tensy hy kragtens Bylae No. 3 of 'n ander wet gelisensieer is om dit te doen nie en niemand mag enige aksynsbare goedere behalwe ooreenkomstig die voorwaardes van sy lisensie produseer of vervaardig nie: Met dien verstande dat ondanks enigiets in die Drankwet, 1928 (Wet No. 30 van 1928), of in hierdie Wet vervat, 'n brouer, wat as sodanig ingevolge hierdie Wet gelisensieer is, sonder verdere lisensie gis vir van die hand setting onder korting van reg ingevolge item 48 van Bylae No. 2 mag voortbring.

(2) Geen lisensie as landboudistilleerder word aan iemand uitgereik nie wat minder as vyf leërs wyn teen twintig persent proefspiritus in die jaar waarvoor die lisensie vereis word, geproduseer het.

upon any article specified in the said resolution, such duty of increased duty shall from the time when the notice was given, be payable upon all such articles as have not at the said time been delivered from the stocks of manufacturers or of such class of dealer as the Minister may in the said notice specify, as well as upon subsequent additions to such stocks.

(2) Whenever in any legal proceedings any question arises as to whether the Minister has in fact given a notice of motion as described in this section, or as to the time when such notice was given or to the particulars contained in such notice, a copy of the votes and proceedings of the House of Assembly, containing such notice and certified by the Clerk of the House to be a true copy, shall be accepted as sufficient evidence that such notice was given and of the time when it was given and of the particulars contained therein.

10. The actual payment of any such duty as is referred to in section *nine* may at the discretion of the Commissioner be deferred if the manufacturer or dealer gives security to the satisfaction of the Commissioner: Provided that no such security shall be required for longer than until the end of the session of Parliament in which the said notice of motion was given or earlier release by order of the Minister if it appears to him that Parliament declines to sanction the proposed duty or increase of duty.

Payment of
excise duty may
be deferred.

11. (1) When duty is imposed or increased on any article, and such article, in pursuance of a contract made before the duty or increased duty becomes payable, is delivered thereafter, the seller of the article may in the absence of agreement to the contrary, recover as an addition to the contract price, a sum equal to any amount paid by him by reason of the said duty or increase.

Articles
purchased before
alteration in
excise duty.

(2) When duty on any article is repealed or decreased, and such article, in pursuance of a contract made before the repeal or decrease takes effect, is delivered thereafter, the purchaser of the article, in the absence of agreement to the contrary, may, if the seller has in respect of that article had the benefit of the repeal or decrease, deduct from the contract price a sum equal to the said duty or decrease.

12. Whenever the Minister has given the notice of motion referred to in section *nine* every manufacturer or dealer shall—

Manufacturer or
dealer to take
stock.

- (a) forthwith take stock of all articles specified in the resolution, which were in his possession or under his control at the time when the notice was given, and make a clear and accurate record thereof; and
- (b) within seven days of the date on which the notice was given, deliver to the proper officer a statement verified by affidavit, giving the number, weight or quantity of articles specified in the resolution, which were in his possession or under his control or in transit to him at the said time, the quality and condition of those articles, and any other information which the Commissioner may require of him; and
- (c) within fourteen days of the said date, transmit to the proper officer the amount of duty payable by him in respect of the articles in question, unless he has been granted an extension of time in terms of section *ten*.

CHAPTER IV.

LICENCES.

13. (1) No person shall produce or manufacture any excisable goods unless he is licensed to do so in terms of Schedule No. 3 or under some other law, and no person shall produce or manufacture any excisable goods except in accordance with the conditions of his licence: Provided that, notwithstanding anything in the Liquor Act, 1928 (Act No. 30 of 1928), or in this Act contained, a brewer licensed as such under this Act, may produce yeast for disposal under rebate of duty in terms of item 48 of Schedule No. 2 without any further licence.

Excisable goods
not to be
manufactured
without a licence.

(2) No person shall be granted a licence as an agricultural distiller who has produced in the year for which the licence is required less than five leaguers of wine at twenty per cent. proof spirit.

(3) 'n Landboudistilleerder word toegelaat om gedurende enige jaar so 'n hoeveelheid spiritus wat hy self gedistilleer het as wat tesame met enige brandewyn wat hy in daardie jaar van die Koöperatiewe Wijnbouwers Vereniging van Zuid-Afrika, Beperk, ingevolge artikel vier van die Wysigingswet op die Kontrole oor Wyn en Spiritualieë, 1940 (Wet No. 23 van 1940), en sub-artikel (4) van artikel drie van die Wet op Beheer oor Wyn en Spiritualieë, 1956 (Wet No. 38 van 1956), of van 'n koöperatiewe landbouvereniging van wynbouers waarvan hy 'n lid is, verkry het, vyftien gelling proefspiritus uitmaak vry van aksynsreg vir sy private gebruik te behou.

Distilleer-
ketels moet
gelisensieer
wees.

14. Niemand mag die eenaar van 'n distilleerketel wees of dit in sy besit, of onder sy beheer hê nie behalwe kragtens 'n lisensie ingevolge Bylae No. 3 en onderhewig aan die voorgeskrewe voorwaardes: Met dien verstande dat die Kommissaris na goeddunke die gebruik van 'n distilleerketel sonder 'n lisensie kan magtig vir ander doeleindes as die distillering van spiritus en op sodanige voorwaardes as wat hy mag bepaal.

Persele wat
gelisensieer
kan word.

15. 'n Lisensie ingevolge hierdie Wet word slegs uitgereik ten aansien van 'n perseel wat na die mening van die Kommissaris die perseel uitmaak wat in verband met die betrokke besigheid gebruik word en bedoelde perseel word op die lisensie aangedui.

Registrasie-
en lisensiegeelde.

16. Geen gelde word vir registrasie ingevolge hierdie Wet gevorder nie maar die jaarlikse gelde vir lisensies is soos in Bylae No. 3 bepaal word.

Sekuriteit.

17. (1) Geen lisensie kragtens hierdie Wet of kragtens enige ander wet word as magtiging vir die houër beskou om aksynsbare goedere te vervaardig of van die hand te sit nie, tot tyd en wyl hy sekuriteit ter bevrediging van die Kommissaris gestel het: Met dien verstande dat die Kommissaris na goeddunke enige lisensiehouer van die bepalings van hierdie sub-artikel kan vrystel.

(2) Die voorwaardes aan bedoelde sekuriteit verbonde, en die afdwing daarvan, stel niemand vry nie van enige pene of straf waaraan hy onderhewig mag wees ten opsigte van sake wat in sodanige voorwaardes behandel word.

(3) Die Kommissaris kan na goeddunke te eniger tyd eis dat nuwe sekuriteit gestel word.

Aansoeke om
lisensies.

18. Aansoeke om hernuwings- of nuwe lisensies word aan die Kommissaris, ontvanger van doeanes of bevoegde amptenaar in die voorgeskrewe vorm gerig.

Besonderhede
betreffende
geboue, ens.

19. (1) In die geval van 'n nuwe lisensie of 'n verandering van persele ingevolge sub-artikel (2) van artikel drie-entwintig, verstrekk die applikant, indien dit van hom vereis word, tekenings van die perseel en van die posisie van die uitrusting ter bevrediging van die Kommissaris.

(2) Waar die verstrekking van planne ingevolge sub-artikel (1) vereis is, mag geen vervaardiging of distillering plaasvind nie alvorens 'n skriftelike sertifikaat deur die bevoegde amptenaar aan die applikant gegee is dat die perseel en uitrusting met die tekenings ooreenstem.

(3) In die geval van 'n hernuwingslisensie moet die aansoek vergesel wees van 'n serifikaat van die bevoegde amptenaar dat die geboue geskik en in 'n goeie toestand is.

Weiering van
lisensie.

20. (1) Die Kommissaris kan na goeddunke enige aansoek om 'n nuwe of 'n hernuwingslisensie weier.

(2) In die geval van 'n weiering moet hy 'n skriftelike verklaaring van die redes vir weiering aan die applikant verstrek.

Appèl.

21. Iemand wie se aansoek om 'n hernuwings- of nuwe lisensie van die hand gewys is, het die reg om na die Minister te appelleer, wie se beslissing finaal is.

Tydperk van
lisensie.

22. 'n Lisensie ingevolge hierdie Wet bly, tensy dit vroeër ingetrek word, van krag totdat die tydperk waarvoor dit uitgereik is, verstreke is: Met dien verstande dat die Minister die Kommissaris mag magtig om enige sodanige lisensie in te trek indien die betrokke lisensiehouer volgens die mening van die Kommissaris nie 'n geskikte persoon is om so 'n lisensie te hou nie.

Oordrag van
lisensie of
verandering
van persele.

23. (1) Enige lisensie ingevolge hierdie Wet kan deur die Kommissaris oorgedra word aan 'n goedgekeurde opvolger van die lisensiehouer van die besigheid, wat die besigheid op dieselfde perseel voortsit.

(2) Indien die houër van 'n lisensie die toestemming van die Kommissaris verkry om sy besigheid na 'n ander perseel wat

(3) An agricultural distiller shall be allowed during any year to retain such quantity of spirits of his own distillation for his private use free of excise duty as together with any brandy which he has in that year obtained from the "Koöperatieve Wijnbouwers Vereniging van Zuid-Afrika Beperkt" in terms of section four of the Wine and Spirits Control Amendment Act, 1940 (Act No. 23 of 1940), and sub-section (4) of section three of the Wine and Spirits Control Act, 1956 (Act No. 38 of 1956), or from a wine-growers' co-operative agricultural society of which he is a member, amounts to fifteen gallons of proof spirit.

14. No person shall own or have in his possession or under his control any still except under a licence in terms of Schedule No. 3 and subject to the prescribed conditions: Provided that the Commissioner may at his discretion authorize the use without a licence and on such conditions as he may determine of any still for purposes other than the distillation of spirits. Stills to be licensed.

15. A licence under this Act shall be issued only in respect of premises constituting, in the opinion of the Commissioner, the premises used in connection with the business in question, and such premises shall be specified in the licence. Premises which may be licensed.

16. No fees shall be charged for registration under this Act, but the annual fees for licences shall be as specified in Schedule No. 3. Registration and licence fees.

17. (1) No licence under this Act or under any other law shall be regarded as authority to the holder to manufacture or dispose of excisable goods until he has given security to the satisfaction of the Commissioner: Provided that the Commissioner may in his discretion exempt any licensee from the provisions of this sub-section. Security.

(2) The conditions attaching to the said security and the enforcement thereof shall not exempt any person from any penalty or punishment to which he may be liable in respect of matters dealt with in such conditions.

(3) The Commissioner may at his discretion at any time require fresh security to be given.

18. Application for renewal or new licences shall be made to the Commissioner, collector of customs or proper officer and shall be in the form prescribed. Applications for licences.

19. (1) In the case of a new licence, or a change of premises in terms of sub-section (2) of section twenty-three, the applicant shall, if required, furnish plans to the satisfaction of the Commissioner of the premises and of the position of the plant. Particulars with regard to buildings, etc.

(2) Where plans have been required to be furnished in terms of sub-section (1) no manufacture or distillation shall take place until the proper officer has given a written certificate to the applicant that the premises and plant are in accordance with such plans.

(3) In the case of a renewal licence, the application shall be accompanied by a certificate of the proper officer that the buildings are suitable and in proper repair.

20. (1) The Commissioner shall have the discretion to refuse any application for a new or a renewal licence. Refusal of licence.

(2) In the case of a refusal he shall deliver to the applicant a written statement of the reasons for refusal.

21. Any person whose application for a renewal or new licence has been refused, shall have the right to appeal to the Minister whose decision shall be final. Appeal.

22. A licence under this Act shall, unless previously cancelled, remain in force until the expiry of the period for which it was issued: Provided that the Minister may authorize the Commissioner to cancel any such licence if in the opinion of the Commissioner the licensee in question is not a suitable person to hold such licence. Period of licence.

23. (1) Any licence under this Act may be transferred by the Commissioner to an approved successor of the licence holder in the business, carrying on the business upon the same premises. Transfer of licence or change of premises.

(2) If the holder of a licence obtains the permission of the Commissioner to remove his business to other premises,

kragtens die bepaling van sub-artikel (1) van artikel *negentien* goedgekeur is, te verwyder, teken die Kommissaris sodanige verandering van perseel op die lisensie aan en sodanige lisensie is daarna op die nuwe perseel van toepassing.

Naam van lisensiehouer moet op perseel vertoon word.

24. Elke lisensiehouer (behalwe 'n landbou- of 'n eiegebruik-distilleerder) moet sy naam op 'n stewige wyse, in leesbare letters minstens twee duim hoog, op 'n duidelik sigbare plek aan die buitekant van die gelisensieerde perseel aangebring hê.

HOOFSTUK V.

BEVOEGDHEDE VAN AMPTENARE.

Bevoegdheede van amptenare ten opsigte van persele, persone, geskrifte, ens.

25. (1) (a) 'n Amptenaar kan, ten einde uit te vind of aan die bepaling van hierdie Wet voldoen word, al dan nie—

- (i) te eniger tyd sonder voorafgaande kennisgewing enige perseel hoegenaamd betree en sodanige ondersoek instel en navraag doen as wat hy nodig ag;
- (ii) terwyl hy op die perseel is, of te eniger ander tyd, eis dat enige persoon daar en dan of op 'n deur die amptenaar bepaalde tyd en plek, die lisensie (as daar is) ten opsigte van die perseel uitgereik of enige boek, geskrif of ding wat ingevolge hierdie Wet gehou of vertoon moet word of wat op die perseel of in besit of bewaring of onder beheer van bedoelde persoon of sy werknemer is of was, oorlê;
- (iii) te eniger tyd en op enige plek van iemand wat die besit of bewaring van of beheer oor sodanige boek, geskrif of ding het, oorlegging daarvan daar en dan of op 'n deur die amptenaar bepaalde tyd en plek, eis; en
- (iv) sodanige boeke of geskrifte ondersoek en uitreksels daaruit of afskrifte daarvan maak, en kan van enige persoon 'n uitleg vorder van enige inskrywings daarin en kan beslag lê op sulke boeke, geskrifte of dinge wat volgens sy oordeel bewys mag oplewer van 'n misdryf ingevolge hierdie Wet.

(b) 'n Amptenaar kan 'n assistent of 'n lid van die polisie-mag met hom saamneem as hy enige perseel betree.

(2) 'n Persoon in verband met wie se besigheid enige perseel geokkupeer of gebruik word, en elke persoon by hom in diens, moet te alle tye sodanige hulp verskaf as wat die amptenaar verlang om die perseel te betree en by die uitoefening van sy bevoegdheede ingevolge sub-artikel (1).

(3) Indien 'n amptenaar, nadat hy sy amptelike hoedanigheid en sy doel bekend gemaak het en toegang tot 'n perseel geëis het, nie onmiddellik toegelaat word nie, kan hy en enige persoon wat hom help (maar snags slegs in die teenwoordigheid van 'n lid van die polisie-mag) op daardie perseel enige deur of venster oopbreek of muur deurbreek om in te kom en ondersoek in te stel; en 'n amptenaar of 'n persoon wat hom help kan te eniger tyd enige grond uitgrawe of vloer oopbreek op enige perseel vir ondersoekdoeleindes. Met dien verstande dat as die deursoeking nie suksesvol is nie, die skade deur die amptenaar of assistent berokken, na goeddunke van die Kommissaris op koste van die Gekonsolideerde Inkomstefonds vergoed kan word.

(4) 'n Amptenaar kan eis dat 'n werknemer op 'n deur die amptenaar bepaalde tyd en plek voor hom verskyn, en kan daardie werknemer daar en dan ondervra.

(5) 'n Amptenaar kan, met betrekking tot aangeleenthede in hierdie Wet of die regulasies behandel, enige persoon (of alleen of in die teenwoordigheid van 'n ander persoon soos hy wenslik ag) ondervra wat hy op 'n perseel kragtens hierdie artikel betree, vind, of wat hy redelike grond het om te glo op 'n perseel ten opsigte waarvan enige bepaling van hierdie Wet van toepassing is, in diens is, of gedurende die afgelope twee maande in diens was, of wat enigiets ten opsigte waarvan sodanige bepaling van toepassing is in sy besit of bewaring of onder sy beheer het.

(6) Iemand wat—

- (a) valslik voorgee dat hy 'n amptenaar is; of
- (b) weier of in gebreke bly om enige vraag wat 'n amptenaar by die uitoefening van sy werksaamhede aan hom gestel het, na sy beste vermoë te beantwoord; of
- (c) weier of in gebreke bly om na sy beste vermoë te voldoen aan enige wettige vereiste gestel deur 'n amptenaar; of

approved under the provisions of sub-section (1) of section *nineteen*, such change of premises shall be noted by the Commissioner on the licence, and such licence shall thereafter apply to the new premises.

24. Every licensed person (except an agricultural or an own- Name of licensee
-vis distiller), shall have his name securely affixed in a conspicu- to be exhibited
-ous place on the outside of the licensed premises in legible on premises.
letters of at least two inches in height.

CHAPTER V.

POWERS OF OFFICERS.

25. (1) (a) An officer may, for the purpose of ascertaining Powers of
whether the provisions of this Act are being complied officers in respect
with— of premises,
persons and
records, etc.
- (i) without previous notice, at any time enter any premises whatsoever and make such examination and enquiry as he deems necessary;
 - (ii) while he is on the premises, or at any other time, require from any person the production then and there, or at a time and place fixed by the officer, of the licence (if any) issued in respect of the premises or of any book, document or thing which by this Act, is required to be kept or exhibited or which is or has been on the premises or in the possession or custody or under the control of any such person or his employee;
 - (iii) at any time and at any place require from any person who has the possession or custody or control of any such book, document or thing, the production thereof then and there, or at a time and place fixed by the officer; and
 - (iv) examine and make extracts from and copies of such books, or documents and may require from any person an explanation of any entries therein and may seize any such books, documents or things as in his opinion may afford evidence of an offence under this Act.
- (b) An officer may take with him on to any premises an assistant or a member of the police force.
- (2) Any person in connection with whose business any premises are occupied or used, and every person employed by him, shall at all times furnish such facilities as are required by the officer for entering the premises and for the exercise of his powers under sub-section (1).
- (3) If an officer, after having declared his official capacity and his purpose and having demanded admission into any premises, is not immediately admitted, he and any person assisting him may (but at night only in the presence of a member of the police force) break open any door or window or through any wall on the premises for the purpose of entry and search; and an officer or a person assisting him may at any time break up any ground or flooring on any premises for the purpose of search: Provided that if a search proves unsuccessful, the damage done by the officer or assistant may at the discretion of the Commissioner be made good at the expense of the Consolidated Revenue Fund.
- (4) An officer may require any employee to appear before him at any time and place fixed by the officer and may then and there question that employee.
- (5) Any officer may question either alone or in the presence of any other person, as he thinks fit, with respect to matters dealt with in this Act, or the regulations, every person whom he finds on any premises entered in terms of this section or whom he has reasonable grounds for believing to be, or to have been within the preceding two months, employed on any premises in respect of which any provision of this Act is applicable, or who has in his possession or custody or under his control anything in respect of which any such provision is applicable.
- (6) Any person who—
- (a) falsely holds himself out to be an officer; or
 - (b) refuses or fails to answer to the best of his power any question which an officer in the exercise of his functions has put to him; or
 - (c) refuses or fails to comply to the best of his power with any lawful requirement made by an officer; or

(d) 'n amptenaar by die uitoefening van sy werksaamhede weerstaan of belemmer, is aan 'n misdryf skuldig.

Magte om voertuie te ondersoek.

26. (1) 'n Amptenaar en enige lid van die polisiemag van minstens die rang van sersant, of van laer rang of pos deur die Minister van Justisie vir enige gebied vir die doeleindes van hierdie artikel, by kennisgewing in die *Staatskoerant* aangewys, kan op redelike verdenking enige voertuig, lugvaartuig of boot stop en ondersoek instel na spiritueel of ander aksynsbare goedere waarop reg nie betaal is nie, en kan enige persoon stop wat goedere vervoer en hom onderverva met betrekking tot aangeleenthede waarmee in hierdie Wet gehandel word, en kan die goedere ondersoek wat bedoelde persoon vervoer, en enige distilleerketel, spiritueel of ander aksynsbare goedere wat aldus gevind is, word saam met hulle houers verbeur.

(2) As 'n permit ten opsigte van bedoelde goedere getoon word, moet die amptenaar of lid van die polisiemag daarop die tyd en plek van sy ondersoek aantekene.

Beslaglegging op verbeurde goedere.

27. (1) 'n Amptenaar neem enige ding of goedere in beslag wat volgens sy redelike vermoede ingevolge artikel *vyf-en-tagtig* verbeur is, en kan hulle na 'n polisiestasie of doeanekantoor of ander veilige bewaarplaas vervoer, of hulle op die perseel waar hulle gekry is, merk en beslag daarop lê.

(2) Elke manlike inwoner van die Unie tussen die ouderdom van sestien en sestig is, wanneer hy opgeroep word deur 'n amptenaar, verplig om sodanige amptenaar bystand te verleen by die uitoefening van sy bevoegdhede kragtens hierdie artikel.

(3) Indien so 'n inwoner sonder voldoende verontskuldiging weier of in gebreke bly om die vereiste hulp te verleen wanneer hy ingevolge sub-artikel (2) opgeroep word om dit te doen, is hy aan 'n misdryf skuldig.

(4) Tensy die eienaar of die persoon van wie 'n ding of goedere kragtens sub-artikel (1) weggeneem is, binne dertig dae na die inbeslagneming stappe doen en onverwyld daartoe oorgaan om die Kommissaris deur bewyse te oortuig dat die gebruik of besit van die ding of goedere nie onwettig was nie, word bedoelde gebruik of besit geag onwettig te gewees het.

(5) Enige aldus verbeurde ding of goedere kan verkoop of vernietig word of op so 'n ander manier mee gehandel word as wat die Kommissaris mag bepaal.

Bevoegdheid om toe te sluit.

28. (1) 'n Amptenaar kan—

- (a) enige pakhuis, kamer, plek, vat, toestel, werktuig of toebehore;
- (b) enige aksynsbare goedere; en
- (c) enige materiaal vir die vervaardiging van aksynsbare goedere,

wat aan 'n aksynshandelaar, 'n landbou- of 'n eiegebruikdistilleerder behoort toesluit, verseël, merk, vasmaak of andersins beveilig.

(2) Enige persoon wat, behalwe met magtiging van 'n amptenaar, 'n slot, seël, merk of vasmaakmiddel wat vir die doeleindes van sub-artikel (1) gebruik word, oopmaak, breek, verander, uitwis of op enige ander manier daarmee peuter, is aan 'n misdryf skuldig.

Monsters.

29. (1) 'n Amptenaar kan monsters van worts, moutpap, wyn, rubrandewyn, voor- en naloop of spiritueel uit enige vat in 'n brouery, stokery of pakhuis neem: Met dien verstande dat 'n brouer, distilleerder of groothandelaar, voordat enige sodanige monster geneem word, al die vloeistof in die vat waaruit die monster geneem gaan word, kan omroer en deurmekaar maak.

(2) Die sterkte van die monsters wat ingevolge sub-artikel (1) geneem is, word geag die sterkte te wees van die hele inhoud van die vat waaruit hulle geneem is.

(3) Monsters van vervaardigde en gedeeltelik vervaardigde aksynsbare goedere wat aan die beheer van die Kommissaris onderhewig is, kan vir enige deur hom nodig geagte doel geneem word en mee gehandel word op sodanige wyse as wat hy mag gelas.

(4) 'n Amptenaar kan monsters van aksynsbare goedere neem van enige persoon wat in besit daarvan is: Met dien verstande dat indien dit blyk dat bedoelde goedere nie kragtens artikel *sewe-en-twintig* aan inbeslagneming onderhewig is nie, vergoeding deur die Kommissaris vasgestel te word, daarvoor betaal word.

(d) resists or hinders an officer in the exercise of his functions,
shall be guilty of an offence.

26. (1) Any officer and any member of the police force of at least the rank of sergeant or of a lower rank or post designated by the Minister of Justice for any area for the purposes of this section by notice in the *Gazette*, may upon reasonable suspicion stop and search any vehicle, aircraft or boat for spirits or other excisable goods upon which duty has not been paid, and may stop any person carrying goods and question such person with respect to matters dealt with in this Act and may search any goods such person is carrying, and any still, spirits or other excisable goods so found, together with their containers, shall be forfeited. Power to search vehicles.

(2) If a permit in respect of the goods is produced, the officer or member of the police force shall endorse thereon the time and place of his examination.

27. (1) An officer shall forthwith seize any thing or goods which he has reasonable cause to believe are forfeited under section *eighty-five* and may convey them to a police station or custom house or other place of security or mark and impound them on the premises where they are found. Seizure of forfeited goods.

(2) Every male inhabitant of the Union between the ages of sixteen and sixty is, when called upon by an officer, required to assist such officer in the carrying out of his powers under this section.

(3) If any such inhabitant without sufficient excuse refuses or fails to render the required assistance when called upon in terms of sub-section (2) to do so, he shall be guilty of an offence.

(4) Unless the owner or the person from whom a thing or goods have under sub-section (1) been taken, takes steps within thirty days of the seizure and without delay proceeds to prove to the satisfaction of the Commissioner that the use or possession of the thing or goods was not unlawful, such use or possession shall be deemed to have been unlawful.

(5) Any thing or goods so forfeited may be sold or destroyed or may be dealt with in such other manner as the Commissioner may direct.

28. (1) An officer may lock up, seal, mark, fasten or otherwise secure— Power to lock.

(a) any warehouse, room, place, vessel, appliance, utensil or fitting;

(b) any excisable goods; and

(c) any material for the manufacture of excisable goods, belonging to an excise trader, an agricultural or an own-use distiller.

(2) Any person who, without authorization from an officer, opens, breaks, alters, erases or in any other way interferes with any lock, seal, mark or fastening used for the purposes of sub-section (1) shall be guilty of an offence.

29. (1) An officer may take samples of worts, wash, wine, low wines, feints or spirits from any vessel in a brewery, distillery or warehouse: Provided that a brewer, distiller or wholesale dealer may, before any such sample is taken, stir up and mix together all the liquor contained in the vessel from which the sample is to be taken. Samples.

(2) The strength of samples taken in terms of sub-section (1) shall be deemed to be the strength of the whole of the contents of the vessel from which they were taken.

(3) Samples of manufactured and partly manufactured excisable goods subject to the control of the Commissioner may, for any purpose deemed necessary by him, be taken and dealt with in such manner as he may direct.

(4) An officer may take samples of excisable goods from any person in possession thereof: Provided that if such goods are found not to be subject to seizure under section *twenty-seven*, compensation, to be fixed by the Commissioner, shall be paid therefor.

HOOFSTUK VI.

BEHEER OOR BROUERYE, STOKERYE EN FABRIEKE.

Inskrywingslys
ten opsigte van
persele, ens.

30. (1) Elke brouer, distilleerder en groothandelaar en elke vervaardiger van wie dit deur die Kommissaris vereis word, moet, alvorens hy begin brou, distilleer of vervaardig, die voorgeskrewe inskrywingslys ten opsigte van alle persele en vate wat hy van voorneme is om in verband met sy bedrywighede te gebruik met melding van die doel waarvoor elke kamer, plek en vat gebruik gaan word en die merk waardeur dit onderskei word, voltooi.

(2) Die brouer, distilleerder, groothandelaar of vervaardiger moet die inskrywingslys onderteken en dit aan die bevoegde amptenaar vir goedkeuring oorhandig.

(3) Indien vereis, moet tekenings van die perseel, kamers, plekke en vate wat 'n brouer, distilleerder, groothandelaar of vervaardiger gaan gebruik en waarna in sodanige inskrywingslys verwys word, aan die bevoegde amptenaar voorgelê word, en waar die voorlegging van sulke tekenings vereis is, mag geen brou, distillering of vervaardiging plaasvind nie tensy bedoelde amptenaar 'n sertifikaat van goedkeuring daarvan uitgereik het.

Gebruik van
suiker deur
brouers.

31. (1) 'n Brouer wat van voorneme is om suiker by die brou van bier te gebruik, moet sodanige suiker in 'n kamer of plek hou wat slegs vir daardie doel ingeskryf en gebruik mag word.

(2) Vir die doeleindes van hierdie artikel sluit „suiker” enige suikeragtige stof in.

Toesig deur
amptenare.

32. Alle bedrywighede in verband met die vervaardiging van en beskikking oor aksynsbare goedere is aan die reg van toesig deur amptenare onderhewig en alle vir die doeleindes van die besigheid gebruikte persele, werktuie en vate moet op die voorgeskrewe manier gemerk, genommer en onderskei word.

Kantoorruimte.

33. (1) Wanneer die Kommissaris dit vereis, moet elke brouer, distilleerder, groothandelaar en vervaardiger van aksynsbare goedere in verband met sy fabriek of perseel voorsiening tot bevrediging van die Kommissaris maak vir kantoorruimte en kos en inwoning vir 'n amptenaar.

(2) Iemand wat aldus voorsiening maak vir kos en inwoning vir 'n amptenaar is op redelike vergoeding daarvoor geregtig.

Pligte van
lisensiehouers.

34. Elke brouer, distilleerder, groothandelaar en vervaardiger moet—

- (a) tot bevrediging van die Kommissaris voorsiening maak vir vensters of openinge om die gelisensieerde perseel van voldoende lig te voorsien;
- (b) voorsiening maak vir voldoende beligting tot bevrediging van die bevoegde amptenaar so lank as wat werk-saamhede na sononder en voor sonop verrig word;
- (c) tot bevrediging van die bevoegde amptenaar genoeg sterk veilige lere verskaf en plaas om die amptenaar in staat te stel om enige uitrusting, vat of werktuig te ondersoek;
- (d) voorsiening maak vir alle redelike fasiliteite om amptenare in staat te stel om hulle bevoegdhede kragtens hierdie Wet uit te oefen;
- (e) op versoek van 'n amptenaar hulp verskaf in die uitvoering van pligte waarvoor hulp nodig is;
- (f) op versoek van 'n amptenaar enige vuilgoed of hinder-nis verwyder wat 'n amptenaar in die uitvoering van sy pligte mag belemmer of wat enige werk-saamheid wat op die perseel verrig word, verberg;
- (g) elke vat of werktuig op 'n geskikte plek plaas sodat dit maklik is om by te kom;
- (h) tot bevrediging van die Kommissaris juiste gewigte, skale en mate te alle tye beskikbaar hou vir gebruik deur amptenare;
- (i) alle uitrusting in 'n veilige en skoon toestand en sonder lekplekke hou;
- (j) enige vat leegmaak en laat heryk wanneer dit deur 'n amptenaar vereis word;
- (k) indien dit deur 'n amptenaar vereis word, te eniger tyd wanneer die distilleerketel buite werking is, die water in enige koelvat aflei, die vat en koel-slang skoonmaak, en die koelvat leeghou vir 'n lang genoeg tydperk (nie twee uur te bowe gaande nie) vir die amptenaar om die vat en koel-slang te ondersoek;
- (l) alle pype vir die vervoer van vloeistowwe in brouerye en stokerye op die voorgeskrewe wyse verf en geverf hou.

CHAPTER VI.

CONTROL OF BREWERIES, DISTILLERIES AND FACTORIES.

30. (1) Every brewer, distiller and wholesale dealer and every manufacturer who is required by the Commissioner to do so, shall, before he begins to brew, distil or manufacture, make entry in the prescribed form, of all premises and vessels intended to be used by him for his business, specifying the purpose for which each room, place and vessel is to be used, and the mark by which it is distinguished. Form of entry of premises, etc.

(2) The brewer, distiller, wholesale dealer or manufacturer shall sign the entry and deliver it to the proper officer for approval.

(3) Plans of the premises, rooms, places, and vessels to be used by a brewer, distiller, wholesale dealer or manufacturer referred to in such entry shall be submitted to the proper officer if required, and where the submission of such plans has been required no brewing, distilling or manufacturing shall take place unless such officer has given his certificate of approval thereof.

31. (1) Every brewer intending to use sugar in the brewing or making of beer shall keep such sugar in a room or place which shall be entered and used for that purpose and no other. Use of sugar by brewers.

(2) For the purposes of this section "sugar" includes any saccharine substance.

32. All operations in connection with the manufacture and disposal of excisable goods are subject to the right of supervision by officers, and all premises, utensils and vessels used for the purpose of the business shall be marked, numbered and distinguished in the prescribed manner. Supervision by officers.

33. (1) Every brewer, distiller, wholesale dealer and manufacturer of excisable goods shall (if required by and to the satisfaction of the Commissioner) in connection with his factory or premises, provide office accommodation and board and lodging for an officer. Office accommodation.

(2) A person so providing board and lodging for an officer shall be entitled to fair remuneration therefor.

34. Every brewer, distiller, wholesale dealer and manufacturer shall— Duties of licensees.

- (a) provide to the satisfaction of the Commissioner windows or apertures for the admission of sufficient light in the licensed premises;
- (b) so long as operations are being carried on after sunset and before sunrise provide sufficient lighting to the satisfaction of the proper officer;
- (c) provide and place to the satisfaction of the proper officer sufficient strong safe ladders to enable the officer to examine any plant, vessel or utensil;
- (d) provide all reasonable facilities for enabling officers to exercise their powers under this Act;
- (e) provide assistance when requested by an officer for carrying out duties requiring assistance;
- (f) remove when requested by an officer any rubbish or any obstruction which may hinder an officer in the execution of his duties or conceal any operation which is being carried out on the premises;
- (g) place every vessel or utensil in a convenient position so as to be easy of access;
- (h) keep correct weights, scales and measures to the satisfaction of the Commissioner available at all times for the use of officers;
- (i) keep all plant in a secure and clean condition and free from leakage;
- (j) empty and regauge any vessel whenever required by an officer;
- (k) if required to do so by an officer at any time when the still is not being worked, draw off the water in any worm tub, clean the tub and worm and keep the worm tub empty for sufficient time not exceeding two hours for the officer to examine the tub and worm;
- (l) paint and keep painted in the prescribed manner all pipes for the conveyance of liquids in breweries and distilleries.

Geen ander besigheid mag op die perseel gedryf word nie.

Verbods-bepalings.

35. Sonder voorafgaande skriftelike magtiging deur die Kommissaris mag 'n brouer, distilleerder (behalwe 'n landbou-distilleerder) of groothandelaar geen besigheid behalwe dié van brouer, distilleerder of groothandelaar, na gelang van die geval, op sy gelisensieerde perseel dryf nie.

36. (1) Geen brouer mag enige worts of bier verberg nie sodat 'n amptenaar verhinder word om besonderhede daarvan aan te teken, of enigiets by worts of bier voeg nie wat die hoeveelheid of soortlike gewig daarvan vermeerder nadat sodanige hoeveelheid of soortlike gewig deur 'n amptenaar vasgestel is.

(2) Geen distilleerder mag in sy stokery—

(a) gebruik maak van enigiets of enigiets byvoeg nie by enige worts, moutpap, rubrandewyn, voor- en naloop of spiritus wat die vasstelling van hulle soortlike gewig of juiste sterkte deur die voorgeskrewe saggrometer of hidrometer bemoeilik;

(b) sonder voorafgaande skriftelike magtiging van die bevoegde amptenaar, enige worts of moutpap in sy stokery hê nie wat nie in daardie stokery gemaak is nie, of enige worts of moutpap wat in sy stokery gemaak is met worts of moutpap wat elders gemaak is, meng nie.

(3) Geen vervaardiger mag sonder die skriftelike toestemming van die Kommissaris of anders dan ooreenkomstig sulke voorwaardes as wat hy mag stel, spiritus (met inbegrip van gemengde brandewyn), gefortifiseerde wyn, skuimwyn of bier in houers met 'n kapasiteit van minder as een beweerde halfpint van sy gelisensieerde perseel verwyder of toelaat dat dit daarvandaan verwyder word nie.

(4) Geen groot- of kleinhandelaar mag sonder skriftelike toestemming van die Kommissaris of anders dan ooreenkomstig die voorwaardes wat hy mag stel spiritus (met inbegrip van gemengde brandewyn), gefortifiseerde wyn, skuimwyn of bier in houers met 'n kapasiteit van minder as een beweerde halfpint verkoop of vir verkoop uitstal of vir verkoop in sy besit hê nie.

(5) By die toepassing van sub-artikel (4) sluit „verkoop” ook „skenk” of „geskenk” in, hetsy dit as 'n vry geskenk of vir advertensie-doeleindes bedoel is.

Vereistes ten opsigte van distilleerketels.

37. Behoudens die bepalinge van artikel veertien mag geen distilleerder spiritueel distilleer in 'n distilleerketel wat nie aan die voorgeskrewe vereistes wat kapasiteit en konstruksie betref, voldoen nie: Met dien verstande dat die Kommissaris enige distilleerketel wat by die inwerkingtrede van die Aksynswet, 1942 (Wet No. 45 van 1942) in gebruik was of enige distilleerketel bestem vir gebruik vir die vervaardiging van nie-drinkbare spiritueel, na goedgeken kan vrystel van almal of enige van bedoelde vereistes vir sodanige tydperk en op sulke voorwaardes as wat hy goed dink.

Beperkings op vervaardiging en voortbring van gis.

38. (1) Behoudens die by sub-artikel (3) bepaalde, mag niemand—

(a) vir verkoop gis vervaardig of voortbring nie—

(i) behalwe ingevolge die skriftelike magtiging van die Kommissaris kragtens sub-artikel (2) verleen; of

(ii) in enige vorm of van enige soort, gedurende 'n tydperk in die magtiging vermeld, wat meer is as die hoeveelheid in daardie vorm of van daardie soort wat aldus vir daardie tydperk vermeld is; of

(iii) van enige stowwe wat nie aldus vermeld is nie; of

(b) gedurende 'n aldus vermelde tydperk 'n hoeveelheid stowwe verkry of in besit daarvan wees met die doel om gis daaruit te vervaardig of voort te bring, wat meer is as die hoeveelheid van bedoelde stowwe wat aldus vir daardie tydperk vermeld is nie.

(2) Die Kommissaris kan van tyd tot tyd—

(a) op skriftelike aansoek aan enige persoon skriftelike magtiging verleen om gis vir verkoop te vervaardig of voort te bring;

(b) in so 'n magtiging—

(i) die hoeveelheid gis in 'n bepaalde vorm of van 'n bepaalde soort vermeld wat bedoelde persoon gedurende een of ander tydperk mag vervaardig of voortbring;

(ii) die stowwe vermeld waaruit die gis vervaardig of voortgebring mag word;

(iii) die hoeveelheid van stowwe vermeld wat bedoelde persoon gedurende een of ander tydperk

35. No brewer, distiller (other than an agricultural distiller) or wholesale dealer, shall upon his licensed premises, carry on any business except that of a brewer, distiller or wholesale dealer as the case may be, without the written permission of the Commissioner previously obtained. No other business to be carried on upon the premises.

36. (1) No brewer shall conceal any worts or beer so as to prevent an officer from taking an account thereof or add to worts or beer any substance which increases the quantity or gravity thereof after such quantity or gravity has been ascertained by an officer. Prohibitions.

(2) No distiller shall in his distillery—

- (a) use or add to any worts, wash, low wines, feints or spirits any substance which interferes with the ascertaining by means of the prescribed saccharometer or hydrometer of their specific gravity or true strength;
- (b) without the written permission of the proper officer previously obtained have in his distillery any worts or wash not made in that distillery, or mix any worts or wash made in his distillery with worts or wash made elsewhere.

(3) No manufacturer shall, without the written permission of the Commissioner or otherwise than in accordance with such conditions as he may impose, remove or permit the removal from his licensed premises of spirits (including blended brandy), fortified wine, sparkling wine or beer in containers of a capacity of less than one reputed half-pint.

(4) No wholesale dealer or retail dealer shall, without the written permission of the Commissioner or otherwise than in accordance with such conditions as he may impose, sell or expose for sale or have in his possession for the purpose of sale, spirits (including blended brandy), fortified wine, sparkling wine or beer in containers of a capacity of less than one reputed half-pint.

(5) For the purposes of sub-section (4) "sell" or "sale" shall include "donate" or "donation" whether intended as a free gift or for advertising purposes.

37. Subject to the provisions of section *fourteen* no distiller shall distil spirits in a still which does not comply with the prescribed requirements as to capacity and construction: Provided that the Commissioner may at his discretion exempt from all or any of the said requirements for such period and on such conditions as he thinks fit any still which was in use at the commencement of the Excise Act, 1942 (Act No. 45 of 1942), or any still for use in the manufacture of other than potable alcoholic liquor. Requirements in respect of stills.

38. (1) Subject to the provisions of sub-section (3), no person shall— Limitation on manufacture and production of yeast.

(a) for sale, manufacture or produce yeast—

- (i) except under the written authority of the Commissioner granted under sub-section (2); or
- (ii) during any period specified in such authority, in any form or of any class, in excess of the quantity in that form or of that class so specified for that period; or
- (iii) from any materials not so specified; or

(b) acquire or be in possession of any quantity of materials during any period so specified, for the purpose of manufacturing or producing yeast therefrom, in excess of the quantity of such materials so specified for that period.

(2) The Commissioner may from time to time—

(a) upon written application grant to any person written authority to manufacture or produce yeast for sale;

(b) in any such authority, specify—

- (i) the quantity of yeast in any particular form or of any particular class which may be manufactured or produced by such person during any period;
- (ii) the materials from which the yeast may be manufactured or produced;
- (iii) the quantity of materials which any such person may acquire or have in his possession during

mag verkry of in sy besit mag hê met die doel om daaruit gis te vervaardig of voort te bring;

(iv) die tydperk vermeld waarvoor die magtiging geldig is; en

(c) in so 'n magtiging wat aan enige persoon verleen word, vorms en soorte van gis, stowwe, hoeveelhede en tydperke vermeld wat verskil van die vorms, soorte, stowwe, hoeveelhede en tydperke wat vermeld is in enige sodanige magtiging aan 'n ander persoon verleen.

(3) Sub-artikel (1) is nie van toepassing nie ten opsigte van gis wat deur 'n brouer wat kragtens hierdie Wet as sodanig gelisensieer is vir vervaardiging onder korting van aksynsreg ingevolge item 48 van Bylae No. 2 voortgebring word.

(4) 'n Besluit van die Kommissaris kragtens sub-artikel (2) is aan 'n appél na die Minister onderworpe, en hy kan die besluit bekragtig, vernietig of wysig.

(5) Die bepalinge van hierdie artikel is van toepassing benevens ander wetsbepalinge betreffende enige lisensie wat vir die vervaardiging of voortbring van gis vereis word, en is nie ter vervanging van sulke wetsbepalinge nie.

Veranderings in gelisensieerde persele of uitrusting.

39. (1) Niemand mag sonder die toestemming van die Kommissaris—

- (a) enige perseel of uitrusting wat ingevolge artikel *dertig* ingeskryf moet wees vir enige doel gebruik nie behalwe dié wat in die goedgekeurde inskrywingslys gemeld is;
- (b) enige verandering aan bouwerk op enige sodanige perseel of aan enige sodanige uitrusting aanbring nie;
- (c) enige uitrusting behalwe dié wat in die goedgekeurde inskrywingslys gemeld is op sodanige perseel bring of hê nie.

(2) Niemand mag enige pyp of buis vir die vervoer van spiritueel, voor- en naloop of ru-brandewyn in 'n stokery onder die oppervlakte van die grond plaas nie, tensy sodanige pyp of buis in 'n omhulsel is wat maklik oopgemaak kan word sodat dit die pyp of buis blootstel.

Verbode ure vir brouers en distilleerders.

40. Geen brouer of distilleerder mag sonder die toestemming van die Kommissaris tussen tienuur op Saterdagdag en eenuur op die volgende Maandagoggend brou- of distilleerwerkzaamhede verrig nie.

Metilering.

41. 'n Distilleerder mag op die voorgeskrewe manier en onderhewig aan die voorgeskrewe voorwaardes spiritus in sy stokery metileer.

Bewaringskaste en opvangers moet gesluit word.

42. (1) Elke distilleerder moet voordat hy van enige distilleerketel of toestel vir die distillering van enige ru-brandewyn, voor- en naloop, spiritueel, wyn of moutpapp gebruik maak, in sy stokery sodanige bewaringskaste en opvangers vir ru-brandewyn, voor- en naloop en spiritueel, as wat die bevoegde amptenaar mag vereis, oprig en in stand hou.

(2) Die slangend van elke distilleerketel moet in 'n bewaringskas ingesluit word, en sodanige bewaringskas moet slegs met 'n metaalpyl met die onderskeidelike opvangers vir ru-brandewyn, voor- en naloop en spiritus in verbinding wees.

(3) Elke distilleerketel, bewaringskas en opvanger en die pyl wat in verbinding daarmee staan, moet van slottoebore, tappe, krane en ander benodigdhede vir inkomstestokke, -slotte en -seëls tot bevrediging van die bevoegde amptenaar voorsien wees.

(4) Slegs sulke inkomstestokke, -slotte en -sleutels as wat die Kommissaris op koste van die Regering verskaf, word in 'n stokery gebruik.

(5) Elke bewaringskas en opvanger moet agter slot gehou word, tensy dit onder toesig van die bevoegde amptenaar vir 'n wettige doel oopgemaak word.

Lisensiehouer moet penne, tappe, ens. verskaf.

43. (1) Die Kommissaris kan van 'n lisensiehouer eis dat hy enige pakhuis, stookkamer, plek, distilleerketel, vat, werktuig of toebehore moet toeluit of vasmaak, of dat hy 'n voorgeskrewe meter moet verskaf en aan enige vat of pyl op die gelisensieerde perseel aanheg; en sodanige lisensiehouer moet tot bevrediging van die bevoegde amptenaar, alle penne, tappe, krane, omhulsels, slottoebehore en ander benodigdhede verskaf, aanheg, herstel of vernuwe om amptenare in staat te stel om slotte of seëls daaraan te heg of hulle andersins te beveilig.

(2) Ingeval 'n lisensiehouer in gebreke bly om aan die bepalinge van sub-artikel (1) of aan 'n vereiste van die Kommissaris ingevolge daarvan, te voldoen, kan 'n amptenaar die gebrek op koste van die lisensiehouer aansuiwer.

any period for the purpose of manufacturing or producing yeast therefrom;

(iv) the period for which the authority shall be valid; and

(c) in any such authority granted to any person, specify forms and classes of yeast, materials, quantities and periods which differ from the forms, classes, materials, quantities and periods specified in any such authority granted to any other person.

(3) Sub-section (1) shall not apply in respect of yeast produced by a brewer licensed as such under this Act, for disposal under rebate of duty in terms of item 48 of Schedule No. 2.

(4) Any decision of the Commissioner under sub-section (2) shall be subject to an appeal to the Minister, who may confirm, set aside or vary the decision.

(5) The provisions of this section shall be in addition to and not in substitution for any provisions in any other law relating to any licence required for the manufacture or production of yeast.

39. (1) No person shall without the permission of the Commissioner—

Alteration in licensed premises or plant.

(a) use any premises or plant required to be entered in terms of section *thirty* for any purpose other than that detailed on the approved entry;

(b) effect an alteration of any structure on such premises or of any such plant;

(c) bring into, or have in such premises, any plant other than that detailed in the approved entry.

(2) No person shall place below the surface of the ground any pipe or tube for conveying spirits, feints or low wines in a distillery unless such pipe or tube is enclosed in casing capable of being easily opened so that the pipe or tube is exposed to view.

40. No brewer or distiller shall carry on any brewing or distilling operations between the hours of ten on Saturday night and one o'clock in the morning of the following Monday except with the permission of the Commissioner.

Prohibited hours for brewers and distillers.

41. A distiller may in the prescribed manner and subject to the prescribed conditions methylate spirits in his distillery.

Methylation.

42. (1) Every distiller shall, before using any still or apparatus for distilling any low wines, feints, spirits, wine or wash, erect and keep erected in his distillery such safes and receivers for low wines, feints and spirits as the proper officer may require.

Safes and receivers to be locked.

(2) The worm end of every still shall be enclosed in a safe, and such safe shall communicate only by a metal pipe with the respective receivers of low wines, feints and spirits.

(3) Every still, safe and receiver, and the pipes connected therewith, shall be provided with fastenings, cocks, taps, and other requirements for the reception of revenue rods, locks and seals to the satisfaction of the proper officer.

(4) Only such revenue rods, locks and keys as are provided by the Commissioner at Government expense shall be used in any distillery.

(5) Every safe and receiver shall be kept locked unless opened for a lawful purpose under the supervision of the proper officer.

43. (1) The Commissioner may require a licensee to lock or secure any warehouse, storeroom, place, still, vessel, utensil, or fitting, or to provide and affix a prescribed meter to any vessel or pipe on the licensed premises; and such licensee shall, to the satisfaction of the proper officer, provide, affix, repair and renew all plugs, cocks, taps, covers, fastenings and other requisites for the purpose of enabling officers to affix locks or seals thereto or otherwise to secure the same.

Licensee to provide plugs, taps, etc.

(2) In the event of any failure on the part of the licensee to comply with the provisions of sub-section (1) or with a requirement of the Commissioner in terms thereof, an officer may make good the defect at the expense of the licensee.

Skade aan slotte, pype, bewaringskaste, ens.

44. (1) As daar aan enige meter, stok, slot, sleutel of toebehore gepeuter of skade berokken word, of as enige pyp, tap, slottoebehoorsel of toebehore wat verbonde is aan 'n bewaringskas, opvanger of toevoertenk, deursteek of beskadig is, moet die lisensiehouer onverwyld die betrokke artikel tot bevrediging van die bevoegde amptenaar, herstel of vernuwe, of 'n amptenaar kan dit op koste van die lisensiehouer herstel of vernuwe.

(2) Indien die peuter met, beskadiging of deursteeking direk of indirek veroorsaak is deur 'n opsettlike daad of die nalatigheid of die oogluikende toelating van die lisensiehouer of sy werknemer, is bedoelde lisensiehouer, benewens sy aanspreeklikheid vir die koste van die herstel of vernuwing, aan 'n misdryf skuldig.

(3) Die bewyslas rus op die lisensiehouer om te wys dat die peuter met, beskadiging of deursteeking nie soos voormeld veroorsaak is nie.

Wyn vir rabatbrandewyn.

45. Wyn of mos wat deur die Regeringsbrandewynraad vir distillering van brandewyn onder kortings van reg goedgekeur word, moet voor distillering uit die goedgekeurde vate in toevoertens afgetap word, en geen sodanige brandewyn mag aan die Raad vir goedkeuring voorgelê word nie tensy die wyn of mos aldus afgetap is.

Spirituspakhuis.

46. (1) Elke distilleerder (behalwe 'n landbou- of 'n eiegebruik-distilleerder) wat spiritueel voortbring van ander stowwe as die voortbrensel van die wingerdstok, moet tot bevrediging van die bevoegde amptenaar voorsiening vir 'n spirituspakhuis op sy stokersperseel maak.

(2) Bedoelde spirituspakhuis moet slegs vir die bewaring van spiritueel soos gedistilleer, van kleurstof en van vate bestem vir vervoer van spiritueel afgesonder word.

(3) Die ligging van sodanige pakhuis en die veiligheidsmaatreëls wat in verband daarmee getref moet word, moet tot bevrediging van die bevoegde amptenaar wees.

(4) Elke sodanige spirituspakhuis word voorsien van 'n inkomsteslot waarvoor die distilleerder op sy eie koste alle nodige slottoebehoorsels moet verskaf, en 'n persoonlike slot waarvan die sleutel deur die distilleerder gehou moet word.

Boeke en state.

47. (1) Elke brouer, distilleerder, groothandelaar en vervaardiger moet behoorlike boeke en aantekeninge van sy transaksies met betrekking tot aksynsbare goedere in een van die offisiële tale hou en moet die voorgeskrewe state verstrek.

(2) Sodanige boeke en aantekeninge moet op die gelisensieerde perseel gehou word en mag nie sonder skriftelike toestemming van die bevoegde amptenaar vernietig of daarvandaan verwyder word nie.

(3) Wanneer dit vereis word, moet 'n sertifikaat, onderteken deur 'n deur die Kommissaris goedgekeurde persoon, tot staving van 'n ingevolde sub-artikel (1) verstrekte staat, voorgelê word.

(4) 'n Distilleerketelmaker moet sulke aantekeninge hou en sulke state verstrek as wat voorgeskryf word.

Plek waar bedrywighede in fabriek verrig moet word, en waar goedere bewaar moet word.

48. (1) Die bevoegde amptenaar kan aan enige vervaardiger skriftelike opdragte gee waarin vermeld word in watter gedeeltes van die fabriek—

(a) enige proses in verband met die vervaardiging uitgevoer moet word; en

(b) materiaal vir gebruik by vervaardiging en vervaardigde aksynsbare goedere onderskeidelik bewaar moet word.

(2) 'n Vervaardiger wat in gebreke bly om aan bedoelde woorde te voldoen, is aan 'n misdryf skuldig.

HOOFSTUK VII.

BETALING VAN REG EN BEHEER VAN AKSYNSBARE GOEDERE.

Aanspreeklikheid vir reg.

49. Elke persoon is aanspreeklik vir die betaling van reg op alle aksynsbare goedere wat deur hom vervaardig, by vervaardiging gebruik, of verkoop word, en alle aksynsbare goedere wat die eiendom of onder beheer van so iemand was of is, word geag onderhewig aan reg kragtens hierdie Wet te wees totdat die teendeel bewys word.

Berekening van reg op bier en afslag vir wat verlore gaan.

50. (1) 'n Brouer word geag ses-en-dertig gellings worts met soortlike gewig van eenduisend sewe-en-veertig grade te gebrou het vir elke twee skepels mout wat hy vir brou gebruik het.

44. (1) If any meter, rod, lock, key or fitting is tampered with or damaged, or if any pipe, cock, fastening, or fitting connected with a safe, receiver or charger is pierced or damaged, the licensee shall forthwith repair or renew the article in question to the satisfaction of the proper officer, or an officer may effect the repair or renewal at the expense of the licensee. Damage to locks, pipes, safes, etc.

(2) If any such tampering, damage or piercing has been directly or indirectly caused by the wilful act, or by the neglect or with the connivance of the licensee or his employee, such licensee, in addition to liability for the cost of the repair or renewal, shall be guilty of an offence.

(3) The burden of showing that any such tampering, damage or piercing was not caused as aforesaid shall rest with the licensee.

45. Wine or must approved by the Government Brandy Board for distillation into brandy under rebate of duty shall be withdrawn from the approved vessels to chargers prior to distillation and no such brandy may be submitted to the Board for approval unless the wine or must has been so withdrawn. Wine for rebate brandy.

46. (1) Every distiller (excluding an agricultural or an own-spirit distiller) producing spirits from materials other than the produce of the vine shall provide, to the satisfaction of the proper officer, a spirit warehouse on his distillery premises. Spirit warehouse.

(2) Such spirit warehouse shall be set apart solely for the storing of spirits as distilled, of colouring matter, and of vessels intended for removal of spirits.

(3) The situation of such warehouse and the security measures to be taken in connection with it shall be to the satisfaction of the proper officer.

(4) Every such spirit warehouse shall be placed under a revenue lock for which the distiller shall provide at his own expense all necessary fastenings, and a private lock, the key whereof shall be kept by the distiller.

47. (1) Every brewer, distiller, wholesale dealer and manufacturer shall keep proper books and records in one of the official languages, of his transactions relating to excisable goods and shall render the prescribed returns. Books and returns.

(2) Such books and records shall be kept on the licensed premises and shall not be destroyed or removed therefrom without the consent in writing of the proper officer.

(3) A certificate under the hand of a person approved by the Commissioner shall be supplied when required in support of any return rendered in terms of sub-section (1).

(4) A still maker shall keep such records and render such returns as may be prescribed.

48. (1) The proper officer may give instructions in writing to any manufacturer specifying in what parts of the factory— Where processes in factories are to be carried out and goods kept.

(a) any process in the manufacture is to be carried on; and

(b) materials for use in manufacture and manufactured excisable goods respectively are to be kept.

(2) A manufacturer who fails to comply with such instructions shall be guilty of an offence.

CHAPTER VII.

PAYMENT OF DUTY AND CONTROL OF EXCISABLE GOODS.

49. Every person shall be liable to pay the duty on all excisable goods manufactured, used in manufacture or sold by him, and all excisable goods which were or are the property or under the control of any such person shall be deemed to be subject to duty under this Act unless the contrary is proved. Liability to duty.

50. (1) A brewer shall be deemed to have brewed thirty-six gallons of worts of the gravity of one thousand and fifty-seven degrees for every two bushels of malt used by him in brewing. Calculation of duty on beer and allowance for waste.

(2) Indien die reg bereken op die basis van die gebruikte stowwe min vier persent, die reg gebaseer op die worts wat voortgebring is, oorskry, dan is die betaalbare reg dié wat gebaseer is op gebruikte stowwe min vier persent.

(3) Wanneer tot bevrediging van die Kommissaris bewys word dat die vir brou gebruikte stowwe van so 'n aard is dat daar 'n verdere afslag toegestaan behoort te word ten opsigte van die bedrag wat op die basis van die gebruikte stowwe betaalbaar is, word so 'n afslag toegestaan as wat volgens die mening van die Kommissaris billike verligting aan die brouer sal verleen.

(4) 'n Afslag van tien persent van die belasting word toegestaan ten opsigte van sodanige verlies as wat in die brou van bier ontstaan, hetsy die berekening op die gebruikte stowwe of op die worts wat voortgebring is, gebaseer is.

Ekwivalente van 'n skepel mout.

51. Vir die doeleindes van hierdie Hoofstuk word die volgende geag ekwivalente van 'n skepel mout te wees—

- (a) twee-en-veertig pond gewig mout of graan van enige soort;
- (b) ses-en-veertig pond gewig bruin mout of mout wat gemaak is van in die Unie verboude gars of van in die Unie verboude graan;
- (c) agt-en-twintig pond gewig rietsuiker;
- (d) twee-en-dertig pond gewig glukose of saggarm;
- (e) vier-en-dertig pond gewig stroop van 'n digtheid van veertien pond per gelling;
- (f) een-en-veertig pond gewig stroop van 'n digtheid van dertien pond twee onse per gelling.

Werksaamhede moet volgens regulasies verrig word.

52. Die tydperke wat toegelaat word vir die verskillende werksaamhede in verband met brou en vir die verwydering van enige stof of worts uit die by bedoelde werksaamhede gebruikte vate, is soos voorgeskryf.

Oormaat in soortlike gewig van worts.

53. Indien die oorspronklike soortlike gewig van enige worts in die opvang- of gistingsvate te eniger tyd die soortlike gewig soos deur die brouer in sy boeke aangeteken of soos deur 'n amptenaar vasgestel, met minstens vyf grade oorskry, word bedoelde worts geag die voortbrengsel van 'n nuwe brou te wees, en word gevolglik vir reg aangeslaan.

Vasstelling van soortlike gewig van worts.

54. (1) Die voorgeskrewe saggarmeter en tabelle moet gebruik word om die soortlike gewig van worts vas te stel en een graad soortlike gewig word geag gelyk te wees aan een duisendste deel van die soortlike gewig van gedistilleerde water teen sestig grade Fahrenheit.

(2) Wanneer gisting in enige worts begin het sodat die oorspronklike soortlike gewig nie met die voorgeskrewe saggarmeter vasgestel kan word nie, word sodanige soortlike gewig soos volg vasgestel—

- (a) 'n bepaalde hoeveelheid teen sestig grade Fahrenheit van 'n monster wat uit enige deel van bedoelde worts uitgehaal is, word gedistilleer;
- (b) die distillaat en oorskot word albei met gedistilleerde water tot die totale hoeveelheid voor distillasie opgemaak en die soortlike gewig van elkeen word vasgestel;
- (c) die aantal grade waarby die soortlike gewig van die distillaat minder is as die soortlike gewig van gedistilleerde water word geag die spiritus-aanduiding van die distillaat te wees;
- (d) die grade oorspronklike soortlike gewig wat teenoor bedoelde aanduiding in die tabel in Bylae No. 4 staan, plus die soortlike gewig van die oorskot word geag die oorspronklike soortlike gewig van die worts te wees.

State wat voorgelê moet word deur distilleerders, brouers, handelaars en vervaardigers.

55. (1) Wanneer hy enige distilleerwerksaamhede voltooi het, moet elke distilleerder (behalwe 'n landbou- of 'n eiegebruik-distilleerder) aan die bevoegde amptenaar op die voorgeskrewe vorm 'n staat voorlê.

(2) Elke landbou- of eiegebruik-distilleerder moet op die voorgeskrewe vorm—

- (a) aan die bevoegde amptenaar binne dertig dae na die eerste dag van Januarie van elke jaar 'n staat van alle spiritualieë in sy besit op daardie dag, voorlê;
- (b) aan die bevoegde amptenaar binne veertien dae na voltooiing van 'n distillering van spiritualieë deur hom, 'n staat van die sterkte en hoeveelheid van die spiritualieë aldus gedistilleer, voorlê;
- (c) op versoek van 'n amptenaar 'n deur hom onder eed (wat sodanige amptenaar hiermee gemagtig word

(2) If the duty calculated on the basis of materials used, less four per cent., exceeds the duty based on the worts produced, the duty payable shall be that based on materials used less four per cent.

(3) Where the materials used in brewing are proved to the satisfaction of the Commissioner to be of such a nature that some further deduction from the amount chargeable on the basis of the materials used should be made, such a deduction shall be made as will in the opinion of the Commissioner afford just relief to the brewer.

(4) In respect of such loss as arises in brewing beer a deduction of ten per cent. shall be made from the charge whether based on the materials used or the worts produced.

51. For the purposes of this Chapter the following shall be deemed to be equivalent to a bushel of malt—

Equivalents of a bushel of malt.

- (a) forty-two pounds weight of malt or grain of any description;
- (b) forty-six pounds weight of brown malt or malt made from barley grown in the Union or from grain grown in the Union;
- (c) twenty-eight pounds weight of cane sugar;
- (d) thirty-two pounds weight of glucose or saccharum;
- (e) thirty-four pounds weight of syrup of a density of fourteen pounds to the gallon;
- (f) forty-one pounds weight of syrup of a density of thirteen pounds and two ounces to the gallon.

52. The periods of time allowed for the various operations of brewing and for removing any material or worts from the vessels used in such operations shall be as prescribed.

Operations to be carried on in accordance with regulations.

53. If the original specific gravity of any worts in the collecting or fermenting vessels at any time exceeds by not less than five degrees the specific gravity as entered in his books by the brewer or as ascertained by an officer, such worts shall be deemed to be the produce of a fresh brewing, and be assessed for duty accordingly.

Excess in gravity of worts.

54. (1) The prescribed saccharometer and tables shall be used to ascertain the specific gravity of worts, and one degree of specific gravity shall be taken as equal to one-thousandth part of the specific gravity of distilled water at sixty degrees Fahrenheit.

Ascertaining gravity of worts.

(2) When fermentation has commenced in any worts so that the original specific gravity cannot be ascertained by the prescribed saccharometer, such specific gravity shall be determined in the following manner—

- (a) from a sample taken from any part of such worts, a definite quantity at sixty degrees Fahrenheit shall be distilled;
- (b) the distillate and residue shall each be made up with distilled water to the total quantity before distillation, and the specific gravity of each shall be ascertained;
- (c) the number of degrees by which the specific gravity of the distillate is less than the specific gravity of distilled water shall be deemed the spirit indication of the distillate;
- (d) the degrees of original specific gravity standing opposite to such indication in the table in Schedule No. 4 added to the specific gravity of the residue shall be deemed to be the original specific gravity of the worts.

55. (1) Every distiller (excluding an agricultural or an own-use distiller) shall, on completion of any distilling operation, make a return to the proper officer on the prescribed form.

Returns to be made by distillers, brewers, dealers and manufacturers.

(2) Every agricultural or own-use distiller shall make on the prescribed form—

- (a) to the proper officer within thirty days after the first day of January in each year, a return of spirits in his possession on that day;
- (b) to the proper officer within fourteen days after completion of any distillation of spirits by him, a return of the strength and quantity of the spirits so distilled;
- (c) on demand by an officer, a return declared by him to be correct under oath (which such officer is hereby

af te neem) as juis verklaarde staat van die sterkte en hoeveelheid spirituaaliteit in sy besit op die datum van sodanige versoek, voorle.

(3) Elke distilleerder of handelaar wat Unie-spiritus (waarop reg nie betaal is nie) koop of op enige manier verkry, moet onverwyld 'n staat op die voorgeskrewe vorm aan die bevoegde amptenaar voorle.

(4) Elke brouer en elke vervaardiger van ander aksynsbare goedere dan spirituaaliteit, moet sodanige state verstrek en sodanige aantekeninge hou as wat voorgeskryf mag wees.

Verwydering van aksynsbare goedere.

56. Enige persoon wat, behalwe ooreenkomstig die voorgeskrewe prosedure, aksynsbare goedere van die perseel van 'n distilleerder, groothandelaar of vervaardiger verwyder of help om hulle daarvandaan te verwyder of toelaat dat hulle daarvandaan verwyder word, is aan 'n misdryf skuldig.

Doelindes waarvoor spirituaaliteit, dieselolie, brandolie en motorbrandstof verwyder mag word.

57. Behoudens die bepalings van hierdie Wet mag—

(a) 'n distilleerder (behalwe 'n landbou- of 'n eiegebruik-distilleerder) of groothandelaar spirituaaliteit vir enigeen van die volgende doelindes verwyder—

(i) verbruik in die Unie;

(ii) lewering aan 'n ander distilleerder (behalwe 'n landbou- of 'n eiegebruik-distilleerder) of 'n groothandelaar;

(iii) gebruik onder korting van reg;

(iv) menging; en

(v) uitvoer;

(b) 'n vervaardiger van dieselolie, brandolie of motorbrandstof, dieselolie, brandolie of motorbrandstof na 'n ander vervaardiger van dieselolie, brandolie of motorbrandstof vir enigeen van die volgende doelindes verwyder—

(i) verbruik in die Unie;

(ii) verskaffing onder korting van reg; en

(iii) uitvoer.

Tekort in hoeveelheid na verwydering.

58. Na lewering van spirituaaliteit by 'n stokery of pakhuis kan 'n amptenaar daardie spirituaaliteit hermeet of hertoets, en as daar 'n tekort in die hoeveelheid of sterkte is in vergelyking met die hoeveelheid of sterkte wat vir verwydering ingeskryf is, moet die vervoerder onmiddellik die reg op sodanige tekort betaal as wat nie tot bevrediging van die Kommissaris verklaar word nie.

Koop of ontvang van spirituaaliteit waarop reg nie betaal is nie.

59. Indien iemand Unie-spiritus koop of ontvang of in sy besit het nadat dit van die plek waar dit vir reg aangeslaan behoort te gewees het, verwyder is, en voordat die reg betaal, of op die voorgeskrewe manier gedek is, is hy aan 'n misdryf skuldig.

Sterkte van spiritus.

60. (1) Die sterkte van enige in die Unie gedistilleerde spiritus, word vir die doelindes van hierdie Wet deur gebruik van Sikes se hidrometer volgens die voorgeskrewe tabelle vasgestel.

(2) Indien die sterkte van enige spiritus, na die mening van 'n amptenaar, nie onmiddellik en presies deur gebruik van Sikes se hidrometer vasgestel kan word nie, kan die sterkte op sodanige manier as wat die Kommissaris mag bepaal, vasgestel word.

Vasstelling van hoeveelheid spirituaaliteit by gewig.

61. (1) Die hoeveelheid spiritus in enige houër mag bereken word deur dit te weeg of te meet.

(2) By die vasstelling van die hoeveelheid van spiritus deur dit te weeg, word die tabelle in Bylae No. 5 gebruik, en die hoeveelheid volgens bedoelde Bylae vasgestel, word gegag die juiste hoeveelheid van daardie spiritus te wees.

Amptenaar neem maandeliks voorraad op.

62. (1) Op die laaste dag van elke maand of so gou doenlik daarna, neem 'n amptenaar voorraad op van alle spirituaaliteit in 'n stokery, spiritus- of groothandelaarspakhuis.

(2) Indien die voorraad aldus opgeneem groter is as die hoeveelheid wat daarin behoort te wees, moet die reg, by ontstentenis van 'n uitleg tot bevrediging van die Kommissaris, op sodanige oorskot betaal word.

(3) Indien die werklike voorraad spiritus in enige vat 'n tekort openbaar, moet die distilleerder of groothandelaar, by ontstentenis van 'n uitleg tot bevrediging van die Kommissaris, aksynsreg op daardie tekort betaal, en geen werksaamheid in verband met, of verwyderings uit voorraad word na finale eis om sodanige reg toegelaat nie, totdat dit betaal is.

authorized to administer) of the strength and quantity of spirits in his possession on the date of such demand.

(3) Every distiller or dealer, who purchases or in any manner acquires possession of Union spirits on which duty has not been paid, shall forthwith make a return to the proper officer on the prescribed form.

(4) Every brewer and every manufacturer of excisable goods other than spirits, shall render such returns and keep such records as may be prescribed.

56. Any person who removes or who assists in or permits the removal of any excisable goods from the premises of a distiller, wholesale dealer or manufacturer, except in accordance with the prescribed procedure, shall be guilty of an offence. Removal of excisable goods.

57. Subject to the provisions of this Act—

(a) a distiller (excluding an agricultural or an own-use distiller) or wholesale dealer may remove spirits for any of the following purposes—

- (i) consumption in the Union;
- (ii) delivery to another distiller (excluding an agricultural or own-use distiller) or a wholesale dealer;
- (iii) use under rebate of duty;
- (iv) blending; and
- (v) exportation;

(b) a manufacturer of diesel oil, furnace oil or motor fuel may remove diesel oil, furnace oil or motor fuel to another manufacturer of diesel oil, furnace oil or motor fuel for any of the following purposes—

- (i) consumption in the Union;
- (ii) supply under rebate of duty; and
- (iii) exportation.

Purposes for which spirits, diesel oil, furnace oil and motor fuel may be removed.

58. Upon the delivery at a distillery or warehouse of spirits an officer may re-gauge or re-test the spirits, and if there is a deficiency in the quantity or strength as compared with the quantity or strength entered for removal, the remover shall forthwith pay the duty on such deficiency as is not explained to the satisfaction of the Commissioner. Deficiency in quantity after removal.

59. If any person buys or receives, or has in his possession, any Union spirits after it has been removed from the place where it ought to have been charged with duty, and before the duty has been paid or secured in the prescribed manner, he shall be guilty of an offence. Buying or receiving spirits without duty being paid.

60. (1) The strength of any spirits distilled in the Union shall, for the purposes of this Act, be determined by Sikes's hydrometer in accordance with the prescribed table. Strength of spirits.

(2) If in the opinion of an officer the strength of any spirits cannot immediately and accurately be ascertained by Sikes's hydrometer the strength may be ascertained in such manner as the Commissioner may determine.

61. (1) The quantity of spirits in any container may be calculated by weighing or gauging. Ascertaining quantity of spirits by weight.

(2) In ascertaining the quantity of spirits by weighing, the tables in Schedule No. 5 shall be used, and the quantity ascertained in accordance with the said Schedule shall be deemed to be the true quantity of such spirits.

62. (1) On the last day of every month, or as soon as possible afterwards, an officer shall take stock of all spirits in a distillery, spirit or wholesale dealer's warehouse. Officer to take stock monthly.

(2) If the stock so found is greater than the quantity which should be therein, the duty shall, in the absence of an explanation satisfactory to the Commissioner, be paid on such excess.

(3) If the actual stock of spirits found in any vessel discloses a deficiency, the distiller or wholesale dealer shall, in the absence of an explanation satisfactory to the Commissioner, pay excise duty on such deficiency and no operation in connection with or removals from stock shall be allowed after the final demand is made for such duty until it has been paid.

- Afslag vir verlies van spiritualieë deur landboudistilleerders bewaar.** 63. 'n Afslag na goeëdunke van die Kommissaris word toegestaan vir natuurlike verlies en verdamping in verband met alle spiritualieë wat deur 'n landboudistilleerder op sy plaas bewaar word.
- Tekort of oorskot van aksynsbare goedere in 'n fabriek.** 64. Wanneer daar in 'n ander fabriek as 'n stokery, 'n tekort of oorskot gevind word in die voorraad aksynsbare goedere waarop reg betaal behoort te gewees het, moet die vervaardiger onmiddellik die reg betaal ten opsigte van die hoeveelheid van sodanige tekort of oorskot as wat nie tot bevrediging van die Kommissaris verklaar word nie.
- Tabelle vir berekening van hoeveelheid aksynsbare goedere.** 65. Vir berekening van die volle hoeveelheid aksynsbare goedere wat in 'n fabriek voortgebring is, kan tabelle voorgeskryf word wat die hoeveelheid aksynsbare goedere aandui wat geag word voortgebring te gewees het van 'n bepaalde hoeveelheid stof, en die hoeveelheid ten volle vervaardigde aksynsbare goedere wat geag word voortgebring te gewees het van 'n bepaalde hoeveelheid gedeeltelik vervaardigde aksynsbare goedere.
- Reg op gemengde spiritualieë.** 66. Enige mengsel van verskillende soorte spiritualieë wat aan verskillende skale van aksynsreg onderhewig is, is onderhewig aan reg teen die hoogste skaal wat op enige bestanddeel van bedoelde mengsel toepaslik is: Met dien verstande dat die hoogste skaal van reg nie van toepassing is nie ten opsigte van 'n mengsel van wynbrandewyn waarop geen aksynsreg betaal is nie, en enige alkoholiese ekstrak of essens, indien die bevoegde amptenaar oortuig is dat bedoelde alkoholiese ekstrak of essens by bedoelde wynbrandewyn bygevoeg word slegs met die doel om dit soet te maak of smaak te gee.
- Klassifikasie van brandewyn.** 67. (1) Geen spiritus wat van die voortbrengsel van die wingerdstok gedistilleer word, word vir die doeleindes van hierdie Wet as wyn- of druiwebrandewyn geklassifiseer nie totdat dit deur die bevoegde amptenaar gesertifiseer is dat dit wyn- of druiwebrandewyn, na gelang van die geval, is, en enige spiritus wat nie aldus gesertifiseer is nie, word geag spiritus te wees wat aan die hoogste reg onderhewig is.
(2) Wyn- of druiwebrandewyn wat deur 'n distilleerder na klassifisering verwyder word vir opberging in 'n pakhuis, of wat van een pakhuis na 'n ander pakhuis verwyder word, kan weer geklassifiseer word.
- Regeringsbrandewynraad.** 68. (1) 'n Geskil omtrent die klassifikasie vir die doeleindes van hierdie Wet van enige spiritus word aan 'n raad voorgelê bestaande uit drie persone deur die Minister aangestel vir sodanige tydperk en op sodanige voorwaardes as wat hy mag bepaal en die beslissing van die meerderheid van bedoelde raad is finaal.
(2) Vir die doeleindes van hierdie Wet kan die Minister by kennisgewing in die *Staatskoerant* bedoelde raad deur enige ander liggaam vervang.
- Sertifisering van spiritus deur die Regeringsbrandewynraad.** 69. (1) Niemand mag spiritus, die voortbrengsel van die wingerdstok, by die vervaardiging van gefortifiseerde wyn of die vervaardiging van spiritus wat bedoel is om gedrink te word, gebruik nie, tensy die Regeringsbrandewynraad gesertifiseer het 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, hy kan beveel dat die spiritus herdistilleer moet word en daarna kan hy, na goeëdunke, sertifiseer dat die herdistilleerde spiritus geskik is vir gebruik by die vervaardiging van gefortifiseerde wyn of die vervaardiging van spiritus wat bedoel is om gedrink te word, na gelang van die geval.
(2) Die bepaling van sub-artikel (1) is nie van toepassing nie op 'n landboudistilleerder, eiegebruik-distilleerder of wynbouer wat spiritus of gefortifiseerde wyn, na gelang van die geval, vir sy privaatgebruik vervaardig.
- Van die hand sit van spiritualieë en gebruik van distilleerketels deur landboud- en eiegebruik-distilleerders.** 70. (1) Geen landboudistilleerder mag sy distilleerketel vir die distillering van spiritualieë van enige ander stof as die voortbrengsel van die wingerdstok op die plaas verbou waarvan hy die eienaar of okkuperder is, gebruik nie.
(2) Behoudens die bepaling van hierdie Wet, mag spiritualieë deur 'n landboudistilleerder voortgebring, op een of ander van die volgende maniere van die hand gesit word—
(a) versterking van wyn;
(b) lewering aan 'n groothandelaar;
(c) lewering aan 'n gelisensieerde asynmaker vir die vervaardiging van asyn;

63. An allowance at the discretion of the Commissioner shall be made for natural waste and evaporation on all spirits stored by an agricultural distiller on his farm.

Allowance for loss of spirits stored by agricultural distillers.

64. Whenever in a factory, other than a distillery, a deficiency or surplus is found in the stock of excisable goods on which duty ought to have been paid, the manufacturer shall forthwith pay duty on the amount of such deficiency or excess as is not accounted for to the satisfaction of the Commissioner.

Deficiency or excess in excisable goods in a factory.

65. For calculating the full quantity of excisable goods which have been produced in a factory, tables may be prescribed showing the quantity of excisable goods which shall be deemed to have been produced from a given quantity of material, and the quantity of fully manufactured excisable goods which shall be deemed to have been produced from a given quantity of partly manufactured excisable goods.

Tables for calculating quantities of excisable goods.

66. Any mixture of different classes of spirits subject to different rates of excise duty shall be liable to duty at the highest rate on any constituent of such mixture: Provided that the highest rate of duty shall not apply in respect of any mixture of wine brandy upon which no excise duty has been paid and any spirituous extract or essence, if the proper officer is satisfied that such spirituous extract or essence is added to such wine brandy merely for sweetening or flavouring purposes.

Duty on mixed spirits.

67. (1) No spirits distilled from the product of the vine shall for the purposes of this Act be classed as wine brandy or grape brandy until it has been certified by the proper officer to be wine brandy or grape brandy, as the case may be, and any spirits not so certified shall be deemed to be spirits subject to the highest rate of duty.

Classification of brandy.

(2) Wine brandy or grape brandy which is removed by a distiller subsequent to its classification for deposit in a warehouse or which is removed from one warehouse to another warehouse shall be liable to be classified again.

68. (1) A dispute as to the classification for the purposes of this Act of any spirits shall be referred to a board consisting of three persons appointed by the Minister for such period and on such conditions as he may determine and the decision of the majority of such board shall be final.

Government Brandy Board.

(2) For the purposes of this Act the Minister may by notice in the *Gazette* substitute any other body for the said board.

69. (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 has been certified by the Government Brandy Board 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.

Certification of spirits by Government Brandy Board.

(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.

70. (1) No agricultural distiller shall use his still for distilling spirits from any material other than the produce of the vine grown on the farm of which he is the owner or occupier.

Disposal of spirits and use of stills by agricultural and own-use distillers.

(2) Spirits produced by an agricultural distiller may, subject to the provisions of this Act, be disposed of in any of the following ways—

- (a) fortification of wine;
- (b) delivery to a wholesale dealer;
- (c) delivery to a licensed vinegar maker for vinegar making purposes;

- (d) eiegebruik;
 (e) uitvoer;
 (f) verbruik in die Unie.

(3) Geen eiegebruik-distilleerder mag sy distilleerketel vir die distillering van spirituaaliteit van enige ander stof as druiwe of voorgeskrewe vrugte op die plaas verbou waarvan hy die eienaar of okkupeerder is, gebruik nie.

(4) Alle spirituaaliteit deur 'n eiegebruik-distilleerder voortgebring, moet vir sy private gebruik ooreenkomstig die regulasies wees: Met dien verstande dat die Kommissaris 'n lisensie op die voorgeskrewe voorwaardes aan 'n wynboer in Transvaal of Oranje-Vrystaat kan toestaan, om brandewyn te distilleer van die voortbrensel van die wingerdstok, op die plaas verbou waarvan hy die eienaar of okkupeerder is vir van die hand sitting soos in paragraaf (a), (b), (c), (e) of (f) van sub-artikel (2) bepaal.

Vervalste drank.

71. (1) Indien enige wyn wat verkoop of vir verkoop aangebied is deur, of wat gekry is op die perseel van, 'n lisensiehouer, meer as een-en-veertig en 'n half persent proefspiritus bevat, of indien enige met water verdunde of met spiritus versterkte bier verkoop of vir verkoop aangebied word, of op die perseel van 'n lisensiehouer gekry word, word bedoelde wyn of bier verbeur en die lisensiehouer is aan 'n misdryf skuldig.

(2) Niemand mag sonder die voorafgaande skriftelike toestemming van die Kommissaris enige aksynsbare wyn met water verdun nie.

Getuienis.

72. (1) By enige vervolging weens nie-betaling van reg op aksynsbare goedere en in enige regsgeding vir die verhaal van die reg op sodanige goedere teen 'n brouer, distilleerder, handelaar of vervaardiger ingestel, is enige verklaring in 'n aantekening deur of ten behoeve van sodanige persoon gehou, ten effekte dat sodanige goedere van 'n besondere hoeveelheid of sterkte te eniger tyd deur hom vervaardig of in voorraad gehou is, teen hom in getuienis toelaatbaar as 'n erkenning dat hy toentertyd aksynsbare goedere van daardie hoeveelheid of sterkte vervaardig of in voorraad gehou het.

(2) Indien by so 'n vervolging of in so 'n regsgeding bedoelde persoon beweer dat hy enige aksynsbare goedere op so 'n manier van die hand gesit of gebruik het dat aksynsreg nie betaalbaar is nie, dan rus die bewyslas op hom om te bewys dat sodanige goedere aldus van die hand gesit of gebruik is.

Aksynsbare goedere in docanepakhuis.

73. (1) Die Kommissaris kan op sodanige voorwaardes as wat hy nodig ag, toelaat dat enige kragtens die Wet op docane goedgekeurde entrepôt gebruik word vir die bewaring van aksynsbare goedere waarop regte nog nie betaal is nie.

(2) Die Kommissaris kan enige kragtens hierdie artikel verleende goedkeuring intrek en kan beveel dat alle aksynsbare goedere in die betrokke pakhuis op sodanige tydstip en op sodanige wyse as wat hy mag bepaal, daaruit verwyder moet word.

Verlies van aksynsbare goedere in pakhuis.

74. Geen aksie word teen die Regering of enige persoon in sy diens ingestel nie ten opsigte van die verlies van, of skade aan spirituaaliteit of ander aksynsbare goedere terwyl hulle in 'n spirituspakhuis bewaar word, of ten opsigte van enige onjuiste of verkeerde lewering daaruit of daarin.

HOOFSTUK VIII.

KORTING OP AKSYNSREG.

Kortings toegestaan.

75. (1) Onderworpe aan die regulasies kan kortings op en terugbetalings van reg toegestaan word ten opsigte van aksynsbare goedere in sulke gevalle as wat, en vir sover as wat in Bylae No. 2 vermeld word: Met dien verstande dat aan niemand 'n korting of terugbetaling toegestaan word nie ten opsigte van verlies, vernietiging, skade of verslegting wat deur so iemand opsetlik veroorsaak is of waarvoor hy op iemand anders volle vergoeding kan verhaal.

(2) By die toepassing van sub-artikel (1) rus die bewyslas dat enige verlies, vernietiging, skade of verslegting nie opsetlik veroorsaak is nie en dat hy nie volle vergoeding op iemand anders kan verhaal nie, op die persoon wat op 'n korting of terugbetaling aanspraak maak.

(3) Die Kommissaris kan—

(a) ten opsigte van elke bakker kragtens hierdie Wet geregistreer, die maksimum hoeveelheid gis vasstel

- (d) own-use;
- (e) export;
- (f) consumption in the Union.

(3) No own-use distiller shall use his still for distilling spirits from any material other than grapes or prescribed fruits, grown on the farm of which he is the owner or occupier.

(4) Any spirits produced by an own-use distiller shall be for his private use in accordance with the regulations: Provided that a wine farmer in the Transvaal or Orange Free State may be granted a licence by the Commissioner subject to the prescribed conditions to distil brandy from the produce of vines grown on a farm owned or occupied by him for disposal as provided in paragraph (a), (b), (c), (e) or (f) of sub-section (2).

71. (1) If any wine which has been sold or offered for sale by, or which has been found upon the premises of, a licensee, contains more than forty-one and a half per cent. of proof spirit, or if any beer diluted with water or fortified by spirits is sold or offered for sale or is found on the premises of a licensee such wine or beer shall be forfeited and the licensee shall be guilty of an offence. Adulterated liquor

(2) No person shall without the prior written permission of the Commissioner dilute with water any excisable wine.

72. (1) In any prosecution on account of the non-payment of duty on excisable goods, and in any proceedings for the recovery of duty on such goods, instituted against a brewer, distiller, dealer or manufacturer, any statement in any record kept by or on behalf of such person to the effect that such goods of a particular quantity or strength have been manufactured or held in stock by him at any time, shall be admissible in evidence against him as an admission that he has at that time manufactured or held in stock excisable goods of that quantity or strength. Evidence.

(2) If in any such prosecution or proceedings such person claims that he has disposed of or used any excisable goods in such a manner as not to be subject to excise duty, the burden of proving that such goods have been so disposed of or used, shall be upon him.

73. (1) The Commissioner may allow any bonded warehouse approved under the law relating to customs to be used for the deposit of non-duty-paid excisable goods on such conditions as he deems necessary. Excisable goods in customs warehouses.

(2) The Commissioner may revoke any approval given under this section and may order all excisable goods in the warehouse concerned to be removed therefrom at such time and in such manner as he may direct.

74. No action shall lie against the Government or any person in its employment in respect of the loss of or damage to spirits or other excisable goods while stored in a spirit store or warehouse or in respect of any incorrect or improper delivery therefrom or thereto. Loss of excisable goods in warehouses.

CHAPTER VIII.

REBATE OF EXCISE DUTY.

75. (1) Rebates and refunds of duty may be allowed in respect of excisable goods in such cases as are set out and to the extent specified in Schedule No. 2 and subject to the regulations: Provided that no person shall be granted a rebate or refund in respect of loss, destruction, damage or deterioration which was intentionally caused by such person or for which he is able to recover full compensation from some other person. Rebates allowed.

(2) For the purposes of sub-section (1) the onus shall be on the person claiming a rebate or refund of proving that any loss, destruction, damage or deterioration has not been caused intentionally and that he is not able to recover full compensation from some other person.

(3) The Commissioner may—

- (a) determine, in respect of every baker registered under this Act, the maximum quantity of yeast which such

wat so 'n bakker onder die korting van reg waarvoor in item 46 van Bylae No. 2 voorsiening gemaak word, mag verkry, of ten opsigte waarvan so 'n bakker 'n terugbetaling van reg waarvoor in daardie item voorsiening gemaak word, kan verkry, en geen korting of terugbetaling word aan iemand toegestaan ten opsigte van enige groter hoeveelheid gis as die aldus vasgestelde maksimum, wat aan so 'n bakker gelewer of deur hom verkry is nie;

(b) indien iemand by die bak van brood of ander eetware vir verkoop, enige gis gebruik wat nie deur hom ingeolge 'n permit uitgereik kragtens hierdie Wet of kragtens die regulasies uitgevaardig kragtens sub-artikel (3) van artikel honderd drie-en-twintig van die Drankwet, 1928 (Wet No. 30 van 1928), verkry is nie, die registrasie van so iemand as 'n bakker wat geregtig is op die terugbetaling van reg waarvoor in paragraaf (a) van item 46 van Bylae No. 2 voorsiening gemaak word, of as 'n bakker wat geregtig is om gis te verkry onder die korting van reg waarvoor in paragrawe (a) en (b) van daardie item voorsiening gemaak word, kanselleer;

(c) 'n terugbetaling van reg kragtens paragraaf (a) van bedoelde item 46 aan 'n bakker weier—

(i) wat te eniger tyd na die inwerkingtrede van die Wysigingswet op Aksyns, 1944, gis aan iemand anders verkoop of andersins van die hand gesit het, hetsy in sy eie belang of as agent van 'n ander; of

(ii) wat 'n belang het in enige ander besigheid wat aldus gis verkoop of van die hand gesit het; of

(iii) indien 'n persoon wat aan daardie bakker verbonde is as direkteur, bestuurder of vennoot, of wat 'n beheersende belang in die besigheid van daardie bakker het, 'n belang het in enige ander besigheid wat aldus gis verkoop of van die hand gesit het,

en die Kommissaris kan ook weier om so 'n bakker of enige ander bakker wat, volgens vermoede van die Kommissaris, gis wat deur hom verkry is, mag verkoop of andersins op onbehoorlike wyse daarmee mag handel, toe te laat om gis te verkry onder die korting van reg waarvoor in paragrawe (a) en (b) van bedoelde item 46 voorsiening gemaak word.

(4) Indien 'n bakker wat gis verkry het onder die korting van reg waarvoor in paragraaf (a) of (b) van item 46 van Bylae No. 2 voorsiening gemaak word, daardie gis vir 'n doel gebruik wat nie in die item vermeld word nie, is hy aan 'n misdryf skuldig en is daarbenewens aanspreeklik vir die volle reg op alle gis deur hom onder korting van reg verkry gedurende die dertig dae onmiddellik voor—

(a) die datum waarop hy daardie gis aldus vir sodanige ander doel gebruik het; of

(b) as bedoelde gebruik oor 'n tydperk plaasgevind het, die laaste dag van daardie tydperk.

(5) Indien 'n bakker wat gis ooreenkomstig paragraaf (a) van item 46 van Bylae No. 2 verkry het 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 ingeolge hierdie Wet, kanselleer.

(6) Vir die doeleindes van sub-artikels (3), (4) en (5), beteken die uitdrukking „bakker” ook 'n vervaardiger van beskuijtes.

Preparate onder korting vervaardig mag nie vir ander preparate gebruik word nie.

76. Iemand wat 'n stof of artikel wat met spiritus onder korting van reg vervaardig is, vir die vervaardiging van enige ander stof of artikel gebruik wat, as dit met skoon spiritus vervaardig was, aan reg teen 'n hoër skaal onderhewig sou wees, is aan 'n misdryf skuldig.

Kwytstelling van reg by vernietiging van aksynsbare goedere.

77. Indien die Kommissaris oortuig is dat aksynsbare goedere deur onvermydelike ongeluk op die gelisensieerde perseel van die lisensiehouer vernietig is, of, in die geval van spirituaaliteit, terwyl dit in transitu was onder dekking van 'n aksynsertifikaat vir die verwydering daarvan, en dat alle redelike pogings aangewend is om die vernietiging te verhoed, betaal hy die op sodanige goedere betaalde aksynsreg terug.

baker may obtain under the rebate of duty provided for in item 46 of Schedule No. 2 or in respect of which such baker may obtain a refund of duty provided for in that item, and no rebate or refund shall be granted to any person in respect of any quantity of yeast supplied to or acquired by such baker in excess of the maximum so determined;

- (b) if any person uses in the baking of bread or other food-stuffs for sale, any yeast which was not obtained by him in terms of a permit issued under this Act or under the regulations framed under sub-section (3) of section *one hundred and twenty-three* of the Liquor Act, 1928 (Act No. 30 of 1928), cancel the registration of such person as a baker entitled to the refund of duty provided for in paragraph (a) of item 46 of Schedule No. 2, or as a baker entitled to obtain yeast under the rebate of duty provided for in paragraphs (a) and (b) of that item;
- (c) refuse a refund of duty under paragraph (a) of the said item 46 to any baker—
 - (i) who has, at any time after the commencement of the Excise Amendment Act, 1944, whether on his own behalf or as agent for any other person, sold or otherwise disposed of yeast to any other person; or
 - (ii) who has an interest in any other business which has so sold or disposed of yeast; or
 - (iii) if any person associated with such baker as a director, manager or partner, or who holds a controlling interest in the business of such baker, has an interest in any other business which has so sold or disposed of yeast,

and the Commissioner may also refuse to permit any such baker or any other baker who he suspects may sell or otherwise improperly deal with any yeast acquired by him, to obtain yeast under the rebate of duty provided for in paragraphs (a) and (b) of the said item 46.

(4) If a baker who has obtained yeast under rebate of duty provided for in paragraph (a) or (b) of item 46 of Schedule No. 2 uses such yeast for a purpose not mentioned in the item, he shall be guilty of an offence and shall, in addition, be liable for the full duty on all yeast obtained by him under rebate of duty during the thirty days immediately preceding—

- (a) the day upon which he so used such yeast for such other purpose; or
- (b) if such use occurred over a period of time, the last day of that period.

(5) If a baker who has obtained yeast in terms of paragraph (a) of item 46 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) For the purposes of sub-sections (3), (4) and (5) the expression "baker" shall include a biscuit manufacturer.

76. Any person who uses a substance or article manufactured with spirits under rebate of duty for the manufacture of any other substance or article which, if manufactured with plain spirits, would be subject to a higher rate of duty, shall be guilty of an offence. Preparations manufactured under rebate of duty upon destruction of excisable goods not to be used for other preparations.

77. If the Commissioner is satisfied that any excisable goods were destroyed by unavoidable accident on the licensed premises of the licensee, or in the case of spirits whilst in transit under an excise certificate for their removal, and that every reasonable effort was made to prevent the destruction, he shall refund the excise duty paid on such goods. Remission of duty upon destruction of excisable goods.

HOOFSTUK IX.

TABAK.

Aksynsreg en oorbelaasting op sigarette en sigarettabak.

78. Die aksynsregte en oorbelaasting op sigarette en sigarettabak, in items 15 (1), 16, 17 en 18 van Bylae No. 1 vermeld, word gein deur middel van plakseëls wat op die voorgeskrewe wyse op die houters van sigarette of sigarettabak geplak word: Met dien verstande dat die Minister by kennisgewing in die *Staatskoerant* kan gelas dat die geheel of enige gedeelte van sodanige regte en oorbelaasting vir 'n in die kennisgewing bepaalde tydperk in kontant betaal moet word.

Plakseëls.

79. (1) Plakseëls wat deur onvermydelike toeval in 'n plakmasjien op die gelisensieerde perseel van 'n vervaardiger van sigarette beskadig word, kan vir nuwe plakseëls van gelyke waarde omgeruil word, onderworpe aan so 'n aftrekking en aan sulke ander voorwaardes as wat voorgeskryf word.

(2) Iemand wat wettiglik in besit van ongebruikte plakseëls is wat nie meer vir die doeleindes van sy besigheid benodig word nie is op terugbetaling van die waarde van die plakseëls geregtig, onderworpe aan sulke voorwaardes as wat voorgeskryf word.

Tabak kan slegs op 'n vir die doel gelisensieerde perseel vervaardig word.

80. Niemand mag tabak vir verkoop vervaardig nie behalwe op 'n perseel wat ooreenkomstig Bylae No. 3 vir die doel gelisensieer is.

Beperking op gewig van sigarette wat vervaardig mag word.

81. Niemand mag sigarette vir verkoop vervaardig wat meer as vier-en-'n-half pond per duisend sigarette weeg nie.

Verwydering van tabak uit gelisensieerde perseel en verkoop van sigarette en sigarettabak.

82. (1) Geen vervaardiger mag tabak van sy gelisensieerde perseel verwyder of toelaat dat dit daarvandaan verwyder word nie en niemand mag sigarette of sigarettabak (hetsy in die Unie vervaardig al dan nie) verkoop, of vir verkoop uitstal, of vir die doel van verkoop in sy besit hê nie, hetsy by die kleinmaat of by die grootmaat, tensy—

(a) in die geval van sigarette, hulle dig ingesluit is in 'n ongebroke en ongeopende houwer wat 'n ongebroke plakseël dra en wat tien, twintig of vyftig sigarette bevat;

(b) in die geval van sigarette of sigarettabak, die houwer op die voorgeskrewe wyse voorsien is van 'n plakseël van 'n waarde gelyk aan die aksynsreg of oorbelaasting wat deur middel van so 'n plakseël ooreenkomstig artikel *agt-en-sewentig* op die inhoud van die houwer betaalbaar is: Met dien verstande dat hierdie paragraaf nie van toepassing is nie op sigarette en sigarettabak wat deur die vervaardiger onder korting van reg ingevolge items 36, 37 en 38 van Bylae No. 2, uitgevoer word;

(c) elke houwer op die voorgeskrewe wyse gemerk is; en
(d) in die geval van sigarettabak, dit dig ingesluit is in ongebroke en ongeopende houters wat ongebroke plakseëls dra en wat twee onse of veelvoude van twee onse tot 'n maksimum van sestien onse, netto gewig bevat.

(2) 'n Vervaardiger of ander persoon wat die bepalings van hierdie artikel oortree, is aan 'n misdryf skuldig.

(3) Ondanks die bepalings van hierdie artikel, kan tabak in massa van die gelisensieerde perseel van 'n vervaardiger na die gelisensieerde perseel van 'n ander vervaardiger vir vervaardigingsdoeleindes verwyder word.

Gebruik of verskaffing van ongeoorloofde plakseëls.

83. Iemand wat vir die doeleindes van hierdie Wet 'n voorgeskrewe plakseël wat tevore gebruik is, gebruik, verskaf of aanbied om dit te verskaf, of wat 'n ander plakseël as die voorgeskrewe plakseël maak, gebruik, verskaf of aanbied om dit te verskaf, is aan 'n misdryf skuldig.

Vermoedens.

84. By 'n vervolging weens 'n oortreding van een of ander bepaling van hierdie Hoofstuk—

(a) rus die bewyslas dat die tabak nie vir verkoop vervaardig is nie of nie vir verbruik in die Unie ingevoer is nie, op die beskuldigde;

(b) word 'n persoon geag, totdat die teendeel bewys word, vir verkoopsdoeleindes in besit te gewees het van tabak—

CHAPTER IX.

TOBACCO.

78. The excise duties and surtax on cigarettes and on cigarette tobacco, set out in items 15 (1), 16, 17 and 18 of Schedule No. 1, shall be collected by means of stamp labels affixed to the containers of cigarettes or cigarette tobacco in the manner prescribed: Provided that the Minister may by notice in the *Gazette* direct that the whole or any portion of such duties and surtax shall, for a period specified in the notice, be paid in cash.

Excise duty and surtax on cigarettes and cigarette tobacco.

79. (1) Stamp labels, which are unavoidably damaged in a stamping machine on the licensed premises of a manufacturer of cigarettes, may be exchanged for new stamp labels of an equal value subject to such deduction and to such other conditions as may be prescribed.

Stamp labels.

(2) A person lawfully in possession of unused stamp labels no longer required for the purposes of his business shall be entitled to a refund of the value of the stamp labels, subject to such conditions as may be prescribed.

80. No person shall manufacture for sale tobacco except on premises licensed for the purpose in terms of Schedule No. 3.

Tobacco may be manufactured only on premises licensed for the purpose.

81. No person shall manufacture for sale any cigarettes which weigh more than four and one-half pounds per thousand cigarettes.

Restriction of weight of cigarettes which may be manufactured.

82. (1) No manufacturer shall remove any tobacco or permit the same to be removed from his licensed premises and no person shall sell or expose for sale or have in his possession for the purpose of sale, whether by wholesale or retail, cigarettes or cigarette tobacco (whether manufactured in the Union or not) unless—

Removal of tobacco from licensed premises and sale of cigarettes and cigarette tobacco.

(a) in the case of cigarettes they are securely enclosed in an unbroken and unopened container bearing an unbroken stamp label and holding ten, twenty or fifty cigarettes;

(b) in the case of cigarettes or cigarette tobacco the container has been stamped in the prescribed manner with a stamp label of a value equivalent to the excise duty or surtax payable by means of such a label, in terms of section *seventy-eight*, on the contents of the container: Provided that this paragraph shall not apply to cigarettes and cigarette tobacco exported by the manufacturer under rebate of duty in terms of items 36, 37 and 38 of Schedule No. 2;

(c) every container is marked in the manner prescribed; and

(d) in the case of cigarette tobacco it is securely enclosed in unbroken and unopened containers bearing unbroken stamp labels and containing two ounces or multiples of two ounces up to a maximum of sixteen ounces, net weight.

(2) Any manufacturer or other person who contravenes the provisions of this section shall be guilty of an offence.

(3) Notwithstanding the provisions of this section, tobacco may be removed in bulk from the licensed premises of a manufacturer to the licensed premises of another manufacturer, for manufacturing purposes.

83. Any person who for the purposes of this Act uses, supplies or offers to supply a prescribed stamp label previously used or who makes, uses, supplies or offers to supply a stamp label other than the prescribed stamp label, shall be guilty of an offence.

Use or supply of unauthorized stamp labels.

84. In a prosecution for a contravention of any provision of this Chapter—

Presumptions.

(a) the burden of proving that the tobacco was not manufactured for sale or was not imported for consumption within the Union shall be upon the accused;

(b) a person shall, until the contrary is proved, be presumed to have been in possession for purposes of sale of any tobacco which was—

- (i) wat gehou is op 'n perseel deur hom geokkupeer en kragtens hierdie Wet gelisensieer vir die ver-
vervaardiging (of kragtens 'n ander wet vir die
verkoop) daarop van tabak; of
- (ii) wat ten behoeve van hom gehou is op 'n perseel
nie deur hom geokkupeer nie; of
- (iii) waarvan die verwydering van so 'n perseel soos
voormeld aan die gang was.

HOOFSTUK X.

STRAFBEPALINGS.

Verbeuring.

85. Die volgende goedere word, tesame met enige vat of houër waarin hulle bevat word, verbeur en word volgens voor-
skrif van artikel *sewe-en-twintig* mee gehandel—

- (a) alle—
 - (i) toerusting;
 - (ii) aksynsbare goedere; en
 - (iii) stowwe vir die vervaardiging van aksynsbare
goedere,
wat onwettiglik gebruik, vervaardig, besit, bewaar of
verwyder word of waarmee op 'n ander wyse onwettig-
lik gehandel word;
- (b) alle stowwe wat in verband met die distillering van
spiritus gebruik kan word, wat gevind word op 'n
perseel waarop daar 'n onwettige distilleerketel is; en
- (c) alle worts, moutpap, ru-brandewyn, voor- en naloop of
spiritus waarby een of ander stof onwettiglik bygevoeg
is.

Onwettige
reukloos of
helder maak van
brandspiritus.

86. Iemand wat, voor die verkoop daarvan, brandspiritus
reukloos of helder maak of poog om dit reukloos of helder te
maak, hetsy deur distillering, filtrering, of deur enige ander
proses hoegenaamd, of wat die sterkte van brandspiritus
verswak tot onder sestig persent bo-proef deur die byvoeging
van water of enige ander stof, is aan 'n misdryf skuldig.

Valse eed of
bevestiging.

87. Iemand wat opsetlik 'n valse verklaring onder eed
ingevoel hierdie Wet maak of wat vir die doeleindes van
hierdie Wet 'n verklaring of geskrif gebruik maak wat so
'n verklaring bevat, is aan 'n misdryf skuldig.

Omkoopery.

88. Iemand wat ten opsigte van 'n aangeleentheid met betrek-
king tot hierdie Wet—

- (a) sonder dat hy daartoe gemagtig is, regstreeks of onreg-
streeks 'n beloning aan 'n amptenaar of iemand in
diens van die Regering gee of beloof om te gee, ten
opsigte van die verrigting of nie-verrigting, deur so 'n
amptenaar of so iemand, van sy pligte of diens; of
 - (b) met so 'n amptenaar of so iemand ooreenkom of aan
hom voorstel om enigiets in stryd met of ter ont-
duiking van hierdie Wet te doen of toe te laat; of
 - (c) terwyl hy 'n amptenaar of iemand in diens van die
Regering is—
 - (i) behalwe van of deur die Regering, 'n beloning
eis of ontvang ten opsigte van die verrigting of
nie-verrigting van sy pligte of diens; of
 - (ii) deur een of ander opsetlike daad, nalatigheid of
versuim enigiets in stryd met of ter ontduiking
van hierdie Wet doen of toelaat of ooreenkom om
so iets te doen of toe te laat,
- is aan 'n misdryf skuldig.

Inbeslagneming
en verkoop van
goedere wanneer
aksynsreg nie
betaal is nie
of ontduik word.

89. (1) Die Kommissaris kan—

- (a) indien die reg deur iemand verskuldig nie by verstryking
van die voorgeskrewe tydperk betaal is nie; of
 - (b) indien daar, na sy mening, gevaar bestaan dat die
betaling van reg ten opsigte van een of ander artikel
deur so iemand ontduik sal word,
- aan enigiemand skriftelike magtiging verleen om enige aksyns-
bare goedere en enige stowwe vir die vervaardiging van sodanige
goedere in die besit of onder die beheer van die persoon wat
vir die betaling van die reg aanspreeklik is, in beslag te neem,
hetsy bedoelde goedere of stowwe aan hom behoort al dan nie,
asook enige distilleerketels, vate, toestelle, werktuie en stowwe
vir die vervaardiging van sulke goedere op enige perseel wat in
sy besit of onder sy beheer is.
- (2) Skriftelike kennisgewing word onverwyld aan die persoon
wat vir die betaling van die reg aanspreeklik is, gegee, dat die
aldus inbeslagnome goedere by openbare veiling verkoop.

- (i) kept on premises occupied by him and licensed under this Act for the manufacture (or under any other law for the sale) thereon of tobacco; or
- (ii) kept on his behalf on premises not occupied by him; or
- (iii) in course of being removed from any such premises aforesaid.

CHAPTER X.

PENAL PROVISIONS.

85. The following goods together with any vessel or container in which they are contained shall be forfeited and shall be dealt Forfeiture. with as provided in section *twenty-seven*—

- (a) all—
 - (i) plant;
 - (ii) excisable goods; and
 - (iii) materials for the manufacture of excisable goods, which are unlawfully used, manufactured, possessed, stored, removed or otherwise dealt with;
- (b) all material capable of being used in connection with the distillation of spirits found on any premises on which there is an illicit still; and
- (c) all worts, wash, low wines, feints or spirits to which there has been an unlawful addition of any substance.

86. Any person who, prior to sale, deodorizes or clarifies or attempts to deodorize or clarify methylated spirits whether by distillation, filtration or any other process whatever, or who reduces the strength of methylated spirits below sixty per cent. overproof by the addition of water or any other substance, shall be guilty of an offence. Unlawful deodorizing or clarifying of methylated spirits.

87. Any person who wilfully makes a false statement on oath under this Act or makes use for the purposes of this Act of a declaration or document containing any such statement shall be guilty of an offence. False oath or affirmation.

88. Any person who, in respect of a matter relating to this Act— Bribery.

- (a) not being authorized so to do, gives or promises to give, directly or indirectly, any reward to an officer or a person employed by the Government, in respect of the performance or non-performance, by any such officer or person, of his duty or employment; or
- (b) agrees with or proposes to any such officer or person to do, or permit anything in contravention or evasion of this Act; or
- (c) being an officer or a person employed by the Government—
 - (i) demands or receives, except from or through the Government, any reward in respect of the performance or non-performance of his duty or employment; or
 - (ii) by any wilful act, neglect, or default does, or permits, or agrees to do or permit anything in contravention or evasion of this Act,

shall be guilty of an offence.

89. (1) The Commissioner may— Seizure and sale of articles when excise duty not paid or is being evaded.

- (a) if duty payable by any person is unpaid at the expiry of the period prescribed; or
- (b) if, in his opinion, there is danger that payment of duty in respect of any article will be evaded by such person,

authorize in writing any person to seize any excisable goods and any materials for the manufacture of such goods in the possession or under the control of the person liable to pay the duty, whether the same belong to him or not, and any stills, vessels, appliances, utensils and materials for the manufacture of such goods upon any premises in his possession or under his control.

(2) Notice in writing shall forthwith be given to the person liable to pay the duty that the articles so seized will be sold by

sal word op 'n in die kennisgewing bepaalde dag, tyd en plek, welke bepaalde tyd minstens sewe volle dae na die datum van die kennisgewing moet wees.

(3) Bedoelde persoon is geregtig om te eniger tyd voor die vir die verkoping vasgestelde tyd, teen betaling aan die bevoegde amptenaar van die bedrag aan reg verskuldig en van die koste van die inbeslagname en die voorbereidings vir die verkoping, die inbeslagname goedere weer in besit te neem.

(4) Indien sodanige bedrag nie voor die vir die verkoping bepaalde tyd deur bedoelde persoon betaal word nie, word die inbeslagname goedere by openbare veiling verkoop, en die opbrings van die verkoping word, na aftrekking van die koste van die inbeslagname en verkoping, aangewend tot betaling van die voormelde reg en die oorskot (as daar is) word aan die persoon wat daarop geregtig is, uitbetaal.

Strafbetaling by
nie-betaling
van reg.

90. (1) Wanneer iemand opsetlik versuim het om enige reg te betaal wat hy verplig was om te betaal, is die Kommissaris geregtig om, benewens daardie reg, op hom 'n bedrag as strafbetaling te verhaal wat gelykstaan aan driemaal die bedrag van daardie reg, afgesien van enige straf wat hom deur 'n hof ten opsigte van daardie versuim opgelê mag gewees het, en van enige verbeuring kragtens artikel vyf-en-iaftig.

(2) Enige onbetaalde reg en 'n strafbetaling kragtens sub-artikel (1) kan by strafregtelike vervolging in enige bevoegde hof verhaal word.

Reg en strafbetaling
verhaalbaar
in magistratshof.

91. Ondanks andersluidende wetsbepalings, is enige onbetaalde reg en enige strafbetaling kragtens hierdie Wet verhaalbaar in die magistratshof van die distrik waarin die reg opge-loop het, en so 'n aksie word in naam van die Kommissaris ingestel.

Kwytstelling
van strafbetaling en
verbeur-
verklaring.

92. Die Kommissaris is bevoeg om enige strafbetaling of verbeuring kragtens hierdie Wet opge-loop geheel of ten dele kwyt te skeld op sulke voorwaardes as wat hy goedgevind.

Oortredings.

93. Iemand wat 'n bepaling van hierdie Wet oortree of wat versuim om te voldoen aan so 'n bepaling waar dit sy plig was om daaraan te voldoen, is, wanneer so 'n oortreding of versuim nie elders tot 'n misdryf verklaar word nie, aan 'n misdryf skuldig.

Straf by
ontstentens van
uitdruklike
bepaling.

94. (1) Iemand wat aan 'n misdryf kragtens hierdie Wet skuldig is, is by skuldigbevinding strafbaar, waar geen straf uitdruklik vir die misdryf voorgeskryf is nie, met 'n boete van hoogstens vyftig pond, of, by wanbetaling, met gavgangenisstraf vir 'n tydperk van hoogstens drie maande.

(2) Iemand wat skuldig bevind word aan 'n misdryf in sub-artikel (1) bedoel binne 'n tydperk van drie jaar nadat hy skuldig bevind is aan 'n misdryf in daardie sub-artikel bedoel, is strafbaar met 'n boete van hoogstens honderd pond of met gavgangenisstraf vir 'n tydperk van hoogstens ses maande of met beide sodanige boete en sodanige gavgangenisstraf.

Minder ernstige
misdrywe en
strawwe daarop.

95. (1) Iemand wat—

- (a) aksynsbare goedere in stryd met sub-artikel (1) van artikel *dertien* produseer of vervaardig;
- (b) in stryd met artikel *veertien* eienaar is van 'n distilleerketel of dit in sy besit of onder sy beheer het;
- (c) die middele of stowwe vir 'n onwettige distilleerketel verskaf, of met die tot stand bring, herstel, instandhouding of werk daarvan help;
- (d) onwettige spiritualië op sy perseel of in sy bewaring of onder sy beheer het, of hulle koop, verkoop of op 'n ander wyse van die hand sit, wetende dat hulle onwettig is;
- (e) sonder wettige verontskuldiging gevind word in 'n plek waar distillering onwettiglik uitgevoer word;
- (f) sonder wettige magtiging aksynsbare goedere herinvoer nadat hulle uit die Unie uitgevoer is;
- (g) terwyl hy nie 'n vervaardiger is nie, sonder wettige magtiging vervaardigde of gedeeltelik vervaardigde aksynsbare goedere waarop reg nie betaal is nie in sy besit of bewaring of onder sy beheer het;
- (h) weier of versuim om aan die vereistes van 'n amptenaar te voldoen in stryd met paragraaf (b) of (c) van sub-artikel (6) van artikel *vyf-en-twintig* of van sub-artikel (3) van artikel *sewe-en-twintig*;
- (i) met 'n slot, seël, merk of vasmaakmiddel peuter in stryd met sub-artikel (2) van artikel *agt-en-twintig*;
- (j) worts, bier, ru-brandewyn, voor- en naloop, spiritus of moutpap verberg of enige stof daarby byvoeg of

public auction on a day and at an hour and place specified in the notice, the time specified being not less than seven clear days from the date of the notice.

(3) At any time before the hour specified for the sale, the said person shall, on payment to the proper officer of the amount payable as duty and of the cost of the seizure and of the preparations for sale be entitled to resume possession of the articles seized.

(4) If such amount is not paid by the said person before the hour specified for the sale, the articles seized shall be sold by public auction and the proceeds of sale shall, after deduction of the cost of the distress and sale, be applied to the payment of the duty aforesaid and the balance (if any) shall be paid over to the person entitled thereto.

90. (1) Whenever any person has wilfully failed to pay any duty which he was obliged to pay, the Commissioner shall, in addition to that duty, be entitled to recover from him as a penalty an amount equal to three times the amount of that duty apart from any criminal punishment which a court may have imposed upon him in respect of that failure and from any forfeiture incurred under section *eighty-five*.

Penalty for non-payment of duty.

(2) Any unpaid duty and any penalty under sub-section (1) may be recovered upon criminal prosecution in any court of competent jurisdiction.

91. Notwithstanding anything to the contrary contained in any law, any unpaid duty and any penalty under this Act shall be recoverable in the court of the magistrate of the district in which the duty accrued, and such action shall be instituted in the name of the Commissioner.

Duty and penalty recoverable in magistrate's court.

92. It shall be competent for the Commissioner to remit the whole or a part of any penalty or forfeiture incurred under this Act on such conditions as to him appear proper.

Remission of penalties and forfeiture.

93. Any person who contravenes any provision of this Act or who fails to comply with any such provision with which it was his duty to comply, where such contravention or failure is not elsewhere declared an offence, shall be guilty of an offence.

Offences.

94. (1) Any person guilty of an offence under this Act shall, where no punishment is expressly provided for the offence, be liable on conviction to a fine not exceeding fifty pounds, or, in default of payment, to imprisonment for a period not exceeding three months.

Punishment where not expressly provided.

(2) A person who is convicted of an offence referred to in sub-section (1) within a period of three years after he was convicted of any offence referred to in that sub-section shall be liable to a fine not exceeding one hundred pounds or to imprisonment for a period not exceeding six months or to both such fine and such imprisonment.

95. (1) Any person who—

- (a) produces or manufactures excisable goods in contravention of sub-section (1) of section *thirteen*;
- (b) owns or has in his possession or under his control a still in contravention of section *fourteen*;
- (c) supplies the means or materials for, or assists in establishing, repairing, maintaining or working an illicit still;
- (d) has upon his premises or in his custody or under his control, or purchases, sells or otherwise disposes of any illicit spirits knowing it to be illicit;
- (e) is found without lawful excuse in any place where distillation is being illegally carried on;
- (f) without lawful authority re-imports any excisable goods after exportation from the Union;
- (g) not being a manufacturer, without lawful authority, has in his possession or custody or under his control any manufactured or partly manufactured excisable goods upon which duty has not been paid;
- (h) refuses or fails to comply with the requirements of an officer in contravention of paragraph (b) or (c) of sub-section (6) of section *twenty-five* or of sub-section (3) of section *twenty-seven*;
- (i) interferes with any lock, seal, mark or fastening in contravention of sub-section (2) of section *twenty-eight*;
- (j) conceals or adds any substance to worts, beer, low wines, feints, spirits or wash or who uses or has in a distillery

Less serious offences and their punishment.

- wat enige stof in 'n stokery gebruik of het in stryd met artikel *ses-en-dertig*;
- (k) die bepaling van sub-artikel (1) van artikel *agt-en-dertig* oortree;
- (l) hom gedurende verbode tye met brou of distillering besig hou in stryd met artikel *veertig*;
- (m) opsetlik met enige artikel of toebehore peuter of dit beskadig of deursteek in stryd met sub-artikel (2) van artikel *vier-en-veertig*;
- (n) aksynsbare goedere verwyder of met die verwydering daarvan help of dit toelaat in stryd met artikel *ses-en-veertig* of artikel *twee-en-tagtig*;
- (o) brandspiritus reukloos of helder maak of die sterkte daarvan verswak in stryd met artikel *ses-en-tagtig*;
- (p) opsetlik versuim om reg waarvoor hy aanspreeklik is, te betaal,

is aan 'n misdryf skuldig en by skuldigbevinding strafbaar met 'n boete van hoogstens honderd pond of met gevangenisstraf vir 'n tydperk van hoogstens ses maande, of met beide sodanige boete en sodanige gevangenisstraf.

(2) Iemand wat skuldig bevind word aan 'n misdryf in sub-artikel (1) bedoel binne 'n tydperk van drie jaar nadat hy skuldig bevind is aan 'n misdryf in daardie sub-artikel bedoel, is strafbaar met 'n boete van hoogstens vyfhonderd pond of met gevangenisstraf vir 'n tydperk van hoogstens twaalf maande of met beide sodanige boete en sodanige gevangenisstraf.

(3) Wanneer iemand weens 'n oortreding van paragraaf (d) van sub-artikel (1) aangekla word, word hy geag, totdat die teendeel bewys word, te gewet het dat die betrokke spiritueelie onwettig was.

Ernstige
misdrywe en
strawwe daarop.

96. Iemand wat—

- (a) valslik voorgee dat hy 'n amptenaar is in stryd met paragraaf (a) van sub-artikel (6) van artikel *vyf-en-twintig*;
- (b) 'n amptenaar weerstaan of belemmer in stryd met paragraaf (d) van sub-artikel (6) van artikel *vyf-en-twintig*;
- (c) opsetlik 'n terugbetaling eis waarop hy weet dat hy nie geregtig is nie;
- (d) ongeoorloofde plakseels maak, gebruik, verskaf of aanbied om hulle te verskaf in stryd met artikel *drie-en-tagtig*;
- (e) opsetlik 'n valse verklaring maak of daarvan gebruik maak in stryd met artikel *sewe-en-tagtig*;
- (f) onbehoorlike gebruik maak van 'n lisensie, permit of ander geskrif kragtens hierdie Wet uitgereik;
- (g) omkoopgeld gee of ontvang of hom skuldig maak aan enige ander oortreding van artikel *agt-en-tagtig*;
- (h) die inbeslagneming van verbeurde goedere verhinder of poog om dit te verhinder of wat sodanige goedere wat in beslag geneem is, terugneem of poog om dit terug te neem of wat met sodanige verhinderende, terugname of poging behulpsaam is;
- (i) gis gebruik in stryd met sub-artikel (4) van artikel *vyf-en-sewentig*,

is aan 'n misdryf skuldig en by skuldigbevinding strafbaar met 'n boete van hoogstens vyfhonderd pond of met gevangenisstraf vir 'n tydperk van hoogstens twaalf maande of met beide sodanige boete en sodanige gevangenisstraf.

Erkennings van
skuld.

97. (1) Indien iemand aan die Kommissaris skriftelik erken dat hy 'n misdryf gepleeg het waarna in artikel *vier-en-negentig* of sub-artikel (1) van artikel *vyf-en-negentig* of die regulasies verwys word, kan die Kommissaris met die skriftelike toestemming van die betrokke persoon die saak beslis en kan sonder geregtelike proses van daardie persoon vereis dat hy so 'n boete betaal as wat die Kommissaris gepas ag maar wat die maksimum bedrag wat as straf vir so 'n oortreding voorgeskryf is, nie te bowe gaan nie.

(2) Die bepaling van artikels *negentig*, *een-en-negentig* en *twee-en-negentig* is *mutatis mutandis* van toepassing op die insameling van enige boete wat ingevolge sub-artikel (1) opgelê is.

(3) Geen bepaling in hierdie artikel vervat, doen enige afbreuk aan die bepaling van hierdie Wet aangaande verbeurdverklaring en pene nie.

(4) 'n Erkenning van skuld ingevolge sub-artikel (1) word vir alle doeleindes as 'n skuldigbevinding ten opsigte van die betrokke oortreding geag.

- (k) any substance in contravention of section *thirty-six*; contravenes the provisions of sub-section (1) of section *thirty-eight*;
- (l) carries on brewing or distilling during prohibited hours in contravention of section *forty*;
- (m) wilfully tampers with, damages or pierces any article or fitting in contravention of sub-section (2) of section *forty-four*;
- (n) removes or assists in or permits the removal of excisable goods in contravention of section *fifty-six* or section *eighty-two*;
- (o) deodorizes, clarifies or reduces the strength of methylated spirits in contravention of section *eighty-six*;
- (p) wilfully fails to pay duty for which he is liable,

shall be guilty of an offence and liable on conviction to a fine not exceeding one hundred pounds or to imprisonment for a period not exceeding six months or to both such fine and such imprisonment.

(2) A person who is convicted of an offence referred to in sub-section (1) within a period of three years after he was convicted of any offence referred to in that sub-section shall be liable to a fine not exceeding five hundred pounds or to imprisonment for a period not exceeding twelve months or to both such fine and such imprisonment.

(3) When any person is charged with a contravention of paragraph (d) of sub-section (1) he shall, until the contrary is proved, be presumed to have known that the spirits in question was illicit.

96. Any person who—

Major offences and their punishment.

- (a) falsely holds himself out to be an officer in contravention of paragraph (a) of sub-section (6) of section *twenty-five*;
- (b) resists or hinders an officer in contravention of paragraph (d) of sub-section (6) of section *twenty-five*;
- (c) wilfully claims a refund to which he knows he is not entitled;
- (d) makes, uses, supplies or offers to supply unauthorized stamp labels in contravention of section *eighty-three*;
- (e) wilfully makes or makes use of a false statement in contravention of section *eighty-seven*;
- (f) makes improper use of a licence, permit or other document issued under this Act;
- (g) gives or accepts a bribe or is guilty of any other contravention of section *eighty-eight*;
- (h) prevents or attempts to prevent the seizure of forfeited goods or who retakes or attempts to retake such goods which have been seized, or who assists in such prevention, retaking or attempt;
- (i) uses any yeast in contravention of sub-section (4) of section *seventy-five*,

shall be guilty of an offence and liable on conviction to a fine not exceeding five hundred pounds or to imprisonment for a period not exceeding twelve months or to both such fine and such imprisonment.

97. (1) If any person admits in writing to the Commissioner that he has committed an offence referred to in section *ninety-four* or sub-section (1) of section *ninety-five* or the regulations, the Commissioner may, with the written consent of that person determine the matter and may without legal proceedings require that person to pay such fine as the Commissioner may deem proper but not exceeding the maximum amount prescribed as a punishment for such an offence.

Admissions of guilt.

(2) The provisions of section *ninety*, *ninety-one* and *ninety-two* shall *mutatis mutandis* apply to the recovery of any fine imposed under sub-section (1).

(3) Nothing in this section contained shall derogate from the provisions of this Act with regard to forfeiture and penalties.

(4) An admission of guilt under sub-section (1) shall be deemed for all purposes to be a conviction of the relevant offence.

Regsbevoegdheid van magistraatshoue.

98. Ondanks andersluidende wetsbepalings, het 'n magistraatshof regsbevoegdheid om enige straf voorgeskryf deur, of enige order van die hof waarvoor voorsiening gemaak word in hierdie Wet uitgesonderd sub-artikel (2) van artikel vyf-en-negentig en artikel ses-en-negentig, op te lê of te maak.

HOOFSTUK XI.

DIVERSE.

Regulasies.

99. (1) Die Minister kan regulasies uitvaardig met betrekking tot—

- (a) die voorwaardes waarop lisensies verleen kan word, en die wyse waarop sodanige lisensies uitgereik en hernuwe word;
- (b) die vorms van lisensies, plakseëls, sertifikate, kennisgewings, permitte en ander dokumente wat kragtens hierdie Wet uitgereik moet word, en van registers, voorradeboeke, en ander aantekenings wat gehou moet word en opgewas wat ingevolge daarvan verstrekk moet word;
- (c) die beheer, distillering, rektifisering en metilering van spiritus, die brou van bier en die vervaardiging van aksynsbare goedere, en die bewaring daarvan;
- (d) die vrugte wat deur 'n eiegebruik-distilleerder gebruik mag word om spiritus te distilleer;
- (e) die betaling van toesiggelde en vervoerkoste van amptenare waar hulle hul opwagting moet maak;
- (f) die skilder, nommer en merk van persele, toestelle, werktuie, vate en houers;
- (g) die verskaffing van meters, slotte, krane en toebehore;
- (h) die invordering van aksynsregte en oorbelaasting, die tyd, wyse en voorwaardes van die betaling daarvan, die metode van berekening, en die verkoop en aanplak van plakseëls;
- (i) terugbetalings, kortings en vrystellings ten opsigte van regte en terugbetalings en inruil ten opsigte van ongebruikte en beskadigde plakseëls;
- (j) die registrasie van mengers en vervaardigers wat aksynsbare goedere onder terugbetaling of korting of vrystelling van reg gebruik;
- (k) die vasstelling van die hoeveelheid, sterkte en soortlike gewig van spiritualieë, bier, wyn, worts of moutpap in een of ander vat, distilleerketel of ander werktuig bevat, deur te weeg, te toets of te meet, en die instrumente, skale, gewigte en tabelle vir gebruik in verband daarmee;
- (l) die toets van die produksie van distilleerketels;
- (m) die neem van monsters;
- (n) die inspeksie van persele en uitrusting;
- (o) die voorwaardes waaronder distilleerketels gemaak, besit, van die hand gesit en gebruik mag word;
- (p) die deponering van aksynsbare goedere in pakhuse en stokerye;
- (q) die verwydering van aksynsbare goedere;
- (r) sodanige ander aangeleenthede as wat nodig of nuttig is om voorgeskryf te word ten einde die oogmerke van hierdie Wet te bereik.

(2) Sodanige regulasies kan strawwe voorskryf vir 'n oortreding daarvan of versuim om daaraan te voldoen wat in geen geval 'n boete van vyftig pond, of, by wanbetaling, gevangenisstraf vir 'n tydperk van drie maande te bowe mag gaan nie.

Regsbevoegdheid ten aansien van plek.

100. 'n Hof het regsbevoegdheid om enigiemand weens 'n misdryf kragtens hierdie Wet te verhoor wanneer die voorwerp ten opsigte waarvan sodanige misdryf gepleeg is in die regsgebied van daardie hof gevind is of uit, na of deur daardie gebied vervoer is.

Besikking oor boetes en penes.

101. Alle boetes en penes wat kragtens hierdie Wet verhaal word, word aan die bevoegde amptenaar betaal, om deur hom in die Gekonsolideerde Inkomstefonds gestort te word, en die opbrengs van die verkoping van enige goedere wat kragtens hierdie Wet verbeur is, word ook in genoemde fonds gestort: Met dien verstande dat die Kommissaris 'n bedrag van hoogstens een-derde van bedoelde boete, pene of opbrengs kan terughou en dan toeken aan die amptenaar of ander persoon deur die bemiddeling of inligting van wie die boete of pene opgelê is of die verbeuring geskied het: Met dien verstande voorts dat geen bedrag aan 'n amptenaar kragtens hierdie artikel toegeken word nie tensy hy merkwaardige dienste ten opsigte van die saak bewys het.

98. Notwithstanding anything to the contrary contained in any other law, a magistrate's court shall have jurisdiction to impose any punishment prescribed by or make any order of court provided for in this Act excluding sub-section (2) of section *ninety-five* and section *ninety-six*. Jurisdiction of magistrate's courts.

CHAPTER XI.

MISCELLANEOUS.

99. (1) The Minister may make regulations as to— Regulations.

- (a) the conditions under which licences may be granted, and the manner of issuing and renewing such licences;
- (b) the forms of licences, stamp labels, certificates, notices, permits and other documents to be issued under this Act, and of registers, stock-books and other records to be kept, and returns to be rendered thereunder;
- (c) the control, distillation, rectification and methylation of spirits, the brewing of beer and the manufacture of excisable goods, and the storage thereof;
- (d) the fruits which may be used by an own-use distiller for the distillation of spirits;
- (e) the payment of supervision fees and transport expenses for attendance of officers;
- (f) the painting, numbering and marking of premises, appliances, utensils, vessels and containers;
- (g) the provision of meters, locks, taps and fittings;
- (h) the collection of excise duties and surtax, the time, manner and terms of the payment thereof, the method of computation and the sale and affixing of stamp labels;
- (i) refunds, rebates and exemptions in respect of duties and refunds and exchange in respect of unused and damaged stamp labels;
- (j) the registration of blenders and manufacturers using excisable goods under refund or rebate of or exemption from duty;
- (k) the ascertainment of the quantity, strength and gravity of spirits, beer, wine, worts or wash contained in any vessel, still or other utensil by weighing, testing or gauging, and the instruments, scales, weights and tables to be used in connection therewith;
- (l) the testing of the output of stills;
- (m) the taking of samples;
- (n) the inspection of premises and plant;
- (o) the conditions under which stills may be made, possessed, disposed of and used;
- (p) the deposit of excisable goods in warehouses and distilleries;
- (q) the removal of excisable goods;
- (r) such other matters as are necessary or useful to be prescribed for carrying out the purposes of this Act.

(2) Such regulations may prescribe punishments for any contravention thereof or default in complying therewith, not exceeding in each case a fine of fifty pounds, or, in default of payment, imprisonment for a period not exceeding three months.

100. A court shall have jurisdiction to try any person for an offence under this Act whenever the thing in respect of which such offence was committed was found within or was conveyed from, to or through the area of jurisdiction of that court. Jurisdiction as to place.

101. All fines and penalties recovered under this Act shall be paid to the proper officer to be paid by him into the Consolidated Revenue Fund, and the proceeds of the sale of any property forfeited under this Act, shall also be paid into the said Fund: Provided that the Commissioner may withhold a sum not exceeding one-third of any such fine, penalty or proceeds which he may then award to the officer or other person by whose means or information the fine or penalty was imposed or the forfeiture made: Provided further that no sum shall be awarded to any officer in terms of this section unless he has rendered conspicuous services in connection with the matter. Disposal of fines and penalties.

Oortreding van
Wet deur maatskappy of vennootskap.

102. In geval van 'n oortreding of verontagsaming van hierdie Wet deur 'n maatskappy, koöperatiewe vereniging, firma of vennootskap, kan enigeen wat die beheer het van 'n perseel of besigheid waarin of in verband waarmee die oortreding of verontagsaming plaasgevind het, van die misdryf aangekla word en is hy strafbaar met die daarop gestelde strawwe.

Kommissaris kan vrystelling verleen ten opsigte van sekere opgawes.

103. Ondanks die bepalinge van hierdie Wet is die Kommissaris bevoeg om op sulke voorwaardes as wat hy goed ag, algehele of gedeeltelike vrystelling te verleen aan die verstreking van opgawes deur groot- of kleinhandelaars wat Unie-spiritue, waarop die aksynsreg betaal is, in voorraad neem of verkoop.

Vermoedens.

104. (1) By die toepassing van hierdie Wet—

- (a) word vier-en-twintig beweerde halfpinte of twaalf beweerde pinte, of ses beweerde kwarte of vier imperiale kwarte geag nie minder as 'n gelling te wees nie; en
- (b) word dit beskou dat gis viermaal soveel weeg as die vaste stof wat dit bevat: Met dien verstande dat gis wat minstens vyf-en-twintig persent en hoogstens dertig persent vaste stof bevat, geag word vyf-en-twintig persent vaste stof te bevat.
- (2) In 'n regsgeding teen iemand ten opsigte van 'n distilleerkerketel wat beweer word onwettig te wees, word dit geag, totdat die teendeel bewys word, dat sodanige distilleerkerketel onwettig is.

(3) In 'n regsgeding teen iemand ten opsigte van spiritualieë wat beweer word onwettig te wees, word dit geag, totdat die teendeel bewys word, dat sodanige spiritualieë onwettig is.

(4) In 'n regsgeding teen iemand ten opsigte van die verwydering van aksynsbare goedere, word dit geag, totdat die teendeel bewys word, dat sodanige verwydering nie in ooreenstemming met die voorgeskrewe prosedure is nie.

(5) Enige artikel wat, wanneer die Minister die in artikel *nege* bedoelde kennisgewing van voorstel gee, in transitio is na 'n vervaardiger of na 'n handelaar van die klas in die kennisgewing bepaal, word, ondanks die bepalinge van enige ooreenkoms met betrekking tot die verkoop of aflewering van bedoelde artikel, by die toepassing van artikels *nege* en *nege-en-veertig* geag op bedoelde tydstip 'n deel van die voorraad en onder die beheer van bedoelde vervaardiger of bedoelde handelaar, na gelang van die geval, te wees.

Herroeping van Wette.

105. (1) Die Wette in Bylae No. 6 genoem word hiermee herroep vir sover in die derde kolom van daardie Bylae aangedui word.

(2) 'n Proklamasie, regulasie, kennisgewing, goedkeuring, magtiging, relaas, lisensie, sertifikaat of dokument wat uitgereik, uitgevaardig, afgekondig, gegee of toegestaan is of wat geag word uitgereik, uitgevaardig, afgekondig, gegee of toegestaan te gewees het en enige ander stappe wat gedoen is of wat geag word gedoen te gewees het kragtens 'n bepaling van 'n by sub-artikel (1) herroep Wet, word geag kragtens die ooreenstemmende bepaling van hierdie Wet uitgereik, uitgevaardig, afgekondig, gegee, toegestaan of gedoen te gewees het.

Kort titel.

106. Hierdie Wet heet die Aksynswet, 1956, en tree in werking op die eerste dag van Julie 1956.

102. In the event of a contravention of or non-compliance with this Act by a company, co-operative society, firm or partnership, any person having the management of any premises or business in or in connection with which the contravention or non-compliance took place, may be charged with the offence and shall be liable to the penalties provided therefor.

Contravention of Act by company or partnership.

103. Notwithstanding anything contained in this Act, the Commissioner shall have power on such conditions as he thinks fit, to dispense, wholly or in part, with the rendering of returns by wholesale or retail dealers who receive into stock or sell Union spirits, the excise duty on which has been paid.

Commissioner may dispense with certain returns.

104. (1) For the purposes of this Act—

Presumption.

- (a) twenty-four reputed half-pints or twelve reputed pints, or six reputed quarts or four imperial quarts shall be deemed to be not less than one gallon; and
- (b) yeast shall be deemed to weigh four times as much as the solid matter which it contains: Provided that yeast containing not less than twenty-five per cent. and not more than thirty per cent. of solid matter, shall be deemed to contain twenty-five per cent. of solid matter.

(2) In proceedings against a person in respect of a still alleged to be illicit such still shall, until the contrary is proved, be deemed to be illicit.

(3) In proceedings against a person in respect of spirits alleged to be illicit, such spirits, shall, until the contrary is proved, be deemed to be illicit.

(4) In proceedings against a person in respect of the removal of excisable goods, such removal shall, until the contrary is proved, be deemed not to be in accordance with the prescribed procedure.

(5) Any article which, at the time the Minister gives the notice of motion referred to in section *nine*, is in transit to any manufacturer or to any dealer of the class specified in the notice of motion shall, notwithstanding the terms of any contract in relation to the sale or delivery of that article, be deemed for the purposes of sections *nine* and *forty-nine* to be at that time part of the stocks and under the control of the said manufacturer or the said dealer, as the case may be.

105. (1) The laws mentioned in Schedule No. 6 are hereby repealed to the extent set out in the third column of that schedule.

Repeal of laws.

(2) Any proclamation, regulation, notice, approval, authority, return, licence, certificate or document issued, made, promulgated, given or granted or deemed to have been issued, made, promulgated, given or granted and any other action taken or deemed to have been taken under any provision of a law repealed by sub-section (1), shall be deemed to have been issued, made, promulgated, given, granted or taken under the corresponding provision of this Act.

106. This Act shall be called the Excise Act, 1956, and shall come into operation on the first day of July, 1956.

Short title.

Bylae No. 1.

AKSYNSREGE.

Artikel.	Tarief.
	£ s. d.
ASYNSUUR EN HOUTASYN, EKSTRAKTE EN ESSENSE VAN ASYN IN DIE UNIE VERVAARDIG:	
1. (a) Indien van 'n sterkte wat nie proefsterkte te bowe gaan nie, per imperiale gelling of gedeelte daarvan	0 1 0
(b) Benewens dit vir elke sterktegraad wat proefsterkte te bowe gaan, per graad	0 0 4
BIER IN DIE UNIE GEBROU:	
2. Ander bier as lagerbier gebrou van worts van die soortlike gewig van minstens duisend-en-twintig grade, en hoogstens duisend nege-en-dertig grade, per 36 imperiale gellings	3 12 0
3. Bier (met inbegrip van lagerbier) gebrou van worts van die soortlike gewig van minder as duisend-en-twintig grade en meer as duisend nege-en-dertig grade, per 36 standaardgellings	7 4 0
4. Lagerbier geproduseer van worts van die soortlike gewig van minder as duisend-en-veertig grade, per 36 standaardgellings Met dien verstande dat by die berekening vir die doeleindes van item 3 of 4, van 'n getal standaardgellings, ander bier as stout wat gebrou is van worts van 'n soortlike gewig van minder as duisend ses-en-veertig grade, geag word gebrou te gewees het van worts van 'n soortlike gewig van duisend ses-en-veertig grade, en stout wat gebrou is van worts van 'n soortlike gewig van minder as duisend vyf-en-sestig grade, geag word gebrou te gewees het van worts van 'n soortlike gewig van duisend vyf-en-sestig grade.	7 4 0
VOURHOUTJES IN DIE UNIE VERVAARDIG:	
5. (a) in dosies of pakkies van hoogstens 60 vuurhoutjies, per gros dosies of pakkies	0 1 0
(b) in dosies of pakkies wat meer as 60 vuurhoutjies maar nie meer as 100 vuurhoutjies bevat nie, per gros dosies of pakkies	0 2 0
(c) in dosies of pakkies wat meer as 100 vuurhoutjies maar nie meer as 200 vuurhoutjies bevat nie, per gros dosies of pakkies	0 4 0
(d) en vir elke 100 verdere vuurhoutjies in dosies of pakkies, per gros van 100 vuurhoutjies	0 2 0
OLIE IN DIE UNIE VERVAARDIG:	
6. (1) Dieselolie	6 persent
(2) Brandolie	ad valorem 6 persent ad valorem
MOTORBRANDSTOF IN DIE UNIE VERVAARDIG:	
7. (1) Van ru-mineraalolie—per gelling	0 0 11½
(2) Ander—per gelling	0 0 7
SPEELKAARTE:	
8. In die Unie vervaardig—per pak kaarte	0 0 3
LUGWIELBANDE:	
9. Ongebruik, in die Unie vervaardig, per pond gewig	0 0 3
SPIRITUALIË IN DIE UNIE VERVAARDIG:	
10. Wynbrandewyn, per imperiale proefgelling	1 7 6
11. Druivebrandewyn, per imperiale proefgelling	1 12 6
12. Ander spiritualië as wynbrandewyn, druiwebrandewyn of whisky, per imperiale proefgelling	2 0 0
13. Mengsels van wyn (behalwe soetwyn wat na die mening van die bevoegde amptenaar, uitsluitlik bygevoeg is met die oogmerk om soet te maak of smaak te gee) met wynbrandewyn of druiwebrandewyn wanneer die alkoholiese sterkte van so 'n mengsel een-en-veertig-en-n-half persent van proefspiritus te bowe gaan, en mengsels van wyn met ander spiritualië as wynbrandewyn of druiwebrandewyn, per imperiale proefgelling	2 0 0
14. Whisky, per imperiale proefgelling	3 0 0

Schedule No. 1.

EXCISE DUTIES.

Article.	Rate of Duty.		
	£	s.	d.
ACETIC AND PYROLIGNEOUS ACIDS, EXTRACTS AND ESSENCES OF VINEGAR MANUFACTURED IN THE UNION:			
1. (a) If of a strength not exceeding the strength of proof, per imperial gallon or fraction thereof	0	1	0
(b) and in addition for each degree of strength in excess of the strength of proof, per degree	0	0	4
BEER BREWED IN THE UNION:			
2. Beer (other than lager beer) brewed from worts of the specific gravity of not less than one thousand and twenty degrees, and not more than one thousand and thirty-nine degrees, per 36 imperial gallons	3	12	0
3. Beer (including lager beer) brewed from worts of the specific gravity below one thousand and twenty degrees and above one thousand and thirty-nine degrees, per 36 standard gallons	7	4	0
4. Lager beer produced from worts of the specific gravity of less than one thousand and forty degrees, per 36 standard gallons Provided that in calculating, for the purposes of item 3 or 4, any number of standard gallons, beer (other than stout), brewed from worts of a specific gravity of less than one thousand and forty-six degrees shall be deemed to have been brewed from worts of a specific gravity of one thousand and forty-six degrees, and stout brewed from worts of a specific gravity of less than one thousand and sixty-five degrees shall be deemed to have been brewed from worts of a specific gravity of one thousand and sixty-five degrees	7	4	0
MATCHES MANUFACTURED IN THE UNION:			
5. (a) in boxes or packages of not more than 60 matches, per gross of boxes or packages	0	1	0
(b) in boxes or packages containing more than 60 matches but not more than 100 matches, per gross of boxes or packages	0	2	0
(c) in boxes or packages containing more than 100 matches but not more than 200 matches, per gross of boxes or packages	0	4	0
(d) and for every 100 additional matches in boxes or packages, per gross of 100 matches	0	2	0
OIL MANUFACTURED IN THE UNION:			
6. (1) Diesel oil	6 per cent. <i>ad valorem.</i>		
(2) Furnace oil	6 per cent. <i>ad valorem.</i>		
MOTOR FUEL MANUFACTURED IN THE UNION:			
7. (1) From crude mineral oil—per gallon ..	0	0	11½
(2) Other—per gallon	0	0	7
PLAYING CARDS:			
8. Manufactured in the Union, per pack of cards	0	0	3
PNEUMATIC TYRES:			
9. Unused, manufactured in the Union—per pound weight	0	0	3
SPIRITS MANUFACTURED IN THE UNION:			
10. Wine brandy, per imperial proof gallon ..	1	7	6
11. Grape brandy, per imperial proof gallon ..	1	12	6
12. Spirits other than wine brandy, grape brandy or whisky, per imperial proof gallon	2	0	0
13. Mixtures of wine (other than sweet wine which, in the opinion of the proper officer, has been added solely for sweetening or flavouring purposes) with wine brandy or grape brandy when the alcoholic strength of such mixture exceeds forty-one and a half per cent. of proof spirits and mixtures of wine with spirits other than wine brandy or grape brandy, per imperial proof gallon	2	0	0
14. Whisky, per imperial proof gallon	3	0	0

Artikel.	Tarif.
	£ s. d.
TABAK:	
15. (1) Sigarette in die Unie vervaardig—	
(a) wat hoogstens 2½ lb. per duisend weeg, vir elke tien sigarette ..	0 0 3 (deur middel van plakseëls getn te word).
(b) wat meer as 2½ lb. maar hoogstens 3 lb. per duisend weeg, vir elke tien sigarette	0 0 3½ (deur middel van plakseëls getn te word)
(c) wat meer as 3 lb. per duisend weeg, vir elke tien sigarette ..	0 0 5 (deur middel van plakseëls getn te word)
(2) Sigarette in die Unie vervaardig, benewens die regte ooreenkomstig item 15 (1) betaalbaar—	
(a) wat hoogstens 3 lb. per duisend weeg, vir elke vyftig sigarette ..	0 0 2
(b) wat meer as 3 lb. per duisend weeg, vir elke vyftig sigarette	0 0 4
16. Sigarette in die Unie ingevoer en afgelewer vir verbruik daarin, behalwe sigarette wat ingevolge item 317 (1) of (2) van die Eerste Bylae by die Doeanewet, 1955 (Wet No. 55 van 1955) vry van doeanereg toegelaat word, benewens die regte ooreenkomstig die doeanewette betaalbaar—	
(a) wat hoogstens 2½ lb. per duisend weeg, vir elke tien sigarette	0 0 3 (deur middel van plakseëls getn te word)
(b) wat meer as 2½ lb. maar hoogstens 3 lb. per duisend weeg, vir elke tien sigarette ..	0 0 3½ (deur middel van plakseëls getn te word)
(c) wat meer as 3 lb. per duisend weeg, vir elke tien sigarette	0 0 5 (deur middel van plakseëls getn te word)
17. Sigarettabak in die Unie vervaardig, vir elke twee onse netto gewig of gedeelte daarvan ..	0 0 2½ (deur middel van plakseëls getn te word)
18. Sigarettabak in die Unie ingevoer en afgelewer vir verbruik daarin, behalwe sigarettabak wat ingevolge item 317 (1) of (2) van die Eerste Bylae by die Doeanewet, 1955 (Wet No. 55 van 1955) vry van doeanereg toegelaat word, benewens die regte ooreenkomstig die doeanewette betaalbaar, vir elke twee onse netto gewig of gedeelte daarvan ..	0 0 2½ (deur middel van plakseëls getn te word)
19. Tabak in die Unie vervaardig, per lb.:	
(a) in die vorm van sigarette wat hoogstens 2½ lb. per duisend weeg; op die gewig van die tabak in die sigarette bevat, benewens enige aksynsreg betaalbaar ooreenkomstig items 15 (1) (a) en 15 (2) (a)	0 0 5½
(b) in die vorm van sigarette wat meer as 2½ lb. per duisend weeg; op die gewig van die tabak in die sigarette bevat, benewens enige aksynsreg betaalbaar ooreenkomstig items 15 (1) (b) of (c) en 15 (2) (a) of (b)	0 0 6
(c) gered vir gebruik by die maak van sigarette, benewens enige aksynsreg betaalbaar ooreenkomstig item 17 ..	0 5 2 plus 'n opgo- akorte reg van
(d) pyptabak	0 3 4
(e) sigare	0 2 6
	0 2 0
Gis:	
20. In die Unie vervaardig en vir verkoop bestem, per pond gewig	0 1 0

Article.	Rate of Duty.	
	£	s. d.
TOBACCO:		
15. (1) Cigarettes manufactured in the Union—		
(a) weighing not more than 2½ lb. per thousand, for every ten cigarettes	0 0 3	(to be collected by means of stamp labels)
(b) weighing more than 2½ lb. but not more than 3 lb. per thousand, for every ten cigarettes	0 0 3½	(to be collected by means of stamp labels)
(c) weighing more than 3 lb. per thousand, for every ten cigarettes	0 0 5	(to be collected by means of stamp labels)
(2) Cigarettes manufactured in the Union, in addition to the duties payable under item 15 (1)—		
(a) weighing not more than 3 lb. per thousand, for every fifty cigarettes	0 0 2	
(b) weighing more than 3 lb. per thousand, for every fifty cigarettes	0 0 4	
16. Cigarettes imported into the Union, and delivered for consumption therein, except cigarettes admissible free of customs duty under item 317 (1) or (2) of the First Schedule to the Customs Act, 1955 (Act No. 55 of 1955), in addition to the duty payable under the customs laws—		
(a) weighing not more than 2½ lb. per thousand, for every ten cigarettes	0 0 3	(to be collected by means of stamp labels)
(b) weighing more than 2½ lb. but not more than 3 lb. per thousand, for every ten cigarettes	0 0 3½	(to be collected by means of stamp labels)
(c) weighing more than 3 lb. per thousand, for every ten cigarettes	0 0 5	(to be collected by means of stamp labels)
17. Cigarette tobacco manufactured in the Union, for every two ounces net weight or fraction thereof	0 0 2½	(to be collected by means of stamp labels)
18. Cigarette tobacco imported into the Union and delivered for consumption therein, except cigarette tobacco admissible free of customs duty under item 317 (1) or (2) of the First Schedule to the Customs Act, 1955 (Act No. 55 of 1955), in addition to the duty payable under the customs laws, for every two ounces net weight or fraction thereof	0 0 2½	(to be collected by means of stamp labels)
19. Tobacco manufactured in the Union, per lb.:		
(a) in the form of cigarettes weighing not more than 2½ lb. per thousand: on the weight of the tobacco content, in addition to any excise duty payable under items 15 (1) (a) and 15 (2) (a) ..	0 0 5½	
(b) in the form of cigarettes weighing more than 2½ lb. per thousand: on the weight of the tobacco content, in addition to any excise duty payable under items 15 (1) (b) or (c) and 15 (2) (a) or (b) ..	0 0 6	
(c) ready for use in the making of cigarettes, in addition to any excise duty payable under item 17 ..	0 5 2	plus a suspended duty of
	0 3 4	
(d) pipe tobacco ..	0 2 6	
(e) cigars ..	0 2 0	
Yeast:		
20. Manufactured in the Union and intended for sale—per pound weight ..	0 1 0	

Artikel.	Tarief.
	£ s. d.
WYN IN DIE UNIE VERVAARDIG:	
21. (a) Gefortifiseerde wyn, per imperiale gelling	0 2 11
(b) Skuimwyn, per imperiale gelling ..	0 9 0
MOTORKARRE, NUWE:	
22. Motorkarre, nuwe, in die Unie vervaardig, per pond gewig	0 0 6

Bylae No. 2.

KORTINGS EN TERUGBETALINGS.

Item.	Korting.	Terugbetaling.
ASYSUUR EN HOUTASYN EN EKSTRAKTE EN ESSENSIE VAN ASYN:		
1. Uit die Unie uitgevoer deur die vervaardiger	Die geheel.	
2. Gebruik by die vervaardiging van chemiese en ander stowwe behalwe artikels wat bestem is vir gebruik as voedsel, drankes of kruiesouse	Die geheel.	
3. Verlore gegaan deur verdamping, lekkasie of ander oorsaak— (a) terwyl dit op die perseel van 'n vervaardiger is (b) terwyl dit in transito is	Die geheel. Die geheel.	
4. Asynsuur gebruik deur wetenskaplike of opvoedkundige inrigtings vir opvoedkundige, proefnemings- of navorsingsdoelindes	Die geheel.	
BIER:		
5. Bier uit die Unie uitgevoer deur 'n brouer		Die geheel.
6. Worts of bier verlore gegaan of vernietig tydens berging in gis- of bewaarvate op 'n broueryperseel		Die geheel.
7. Bier deur 'n brouer verskaf uitsluitend vir die gebruik van die vlootmagte van Haar Majesteit		Die geheel.
VUURHOUTJIES:		
8. Deur 'n vervaardiger uitgevoer na plekke buite die Unie (behalwe na Basoetoland, Betsjoeanaland-protektoraat en Swasieland)	Die geheel.	
9. Onder aksynstoetsing vernietig op die perseel van 'n vervaardiger	Die geheel.	
10. In die Unie vervaardig en verskaf deur 'n vervaardiger uitsluitend vir die gebruik van die vlootmagte van Haar Majesteit	Die geheel.	
MOTORBRANDSTOF:		
11. Deur 'n vervaardiger uitgevoer na plekke buite die Unie (behalwe na Basoetoland, Betsjoeanaland-protektoraat en Swasieland)	Die geheel.	
12. (1) Verlore gegaan deur verdamping, lekkasie of ander oorsaak— (a) terwyl dit op die perseel is waar dit vervaardig is (b) tydens opberging in onverpakte toestand in 'n pakhuis, en onderworpe aan die voorwaardes en die maksimum afslag deur die Minister by kennisgewing in die <i>Staatskoerant</i> voorgeskryf (c) tydens vervoer per skip in onverpakte toestand tussen Unie-hawens	Die geheel. Die geheel. Die geheel.	

Article.	Rate of Duty.
	£ s. d.
WINE MANUFACTURED IN THE UNION:	
21. (a) Fortified wine, per imperial gallon ..	0 2 11
(b) Sparkling wine, per imperial gallon ..	0 9 0
MOTOR CARS, NEW:	
22. Motor cars, new, manufactured in the Union, per pound weight	0 0 6

Schedule No. 2.

REBATES AND REFUNDS.

Item.	Rebate.	Refund.
ACETIC AND PYROLIGINEOUS ACIDS AND EXTRACTS AND ESSENCES OF VINEGAR:		
1. Exported from the Union by the manufacturer	The whole.	
2. Used in the manufacture of chemical and other substances not being articles intended for use as food, beverages or condiments	The whole.	
3. Lost through evaporation, leakage or other cause— (a) whilst on the premises of a manufacturer	The whole.	
(b) whilst in transit	The whole.	
4. Acetic acid used by scientific or teaching institutions for educational, experimental or research purposes	The whole.	
BEER:		
5. Beer exported from the Union by a brewer		The whole.
6. Worts or beer lost or destroyed whilst stored in fermenting or storage vessels on brewery premises		The whole.
7. Beer supplied by a brewer solely for the use of Her Majesty's naval forces		The whole.
MATCHES:		
8. Exported by a manufacturer to places outside the Union (except to Basutoland, Bechuanaland Protectorate and Swaziland)	The whole.	
9. Destroyed under excise supervision on a manufacturer's premises	The whole.	
10. Manufactured in the Union and supplied by a manufacturer solely for the use of Her Majesty's naval forces	The whole.	
MOTOR FUEL:		
11. Exported by a manufacturer to places outside the Union (except to Basutoland, Bechuanaland Protectorate and Swaziland)	The whole.	
12. (1) Lost through evaporation, leakage or other cause— (a) whilst on the premises where it was manufactured	The whole.	
(b) whilst stored unpacked in a warehouse and subject to such conditions and such maximum allowances as the Minister may prescribe by notice in the Gazette	The whole.	
(c) whilst conveyed unpacked by ship between ports in the Union	The whole.	

Item.	Korting.	Terugbetaling.
<p>(2) Wanneer dit besmet of onbruikbaar geword het vir die doel waarvoor dit bestem was tydens opberging in onverpakte toestand op die perseel van 'n vervaardiger of tydens vervoer per skip in onverpakte toestand tussen Uniehawens, en (a) onder aksynstoesig vernietig word of (b) verwyder word om deur die persoon wat dit vervaardig het, herbe- werk te word</p>	Die geheel.	
<p>13. Deur 'n vervaardiger verskaf, onder voorwaardes deur die Minister by kennisgewing in die <i>Staatskoerant</i> voorgeskryf, vir die uitsluitende gebruik van die Regering van enige Statebondsland of van enige gebied onder die soewereiniteit of beheer van sodanige land</p>	Die geheel.	
<p>14. Deur 'n vervaardiger verskaf aan 'n Suid-Afrikaanse vloot- of koopvaardy-opleidingskip of -inrigting deur die Minister goedgekeur</p>	Die geheel.	
<p>15. Deur 'n vervaardiger verskaf vir gebruik by die aanleë of instandhoud van paaië deur 'n afdelingsraad in die Provinsie die Kaap die Goete Hoop of 'n ander deur die Minister goedgekeurde plaaslike bestuur of die Algemene Raad van die Verenigde Transkegebede, die Distriksraad van Glen Grey of die Plaaslike Distriksraad van Herschel</p>	Die geheel.	
<p>16. Deur 'n vervaardiger verskaf aan persone wat kragtens item 217 (1), (2) of (3) van die Eerste Bylae by die Doeanewet 1955 (Wet No. 55 van 1955) geregtig is om motorbrandstof vry van doeanereg in te voer <i>Opmerking:</i> Die korting waarvoor in hierdie item voorsiening gemaak word, is aan die goedkeuring van die Kommissaris op 'n wederkerigheidsbasis onderhewig.</p>	Die geheel.	
<p>17. (1) Vervaardig van ingevoerde ru-mineraalolie en deur 'n vervaardiger verskaf in die hoeveelhede en op die tye wat deur die Minister toegelaat word, om met spiritus in die Unie geproduseer by die vervaardiging van motorbrandstof gemeng te word, in die verhoudings wat die Minister goedkeur, en onder die voorwaardes en onderworpe aan die regulasies wat die Minister voorskryf</p> <p>(2) Vervaardig van inheemse stowwe en deur 'n vervaardiger gebruik of verskaf om met spiritus in die Unie geproduseer by die vervaardiging van motorbrandstof gemeng te word, onder die voorwaardes en onderworpe aan die regulasies wat die Minister voorskryf</p>	Die geheel min anderhalfpennie per gallon.	
SPEELKAARTE:		
<p>18. Deur 'n vervaardiger na plekke buite die Unie uitgevoer (behalwe na Basoetoland, Betsjoeanaland-protectoraat en Swasieland)</p>	Die geheel.	

Item.	Rebate.	Refund.
<p>(2) When it has become contaminated or unfit for the purpose for which it was intended whilst stored unpacked on a manufacturer's premises or whilst conveyed unpacked by ship between ports in the Union and— (a) is destroyed under excise supervision or (b) is removed for the purpose of being reprocessed by the person who manufactured it</p>	<p>The whole. The whole.</p>	
<p>13. Supplied by a manufacturer under conditions prescribed by the Minister by notice in the <i>Gazette</i>, for the exclusive use of the Government of any Commonwealth country or of any territory under the sovereignty or control of such country</p>	<p>The whole.</p>	
<p>14. Supplied by a manufacturer to any South African naval or mercantile marine training ship or institution approved by the Minister</p>	<p>The whole.</p>	
<p>15. Supplied by a manufacturer for use in road construction or maintenance by any divisional council in the Province of the Cape of Good Hope or any other local authority approved by the Minister or the United Transkeian Territories General Council, the Glen Grey District Council or the Herschel District Local Council</p>	<p>The whole.</p>	
<p>16. Supplied by a manufacturer to persons entitled to import motor fuel free of customs duty under item 317 (1), (2) or (3) of the First Schedule to the Customs Act, 1955 (Act No. 55 of 1955) . . <i>Note:</i> The rebate provided for in this item shall be subject to the approval of the Commissioner on the basis of reciprocity.</p>	<p>The whole.</p>	
<p>17. (1) Manufactured from imported crude mineral oil and supplied by a manufacturer in such quantities and at such times as may be permitted by the Minister, for mixing with spirits produced in the Union in the manufacture of motor fuel, in such proportions as the Minister may approve and under such conditions and subject to such regulations as the Minister may prescribe (2) Manufactured from indigenous materials and used or supplied by a manufacturer for mixing with spirits produced in the Union in the manufacture of motor fuel under such conditions and subject to such regulations as the Minister may prescribe</p>	<p>The whole less one and one-half of a penny per gallon. The whole.</p>	
<p>PLAYING CARDS:</p>		
<p>18. Exported by a manufacturer to places outside the Union (except to Basutoland, Bechuanaland Protectorate and Swaziland)</p>	<p>The whole.</p>	

Item.	Korting.	Terugbetaling.
LUGWIELBANDE:		
19. Ongebruik—uitgevoer terwyl nog onder aksynsbeheer na plekke buite die Unie (behalwe na Basoetoland, Betsjoenaland-protektoraat en Swasieland)	Die geheel.	Die geheel
20. Ongebruik—wanneer hulle onbruikbaar geword het vir die doel waarvoor hulle bestem was of vernietig is of verlore gegaan het op die perseel waar hulle vervaardig is	Die geheel.	
SPIRITUALIE:		
21. Spiritus van 'n sterkte van 60 persent en meer bo-proof op die voorgeskrewe wyse gemetleer ..	Die geheel.	
22. Spiritus gedenatureer vir gebruik as brandstof in binnebrandmasjiene	Die geheel.	
23. Skoon spiritus vir gebruik by die vervaardiging of voorbereiding, vir verkoop, van enige artikel of soort artikel ten opsigte waarvan 'n korting deur die Minister op aanbeveling van die Raad van Handel en Nywerheid goedgekeur word	Soos deur die Minister by kennisgewing in die <i>Staatskoerant</i> bepaal.	
24. Skoon spiritus deur wetenskaplike of onderwysinrigtings gebruik vir brand-, bederfwerings- of proefnemingsdoeleindes; skoon spiritus gebruik by en noodsaaklik vir die werk van X-straal- en soortgelyke apparate, en skoon spiritus gebruik in Regerings- of openbare hospitale	Die geheel.	
25. Wynbrandewyn en druiwebrandewyn, gebruik by die fortifisering of bewaring van suiwer wyn, vermouth, gekeurde wyn, industriële druiwestroop of industriële moskonfyt vir die maak van wyn, mits die mengsel nie meer as 4½ persent proefspiritus bevat nie ..	Die geheel.	
26. Spiritus gebruik by die vervaardiging van eter of ander stowwe volgens 'n proses wat die etiel-alkohol 'n skeikundige verandering laat ondergaan	Die geheel.	
27. Spiritus uit die Unie uitgevoer deur 'n distilleerder of groothandelaar	Die geheel.	
28. Skoon spiritus bevat in enige artikel of soort artikel vir verkoop, ten opsigte waarvan 'n korting deur die Minister op aanbeveling van die Raad van Handel en Nywerheid goedgekeur is ingevolge item 23 van hierdie Bylae, en uit die Unie uitgevoer		Die geheel.
29. Spiritus verlore gegaan deur verdamping, lekkasie of ander oorsaak—		
(a) terwyl dit op die perseel van 'n distilleerder of groothandelaar of mengers	Die geheel.	
(b) terwyl dit in transito is	Die geheel.	
30. Skoon spiritus gebruik by die vervaardiging van—		
(a) asyn en asynsuur deur 'n proses van asyngisting	Die geheel min twee sjielings per imperiale proefgelling.	Die geheel.
(b) asynsuur deur 'n proses anders as deur asyngisting	Die geheel.	

Item.	Rebate.	Refund.	
PNEUMATIC TYRES:			
19. Unused—exported while still under excise control to places outside the Union (except to Basutoland, Bechuanaland Protectorate and Swaziland)	The whole.	The whole.	
20. Unused—when they have become unfit for the use for which they were intended or have been destroyed or lost on the premises where they were manufactured . .	The whole.		
SPIRITS:			
21. Spirits of a strength of 60 per cent. overproof and upwards methylated in the prescribed manner	The whole.		
22. Spirits denatured for use as fuel in internal combustion engines . .	The whole.		
23. Plain spirits for use in the manufacture or preparation of any article or class of article for sale, in respect of which a rebate is approved by the Minister on the recommendation of the Board of Trade and Industries	As determined by the Minister by notice in the <i>Gazette</i> .		
24. Plain spirits used by scientific or teaching institutions for burning, preserving or experimental purposes; plain spirits used in, and essential for the working of X-ray and similar apparatus, and plain spirits used in Government or public hospitals		The whole.	
25. Wine brandy and grape brandy, used in the fortification or preservation of pure wine, vermouth, aromatic wines, industrial grape syrup or industrial moskonlyt for wine making purposes, provided that the mixture does not contain more than 4½ per cent. of proof spirit		The whole.	
26. Spirits used in the manufacture of ether or other substance, by a process which causes the ethyl alcohol to undergo chemical change	The whole.		
27. Spirits exported from the Union by a distiller or wholesale dealer	The whole.		
28. Plain spirits contained in any article or class of article for sale, in respect of which a rebate has been approved by the Minister on the recommendation of the Board of Trade and Industries in terms of item 23 of this Schedule, and exported from the Union		The whole.	
29. Spirits lost through evaporation, leakage or other cause—			
(a) whilst on the premises of a distiller or wholesale dealer or blender	The whole.		
(b) whilst in transit	The whole.	The whole.	
30. Plain spirits used in the manufacture of—			
(a) vinegar and acetic acid by a process of acetous fermentation	The whole less two shillings per imperial proof gallon.		
(b) acetic acid by a process other than acetous fermentation		The whole.	

Item.	Korting.	Terugbetaling.
31. Brandewyn gedistilleer in 'n stookketel onder aksynstoetsig, uitsluitlik van wyn of mos, die voortbrensel van vars druiwe, deur die Regeringsbrandewynraad goedgekeur, teen 'n sterkte van hoogstens 30 persent bo-proof, verouder deur berging in 'n pakhuis en in hout, albei deur die Kommissaris goedgekeur— (a) vir 'n tydperk van drie jaar ..	Vier sjielings en ses pennies per imperiale proefgelling.	
(b) vir 'n tydperk van meer as drie jaar	Soos deur die Minister by kennisgewing in die <i>Staatskoerant</i> gespesifiseer, en onderworpe aan sodanige voorwaardes as wat hy mag voorskryf.	
<p style="text-align: center;"><i>Opmerking.</i>—Die korting waarvoor in hierdie item voorsiening gemaak word, is slegs van toepassing op brandewyn wat deur die Regeringsbrandewynraad as suiwer wynbrandewyn gesertifiseer is.</p>		
32. Spiritus vir die private gebruik van 'n landbou- of eiegebruikdistilleerder, deur homself gedistilleer, 'n hoeveelheid gelyk aan 15 gelling per kalenderjaar teen proefsterkte nie te bowe gaande nie ..	Die geheel.	
33. Spiritus verskaf in ruil vir wyn aan 'n lid van die „Koöperatiewe Wijnbouwers Vereniging van Zuid-Afrika Beperkt" of van enige ander koöperatiewe landbouvereniging van wynbouers, vir sy private gebruik, 'n hoeveelheid gelyk aan 15 gelling per kalenderjaar teen proefsterkte nie te bowe gaande nie	Die geheel.	
34. Spiritus deur 'n distilleerder of groothandelaar verskaf uitsluitend vir die gebruik van die vlootmagte van Haar Majesteit	Die geheel.	
TABAK:		
35. Sigarette en sigarettabak aangeteken vir verwydering by eerste invoer of uit 'n docanepakhuis na plekke buite die Unie (behalwe na Basoetoland, Betsjoeanaland-protectoraat en Swasieland)		Die geheel (oorbelasting).
36. Sigarette en sigarettabak in die Unie vervaardig en deur die vervaardiger uitgevoer na plekke buite die Unie (behalwe na die Federasie van Rhodesië en Njassaland, Basoetoland, Betsjoeanaland-protectoraat en Swasieland). ..	Die geheel.	Die geheel.
37. Sigarette in die Unie vervaardig en deur die vervaardiger na die Federasie van Rhodesië en Njassaland uitgevoer	Die geheel.	Die geheel behalwe die seëlbelasting.
38. Sigarettabak in die Unie vervaardig en as sodanig deur die vervaardiger na die Federasie van Rhodesië en Njassaland uitgevoer ..	Die geheel.	Die geheel.
39. Pypstabak en sigare in die Unie vervaardig en deur die vervaardiger uitgevoer na plekke buite die Unie (behalwe na Basoetoland, Betsjoeanaland-protectoraat en Swasieland)	Die geheel.	

Item.	Rebate.	Refund.
<p>31. Brandy distilled in a pot still under excise supervision, wholly from wine or must, the produce of fresh grapes, approved of by the Government Brandy Board, at a strength not exceeding 30 per cent. overproof, matured by storage in a warehouse and in wood, both approved by the Commissioner—</p>		
(a) for a period of three years ..	<p>Four shillings and six pence per imperial proof gallon.</p>	
(b) for a period exceeding three years	<p>As specified by the Minister by notice in the <i>Gazette</i>, and subject to such conditions as he may prescribe.</p>	
<p><i>Note:</i> The rebate provided for in this item shall apply only to brandy certified by the Government Brandy Board to be pure wine brandy.</p>		
<p>32. Spirits of his own distillation for the private use of an agricultural or own-use distiller, not exceeding a quantity equivalent to 15 gallons per calendar year at proof strength</p>	<p>The whole.</p>	
<p>33. Spirits supplied in exchange for wine to a member of the "Ko-operatiewe Wijnbouwers Vereniging van Zuid-Afrika Beperk" or of any other wine-growers' co-operative agricultural society for his private use not exceeding a quantity equivalent to 15 gallons per calendar year at proof strength</p>	<p>The whole.</p>	
<p>34. Spirits supplied by a wholesale dealer or distiller solely for the use of Her Majesty's naval forces</p>	<p>The whole.</p>	
<p>TOBACCO:</p>		
<p>35. Cigarettes and cigarette tobacco entered for removal on first importation or from a bonded warehouse, to places outside the Union (except to Basutoland, Bechuanaland Protectorate and Swaziland)</p>		<p>The whole. (surtax).</p>
<p>36. Cigarettes and cigarette tobacco manufactured in the Union and exported by the manufacturer to places outside the Union (except to the Federation of Rhodesia and Nyasaland, Basutoland, Bechuanaland Protectorate and Swaziland)</p>	<p>The whole.</p>	<p>The whole.</p>
<p>37. Cigarettes manufactured in the Union and exported by the manufacturer to the Federation of Rhodesia and Nyasaland ..</p>	<p>The whole.</p>	<p>The whole except the stamp tax.</p>
<p>38. Cigarette tobacco manufactured in the Union and exported as such by the manufacturer to the Federation of Rhodesia and Nyasaland</p>	<p>The whole.</p>	<p>The whole.</p>
<p>39. Pipe tobacco and cigars manufactured in the Union and exported by the manufacturer to places outside the Union (except to Basutoland, Bechuanaland Protectorate and Swaziland)</p>	<p>The whole.</p>	

Item.	Korting.	Terugbetaling.
40. (1) Tabak vernietig onder aksynstoesig op perseel van vervaardiger (2) Ingevoerde sigarette en sigarettabak onder aksynstoesig vernietig in haweskure of in 'n doeanepakhuis of op die perseel van die invoerder	Die geheel.	Die geheel. Die oorbelaasting.
41. Sigaret- en pyptabak by vervaardiging verlore gegaan.	Die geheel.	
42. Tabak in die Unie vervaardig en deur 'n vervaardiger verskaf uitsluitend vir die gebruik van die vlootmagte van Haar Majesteit	Die geheel.	
43. Pyptabak in die Unie vervaardig, van sodanige grade as wat die Minister by kennisgewing in die <i>Staatskoerant</i> mag spesifiseer: Met dien verstande dat verskillende korting-skale op die verskillende grade tabak, aldus gespesifiseer, toegepas kan word	Soos deur die Minister by kennisgewing in die <i>Staatskoerant</i> gespesifiseer.	
Gis:		
44. Deur die vervaardiger uitgevoer na plekke buite die Unie (behalwe na Basoetoland, Betsjoeanaland-protektoraat en Swasieland)		Die geheel.
45. Wanneer dit onder aksynstoesig vernietig is op die perseel waar dit vervaardig is of in goedgekeurde dépôts van die vervaardiger van die gis		Die geheel.
46. Deur 'n vervaardiger uit kragte van 'n deur die Kommissaris uitgereikte permit verskaf aan 'n bakker of 'n vervaardiger van beskuijies kragtens hierdie Wet geregistreer en in sy bakkery of fabriek gebruik vir— (a) die bak van brood vir verkoop bestem (b) die bak van ander eetware as brood, vir verkoop bestem	Die geheel. Soos deur die Minister by kennisgewing in die <i>Staatskoerant</i> bepaal.	Die geheel.
<i>Opmerking.</i> —Die korting waarvoor in paragrawe (a) en (b) van hierdie item voorsiening gemaak word, tree in werking op 'n datum deur die Minister by kennisgewing in die <i>Staatskoerant</i> bepaal te word, en ten opsigte van paragraaf (a) neem dit die plek in van die terugbetaling waarvoor daarin voorsiening gemaak word.		
47. Deur die vervaardiger verskaf uitsluitend vir die gebruik van die vlootmagte van Haar Majesteit		Die geheel.
48. (1) Deur 'n brouer as sodanig kragtens hierdie Wet gelisenseer, by die vervaardiging van bier voortgebring en van die hand gesit— (a) aan 'n deur die Kommissaris goedgekeurde vervaardiger, vir gebruik by die maak van nie-alkoholiese stowwe (b) vir mediese doeleindes . . . onderworpe aan die voorwaardes wat die Kommissaris stel. (2) Ander gis as gis voortgebring deur 'n brouer kragtens hierdie Wet gelisenseer, vir die	Die geheel. Die geheel.	

Item.	Rebate.	Refund.
40. (1) Tobacco destroyed under excise supervision on a manufacturer's premises	The whole.	The whole.
(2) Imported cigarettes and cigarette tobacco destroyed under excise supervision in harbour sheds or customs bond or on the premises of the importer		The surtax.
41. Cigarette and pipe tobacco lost in the process of manufacture . .	The whole.	
42. Tobacco manufactured in the Union and supplied by a manufacturer solely for the use of Her Majesty's naval forces	The whole.	
43. Pipe tobacco manufactured in the Union of such grades as the Minister may specify by notice in the <i>Gazette</i> : Provided that different rates of rebate may be applied to the different grades of tobacco so specified	As specified by the Minister by notice in the <i>Gazette</i> .	
YEAST:		
44. Exported by the manufacturer to places outside the Union (except to Basutoland, Bechuanaland Protectorate and Swaziland)		The whole.
45. When it has been destroyed under excise supervision on premises where it was manufactured or in approved depots of the manufacturer of the yeast		The whole.
46. Supplied by a manufacturer under permit issued by the Commissioner, to a baker or a biscuit manufacturer registered under this Act and used in his bakery or factory for—		
(a) baking bread intended for sale	The whole.	The whole.
(b) baking foodstuffs other than bread, intended for sale . .	As determined by the Minister by notice in the <i>Gazette</i> .	
<p><i>Note:</i> The rebate provided for in paragraphs (a) and (b) of this item shall come into operation on a date to be fixed by the Minister by notice in the <i>Gazette</i>, and in respect of paragraph (a) shall take the place of the refund provided for thereunder.</p>		
47. Supplied by the manufacturer solely for the use of Her Majesty's naval forces		The whole.
48. (1) Produced by a brewer licensed as such under this Act in the manufacture of beer and disposed of—		
(a) to a manufacturer approved by the Commissioner, for use in the making of non-alcoholic substances	The whole.	
(b) for medicinal purposes . . subject to such conditions as the Commissioner may impose.	The whole.	
(2) Other than yeast produced by a brewer licensed under this Act, for the manufacture of		

Item.	Korting.	Terug- betaling.
vervaardiging van sulke slowwe as wat deur die Kom- missaris goedgekeur word, en onder die voorwaardes wat hy stel.. .. .	Soos deur die Minis- ter by ken- nisgewing in die Staatskoe- rant be- paal.	
Wyn:		
49. Gefortifiseerde wyn en skuimwyn uit die Unie uitgevoer deur 'n groot-handelaar, 'n wynbouer of die „Ko-operatiewe Wijnbouwers Vereniging van Zuid-Afrika Be- perkt"	Die geheel.	
50. Gefortifiseerde wyn deur 'n groot- handelaar of 'n wynboer verskaf Wijnbouwers Vereniging van Zuid- Afrika Beperkt" verskaf aan 'n gelisenseerde asynmaker vir die maak van asyn	Die geheel.	
51. Gefortifiseerde wyn deur 'n groot- handelaar of 'n wynboer verskaf vir gebruik in 'n kerk vir gods- dienstige doeleindes	Die geheel.	
52. Gefortifiseerde wyn of skuimwyn verlore gegaan deur verdamping, lekkasie of ander oorsaak— (a) terwyl dit op die perseel van 'n groot-handelaar, 'n wynbouer of die „Ko-opera- tiewe Wijnbouwers Vereniging van Zuid-Afrika Beperkt" is (b) terwyl dit in transitio is	Die geheel. Die geheel.	
53. Gefortifiseerde wyn of skuimwyn wat onder aksynstoesig vernietig is op die perseel van 'n groot- handelaar, 'n wynbouer of die „Ko-operatiewe Wijnbouwers Ver- eniging van Zuid-Afrika Beperkt"	Die geheel.	
54. Gefortifiseerde wyn verskaf in ruil vir wyn deur homself vervaardig, aan 'n lid van die „Ko-operatiewe Wijnbouwers Vereniging van Zuid- Afrika Beperkt" of van 'n ander koöperatiewe landbouvereniging van wynbouers, vir sy private ge- bruik: Met dien verstande dat die hoeveelheid, tesame met enige brandewyn wat ooreenkomstig item 33 van hierdie Bylae verskaf is, nie 15 gelling per kalenderjaar teen proefsterkte te bowe gaan nie	Die geheel.	
55. Gefortifiseerde wyn deur 'n wyn- bouer self vervaardig vir sy private gebruik op die plaas waar dit ver- vaardig is, 'n hoeveelheid wat tesame met enige hoeveelheid oor- eenkomstig item 54 verkry, nie 50 Imperiale gelling per kalenderjaar te bowe gaan nie	Die geheel.	
56. Gefortifiseerde wyn gebruik om brandewyn waarop reg nie betaal is nie, smaak te gee of soet te maak	Die geheel.	
57. Gefortifiseerde wyn of skuimwyn deur 'n groot-handelaar verskaf uitsluitend vir die gebruik van Haar Majesteit se vlootmagte	Die geheel.	
58. Gefortifiseerde wyn by distillering gebruik	Die geheel.	
DIESELOLIE:		
59. Deur 'n vervaardiger uitgevoer na plekke buite die Unie (behalwe na Basoetoland, Betsjoernaland- protektorat en Swasieland)	Die geheel.	

Item.	Rebate.	Refund.
such substances as are approved by the Commissioner and under such conditions as he may impose	As determined by the Minister by notice in the Gazette.	
WINE:		
49. Fortified wine and sparkling wine exported from the Union by a wholesale dealer, a wine-grower or the "Ko-operative Wijnbouwers Vereniging van Zuid-Afrika Beperk"	The whole.	
50. Fortified wine supplied by a wholesale dealer or the "Ko-operative Wijnbouwers Vereniging van Zuid-Afrika Beperk" to a licensed vinegar maker for making vinegar	The whole.	
51. Fortified wine supplied by a wholesale dealer or a wine-farmer for use in any church for religious purposes	The whole.	
52. Fortified wine or sparkling wine lost through evaporation, leakage or other cause—		
(a) whilst on the premises of a wholesale dealer, wine-grower or the "Ko-operative Wijnbouwers Vereniging van Zuid-Afrika Beperk"	The whole.	
(b) whilst in transit	The whole.	
53. Fortified wine or sparkling wine destroyed under excise supervision on the premises of a wholesale dealer, a wine-grower or the "Ko-operative Wijnbouwers Vereniging van Zuid-Afrika Beperk"	The whole.	
54. Fortified wine supplied in exchange for wine of his own production to a member of the "Ko-operative Wijnbouwers Vereniging van Zuid-Afrika Beperk" or of any other wine-growers' co-operative agricultural society, for his private use: Provided that the quantity together with any brandy supplied in terms of item 33 of this Schedule does not exceed 15 gallons per calendar year at proof strength	The whole.	
55. Fortified wine of his own production for the private use of a wine-grower on the farm where it was produced, not exceeding (together with any quantity obtained in terms of item 54) a quantity of 50 imperial gallons per calendar year	The whole.	
56. Fortified wine used for flavouring or sweetening brandy on which duty has not been paid	The whole.	
57. Fortified wine or sparkling wine supplied by a wholesale dealer solely for the use of Her Majesty's naval forces	The whole.	
58. Fortified wine used in distillation	The whole.	
Diesel Oil:		
59. Exported by a manufacturer to places outside the Union (except to Basutoland, Bechuanaland Protectorate and Swaziland)	The whole.	

Item.	Korting.	Terugbetaling.
60. (1) Verlore gegaan deur verdamping, lekkasie of ander oorsaak—		
(a) terwyl dit op die perseel is waar dit vervaardig is	Die geheel.	
(b) tydens vervoer per skip in onverpakte toestand tussen Unie-hawens . . .	Die geheel.	
(2) Wanneer dit besmet of onbruikbaar geword het vir die doel waarvoor dit bestem was tydens opberging in onverpakte toestand op die perseel van 'n vervaardiger of tydens vervoer per skip in onverpakte toestand tussen Unie-hawens en—		
(a) onder aksynstoetsig vernietig word	Die geheel.	
(b) verwyder word om deur die persoon wat dit vervaardig het, herbewerk te word	Die geheel.	
61. Ongesik gemaak om diesel- of ander kompressie-ontstekingsmotore 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.	
62. Deur 'n vervaardiger verskaf, onder voorwaardes deur die Minister by kennisgewing in die <i>Staatskoerant</i> voorgeskryf, vir die uitsluitende gebruik van die Regering van enige Statebondslaan of van enige gebied onder die soewereiniteit of beheer van enige sodanige land	Die geheel.	
63. Deur 'n vervaardiger verskaf vir gebruik as brandstof vir die masjinerie van walvisvaartuie, treilers of seevarende vissersbote, of van kusvaarders in die Unie geregistreer	Die geheel.	
64. Deur 'n vervaardiger verskaf aan 'n Suid-Afrikaanse vloot- of koopvaardy-opleidingskip of -inrigting deur die Minister goedgekeur	Die geheel.	
65. Deur 'n vervaardiger verskaf vir gebruik by die aanleë of instandhou van paaie deur 'n afdelingsraad in die Provinsie die Kaap die Goeie Hoop of 'n ander deur die Minister goedgekeurde plaaslike bestuur of die Algemene Raad van die Verenigde Transkeigebiede, die Distriksraad van Glen Grey of die Plaaslike Distriksraad van Herschel	Die geheel.	
66. Deur 'n vervaardiger verskaf vir die vervaardiging van ghries, onder die voorwaardes en onderworpe aan die regulasies wat die Minister voorskryf	Die geheel.	
BRANDOLIE:		
67. Deur 'n vervaardiger uitvoer na plekke buite die Unie (behalwe na Basoetoland, Betsjocanaland-protektorat en Swasieland)	Die geheel.	
68. (1) Verlore gegaan deur verdamping, lekkasie, of ander oorsaak—		
(a) terwyl dit op die perseel is waar dit vervaardig is	Die geheel.	
(b) tydens vervoer per skip in onverpakte toestand tussen Unie-hawens	Die geheel.	
(2) Wanneer dit besmet of onbruikbaar geword het vir die doel waarvoor dit bestem was tydens opberging in onverpakte toestand op die perseel van 'n vervaardiger of tydens vervoer per skip in onverpakte toestand tussen Unie-hawens, en—		

Item.	Rebate.	Refund.
60. (1) Lost through evaporation, leakage or other cause—		
(a) whilst on the premises where it was manufactured	The whole.	
b) whilst conveyed unpacked by ship between ports in the Union	The whole.	
(2) When it has become contaminated or unfit for the purpose for which it was intended whilst stored unpacked on a manufacturer's premises or whilst conveyed unpacked by ship between ports in the Union and—		
(a) is destroyed under excise supervision	The whole.	
or		
(b) is removed for the purpose of being reprocessed by the person who manufactured it	The whole.	
61. 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.	
62. Supplied by a manufacturer under conditions prescribed by the Minister by notice in the <i>Gazette</i> , for the exclusive use of the Government of any Commonwealth country or of any territory under the sovereignty or control of any such country	The whole.	
63. Supplied by a manufacturer for use as fuel in the machinery of whaling vessels, trawlers or ocean-going fishing boats, or of coasting ships registered in the Union	The whole.	
64. Supplied by a manufacturer to any South African naval or mercantile marine training ship or institution approved by the Minister	The whole.	
65. Supplied by a manufacturer for use in road construction or maintenance by any divisional council in the Province of the Cape of Good Hope or any other local authority approved by the Minister or the United Transkeian Territories General Council, the Glen Grey District Council or the Herschel District Local Council	The whole.	
66. Supplied by a manufacturer for the manufacture of grease, under such conditions and subject to such regulations as the Minister may prescribe	The whole.	
FURNACE OIL:		
67. Exported by a manufacturer to places outside the Union (except to Basutoland, Bechuanaland Protectorate and Swaziland)	The whole.	
68. (1) Lost through evaporation, leakage or other cause—		
(a) whilst on the premises where it was manufactured	The whole.	
(b) whilst conveyed unpacked by ship between ports in the Union	The whole.	
(2) When it has become contaminated or unfit for the purpose for which it was intended whilst stored unpacked on a manufacturer's premises or whilst conveyed unpacked by ship between ports in the Union and—		

Item.	Korting.	Terugbetaling.
(a) onder aksynstoetsig vernietig word	Die geheel.	
of		
(b) verwyder word om deur die persoon wat dit vervaardig he, herbewerk te word	Die geheel.	
69. 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.	
70. Deur 'n vervaardiger verskaf, onder voorwaardes deur die Minister by kennisgewing in die <i>Staatskoerant</i> voorgeskryf, vir die uitsluitende gebruik van die Regering van enige Statebondslan of van enige gebied onder die soewereiniteit of beheer van enige sodanige lan	Die geheel.	
71. Deur 'n vervaardiger verskaf vir gebruik as brandstof vir die masjinerie van walvisvaartuie, treilers of seevarende vissersbote of van kusvaarders in die Unie geregistreer	Die geheel.	
72. Deur 'n vervaardiger verskaf aan 'n Suid-Afrikaanse vloot- of koopvaardy-opleidingskip of -inrigting deur die Minister goedgekeur ..	Die geheel.	
73. Deur 'n vervaardiger verskaf vir gebruik by die aanle of instandhou van paate deur 'n afdelingsraad in die Provinsie die Kaap die Goeie Hoop of 'n ander deur die Minister goedgekeurde plaaslike bestuur of die Algemene Raad van die Verenigde Transkeigebiede, die Distriksraad van Glen Grey of die Plaaslike Distriksraad van Herschel	Die geheel.	
74. Deur 'n vervaardiger verskaf vir die vervaardiging van ghries, onder die voorwaardes en onderworpe aan die regulasies wat die Minister voorskryf	Die geheel.	
MOTORKARRE, NUWE:		
75. Deur 'n vervaardiger verskaf aan 'n persoon wat kragtens item 317 (1), (2) of (3) van die Eerste Bylae by die Doeanewet, 1955 (Wet No. 55 van 1955), geregtig is om 'n nuwe motorkar vry van doanereg in te voer	Die geheel.	
<i>Opmerking.</i> —Die korting waarvoor in hierdie item voorsiening gemaak word, is aan die goedkeuring van die Kommissaris op 'n wederkerigheidsbasis onderhevig.		
76. Deur 'n vervaardiger verskaf vir die uitsluitende gebruik van die Regering van enige Statebondslan of van enige gebied onder die soewereiniteit of beheer van enige sodanige lan	Die geheel.	
77. Deur 'n vervaardiger uitgevoer na plekke buite die Unie (behalwe na Basoetoland, Betsjoeanaland-protektoraa en Swasieland)	Die geheel.	Die geheel.
78. Onder aksynstoetsig op die gelensiseerde perseel van 'n vervaardiger vernietig	Die geheel.	

Item.	Rebate.	Refund.
(a) is destroyed under excise supervision or	The whole.	
(b) is removed for the purpose of being reprocessed by the person who manufactured it	The whole.	
69. 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.	
70. Supplied by a manufacturer under conditions prescribed by the Minister by notice in the <i>Gazette</i> , for the exclusive use of the Government of any Commonwealth country or of any territory under the sovereignty or control of any such country	The whole.	
71. Supplied by a manufacturer for use as fuel in the machinery of whaling vessels, trawlers or ocean-going fishing boats, or of coasting ships registered in the Union ..	The whole.	
72. Supplied by a manufacturer to any South African naval or mercantile marine training ship or institution approved by the Minister ..	The whole.	
73. Supplied by a manufacturer for use in road construction or maintenance by any divisional council in the Province of the Cape of Good Hope or any other local authority approved by the Minister or the United Transkeian Territories General Council, the Glen Grey District Council or the Herschel District Local Council..	The whole.	
74. Supplied by a manufacturer for the manufacture of grease under such conditions and subject to such regulations as the Minister may prescribe	The whole.	
MOTOR CARS, NEW:		
75. Supplied by a manufacturer to a person entitled to import a new motor car free of customs duty under item 317 (1), (2) or (3) of the First Schedule to the Customs Act, 1955 (Act No. 55 of 1955)..	The whole.	
<i>Note.</i> —The rebate provided for in this item shall be subject to the approval of the Commissioner on the basis of reciprocity.		
76. Supplied by a manufacturer for the exclusive use of the Government of any Commonwealth country or of any territory under the sovereignty or control of any such country	The whole.	
77. Exported by a manufacturer to places outside the Union (except to Basutoland, Bechuanaland Protectorate and Swaziland) ..	The whole.	The whole.
78. Destroyed under excise supervision on the licensed premises of a manufacturer	The whole.	

Bylae No. 3.

AKSYNSLISENSIES.

Beskrywing van Lisensie.	Betaalbare gelde.			Lisensiejaar.
	£	s.	d.	
ASYN SUUR EN HOUTASYN, ASYN EN EKSTRAKTE EN ESSENSE VAN ASYN:				
1. Om te maak	1	0	0	1 Januarie— 31 Desember.
BIER:				
2. Om vir verkoop te brou ..	1	0	0	1 Januarie— 31 Desember.
VUURHOUTJES:				
3. Om te vervaardig	1	0	0	1 Januarie— 31 Desember.
MOTORBRANDSTOF, DIESELOLIE EN BRANDOLIE:				
4. Om te vervaardig	1	0	0	1 Januarie— 31 Desember.
SPEELKAARTE:				
5. Om te vervaardig	1	0	0	1 Januarie— 31 Desember.
LUGWIELBANDE:				
6. Om te vervaardig	1	0	0	1 Januarie— 31 Desember.
SPIRITUALIEË:				
7. Om van die voortbrengsel van die wingerdstok te distil- leer of te rektifiseer	5	0	0	1 Januarie— 31 Desember.
8. Vir distillering van spiritus deur 'n landboudistilleerder	0	2	6	1 Januarie— 31 Desember.
9. Vir die distillering van spiritualieë deur 'n elege- bruik-distilleerder	0	2	6	1 Januarie— 31 Desember.
10. Om te distilleer, te rektifiseer of saam te stel van ander stowwe as die voortbrengsel van die wingerdstok	10	0	0	1 Januarie— 31 Desember.
DISTILLEERKETELS:				
11. Om te hou of gebruik ..	0	2	6	1 Januarie— 31 Desember.
	met 'n maksimum van 0 5 0 ten opsigte van elke stokery.			
12. Om te maak	1	0	0	1 Januarie— 31 Desember.
TABAK:				
13. Om sigarette te vervaardig ..	1	0	0	1 Januarie— 31 Desember.
14. Om sigarettabak te vervaardig	1	0	0	1 Januarie— 31 Desember.
15. Om pyttabak te vervaardig	1	0	0	1 Januarie— 31 Desember.
16. Om sigare te vervaardig ..	1	0	0	1 Januarie— 31 Desember.
Gis:				
17. Om in die gebied Suidwes- Afrika te vervaardig	Gratis			1 Januarie— 31 Desember.
MOTORKARRE, NUWE:				
18. Om te vervaardig	1	0	0	1 Januarie— 31 Desember.

Schedule No. 3.

EXCISE LICENCES.

Description of Licence.	Fee Payable.			Licence Year.
	£	s.	d.	
ACETIC AND PYROLIGNEOUS ACIDS, VINEGAR AND EXTRACTS AND ESSENCES OF VINEGAR:				
1. To make	1	0	0	1st January— 31st December.
BEER:				
2. To brew for sale	1	0	0	1st January— 31st December.
MATCHES:				
3. To manufacture	1	0	0	1st January— 31st December.
MOTOR FUEL, DIESEL OIL AND FURNACE OIL:				
4. To manufacture	1	0	0	1st January— 31st December.
PLAYING CARDS:				
5. To manufacture	1	0	0	1st January— 31st December.
PNEUMATIC TYRES:				
6. To manufacture	1	0	0	1st January— 31st December.
SPIRITS:				
7. To distil or rectify from the produce of the vine	5	0	0	1st January— 31st December.
8. For distillation of spirits by an agricultural distiller	0	2	6	1st January— 31st December.
9. For distillation of spirits by an own-use distiller	0	2	6	1st January— 31st December.
10. To distil, rectify or compound from materials other than the produce of the vine	10	0	0	1st January— 31st December.
STILLS:				
11. To keep or use	0	2	6	1st January— 31st December.
	with a maximum of 0 5 0 in respect of each distillery.			
12. To make	1	0	0	1st January— 31st December.
TOBACCO:				
13. To manufacture cigarettes	1	0	0	1st January— 31st December.
14. To manufacture cigarette tobacco	1	0	0	1st January— 31st December.
15. To manufacture pipe tobacco	1	0	0	1st January— 31st December.
16. To manufacture cigars	1	0	0	1st January— 31st December.
YEAST:				
17. To manufacture in the territory of South-West Africa	Free			1st January— 31st December.
MOTOR CARS, New:				
18. To manufacture	1	0	0	1st January— 31st December.

Bylae No. 4.

TABEL VIR GEBRUIK BY DIE BEPALING VAN DIE OORSPRONKLIKE SOORTLIKE GEWIG VAN WORTS OF MOUTPAP.

Grade van spiritus-aanwysing.	Grade van oorspronklike soortlike gewig.	Grade van spiritus-aanwysing.	Grade van oorspronklike soortlike gewig.	Grade van spiritus-aanwysing.	Grade van oorspronklike soortlike gewig.
-1	-3	5-5	21-8	10-8	48-0
-2	-6	5-6	22-2	10-9	48-5
-3	-9	5-7	22-7	11-0	49-0
-4	1-2	5-8	23-1	11-1	49-6
-5	1-5	5-9	23-6	11-2	50-1
-6	1-8	6-0	24-1	11-3	50-6
-7	2-1	6-1	24-6	11-4	51-2
-8	2-4	6-2	25-0	11-5	51-7
-9	2-7	6-3	25-5	11-6	52-2
1-0	3-0	6-4	26-0	11-7	52-7
1-1	3-3	6-5	26-4	11-8	53-3
1-2	3-7	6-6	26-9	11-9	53-8
1-3	4-1	6-7	27-4	12-0	54-3
1-4	4-4	6-8	27-8	12-1	54-9
1-5	4-8	6-9	28-3	12-2	55-4
1-6	5-1	7-0	28-8	12-3	55-9
1-7	5-5	7-1	29-2	12-4	56-4
1-8	5-9	7-2	29-7	12-5	56-9
1-9	6-2	7-3	30-2	12-6	57-4
2-0	6-6	7-4	30-7	12-7	57-9
2-1	7-0	7-5	31-2	12-8	58-4
2-2	7-4	7-6	31-7	12-9	58-9
2-3	7-8	7-7	32-2	13-0	59-4
2-4	8-2	7-8	32-7	13-1	60-0
2-5	8-6	7-9	33-2	13-2	60-5
2-6	9-0	8-0	33-7	13-3	61-1
2-7	9-4	8-1	34-3	13-4	61-6
2-8	9-8	8-2	34-8	13-5	62-2
2-9	10-2	8-3	35-4	13-6	62-7
3-0	10-7	8-4	35-9	13-7	63-3
3-1	11-1	8-5	36-5	13-8	63-8
3-2	11-5	8-6	37-0	13-9	64-3
3-3	12-0	8-7	37-5	14-0	64-8
3-4	12-4	8-8	38-0	14-1	65-4
3-5	12-9	8-9	38-6	14-2	65-9
3-6	13-3	9-0	39-1	14-3	66-5
3-7	13-8	9-1	39-7	14-4	67-1
3-8	14-2	9-2	40-2	14-5	67-6
3-9	14-7	9-3	40-7	14-6	68-2
4-0	15-1	9-4	41-2	14-7	68-7
4-1	15-5	9-5	41-7	14-8	69-3
4-2	16-0	9-6	42-2	14-9	69-9
4-3	16-4	9-7	42-7	15-0	70-5
4-4	16-8	9-8	43-2	15-1	71-1
4-5	17-3	9-9	43-7	15-2	71-7
4-6	17-7	10-0	44-2	15-3	72-3
4-7	18-2	10-1	44-7	15-4	72-9
4-8	18-6	10-2	45-1	15-5	73-5
4-9	19-1	10-3	45-6	15-6	74-1
5-0	19-5	10-4	46-0	15-7	74-7
5-1	19-9	10-5	46-5	15-8	75-3
5-2	20-4	10-6	47-0	15-9	75-9
5-3	20-9	10-7	47-5	16-0	76-5
5-4	21-3				

Bylae No. 5.

TABEL VIR DIE VASSTELLING VAN DIE GEWIG VAN SPIRITUALITEIT PER GELLING DEUR SIKES SE A-HIDROMETER EN SIKES SE HIDROMETER.

1. Dit moet aangeneem word dat spiritualiteit wat op die hidrometers 'n syfer in Kolom A aanwys, van die gewig is per gelling in ponde en desimale dele van 'n pond wat deur die ooreenstemmende syfer in Kolom B aangedui word.

2. Om die hoeveelheid spiritualiteit in 'n vat vas te stel, moet die netto gewig daarvan gedeel word deur die syfer wat in Kolom B die gewig in gellings en desimale dele van 'n gelling gee.

TABEL VIR GEBRUIK MET SIKES SE A-HIDROMETER.

Kolom „A”. Aanwysing op Sikes se A-hidrometer.	Kolom „B”. Gewig per gelling.	Kolom „A”. Aanwysing op Sikes se A-hidrometer.	Kolom „B”. Gewig per gelling.	Kolom „A”. Aanwysing op Sikes se A-hidrometer.	Kolom „B”. Gewig per gelling.
0	7-991	2	8-024	4	8-057
2	7-994	2	8-027	4	8-060
4	7-997	4	8-030	4	8-063
6	8-001	6	8-034	6	8-067
8	8-004	8	8-037	8	8-070
1	8-007	3	8-040	5	8-073
2	8-010	2	8-043	2	8-076
4	8-014	4	8-047	4	8-080
6	8-017	6	8-050	6	8-083
8	8-021	8	8-054	8	8-087

Schedule No. 4.

TABLE TO BE USED IN DETERMINING THE ORIGINAL SPECIFIC GRAVITY OF WORTS OR WASH.

Degrees of spirit indication.	Degrees of original specific gravity.	Degrees of spirit indication.	Degrees of original specific gravity.	Degrees of spirit indication.	Degrees of original specific gravity.
.1	.3	5.5	21.8	10.8	48.0
.2	.6	5.6	22.2	10.9	48.5
.3	.9	5.7	22.7	11.0	49.0
.4	1.2	5.8	23.1	11.1	49.6
.5	1.5	5.9	23.6	11.2	50.1
.6	1.8	6.0	24.1	11.3	50.6
.7	2.1	6.1	24.6	11.4	51.2
.8	2.4	6.2	25.0	11.5	51.7
.9	2.7	6.3	25.5	11.6	52.2
1.0	3.0	6.4	26.0	11.7	52.7
1.1	3.3	6.5	26.4	11.8	53.3
1.2	3.7	6.6	26.9	11.9	53.8
1.3	4.1	6.7	27.4	12.0	54.3
1.4	4.4	6.8	27.8	12.1	54.9
1.5	4.8	6.9	28.3	12.2	55.4
1.6	5.1	7.0	28.8	12.3	55.9
1.7	5.5	7.1	29.2	12.4	56.4
1.8	5.9	7.2	29.7	12.5	56.9
1.9	6.2	7.3	30.2	12.6	57.4
2.0	6.6	7.4	30.7	12.7	57.9
2.1	7.0	7.5	31.2	12.8	58.4
2.2	7.4	7.6	31.7	12.9	58.9
2.3	7.8	7.7	32.2	13.0	59.4
2.4	8.2	7.8	32.7	13.1	60.0
2.5	8.6	7.9	33.2	13.2	60.5
2.6	9.0	8.0	33.7	13.3	61.1
2.7	9.4	8.1	34.3	13.4	61.6
2.8	9.8	8.2	34.8	13.5	62.2
2.9	10.2	8.3	35.4	13.6	62.7
3.0	10.7	8.4	35.9	13.7	63.3
3.1	11.1	8.5	36.5	13.8	63.8
3.2	11.5	8.6	37.0	13.9	64.3
3.3	12.0	8.7	37.5	14.0	64.8
3.4	12.4	8.8	38.0	14.1	65.4
3.5	12.9	8.9	38.6	14.2	65.9
3.6	13.3	9.0	39.1	14.3	66.5
3.7	13.8	9.1	39.7	14.4	67.1
3.8	14.2	9.2	40.2	14.5	67.6
3.9	14.7	9.3	40.7	14.6	68.2
4.0	15.1	9.4	41.2	14.7	68.7
4.1	15.5	9.5	41.7	14.8	69.3
4.2	16.0	9.6	42.2	14.9	69.9
4.3	16.4	9.7	42.7	15.0	70.5
4.4	16.8	9.8	43.2	15.1	71.1
4.5	17.3	9.9	43.7	15.2	71.7
4.6	17.7	10.0	44.2	15.3	72.3
4.7	18.2	10.1	44.7	15.4	72.9
4.8	18.6	10.2	45.1	15.5	73.5
4.9	19.1	10.3	45.6	15.6	74.1
5.0	19.5	10.4	46.0	15.7	74.7
5.1	19.9	10.5	46.5	15.8	75.3
5.2	20.4	10.6	47.0	15.9	75.9
5.3	20.9	10.7	47.5	16.0	76.5
5.4	21.3				

Schedule No. 5.

TABLES FOR DETERMINING THE WEIGHT PER GALLON OF SPIRITS BY SIKES'S A HYDROMETER AND SIKES'S B HYDROMETER.

1. Spirits which on the hydrometers indicate a number in Column A, must be taken to be of the weight per gallon in pounds and decimal parts of a pound of spirits indicated by the corresponding number in Column B.
2. To ascertain the quantity of spirits in cask their net weight must be divided by the number which in Column B indicates their weight per gallon; the result will be the quantity of the spirits in gallons and decimal parts of a gallon.

TABLE TO BE USED WITH SIKES'S A HYDROMETER.

Column "A". Indication on Sikes's A hydrometer.	Column "B". Weight per gallon.	Column "A". Indication on Sikes's A hydrometer.	Column "B". Weight per gallon.	Column "A". Indication on Sikes's A hydrometer.	Column "B". Weight per gallon.
0	7.991	2	8.024	4	8.057
2	7.994	2	8.027	2	8.060
4	7.997	4	8.030	4	8.063
6	8.001	6	8.034	6	8.067
8	8.004	8	8.037	8	8.070
		3	8.040	5	8.073
1	8.007	2	8.043	2	8.076
2	8.010	4	8.047	4	8.080
4	8.014	6	8.050	6	8.083
6	8.017	8	8.054	8	8.087
8	8.021				

TABEL VIR GEBRUIK MET SIKES SE A-HIDROMETER—(Vervolg).

Kolom „A”. Aanwysing op Sikes se A-hidrometer.	Kolom „B”. Gewig per gelling.	Kolom „A”. Aanwysing op Sikes se A-hidrometer.	Kolom „B”. Gewig per gelling.	Kolom „A”. Aanwysing op Sikes se A-hidrometer.	Kolom „B”. Gewig per gelling.
6	8-090	4	8-113	8	8-137
2	8-093	6	8-117		
4	8-097	8	8-120	9	8-140
6	8-100			2	8-143
8	8-104	8	8-123	4	8-147
		2	8-126	6	8-150
7	8-107	4	8-130	8	8-154
2	8-110	6	8-133		

TABEL VIR GEBRUIK MET SIKES SE HIDROMETER.

Kolom „A”. Aanwysing op Sikes se hidrometer.	Kolom „B”. Gewig per gelling.	Kolom „A”. Aanwysing op Sikes se hidrometer.	Kolom „B”. Gewig per gelling.	Kolom „A”. Aanwysing op Sikes se hidrometer.	Kolom „B”. Gewig per gelling.
0	8-157	12	8-359	24	8-567
2	8-160	2	8-362	2	8-571
4	8-164	4	8-366	4	8-574
6	8-167	6	8-369	6	8-578
8	8-171	8	8-373	8	8-581
1	8-174	13	8-376	25	8-585
2	8-177	2	8-380	2	8-588
4	8-180	4	8-383	4	8-592
6	8-184	6	8-387	6	8-595
8	8-187	8	8-390	8	8-599
	8-190	14	8-394	26	8-602
2	8-193	2	8-397	2	8-606
4	8-197	4	8-401	4	8-609
6	8-200	6	8-404	6	8-613
8	8-204	8	8-408	8	8-616
3	8-207	15	8-411	27	8-620
2	8-210	2	8-414	2	8-624
4	8-214	4	8-418	4	8-627
6	8-217	6	8-421	6	8-631
8	8-221	8	8-425	8	8-634
4	8-224	16	8-428	28	8-638
2	8-227	2	8-432	2	8-642
4	8-231	4	8-435	4	8-645
6	8-234	6	8-439	6	8-649
8	8-238	8	8-442	8	8-652
5	8-241	17	8-446	29	8-656
2	8-244	2	8-449	2	8-660
4	8-248	4	8-453	4	8-663
6	8-251	6	8-456	6	8-667
8	8-255	8	8-460	8	8-670
6	8-258	18	8-463	30	8-674
2	8-261	2	8-467	2	8-677
4	8-265	4	8-470	4	8-680
6	8-268	6	8-474	6	8-684
8	8-272	8	8-477	8	8-687
7	8-275	19	8-481	31	8-690
2	8-279	2	8-484	2	8-694
4	8-282	4	8-488	4	8-697
6	8-286	6	8-491	6	8-701
8	8-289	8	8-495	8	8-704
8	8-293	20	8-498	32	8-708
2	8-296	2	8-501	2	8-712
4	8-300	4	8-504	4	8-715
6	8-303	6	8-508	6	8-719
8	8-307	8	8-511	8	8-722
9	8-310	21	8-514	33	8-726
2	8-313	2	8-518	2	8-730
4	8-316	4	8-521	4	8-733
6	8-320	6	8-525	6	8-737
8	8-323	8	8-528	8	8-740
10	8-326	22	8-532	34	8-744
2	8-329	2	8-535	2	8-748
4	8-332	4	8-539	4	8-751
6	8-336	6	8-542	6	8-755
8	8-339	8	8-546	8	8-758
11	8-342	23	8-549	35	8-762
2	8-345	2	8-553	2	8-766
4	8-349	4	8-556	4	8-769
6	8-352	6	8-560	6	8-773
8	8-356	8	8-563	8	8-776

TABLE TO BE USED WITH SIKES'S A HYDROMETER—(Continued).

Column "A". Indication on Sikes's A hydrometer.	Column "B". Weight per gallon.	Column "A". Indication on Sikes's A hydrometer.	Column "B". Weight per gallon.	Column "A". Indication on Sikes's A hydrometer.	Column "B". Weight per gallon.
6	8-090	4	8-113	8	8-137
2	8-093	6	8-117		
4	8-097	8	8-120	9	8-140
6	8-100			2	8-143
8	8-104	8	8-123	4	8-147
		2	8-126	6	8-150
7	8-107	4	8-130	8	8-154
2	8-110	6	8-133		

TABLE TO BE USED WITH SIKES'S HYDROMETER.

Column "A". Indication on Sikes's hydrometer.	Column "B". Weight per gallon.	Column "A". Indication on Sikes's hydrometer.	Column "B". Weight per gallon.	Column "A". Indication on Sikes's hydrometer.	Column "B". Weight per gallon.
0	8-157	12	8-359	24	8-567
2	8-160	2	8-362	2	8-571
4	8-164	4	8-366	4	8-574
6	8-167	6	8-369	6	8-578
8	8-171	8	8-373	8	8-581
1	8-174	13	8-376	25	8-585
2	8-177	2	8-380	2	8-588
4	8-180	4	8-383	4	8-592
6	8-184	6	8-387	6	8-595
8	8-187	8	8-390	8	8-599
2	8-190	14	8-394	26	8-602
2	8-193	2	8-397	2	8-606
4	8-197	4	8-401	4	8-609
6	8-200	6	8-404	6	8-613
8	8-204	8	8-408	8	8-616
3	8-207	15	8-411	27	8-620
2	8-210	2	8-414	2	8-624
4	8-214	4	8-418	4	8-627
6	8-217	6	8-421	6	8-631
8	8-221	8	8-425	8	8-634
4	8-224	16	8-428	28	8-638
2	8-227	2	8-432	2	8-642
4	8-231	4	8-435	4	8-645
6	8-234	6	8-439	6	8-649
8	8-238	8	8-442	8	8-652
5	8-241	17	8-446	29	8-656
2	8-244	2	8-449	2	8-660
4	8-248	4	8-453	4	8-663
6	8-251	6	8-456	6	8-667
8	8-255	8	8-460	8	8-670
6	8-258	18	8-463	30	8-674
2	8-261	2	8-467	2	8-677
4	8-265	4	8-470	4	8-680
6	8-268	6	8-474	6	8-684
8	8-272	8	8-477	8	8-687
7	8-275	19	8-481	31	8-690
2	8-279	2	8-484	2	8-694
4	8-282	4	8-488	4	8-697
6	8-286	6	8-491	6	8-701
8	8-289	8	8-495	8	8-704
8	8-293	20	8-498	3	8-708
2	8-296	2	8-501	2	8-712
4	8-300	4	8-504	4	8-715
6	8-303	6	8-508	6	8-719
8	8-307	8	8-511	8	8-722
9	8-310	21	8-514	33	8-726
2	8-313	2	8-518	2	8-730
4	8-316	4	8-521	4	8-733
6	8-320	6	8-525	6	8-737
8	8-323	8	8-528	8	8-740
10	8-326	22	8-532	34	8-744
2	8-329	2	8-535	2	8-748
4	8-332	4	8-539	4	8-751
6	8-336	6	8-542	6	8-755
8	8-339	8	8-546	8	8-758
		23	8-549	35	8-762
11	8-342	2	8-553	2	8-766
2	8-345	4	8-556	4	8-769
4	8-349	6	8-560	6	8-773
6	8-352	8	8-563	8	8-776
8	8-356				

TABEL VIR GEBRUIK MET SIKES SE HIDROMETER—(Vervolg).

Kolom „A”. Aanwysing op Sikes se hidro- meter.	Kolom „B”. Gewig per gelling.	Kolom „A”. Aanwysing op Sikes se hidro- meter.	Kolom „B”. Gewig per gelling.	Kolom „A”. Aanwysing op Sikes se hidro- meter.	Kolom „B”. Gewig per gelling.
36	8-780	51	9-052	66	9-333
2	8-784	2	9-056	2	9-337
4	8-787	4	9-060	4	9-341
6	8-791	6	9-063	6	9-344
8	8-794	8	9-067	8	9-348
37	8-798	52	9-071	67	9-352
2	8-802	2	9-075	2	9-356
4	8-805	4	9-078	4	9-360
6	8-809	6	9-082	6	9-363
8	8-812	8	9-085	8	9-367
38	8-816	53	9-089	68	9-371
2	8-820	2	9-093	2	9-375
4	8-823	4	9-097	4	9-379
6	8-827	6	9-100	6	9-382
8	8-830	8	9-104	8	9-386
39	8-834	54	9-108	69	9-390
2	8-838	2	9-112	2	9-394
4	8-841	4	9-115	4	9-398
6	8-845	6	9-119	6	9-402
8	8-848	8	9-122	8	9-406
40	8-852	55	9-126	70	9-410
2	8-855	2	9-130	2	9-414
4	8-859	4	9-134	4	9-418
6	8-862	6	9-137	6	9-422
8	8-866	8	9-141	8	9-426
41	8-869	56	9-145	71	9-430
2	8-873	2	9-149	2	9-434
4	8-876	4	9-153	4	9-438
6	8-880	6	9-156	6	9-441
8	8-883	8	9-160	8	9-445
42	8-887	57	9-164	72	9-449
2	8-891	2	9-168	2	9-453
4	8-894	4	9-172	4	9-457
6	8-898	6	9-175	6	9-460
8	8-901	8	9-179	8	9-464
43	8-905	58	9-183	73	9-468
2	8-909	2	9-187	2	9-472
4	8-913	4	9-191	4	9-476
6	8-916	6	9-194	6	9-479
8	8-920	8	9-198	8	9-483
44	8-924	59	9-202	74	9-487
2	8-928	2	9-206	2	9-491
4	8-931	4	9-209	4	9-495
6	8-935	6	9-213	6	9-498
8	8-938	8	9-216	8	9-502
45	8-942	60	9-220	75	9-506
2	8-946	2	9-224	2	9-510
4	8-949	4	9-228	4	9-514
6	8-953	6	9-231	6	9-518
8	8-956	8	9-235	8	9-522
46	8-960	61	9-239	76	9-526
2	8-964	2	9-243	2	9-530
4	8-968	4	9-246	4	9-534
6	8-971	6	9-250	6	9-537
8	8-975	8	9-253	8	9-541
47	8-979	62	9-257	77	9-545
2	8-983	2	9-261	2	9-549
4	8-986	4	9-265	4	9-553
6	8-990	6	9-268	6	9-557
8	8-993	8	9-272	8	9-561
48	8-997	63	9-276	78	9-565
2	9-001	2	9-280	2	9-569
4	9-003	4	9-284	4	9-573
6	9-008	6	9-287	6	9-576
8	9-012	8	9-291	8	9-580
49	9-016	64	9-295	79	9-584
2	9-020	2	9-299	2	9-588
4	9-024	4	9-303	4	9-592
6	9-027	6	9-306	6	9-596
8	9-031	8	9-310	8	9-600
50	9-035	65	9-314	80	9-604
2	9-038	2	9-318	2	9-608
4	9-042	4	9-322	4	9-612
6	9-045	6	9-325	6	9-616
8	9-049	8	9-329	8	9-620

TABLE TO BE USED WITH SIKES'S HYDROMETER—(Continued).

Column "A". Indication on Sikes's hydrom- eter.	Column "B". Weight per gallon.	Column "A". Indication on Sikes's hydrom- eter.	Column "B". Weight per gallon.	Column "A". Indication on Sikes's hydrom- eter.	Column "B". Weight per gallon.
36	8-780	51	9-052	66	9-333
2	8-784	2	9-056	2	9-337
4	8-787	4	9-060	4	9-341
6	8-791	6	9-063	6	9-344
8	8-794	8	9-067	8	9-348
37	8-798	52	9-071	67	9-352
2	8-802	2	9-075	2	9-356
4	8-805	4	9-078	4	9-360
6	8-809	6	9-082	6	9-363
8	8-812	8	9-085	8	9-367
38	8-816	53	9-089	68	9-371
2	8-820	2	9-093	2	9-375
4	8-823	4	9-097	4	9-379
6	8-827	6	9-100	6	9-382
8	8-830	8	9-104	8	9-386
39	8-834	54	9-108	69	9-390
2	8-838	2	9-112	2	9-394
4	8-841	4	9-115	4	9-398
6	8-845	6	9-119	6	9-402
8	8-848	8	9-122	8	9-406
40	8-852	55	9-126	70	9-410
2	8-855	2	9-130	2	9-414
4	8-859	4	9-134	4	9-418
6	8-862	6	9-137	6	9-422
8	8-866	8	9-141	8	9-426
41	8-869	56	9-145	71	9-430
2	8-873	2	9-149	2	9-434
4	8-876	4	9-153	4	9-438
6	8-880	6	9-156	6	9-441
8	8-883	8	9-160	8	9-445
42	8-887	57	9-164	72	9-449
2	8-891	2	9-168	2	9-453
4	8-894	4	9-172	4	9-457
6	8-898	6	9-175	6	9-460
8	8-901	8	9-179	8	9-464
43	8-905	58	9-183	73	9-468
2	8-909	2	9-187	2	9-472
4	8-913	4	9-191	4	9-476
6	8-916	6	9-194	6	9-479
8	8-920	8	9-198	8	9-483
44	8-924	59	9-202	74	9-487
2	8-928	2	9-206	2	9-491
4	8-931	4	9-209	4	9-495
6	8-935	6	9-213	6	9-498
8	8-938	8	9-216	8	9-502
45	8-942	60	9-220	75	9-506
2	8-946	2	9-224	2	9-510
4	8-949	4	9-228	4	9-514
6	8-953	6	9-231	6	9-518
8	8-956	8	9-235	8	9-522
46	8-960	61	9-239	76	9-526
2	8-964	2	9-243	2	9-530
4	8-968	4	9-246	4	9-534
6	8-971	6	9-250	6	9-537
8	8-975	8	9-253	8	9-541
47	8-979	62	9-257	77	9-545
2	8-983	2	9-261	2	9-549
4	8-986	4	9-265	4	9-553
6	8-990	6	9-268	6	9-557
8	8-993	8	9-272	8	9-561
48	8-997	63	9-276	78	9-565
2	9-001	2	9-280	2	9-569
4	9-005	4	9-284	4	9-573
6	9-008	6	9-287	6	9-576
8	9-012	8	9-291	8	9-580
49	9-016	64	9-295	79	9-584
2	9-020	2	9-299	2	9-588
4	9-024	4	9-303	4	9-592
6	9-027	6	9-306	6	9-596
8	9-031	8	9-310	8	9-600
50	9-035	65	9-314	80	9-604
2	9-038	2	9-318	2	9-608
4	9-042	4	9-322	4	9-612
6	9-045	6	9-325	6	9-616
8	9-049	8	9-329	8	9-620

TABEL VIR GEBRUIK MET SIKES SE HIDROMETER—(Vervolg).

Kolom „A”. Aanwysing op Sikes se hidro- meter.	Kolom „B”. Gewig per gelling.	Kolom „A”. Aanwysing op Sikes se hidro- meter.	Kolom „B”. Gewig per gelling.	Kolom „A”. Aanwysing op Sikes se hidro- meter.	Kolom „B”. Gewig per gelling.
81	9-624	88	9-761	95	9-900
2	9-628	2	9-765	2	9-904
4	9-632	4	9-769	4	9-908
6	9-635	6	9-773	6	9-912
8	9-639	8	9-777	8	9-916
82	9-643	89	9-781	96	9-920
2	9-647	2	9-785	2	9-924
4	9-651	4	9-789	4	9-928
6	9-654	6	9-793	6	9-932
8	9-658	8	9-797	8	9-936
83	9-662	90	9-801	97	9-940
2	9-666	2	9-805	2	9-944
4	9-670	4	9-809	4	9-948
6	9-674	6	9-813	6	9-952
8	9-678	8	9-817	8	9-956
84	9-682	91	9-821	98	9-961
2	9-686	2	9-825	2	9-965
4	9-690	4	9-829	4	9-969
6	9-694	6	9-832	6	9-973
8	9-698	8	9-836	8	9-977
85	9-702	92	9-840	99	9-981
2	9-706	2	9-844	2	9-985
4	9-710	4	9-848	4	9-989
6	9-713	6	9-852	6	9-993
8	9-717	8	9-856	8	9-997
86	9-721	93	9-860	100	10-001
2	9-725	2	9-864		
4	9-729	4	9-868		
6	9-733	6	9-872		
8	9-737	8	9-876		
87	9-741	94	9-880		
2	9-745	2	9-884		
4	9-749	4	9-888		
6	9-753	6	9-892		
8	9-757	8	9-896		

Bylae No. 6.

WETTE HERROEP.

No. en Jaar.	Kort titel.	Omvang van herroeping.
Wet No. 45 van 1942.	Aksynswet, 1942.	Die geheel.
Wet No. 23 van 1943.	Wysigingswet op Aksyns, 1943.	Die geheel.
Wet No. 26 van 1944.	Wysigingswet op Aksyns, 1944.	Die geheel.
Wet No. 22 van 1945.	Wysigingswet op Aksyns, 1945.	Die geheel.
Wet No. 20 van 1946.	Wysigingswet op Aksyns, 1946.	Die geheel.
Wet No. 27 van 1947.	Wysigingswet op Aksyns, 1947.	Die geheel.
Wet No. 34 van 1950.	Wysigingswet op Aksyns, 1950.	Die geheel.
Wet No. 61 van 1951.	Wysigingswet op Aksyns, 1951.	Die geheel.
Wet No. 53 van 1952.	Wysigingswet op Aksyns, 1952.	Die geheel.
Wet No. 35 van 1953.	Wysigingswet op Aksyns, 1953.	Die geheel.
Wet No. 35 van 1954.	Wysigingswet op Aksyns, 1954.	Die geheel.
Wet No. 38 van 1955.	Wysigingswet op Aksyns, 1955.	Die geheel.
Wet No. 41 van 1956.	Wysigingswet op Aksyns, 1956.	Die geheel.

TABLE TO BE USED WITH SIKES'S HYDROMETER—(Continued).

Column "A". Indication on Sikes's hydrometer.	Column "B". Weight per gallon.	Column "A". Indication on Sikes's hydrometer.	Column "B". Weight per gallon.	Column "A". Indication on Sikes's hydrometer.	Column "B". Weight per gallon.
81	9-624	88	9-761	95	9-900
2	9-628	2	9-765	2	9-904
4	9-632	4	9-769	4	9-908
6	9-635	6	9-773	6	9-912
8	9-639	8	9-777	8	9-916
82	9-643	89	9-781	96	9-920
2	9-647	2	9-785	2	9-924
4	9-651	4	9-789	4	9-928
6	9-654	6	9-793	6	9-932
8	9-658	8	9-797	8	9-936
83	9-662	90	9-801	97	9-940
2	9-666	2	9-805	2	9-944
4	9-670	4	9-809	4	9-948
6	9-674	6	9-813	6	9-952
8	9-678	8	9-817	8	9-957
84	9-682	91	9-821	98	9-961
2	9-686	2	9-825	2	9-965
4	9-690	4	9-829	4	9-969
6	9-694	6	9-832	6	9-973
8	9-698	8	9-836	8	9-977
85	9-702	92	9-840	99	9-981
2	9-706	2	9-844	2	9-985
4	9-710	4	9-848	4	9-989
6	9-713	6	9-852	6	9-993
8	9-717	8	9-856	8	9-997
86	9-721	93	9-860	100	10-001
2	9-725	2	9-864		
4	9-729	4	9-868		
6	9-733	6	9-872		
8	9-737	8	9-876		
87	9-741	94	9-880		
2	9-745	2	9-884		
4	9-749	4	9-888		
6	9-753	6	9-892		
8	9-757	8	9-896		

Schedule No. 6.

LAWS REPEALED.

No. and Year.	Short title.	Extent of repeal.
Act No. 45 of 1942.	Excise Act, 1942.	The whole.
Act No. 23 of 1943.	Excise Amendment Act, 1943.	The whole.
Act No. 26 of 1944.	Excise Amendment Act, 1944.	The whole.
Act No. 22 of 1945.	Excise Amendment Act, 1945.	The whole.
Act No. 20 of 1946.	Excise Amendment Act, 1946.	The whole.
Act No. 27 of 1947.	Excise Amendment Act, 1947.	The whole.
Act No. 34 of 1950.	Excise Amendment Act, 1950.	The whole.
Act No. 61 of 1951.	Excise Amendment Act, 1951.	The whole.
Act No. 53 of 1952.	Excise Amendment Act, 1952.	The whole.
Act No. 35 of 1953.	Excise Amendment Act, 1953.	The whole.
Act No. 35 of 1954.	Excise Amendment Act, 1954.	The whole.
Act No. 38 of 1955.	Excise Amendment Act, 1955.	The whole.
Act No. 41 of 1956.	Excise Amendment Act, 1956.	The whole.