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OF SOUTH WEST AFRICA.

BUITENGEWONE

OFFISIËLE KOERANT



UITGAWE OP GESAG.

VAN SUIDWES-AFRIKA.

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ACT:—

WET:—

No. 91 (Republic) Customs and Excise Act, 1964 (Republiek) Doeane- en Aksynswet, 1964 2

No. 91, 1964.]

WET

Om voorsiening te maak vir die heffing van doeane- en aksynsregte, die verbod van en beheer oor die invoer of vervaardiging van sekere goedere en vir aangeleenthede wat daarmee in verband staan.

(Engelse teks deur die Staatspresident geteken.)
(Goedgekeur op 27 Julie 1964.)

RANGSKIKKING VAN HOOFSTUKKE
EN BYLAES

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

HOOFSTUK I.

WOORDBEPALING.

Woordbepaling.

1. Tensy uit die samehang anders blyk, beteken in hierdie Wet—

- (i) „aksynsreg” enige reg wat ingevolge Deel 2 van Bylae No. 1 op enige in die Republiek vervaardigde goedere hefbaar is; (x)
- (ii) „aksyns waarde” waarde soos in artikel *nege-en-sestig* omskryf; (xi)
- (iii) „beampte” iemand wat onder opdrag of met instemming van die Sekretaris enige plig in verband met doeane en aksyns uitvoer, hetsy die opdrag gegee of die instemming betuig is voor of na die verrigting van bedoelde plig; (xxii)
- (iv) „bemanning” ook iedereen (behalwe die gesagvoerder of loods) wat in enige hoedanigheid aan boord van ’n skip of vliegtuig in diens is; (iii)
- (v) „binnelandse verbruik” verbruik of gebruik in die Republiek; (xv)
- (vi) „departement” die Departement van Doeane en Aksyns; (vi)

ACT

To provide for the levying of customs and excise duties, the prohibition and control of the importation or manufacture of certain goods and for matters incidental thereto.

(English text signed by the State President.)
(Assented to 27th July, 1964.)

ARRANGEMENT OF CHAPTERS AND SCHEDULES

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BE IT ENACTED by the State President, the Senate and the House of Assembly of the Republic 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, the Transvaal or the Orange Free State or in the territory of South-West Africa who—
 - (a) is licensed to keep a still on such farm; and
 - (b) in the Province of the Cape of Good Hope or in the territory of South-West Africa is licensed to distil spirits exclusively from grapes grown by him on such farm; or
 - (c) in the Province of the Transvaal or the Orange Free State is licensed to distil spirits on such farm from grapes or other prescribed fresh fruit grown by him on such farm; (xx)

- (vii) „distilleerketel” enige apparaat vir, of geskik vir, die distillering van spiritus en ook enige deel daarvan; (xxxiv)
- (viii) „distilleerketelvervaardiger” iemand wat distilleerketels vir verkoop vervaardig of invoer en ook iemand wat distilleerketels vir beloning herstel; (xxxv)
- (ix) „doeanereg” enige reg wat ingevolge Bylae No. 1 of No. 2 op in die Republiek ingevoerde goedere hefbaar is; (iv)
- (x) „doeanetarief” Bylae No. 1 vir sover dit op ingevoerde goedere betrekking het; (v)
- (xi) „eenaar” ook iemand wat wettiglik namens die eenaar optree; (xxiv)
- (xii) „gesagvoerder”, met betrekking tot enige skip, enig-iemand (behalwe ’n loods) wat toesig oor sodanige skip het; (xx)
- (xiii) „gewone reg” enige reg in Deel 1 of 2 van Bylae No. 1 vermeld; (xxiii)
- (xiv) „goedere” ook alle ware, artikels, koopware, diere, betaalmiddels, sake of voorwerpe; (xiii)
- (xv) „hierdie Wet” ook enige proklamasie, goewermementskennisgewing, regulasie of reël daarkragtens uitgevaardig of gemaak; (xxxvi)
- (xvi) „installasies” ook vate, werktuie, toestelle en toebehore; (xxvii)
- (xvii) „invoerder” ook enigiemand wat, ten tyde van invoer—
 - (a) die eenaar van enige ingevoerde goedere is;
 - (b) die risiko van enige ingevoerde goedere dra;
 - (c) voorgee dat of optree asof hy die invoerder of eenaar van enige ingevoerde goedere is;
 - (d) werklik enige goedere die Republiek binnebring;
 - (e) op enige wyse hoegenaamd by enige ingevoerde goedere voordelige belang het;
 - (f) namens enigiemand in paragraaf (a), (b), (c), (d) of (e) vermeld, optree; (xvii)
- (xviii) „klaring vir binnelandse verbruik” ook klaring ingevolge enige item in Bylae No. 3, 4 of 6; (viii)
- (xix) „land” ook aflaaï van enige voertuig af; (xviii)
- (xx) „landboudistilleerder” enige eenaar of okkupeerder van ’n plaas in die Provinsie die Kaap die Goeie Hoop, Transvaal of Oranje-Vrystaat of in die gebied Suidwes-Afrika wat—
 - (a) gelisensieer is om ’n distilleerketel op sodanige plaas aan te hou; en
 - (b) in die Provinsie die Kaap die Goeie Hoop of in die gebied Suidwes-Afrika gelisensieer is om spiritus te distilleer uitsluitlik van druiwe wat deur hom op sodanige plaas verbou word; of
 - (c) in die Provinsie Transvaal of Oranje-Vrystaat gelisensieer is om spiritus van druiwe of ander voorgeskrewe vars vrugte wat deur hom op sodanige plaas verbou word op sodanige plaas te distilleer; (i)
- (xxi) „loods”, met betrekking tot ’n vliegtuig, enige persoon in bevel van sodanige vliegtuig; (xxvi)
- (xxii) „Minister” die Minister van Finansies; (xxi)
- (xxiii) „Ontvanger”, met betrekking tot enige gebied of enige aangeleentheid, die beampete wat deur die Sekretaris aangewys is om ten opsigte van daardie gebied of aangeleentheid die Ontvanger van Doeane en Aksyns te wees en ook ’n beampete wat onder die beheer of in opdrag van enige beampete wat aldus deur die Sekretaris aangewys is, optree; (ii)
- (xxiv) „onwettige goedere”, met betrekking tot ingevoerde of synsbare goedere, enige sodanige goedere ten opsigte waarvan enige oortreding kragtens hierdie Wet begaan is en ook enige preparaat wat geheel en al of ten dele van spiritus wat onwettige goed was, gemaak is; (xvi)
- (xxv) „pak” enige houër, omhulsel of buitebedekking en die inhoud daarvan, of enige bondel of enkele stuk in die geval van goedere wat nie verpak is nie; (xxv)
- (xxvi) „reël” ’n reël deur die Sekretaris kragtens hierdie Wet uitgevaardig; (xxx)
- (xxvii) „reg” enige reg hefbaar ingevolge hierdie Wet; (vii)
- (xxviii) „Regeringsbrandewynraad” die raad of ander liggaam in artikel *agt-en-sestig* van die Aksynswet, 1956 (Wet No. 62 van 1956), bedoel of enige ander liggaam wat ingevolge ’n wet aangeneem na die inwerkingtreding van hierdie Wet, ingestel word met die naam van Regeringsbrandewynraad; (xiv)
- (xxix) „regulasie” ’n regulasie deur die Minister kragtens hierdie Wet uitgevaardig; (xxix)

- (ii) "Collector", in relation to any area or any matter means the officer designated by the Secretary to be the Collector of Customs and Excise in respect of that area or matter and includes an officer acting under the control or direction of any officer so designated by the Secretary; (xxiii)
- (iii) "crew" includes every person (except the master or pilot) employed in any capacity on board any ship or aircraft; (iv)
- (iv) "customs duty" means any duty leviable under Schedule No. 1 or 2 on goods imported into the Republic; (ix)
- (v) "customs tariff" means Schedule No. 1 in so far as it relates to imported goods; (x)
- (vi) "department" means the Department of Customs and Excise; (vi)
- (vii) "duty" means any duty leviable under this Act; (xxvii)
- (viii) "entry for home consumption" includes entry under any item in Schedule No. 3, 4 or 6; (xviii)
- (ix) "excisable goods" means any goods specified in Part 2 of Schedule No. 1 which have been manufactured in the Republic; (xxxiii)
- (x) "excise duty" means any duty leviable under Part 2 of Schedule No. 1 on any goods manufactured in the Republic; (i)
- (xi) "excise value" means value as defined in section *sixty-nine*; (ii)
- (xii) "exporter", in relation to imported goods, includes the manufacturer, supplier or shipper of such goods or any person inside or outside the Republic representing or acting on behalf of such manufacturer, supplier or shipper; (xxxiv)
- (xiii) "goods" includes all wares, articles, merchandise, animals, currency, matters or things; (xiv)
- (xiv) "Government Brandy Board" means the board or other body referred to in section *sixty-eight* of the Excise Act, 1956 (Act No. 62 of 1956), or any other body established under the name of Government Brandy Board in terms of any law passed after the commencement of this Act; (xxviii)
- (xv) "home consumption" means consumption or use in the Republic; (v)
- (xvi) "illicit goods", in relation to imported or excisable goods, means any such goods in respect of which any contravention under this Act has been committed, and includes any preparation made wholly or in part from spirits which were illicit goods; (xxiv)
- (xvii) "importer" includes any person who, at the time of importation—
 - (a) owns any goods imported;
 - (b) carries the risk of any goods imported;
 - (c) represents that or acts as if he is the importer or owner of any goods imported;
 - (d) actually brings any goods into the Republic;
 - (e) is beneficially interested in any way whatever in any goods imported;
 - (f) acts on behalf of any person referred to in paragraph (a), (b), (c), (d) or (e); (xvii)
- (xviii) "land" includes off-loading from any vehicle; (xix)
- (xix) "manufacture" includes any process—
 - (a) in the manufacture of any excisable goods;
 - (b) in the conversion of any goods into excisable goods;
 - (c) whereby the dutiable quantity or value of any excisable goods is increased in any manner; or
 - (d) in the recovery of excisable goods from excisable goods or any other goods; (xxxv)
- (xx) "master", in relation to any ship, means any person (other than a pilot) having charge of such ship; (xii)
- (xxi) "Minister" means the Minister of Finance; (xxii)
- (xxii) "officer" means a person employed on any duty relating to customs and excise by order or with the concurrence of the Secretary, whether such order has been given or such concurrence has been expressed before or after the performance of the said duty; (iii)
- (xxiii) "ordinary duty" means any duty specified in Part 1 or 2 of Schedule No. 1; (xiii)
- (xxiv) "owner" includes any person lawfully acting on behalf of the owner; (xi)

- (xxx) „Sekretaris” die Sekretaris van Doeane en Aksyns of enige beampte wat wettiglik in daardie hoedanigheid optree; (xxxi)
- (xxxi) „skip” enige skip, vaartuig of boot (met inbegrip van 'n vliegboot) van watter soort ook al; (xxxii)
- (xxxii) „Staatspakhuis” 'n perseel wat deur die Staat voorsien word vir die opslag van goedere ter beveiliging daarvan en van die daarop betaalbare regte, of in afwagting van voldoening aan die bepalings van enige wet ten opsigte van sodanige goedere; (xxxiii)
- (xxxiii) „synsbare goedere” enige goedere vermeld in Deel 2 van Bylae No. 1 wat in die Republiek vervaardig is; (ix)
- (xxxiv) „uitvoerder”, met betrekking tot ingevoerde goedere, ook die vervaardiger, verskaffer of verskeper van sodanige goedere of enigiemand binne of buite die Republiek wat sodanige vervaardiger, verskaffer of verskeper verteenwoordig of namens hom optree; (xii)
- (xxxv) „vervaardiging” ook enige proses—
 (a) in die vervaardiging van enige synsbare goedere;
 (b) in die omskepping van enige goedere in synsbare goedere;
 (c) waardeur die belasbare hoeveelheid of waarde van enige synsbare goedere op enige wyse vermeerder word; of
 (d) in die herwinning van synsbare goedere van synsbare of enige ander goedere; (xix)
- (xxxvi) „voertuig” enige vliegtuig, trein, motorkar, vervoerwa, trok, kar, stootkar of ander vervoermiddel van watter soort ook al, en ook die toebehore, beslag en toerusting daarvan, asook pakkdiere met hulle tuie en gerei; (xxxvii)
- (xxxvii) „voorgeskrif” of „voorgeskrewe” deur hierdie Wet voorgeskryf; (xxviii)
- (xxxviii) „worts” enige vloeibare stof wat suikerstof bevat voordat gisting ingetree het; (xxxix)
- (xxxix) „wynbouer” 'n boer wat wingerdstokke verbou op deur homself geokkupeerde grond en wat op sodanige grond wyn maak van druiwe wat sodanige wingerdstokke voortgebring het. (xxxviii)

HOOFSTUK II.

ADMINISTRASIE, ALGEMENE PLIGTE EN BEVOEGDHEDE VAN SEKRETARIS EN BEAMPTES, EN TOEPASSING VAN WET.

Sekretaris belas met uitvoering van Wet.

2. (1) Die Sekretaris is, onderworpe aan die beheer van die Minister, belas met die uitvoering van hierdie Wet, met inbegrip van die uitleg van die Bylaes daarby.

(2) Die Ontvanger verrig sy pligte en oefen sy bevoegdhede kragtens hierdie Wet uit met inagneming van enige opdragte wat die Sekretaris uitreik.

Delegering van pligte en bevoegdhede van Sekretaris.

3. (1) Enige plig die Sekretaris opgelê en enige bevoegdheid hom verleen, kan deur die Sekretaris self, of deur 'n beampte ingevolge magtiging of onder beheer of toesig van die Sekretaris, verrig of uitgeoefen word.

(2) Enige beslissing gegee deur en enige kennisgewing of mededeling onderteken of uitgereik deur enige sodanige beampte, kan deur die Sekretaris of deur die betrokke beampte ingetrek of gewysig word (met ingang van die datum waarop sodanige beslissing gegee of kennisgewing of mededeling onderteken of uitgereik is, of van die datum van intrekking of wysiging daarvan), en word, totdat dit aldus ingetrek is, behalwe vir die doeleindes van hierdie sub-artikel, geag deur die Sekretaris gegee, onderteken of uitgereik te gewees het.

Algemene pligte en bevoegdhede van beamptes.

4. (1) Behoudens die wette op die Staatsdiens, tree beamptes in diens van die departement op onder die beheer en in opdrag van die Sekretaris.

(2) Geen beampte mag regstreekse finansiële belang by die vervaardiging of verkoop of invoer van of handeldryf in ingevoerde of synsbare goedere hê nie.

(3) Behalwe vir die doeleindes van hierdie Wet of wanneer dit van hom as 'n getuie in 'n geregshof vereis word, mag geen beampte enige inligting openbaar wat hy by die verrigting van sy pligte met betrekking tot enige persoon, maatskappy of besigheid te wete gekom het nie.

- (xxv) "package" means any container, wrapping or outer cover and its contents, or any bundle or single piece in the case of unpacked goods; (xxv)
- (xxvi) "pilot", in relation to any aircraft, means any person having charge of such aircraft; (xxi)
- (xxvii) "plant" includes vessels, utensils, appliances and fittings; (xvi)
- (xxviii) "prescribed" means prescribed by this Act; (xxxvii)
- (xxix) "regulation" means a regulation made by the Minister under this Act; (xxix)
- (xxx) "rule" means a rule made by the Secretary under this Act; (xxvi)
- (xxxi) "Secretary" means the Secretary for Customs and Excise or any officer lawfully acting in that capacity; (xxx)
- (xxxii) "ship" means any ship, vessel or boat (including a flying boat) of any kind whatsoever; (xxxi)
- (xxxiii) "State warehouse" means any premises provided by the State for the deposit of goods for the security thereof and of the duties due thereon, or pending compliance with the provisions of any law in respect of such goods; (xxxii)
- (xxxiv) "still" means any apparatus for, or capable of, distilling spirits and includes any part thereof; (vii)
- (xxxv) "still maker" means a person who manufactures or imports stills for sale and includes a person who repairs stills for reward; (viii)
- (xxxvi) "this Act" includes any proclamation, government notice, regulation or rule issued or made thereunder; (xv)
- (xxxvii) "vehicle" means any aircraft, train, motor car, van, truck, cart, barrow or other conveyance of any kind whatsoever, and includes the fittings, furnishings and equipment thereof, and also pack animals and their harness and tackle; (xxxvi)
- (xxxviii) "wine-grower" means a farmer who cultivates vines on land in his own occupation and who produces on such land wine from grapes grown on such vines; (xxxix)
- (xxxix) "worts" means any liquid substance containing saccharine matter before fermentation has commenced. (xxxviii)

CHAPTER II.

ADMINISTRATION, GENERAL DUTIES AND POWERS OF SECRETARY AND OFFICERS, AND APPLICATION OF ACT.

2. (1) The Secretary shall, subject to the control of the Secretary to Minister, be charged with the administration of this Act, administer Act, including the interpretation of the Schedules thereto.

(2) The Collector shall perform his duties and exercise his powers under this Act with due regard to any instructions issued by the Secretary.

3. (1) Any duty imposed or power conferred on the Secretary may be performed or exercised by the Secretary personally or by an officer under a delegation from or under the control or direction of the Secretary. Delegation of duties and powers of Secretary.

(2) Any decision made and any notice or communication signed or issued by any such officer may be withdrawn or amended by the Secretary or by the officer concerned (with effect from the date of making such decision or signing or issuing such notice or communication or the date of withdrawal or amendment thereof) and shall, until it has been so withdrawn, be deemed, except for the purposes of this sub-section, to have been made, signed or issued by the Secretary.

4. (1) Subject to the laws governing the public service, officers employed in the department shall act under the control and direction of the Secretary. General duties and powers of officers.

(2) No officer shall be directly financially interested in the manufacture or sale or importation of or trade in imported or excisable goods.

(3) No officer shall, except for the purposes of this Act or when required to do so as a witness in a court of law, disclose any information relating to any person, firm or business acquired in the performance of his duties.

- (4) (a) 'n Beamppte kan, by die toepassing van hierdie Wet—
- (i) te eniger tyd sonder voorafgaande kennisgewing enige perseel hoegenaamd betree en die ondersoek instel en die navrae doen 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 beamppte bepaalde tyd en plek enige boek, dokument of ding wat kragtens hierdie Wet gehou of vertoon moet word of wat betrekking het op of wat na hy op redelike gronde vermoed betrekking het op aangeleenthede waaroor hierdie Wet handel, en wat op die perseel of in besit of bewaring of onder beheer van enige sodanige persoon of sy werknemer is of was, voorlê;
 - (iii) te eniger tyd en op enige plek van enige persoon wat 'n boek, dokument of ding wat betrekking het op aangeleenthede waaroor hierdie Wet handel, in sy besit of bewaring of onder sy beheer het of vermoed word te hê, die voorlegging daarvan daar en dan of op 'n deur die beamppte bepaalde tyd en plek eis; en
 - (iv) enige sodanige boek of dokument ondersoek en uit-treksels daaruit of afskrifte daarvan maak, en kan van enige persoon 'n uitleg vorder van enige inskrywing daarin en kan beslag lê op enige sodanige boek, dokument of ding wat volgens sy oordeel bewys kan oplewer van 'n misdryf kragtens hierdie Wet.
- (b) 'n Beamppte kan 'n assistent of 'n lid van die polisie-mag saamneem wanneer hy enige perseel betree.
- (5) 'n Persoon in verband met wie se besigheid enige perseel geokkupeer of gebruik word, en enige persoon by hom in diens, moet te eniger tyd die hulp verleen wat die beamppte verlang om die perseel te betree en om sy bevoegdhede kragtens hierdie artikel uit te oefen.
- (6) (a) Indien 'n beamppte, nadat hy sy amptelike hoedanigheid en sy doel bekend gemaak en toegang tot 'n perseel geëis het, nie onmiddellik toegelaat word nie, kan hy en enige persoon wat hom help te eniger tyd, maar snags slegs in teenwoordigheid van 'n lid van die polisiemag, op daardie perseel enige deur of venster oopbreek of deur 'n muur breek om in te kom en die perseel te deursoek.
- (b) 'n Beamppte of iemand wat hom help, kan te eniger tyd grond of bevoering op 'n perseel vir deursoekdoel-eindes opgrawe of opbreek, en indien 'n kamer, plek, brandkas, kis, kas of pak gesluit is en die sleutels nie op versoek oorhandig word nie, bedoelde kamer, plek, brandkas, kis, kas of pak op enige wyse oopmaak.
- (7) 'n Beamppte kan eis dat enige persoon op 'n deur die beamppte bepaalde tyd en plek voor hom verskyn en kan, met betrekking tot enige saak waaroor hierdie Wet handel, daardie persoon daar en dan, of alleen of in die teenwoordigheid van 'n ander persoon, na hy wenslik ag, ondervra.
- (8) 'n Beamppte kan, met betrekking tot enige saak waaroor hierdie Wet handel, enige persoon, of alleen of in die teenwoordigheid van 'n ander persoon, na hy wenslik ag, ondervra wat hy op 'n kragtens hierdie artikel betrede perseel aantref, of wat na hy redelike grond het om te vermoed op 'n perseel ten opsigte waarvan enige bepaling van hierdie Wet van toepassing is, in diens is of in diens was, of wat na hy redelike grond het om te vermoed enigiets ten opsigte waarvan enige sodanige bepaling van toepassing is, in sy besit, of bewaring of beheer het of gehad het.
- (9) (a) 'n Beamppte kan op enige skip gaan of enige voertuig voorkeer en daarop gaan en kan enige sodanige skip of voertuig of enige persoon wat daarin of daarop aangetref word, deursoek na goedere waarop regte nie betaal is nie, of ten opsigte waarvan volgens sy redelike vermoede 'n oortreding van enige bepaling van hierdie Wet begaan is, en kan by die verrigting van sy pligte ongehinderd op bedoelde skip of voertuig bly.
- (b) Indien enige kamer, kajuit, plek, brandkas, kis, kas of pak gesluit is en die sleutels daarvan nie op versoek oorhandig word nie, kan die beamppte sodanige kamer, kajuit, plek, brandkas, kis, kas of pak op enige wyse oopmaak.
- (10) 'n Beamppte kan enigiemand voorkeer wat na hy rede het om te vermoed belasbare goedere of goedere ten opsigte waarvan 'n oortreding kragtens hierdie Wet begaan is op sy persoon versteek of in sy besit het en kan so iemand deursoek.

- (4) (a) An officer may, for the purposes of this Act—
- (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 any book, document or thing which by this Act is required to be kept or exhibited or which relates to or which he has reasonable cause to suspect of relating to matters dealt with in this Act and 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 or is believed to have the possession or custody or control of any book, document or thing relating to any matter dealt with in this Act, 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 any such book or document and may require from any person an explanation of any entry therein and may attach any such book, document or thing 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.

(5) Any person in connection with whose business any premises are occupied or used, and any person employed by him shall at any time furnish such facilities as may be required by the officer for entering the premises and for the exercise of his powers under this section.

(6) (a) 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 at any time, but at night only in the presence of a member of the police force, break open any door or window or break through any wall on the premises for the purpose of entry and search.

(b) An officer or any person assisting him may at any time break up any ground or flooring on any premises for the purpose of search and if any room, place, safe, chest, box or package is locked and the keys thereof are not produced on demand, may open such room, place, safe, chest, box or package in any manner.

(7) An officer may require any person to appear before him at any time and place fixed by the officer and may then and there question that person, either alone or in the presence of any other person, as he thinks fit, with respect to any matter dealt with in this Act.

(8) An officer may question, either alone or in the presence of any other person, as he thinks fit, with respect to any matter dealt with in this Act, any 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 employed on any premises in respect of which any provision of this Act is applicable, or whom he has reasonable grounds for believing to be or to have been in possession, custody or control of anything, in respect of which any such provision is applicable.

(9) (a) An officer may board any ship or may stop and board any vehicle and may search any such ship or vehicle or any person found therein or thereon for goods upon which duty has not been paid, or in respect of which he has reasonable cause to believe that there has been a contravention of any provision of this Act, and may freely remain on such ship or vehicle in pursuance of his duties.

(b) If any room, cabin, place, safe, chest, box or package is locked and the keys thereof are not produced on demand, the officer may open such room, cabin, place, safe, chest, box or package in any manner.

(10) An officer may stop any person whom he has reason to suspect of having dutiable goods or goods in respect of which a contravention under this Act has been committed, secreted about him or in his possession and he may search such person.

(11) (a) Enigiemand kan, alvorens hy ingevolge hierdie artikel deursoek word, eis dat die betrokke beampte hom na die Ontvanger bring, wat na goeddunke so iemand kan vrystel of kan beveel dat hy deursoek word: Met dien verstande dat die bepalings van hierdie paragraaf slegs van toepassing is indien so iemand binne 'n hawe- of lughawebeheergebied en gedurende die voorgeskrewe diensure van die Ontvanger voorgekeer word.

(b) 'n Vrou word slegs deur 'n vrou deursoek.

(12) 'n Beampte kan enige pakhuis, opslagplek, kamer, kajuit, plek, vat, toestel, werktuig, toebehore, voertuig of goedere toesluit, verseël, merk, vasmaak of andersins beveilig indien hy rede het om te vermoed dat 'n oortreding kragtens hierdie Wet ten opsigte daarvan of in verband daarmee begaan is of waarskynlik begaan sal word.

Toepassing van
Wet.

5. By die toepassing van hierdie Wet word die gebied Suidwes-Afrika (met inbegrip van die Oostelike Caprivi Zipfel in sub-artikel (3) van artikel drie van die Wysigingswet op Aangeleenthede van Suidwes-Afrika, 1951 (Wet No. 55 van 1951), vermeld) geag deel van die Republiek te wees.

HOOFSTUK III.

INVOER, UITVOER EN DEURVOER EN KUSVERVOER VAN GOEDERE.

Aanwysing van
klaringsplekke,
goedgekeurde
paaie en roetes,
ens.

6. (1) Die Sekretaris kan, behoudens enige deur hom gestelde voorwaardes, by reël aanwys of voorskryf—

(a) plekke as klaringsplekke vir die Republiek waardeur goedere ingevoer of uitgevoer kan word of waar goedere vir deurvoer of kusvervoer geland kan word, waar skepe op buitelandse vaart kan aandoen, waar persone wat die Republiek binnekom of verlaat aan wal of aan boord kan gaan of waar goedere vir doeane- en aksynsdoeleindes geklaar kan word;

(b) die paaie of roetes (met inbegrip van spoorlyne) waarlangs persone die Republiek kan binnekom of verlaat of ingevoerde goedere of goedere vir uitvoer of deurvoer bestem die Republiek kan binnekom of verlaat of van enige punt na enige ander punt vervoer kan word of die vervoermiddels van sodanige goedere;

(c) plekke as pakhuisplekke waar doeane- en aksynspakhuisse opgerig kan word;

(d) plekke vir die besondere en beperkte doeleindes en vir die tydperke wat bepaal word;

(e) plekke as doeane- en aksynslughawens waar vliegtuie wat die Republiek binnekom, vir die eerste keer moet land, waarvandaan vliegtuie wat die Republiek verlaat uiteindelik moet vertrek, waardeur goedere ingevoer of uitgevoer kan word of waar goedere vir deurvoer of kusvervoer geland kan word of waar persone wat die Republiek binnekom of verlaat, kan afstap of aan boord kan gaan;

(f) plekke by aangewese klaringsplekke of by doeane- en aksynslughawens vir die aan wal gaan of die afstap of die aan boord gaan van persone en die landing, oplaai of ondersoek van goedere (met inbegrip van bagasie);

(g) loodse as deurvoerloodse waarin goedere, voor behoorlike klaring daarvan, uit 'n skip, vliegtuig of voertuig verwyder kan word;

(h) algemene of spesiale in- en uitgange na of van enige dok- of kaaigebied of doeane- en aksynslughawe;

(i) die ure waartydens enige plek, pad, roete, loods, in- of uitgang wat ingevolge enige paragraaf van hierdie sub-artikel aangewys of voorgeskryf is, gebruik kan word vir die doeleindes in sodanige paragraaf vermeld.

(2) Indien die Sekretaris enige plekke, paaie, roetes, vervoermiddels, loodse, in- of uitgange, na gelang van die geval, kragtens enige paragraaf van sub-artikel (1) aangewys of voorgeskryf het, kan, behoudens die bepalings van sub-artikel (3), slegs daardie plekke, paaie, roetes, vervoermiddels, loodse, in- of uitgange wat aldus aangewys of voorgeskryf is, gebruik of aangewend word vir die doeleindes waarvoor dit kragtens sodanige paragraaf aldus aangewys of voorgeskryf is en indien enige ure kragtens paragraaf (i) van sub-artikel (1) voorgeskryf is waartydens enige in bedoelde paragraaf (i) bedoelde plek, pad, roete, loods, in- of uitgang gebruik kan word, mag sodanige plek, pad, roete, loods, in- of uitgang slegs gedurende sodanige ure gebruik word.

(11) (a) Any person may, before being searched in terms of this section, require the officer concerned to take him before the Collector, who may in his discretion discharge such person or direct that he be searched: Provided that the provisions of this paragraph shall apply only if such person is stopped within a harbour or airport control area and during the prescribed working hours of the Collector.

(b) A female shall only be searched by a female.

(12) An officer may lock up, seal, mark, fasten or otherwise secure any warehouse, store, room, cabin, place, vessel, appliance, utensil, fitting, vehicle or goods if he has reason to believe that any contravention under this Act has been or is likely to be committed in respect thereof or in connection therewith.

5. For the purposes of this Act, the territory of South-West Africa (including the Eastern Caprivi Zipfel referred to in sub-section (3) of section *three* of the South-West Africa Affairs Amendment Act, 1951 (Act No. 55 of 1951)), shall be deemed to be a part of the Republic. Application of Act.

CHAPTER III.

IMPORTATION, EXPORTATION AND TRANSIT AND COASTWISE CARRIAGE OF GOODS.

6. (1) The Secretary may, subject to such conditions as he may specify, by rule appoint or prescribe— Appointment of places of entry, authorized roads and routes, etc.

(a) places to be places of entry for the Republic, through which goods may be imported or exported or where goods may be landed for transit or coastwise carriage, where foreign-going ships may call, where persons entering or leaving the Republic may disembark or embark or where goods may be entered for customs and excise purposes;

(b) the roads or routes (including railways) over which persons may enter or leave the Republic or imported goods or goods intended for export or transit carriage may enter or leave the Republic or may be carried from any one point to any other point or the means of carriage of such goods;

(c) places as warehousing places where customs and excise warehouses may be established;

(d) places for such particular and limited purposes and for such periods as may be specified;

(e) places to be customs and excise airports at which aircraft entering the Republic shall first land, from which aircraft leaving the Republic shall finally depart, through which goods may be imported or exported or where goods may be landed for transit or coastwise carriage or where persons entering or leaving the Republic may disembark or embark;

(f) places at appointed places of entry or at customs and excise airports for the landing or embarkation of persons and the landing, loading or examination of goods (including baggage);

(g) sheds as transit sheds into which goods, before due entry thereof, may be removed from a ship, aircraft or vehicle;

(h) entrances and exits, general or special, to or from any dock or wharf area or customs and excise airport;

(i) the hours during which any place, road, route, shed, entrance or exit appointed or prescribed under any paragraph of this sub-section may be used for the purposes specified in such paragraph.

(2) If any places, roads, routes, means of carriage, sheds, entrances or exits, as the case may be, have been appointed or prescribed by the Secretary under any paragraph of sub-section (1), only such places, roads, routes, means of carriage, sheds, entrances or exits so appointed or prescribed may, subject to the provisions of sub-section (3), be used or employed for the purposes for which they have been so appointed or prescribed under such paragraph and if any hours have been prescribed under paragraph (i) of sub-section (1) during which any place, road, route, shed, entrance or exit referred to in the said paragraph (i) may be used such place, road, route, shed, entrance or exit shall be used only during such hours.

(3) Die gesagvoerder van 'n skip op buitelandse vaart of sodanige ander klas skip as wat die Sekretaris by reël bepaal, doen nie by 'n ander plek in die Republiek aan as 'n klaringsplek wat kragtens hierdie artikel aangewys is nie, en die loods van 'n vliegtuig wat in die Republiek aankom, moet, tensy die Sekretaris hom spesiale toestemming verleen het om elders te land, sy eerste landing by 'n plek wat kragtens hierdie artikel as 'n doeane- en aksynslughawe aangewys is, doen en moet sy vliegtuig onmiddellik na die ondersoekplek by daardie lughawe neem: Met dien verstande dat die bepalings van hierdie sub-artikel nie van toepassing is nie indien die gesagvoerder of loods, na gelang van die geval, deur ongunstige weer, ongeluk of ander omstandighede buite sy beheer gedwing word om by 'n plek aan te land wat nie aldus aangewys is nie en hy hom aanmeld by die Ontvanger naaste aan die plek waar hy gedwing is om aldus aan te land of by die Ontvanger by die eerste klaringsplek of doeane- en aksynslughawe wat kragtens hierdie artikel aangewys is en waar hy daarna aankom, en hy aan die regulasies voldoen.

(4) (a) Behoudens die bepalings van hierdie Wet, moet enige persoon te voet of in beheer van 'n voertuig wat enige dok- of kaaiterrein of doeane- en aksynslughawe binnegaan of verlaat of wat die Republiek per pad binnekome of verlaat by 'n plek waar 'n beampte gestasioneer is, stop of sodanige voertuig tot stilstand bring om deur sodanige beampte deursoek of ondersoek te word, na sy goeëdunke, en sodanige persoon gaan nie voort of laat nie sodanige voertuig voortgaan voordat bedoelde beampte dit toelaat nie.

(b) Indien sodanige persoon nie stop nie of nie sodanige voertuig tot stilstand bring nie of voortgaan of sodanige voertuig laat voortgaan sonder toestemming, kan die beampte die stappe doen, met inbegrip van die gebruik van geweld, wat hy nodig ag om die persoon of voertuig te stop en niemand is geregtig op enige vergoeding vir enige verlies of skade wat ontstaan as gevolg van enige *bona fide*-handeling van 'n beampte kragtens hierdie artikel nie.

(5) Indien die Sekretaris dit verlang, moet die eienaar of okkupeerder van 'n kragtens hierdie artikel aangewese deursoekplek tot genoë van die Sekretaris vir enige beampte wat die Sekretaris nodig ag om by sodanige loods te stasioneer, akkommodasie verskaf.

Rapporteur van aankoms of vertrek van skepe of vliegtuie.

7. (1) Die gesagvoerder van enige skip wat by enige kragtens artikel ses aangewese klaringsplek aankom, hetsy met 'n lading of in ballas, moet binne vier-en-twintig uur na aankoms van die skip en, tensy die Ontvanger toestemming tot die teendeel verleen het, voordat passasiers of bemanning aan wal of aan boord gaan of goedere geland of opgelaai word, en die loods van enige vliegtuig wat in die Republiek aankom, hetsy met of sonder goedere of passasiers, moet binne drie uur na landing by enige plek wat kragtens artikel ses as 'n doeane- en aksynslughawe aangewys is of binne die verdere tydperk wat die Sekretaris toelaat, maar in ieder geval voordat passasiers of bemanning afstap of aan boord gaan of goedere geland of opgelaai word—

(a) behoorlik die aankoms skriftelik rapporteer, met soveel duplikate of uittreksels as wat die Ontvanger verlang;

(b) in teenwoordigheid van die Ontvanger 'n verklaring met betrekking tot die waarheid van die rapport aflê en onderteken en alle vrae aangaande die skip of vliegtuig, die vrag en voorrade en die bemanning, passasiers en reis of vlug wat die Ontvanger aan hom stel, beantwoord; en

(c) indien verlang, die amptelike logboeke vir die reis of vlug, die bergingsgids en enige ander dokumente in sy besit aangaande die vrag, voorrade, bemanning, passasiers en reis of vlug, voorlê.

(2) Die in sub-artikel (1) bedoelde rapport moet die besonderhede bevat wat die Minister by regulasie voorskryf, asook—

(a) 'n lys van die passasiers; en

(b) manifeste van alle goedere aan boord of 'n manifeste, in die voorgeskrewe vorm, van alle goedere na daardie plek versend, na gelang die Sekretaris vereis.

(3) Die gesagvoerder van enige skip en die loods van enige vliegtuig wat van enige plek in die Republiek na enige plek daarbuite gaan, moet voor die Ontvanger verskyn en aan hom 'n uitwaartse rapport, in die voorgeskrewe vorm, oorhandig tesame met 'n volledige staat van die gelaaiete vrag en van

alle ingevoerde goedere waarop regte nie betaal is nie en synsbare goedere wat as voorrade aan boord van daardie skip of vliegtuig verskeep word, en moet 'n verklaring aflê en onderteken aangaande die waarheid van sodanige rapport en staat en moet alle vrae wat die Ontvanger aan hom stel, beantwoord.

(4) Geen goedere word op enige skip of vliegtuig gelaai nie voor oorhandiging aan die Ontvanger van 'n aangifte uitwaarts wat die besonderhede van die skip of vliegtuig en sy bestemming bevat wat in die regulasies voorgeskryf word.

(5) Die bepalings wat van toepassing is in verband met die vertrek van enige skip of vliegtuig op buitelandse vlug vanaf enige plek binne die Republiek na enige ander plek binne die Republiek is soos by regulasie voorgeskryf word.

(6) (a) Die gesagvoerder van 'n skip of die loods van 'n vliegtuig op buitelandse vlug laat nie die skip of vliegtuig van enige aangewese klaringsplek of enige plek wat as 'n doeane- en aksynslughawe aangewys is vertrek of laat nie toe dat dit geskied tensy hy eers 'n uitklaringsertifikaat of geleibiljet vir die voorgenome reis of vlug van die Ontvanger verkry nie, en die gesagvoerder of loods, na gelang van die geval, mag nie na sy vertrek by enige plek in die Republiek, behalwe 'n aangewese klaringsplek of 'n plek wat as 'n doeane- en aksynslughawe aangewys is, aandoen of land nie, tensy hy daartoe deur ongunstige weer, ongeluk of ander omstandighede buite sy beheer gedwing word.

(b) Die bepalings wat van toepassing is waar sodanige gesagvoerder of loods aldus gedwing is om by 'n ander plek as 'n aangewese klaringsplek of 'n plek wat as 'n doeane- en aksynslughawe aangewys is, aan te doen of te land, is soos by regulasie voorgeskryf word.

(7) Indien 'n skip of vliegtuig ten opsigte waarvan 'n uitklaring by enige plek ingevolge hierdie artikel uitgereik is, nie binne ses-en-dertig uur vanaf die tyd van uitreiking van die uitklaring of binne die verdere tydperk wat die Ontvanger toestaan, van daardie plek af vertrek nie, verval sodanige uitklaring en moet die gesagvoerder of loods opnuut 'n uitklaring verkry voordat hy die skip of vliegtuig laat vertrek of toelaat dat dit vertrek.

(8) Indien bevind word dat enige rapport wat kragtens hierdie artikel vereis word in enige opsig onvolledig of onjuis is, kan die Ontvanger, as hy daarvan oortuig is dat daar geen bedrieglike opset was nie, die gesagvoerder of loods toelaat om sy rapport te wysig.

(9) Die gesagvoerder van 'n skip of die loods van 'n vliegtuig kan, met toestemming van die Sekretaris en onderworpe aan die voorwaardes wat hy oplê, goedere wat vir enige hawe of lughawe bestem is, aan boord hou om dit by enige ander hawe of lughawe te land, of goedere by enige hawe of lughawe land wat nie daarvoor bestem is nie.

(10) (a) Behoudens die regulasies, kan die Sekretaris algemene of spesiale geleibiljette toestaan op die voorwaardes wat hy oplê, ten opsigte van enige kusvaarder of skip wat hom uitsluitlik met vis-, robbe- of walvisvangs of ghwano-insameling en -vervoer of die ander bedrywighede wat die Sekretaris bepaal, besig hou.

(b) Die Sekretaris kan by kennisgewing aan die gesagvoerder of eenaar van die skip of enige lid van die bemanning aan boord van sodanige skip enige sodanige geleibiljet intrek.

(11) Die Sekretaris kan, onderworpe aan die voorwaardes wat hy oplê, enige skip of vliegtuig of enige klas of soort skip of vliegtuig van al die bepalings of enige van die bepalings van hierdie artikel vrystel.

Aan boord gaan en deursoek van skepe en vliegtuie.

8. (1) (a) Die Ontvanger kan aan boord van enige skip of vliegtuig gaan wat by enige plek of lughawe in die Republiek aankom of binne die territoriale waters of visserysone van die Republiek is en kan ongehinderd aan boord bly solank hy dit vir die behoorlike uitvoering van sy pligte nodig ag.

(b) Die Ontvanger het vrye toegang tot en die reg om elke deel van sodanige skip of vliegtuig te deursoek en om alle goedere aan boord te ondersoek, asook die bevoegdheid om luikgate vas te maak en enige goedere te merk voordat dit geland word, en om enige goedere aan boord van daardie skip of vliegtuig, met inbegrip van die draadloosapparaat daarvan, te sluit, te verseël, te merk of op enige ander wyse te beveilig en hy kan ook van die gesagvoerder van sodanige skip of die loods

of the cargo laden and of all non-duty-paid imported goods and excisable goods shipped as stores on board that ship or aircraft and shall make and subscribe to a declaration as to the truth of such report and account and answer all such questions as may be put to him by the Collector.

(4) No goods shall be laden on any ship or aircraft before delivery to the Collector of an entry outwards containing such particulars of the ship or aircraft and its destination as may be prescribed in the regulations.

(5) The provisions which shall apply in connection with the departure of any ship or foreign-going aircraft from any place within to any other place within the Republic shall be as prescribed by regulation.

(6) (a) The master of a ship or the pilot of a foreign-going aircraft shall not cause or permit the ship or aircraft to depart from any appointed place of entry or any place appointed as a customs and excise airport without first obtaining a certificate of clearance or transire for the intended voyage or flight from the Collector, and the master or pilot, as the case may be, shall not after departure call or land at any place in the Republic other than an appointed place of entry or a place appointed as a customs and excise airport, unless forced to do so by stress of weather, accident or other circumstances beyond his control.

(b) The provisions which shall apply where such master or pilot has been so forced to call or land at a place other than an appointed place of entry or a place appointed as a customs and excise airport shall be as prescribed by regulation.

(7) If a ship or aircraft in respect of which a clearance has been issued at any place in terms of this section does not depart from that place within thirty-six hours of the time when the clearance was issued, or within such further time as the Collector may allow, such clearance shall lapse and the master or pilot shall obtain fresh clearance before causing or permitting the ship or aircraft to depart.

(8) If any report required in terms of this section is found to be in any way incomplete or incorrect, the Collector may, if he is satisfied that there was no fraudulent intention, permit the master or pilot to amend his report.

(9) The master of a ship or the pilot of an aircraft may, with the permission of the Secretary and subject to such conditions as he may impose, retain on board goods consigned to any port or airport for landing at any other port or airport or land at any port or airport goods not consigned thereto.

(10) (a) Subject to the regulations, the Secretary may grant general or special transires, on such conditions as he may impose, in respect of any coasting ship or ship exclusively engaged in fishing, sealing or whaling or collecting and transporting guano or such other activity as the Secretary may determine.

(b) The Secretary may by notice to the master or owner of the ship or any member of the crew on board such ship revoke any such transire.

(11) The Secretary may, subject to such conditions as he may impose, exempt any ship or aircraft or any class or kind of ship or aircraft from all or any of the provisions of this section.

8. (1) (a) The Collector may board any ship or aircraft arriving at any place or airport in the Republic or being within the territorial waters or fishing zone of the Republic and freely stay on board for so long as he deems necessary for the proper performance of his duties. Boarding and searching of ships and aircraft.

(b) The Collector shall have free access to and the right to rummage every part of such ship or aircraft and to examine all goods on board, with power to fasten down hatchways and to mark any goods before landing and to lock up, seal, mark or otherwise secure any goods on board that ship or aircraft, including the wireless apparatus thereof and he may also demand from the master of such ship or the pilot of such

van sodanige vliegtuig die voorlegging vereis van enige dokument waarop 'n bepaling van hierdie Wet betrekking het.

- (c) Die gesagvoerder van sodanige skip of die loods van sodanige vliegtuig moet, volgens sy vermoë, tot genoeg van die Sekretaris kos en inwoning aan die Ontvanger verskaf.

(2) Indien 'n slot, seël of merk wat kragtens die bepalings van hierdie artikel deur die Ontvanger aan of op enige goedere aan boord van 'n skip of vliegtuig geplaas is, opsetlik oopgemaak, gebreek, uitgewis of verander word, of indien enige goedere wat kragtens hierdie artikel gesluit, verseël, gemerk of op ander wyse beveilig is, verwyder word of indien die luikgate van 'n skip, nadat dit deur die Ontvanger vasgemaak is, sonder sy toestemming oopgemaak word, is die gesagvoerder van sodanige skip of die loods van sodanige vliegtuig, na gelang van die geval, aan 'n misdryf skuldig tensy hy bewys dat dit nie vir hom moontlik was om die betrokke handeling te voorkom nie.

Verseëling van goedere aan boord van skeep of vliegtuie.

9. (1) By die aankoms van 'n skip of vliegtuig by enige plek in die Republiek—

- (a) moet die gesagvoerder of loods daarvan alle verseëlbare goedere aan boord van die skip of vliegtuig wat onverbruikte voorrade van sodanige skip of vliegtuig is, op die voorgeskrewe vorm aangee; en
(b) moet die gesagvoerder of loods en elke bemanningslid daarvan alle verseëlbare goedere wat sy persoonlike eiendom of in sy besit is, op die voorgeskrewe vorm aangee,

en die Ontvanger kan alle sodanige verseëlbare goedere verseël.

(2) Die Ontvanger kan toelaat dat surplusvoorrade vir binnelandse verbruik of vir opslag geklaar word.

(3) By die toepassing van hierdie artikel beteken „verseëlbare goedere”—

- (a) tabak, sigare, sigarette en enige ander tabakpreparate of surrogate daarvan;
(b) enige spiritus of alkoholiese drankes;
(c) opium, opiumpreparate in enige vorm en opium-uitrustings;
(d) kokaïen, kokaïenpreparate en ander gewoontevormende droërye;
(e) saggarien, versoetingsmiddels wat saggarien bevat en surrogate van saggarien;
(f) artikels gebring of bedoel as geskenke vir of om te verkoop of te verruil aan enige persoon;
(g) alle ingevoerde goedere waarop doeanereg nie betaal is nie en alle sinsbare goedere wat as skeeps- of vliegtuigvoorrade by 'n plek in die Republiek ingeskeep is; en
(h) enige ander goedere wat deur die Sekretaris van tyd tot tyd by reël tot verseëlbare goedere verklaar word.

(4) Die Ontvanger kan, in opdrag van die Sekretaris, bo en behalwe verseëlbare goedere, enige goedere wat onverbruikte voorrade van enige skip of vliegtuig is of wat in die besit van die gesagvoerder of loods van sodanige skip of vliegtuig of van enige lid van die bemanning daarvan of van enige passasier aan boord daarvan is, verseël.

(5) Terwyl die betrokke skip of vliegtuig by enige plek in die Republiek bly, mag niemand, behalwe ooreenkomstig die reëls, enige seël wat deur die Ontvanger op enige goedere kragtens hierdie artikel geplaas is, breek of versteur nie.

(6) Behoudens die bepalings van sub-artikel (2), mag geen voorrade van enige soort sonder die toestemming van die Ontvanger geland word nie en alle goedere wat op 'n skip of vliegtuig verkry is, moet, as dit geland word, aan die Ontvanger verklaar word vir doeleindes van betaling van enige regte wat daarop betaalbaar is.

Wanneer goedere geag word ingevoer te wees.

10. (1) By die toepassing van hierdie Wet word alle goedere wat versend is na of ingebring is in die Republiek geag in die Republiek ingevoer te gewees het—

- (a) in die geval van goedere in 'n skip of vliegtuig na 'n plek in die Republiek versend, op die tydstip waarop sodanige skip of vliegtuig gedurende die betrokke reis of vlug die eerste keer binne die beheergebied van die hawe- of lughawe-owerheid by daardie plek gekom het, of indien die skip of vliegtuig nie gedurende daardie reis of vlug by die plek aangedoen het waarheen die goedere versend is nie, of as sodanige goedere afgelaai is voordat sodanige skip of vliegtuig aangekom het by die plek waarheen sodanige goedere

aircraft the production of any document to which any provision of this Act relates.

- (c) The master of such ship or the pilot of such aircraft shall, according to his means, provide accommodation and board for the Collector to the satisfaction of the Secretary.

(2) If any lock, seal or mark placed upon any goods on board any ship or aircraft by the Collector in terms of the provisions of this section is wilfully opened, broken, obliterated or altered or if any goods which have been locked, sealed, marked or otherwise secured in terms of this section are removed or if the hatchways of a ship are, after having been fastened down by the Collector, opened without his consent, the master of such ship or the pilot of such aircraft, as the case may be, shall be guilty of an offence unless he proves that it was not possible for him to have prevented the act in question.

9. (1) On arrival of any ship or aircraft at any place in the Republic—

Sealing of goods on board ships or aircraft.

- (a) the master or pilot thereof shall declare on the prescribed form all sealable goods on board the ship or aircraft which are unconsumed stores of such ship or aircraft; and
- (b) the master or pilot and every member of the crew thereof shall declare on the prescribed form all sealable goods which are his personal property or in his possession,

and the Collector may seal up all such sealable goods.

(2) The Collector may permit surplus stores to be entered for home consumption or for warehousing.

(3) For the purposes of this section "sealable goods" means—

- (a) tobacco, cigars, cigarettes and any other preparations of tobacco or substitutes therefor;
- (b) any spirits or alcoholic beverages;
- (c) opium, preparations of opium in any form and opium outfits;
- (d) cocaine, preparations of cocaine and other habit-forming drugs;
- (e) saccharin, sweetening substances containing saccharin, and substitutes for saccharin;
- (f) articles brought or intended as gifts for or for sale to or exchange with any person;
- (g) all non-duty-paid imported goods and all excisable goods shipped at a place in the Republic as ships' or aircraft stores; and
- (h) any other goods which may from time to time be declared by the Secretary by rule to be sealable goods.

(4) The Collector may, by direction of the Secretary, in addition to sealable goods, seal up any goods which are unconsumed stores of any ship or aircraft or which are in the possession of the master or pilot of such ship or aircraft or of any member of the crew thereof or of any passenger on board thereof.

(5) While the ship or aircraft in question remains at any place in the Republic, no person shall, except in accordance with the rules break or disturb any seal placed by the Collector on any goods in terms of this section.

(6) Except as provided in sub-section (2), no stores of any nature may be landed without the permission of the Collector and all goods acquired on a ship or aircraft shall, if landed, be declared to the Collector for purposes of payment of any duty due thereon.

10. (1) For the purposes of this Act all goods consigned to or brought into the Republic shall be deemed to have been imported into the Republic—

When goods deemed to be imported.

- (a) in the case of goods consigned to a place in the Republic in a ship or aircraft, at the time when such ship or aircraft on the voyage or flight in question, first came within the control area of the port or airport authority at that place, or at the time of the landing of such goods at the place of actual discharge thereof in the Republic if such ship or aircraft did not on that voyage or flight call at the place to which the

goods were consigned or if such goods were discharged before arrival of such ship or aircraft at the place to which such goods were consigned;

- (b) in the case of goods not consigned to a place in the Republic but brought thereto by and landed therein from a ship or aircraft, at the time when such goods were so landed;
- (c) subject to the provisions of sub-section (2), in the case of goods brought to the Republic overland, at the time when such goods entered the Republic; and
- (d) in the case of goods brought to the Republic by post, at the time of importation in terms of paragraph (a), (b) or (c) according to the means of carriage of such goods.

(2) For the purposes of sub-section (1), a place outside the Republic appointed in terms of this Act as a place of entry for goods consigned to the Republic, shall be deemed to be a place in the Republic in respect of goods consigned to such place for removal to the Republic overland.

11. (1) Subject to the regulations, no goods imported into the Republic by ship or aircraft or carried coastwise from any place in the Republic shall without the permission of the Collector be landed, removed or otherwise dealt with, and any goods landed with such permission before due entry thereof, shall be placed in a transit shed or other place approved by the Collector.

No landing and shipping of goods without permission.

(2) All goods landed from a ship or aircraft before due entry of such goods and placed in a transit shed or other approved place in accordance with the provisions of sub-section (1) shall be deemed to be still in the ship or aircraft, and as long as such goods remain in such shed or place, the master or pilot, as the case may be, shall remain responsible therefor in all respects and liable for the duty thereon as if the goods had not been removed from such ship or aircraft.

(3) Subject to the regulations, no goods shall, without the permission of the Collector, be loaded into a ship or aircraft for exportation from the Republic or for carriage coastwise.

(4) No goods or ballast shall, without the permission of the Collector, be laden at any place in the Republic on a ship or aircraft before all inward cargo for that place has been discharged.

(5) Subject to the provisions of sub-section (2) and the regulations and to any conditions which he may impose, the Collector may permit the landing at any place without due entry of goods not consigned to that place from a ship or aircraft which has sustained damage or is in distress.

12. (1) (a) Upon or before arrival at a railway station of any train with any goods thereon from beyond the borders of the Republic, the station master or other person in control of the station or any other person designated by the railway authority concerned by arrangement with the Secretary, shall deliver to the Collector a copy of all advice and delivery notes received by him relating to the goods consigned to that station by that train.

Goods imported or exported overland.

(b) Such station master or other person shall not permit any such goods to be removed from the railway premises without the written sanction of the Collector.

(2) The conductor, guard or other person in charge of a train shall on demand by any officer furnish him with all information at his disposal in respect of any goods on such train.

(3) (a) The person in charge of any vehicle (other than an aircraft or a railway train) whether or not conveying any goods, which arrives by land at any place in the Republic shall come to the office of the Collector nearest to the point at which he crossed the border or the office of the Collector which is most conveniently situated in relation to that point before unloading any goods or in any manner disposing of such vehicle or goods, and make a full written report to such Collector concerning the vehicle or goods, the journey and the

uitklaar, hoewel onderweg na een of meer tussenkushawens in die Republiek, 'n kusvaarder geag word nie, en die vaart van sodanige skip tussen die hawens in die Republiek word ook nie 'n kusvaart geag nie.

(2) 'n Skip op buitelandse vaart kan ook, onderwyl dit tussen hawens in die Republiek vaar, goedere langs die kus vervoer, onderworpe aan die regulasies en reëls met betrekking tot sodanige goedere.

(3) By die toepassing van hierdie Wet, word enige goedere wat uit 'n skip op 'n plek in die Republiek geland is of wat na die Ontvanger vermoed aldus geland is, geag ingevoerde goedere te wees waarop reg nie betaal is nie totdat die teendeel tot bevrediging van die Ontvanger bewys is en die bepalings van die regulasies en reëls met betrekking tot goedere wat langs die kus vervoer word, nagekom is.

Persone wat die Republiek binnekom of verlaat en smokkelaars.

15. (1) Iemand wat die Republiek binnekom of verlaat, moet alle goedere in sy besit wat hy saam met hom in die Republiek ingebring het of wat hy voornemens is om saam met hom oor die grense van die Republiek te neem sonder voorbehoud aangee, en moet, indien hy deur 'n beampte versoek word om dit te doen, sodanige goedere vir ondersoek deur bedoelde beampte voorlé en oopmaak.

(2) In alle gevalle waar iemand betrap word op, of betrokke is by, of deur die Ontvanger verdink word van 'n poging om goedere onwettig in te voer, uit te voer, te land, te verskeep of te verwyder, of om die betaling van regte op enige goedere te ontduik, het die Ontvanger die bevoegdheid om die betrokke persoon onmiddellik voor 'n landdroshof te bring om summier of andersins mee gehandel te word, of om sodanige persoon in 'n polisiestatie of ander geskikte plek op te sluit totdat hy voor sodanige hof gebring kan word.

Oopmaak van pakke in afwesigheid van eienaar.

16. Die Ontvanger kan in die afwesigheid van die eienaar van 'n pak wat in die Republiek ingevoer of geland is of wat na die Ontvanger vermoed aldus ingevoer of geland is, sodanige pak op risiko en vir rekening van die eienaar oopmaak en ondersoek: Met dien verstande dat die Ontvanger waar moontlik eers alle redelike pogings moet aanwend om die verblyfplek van sodanige eienaar vas te stel en bedoelde eienaar die geleentheid moet gee om self voor die Ontvanger te verskyn en die betrokke pak oop te maak.

Staatspakhuis.

17. (1) Wanneer enige goedere na 'n Staatspakhuis gebring en daarin bewaar word, kan die Sekretaris eis dat huur teen die skale wat by reël vasgestel is, betaal word vir die tydperk wat die goedere daarin bly.

(2) 'n Beampte wat enige goedere in sy bewaring in 'n Staatspakhuis het, kan die aflewering daarvan uit sodanige pakhuis weier totdat bewys tot sy bevrediging aan hom gelewer is dat—

- (a) die persoon wat op die goedere aanspraak maak, wettiglik op sodanige goedere geregtig is;
- (b) alle toepaslike bepalings van hierdie Wet of enige wet wat betrekking het op die invoer of uitvoer of deurvoer of kusvervoer van goedere nagekom is;
- (c) verskuldigde vrag- en ander gelde (met inbegrip van landings- en kaagelde) en huurgeld ten opsigte van die goedere betaal is.

(3) In geen geval is die Staat of enige beampte aanspreeklik ten opsigte van enige verlies of vermindering van of skade aan enige goedere in 'n Staatspakhuis nie.

(4) Indien 'n lasbrief of toestemming vir die verwydering van enige goedere uit 'n Staatspakhuis deur die Ontvanger verleen is, en die persoon aan wie sodanige lasbrief of toestemming verleen is, gemelde goedere nie onmiddellik uit die pakhuis verwyder nie, kan, ondanks enige ander bepalings van hierdie Wet, na goeddunke van die Sekretaris, oor die goedere beskik word asof dit goedere is ten opsigte waarvan klaring nie kragtens die bepalings van hierdie Wet gedoen is nie.

Vervoer van goedere onder waarborg.

18. (1) Ondanks andersluidende bepalings van hierdie Wet kan—

- (a) die invoerder of eienaar van enige ingevoerde goedere wat in die Republiek geland is of die vervaardiger of eienaar of koper van enige sinsbare goedere wat in 'n doeane- en aksynspakhuis vervaardig is of die lisensiehouer van 'n doeane- en aksynspakhuis waarin belasbare goedere vervaardig of opgeslaan word sodanige goedere na enige plek in die Republiek wat as 'n klaringsplek kragtens hierdie Wet aangewys is of na enige plek buite die Republiek, onder waarborg vervoer;

although bound for one or more intermediate coastal ports in the Republic, shall be deemed a coasting ship nor shall its voyage between ports in the Republic be deemed a coastwise voyage.

(2) A foreign-going ship may also carry coastwise goods while on a voyage between ports in the Republic subject to the regulations and rules relating to such goods.

(3) For the purposes of this Act, any goods landed from any ship at a place in the Republic or suspected by the Collector of having been so landed shall, until the contrary is proved to the satisfaction of the Collector and the provisions of the regulations and rules relating to goods carried coastwise are complied with, be deemed to be imported goods on which duty has not been paid.

15. (1) Any person entering or leaving the Republic shall unreservedly declare all goods in his possession which he brought with him into the Republic or proposes taking with him beyond the borders of the Republic and shall, if required by an officer to do so, produce and open such goods for inspection by the said officer.

Persons entering or leaving the Republic and smugglers.

(2) The Collector shall have the power, in all cases where a person is detected or is concerned in or is suspected by the Collector of an attempt to import, export, land, ship or remove goods illegally or to evade the payment of duties on any goods, forthwith to take the person concerned before a magistrate's court to be summarily or otherwise dealt with, or to secure such person in a police station or other suitable place, until he can be taken before such court.

16. The Collector may in the absence of the owner of any package imported into or landed in or suspected by the Collector to have been imported into or landed in the Republic, open and examine such package at the owner's risk and expense: Provided that wherever possible the Collector shall first make all reasonable efforts to ascertain the whereabouts of such owner and afford the said owner the opportunity of himself appearing before the Collector and opening the package in question.

Opening of packages in absence of owner.

17. (1) Whenever any goods are taken to and secured in any State warehouse, the Secretary may require rent to be paid for such period as the goods remain therein, at the rates fixed by rule.

State warehouse.

(2) Any officer who has the custody of any goods in any State warehouse may refuse delivery thereof from such warehouse until he has been furnished with proof to his satisfaction that—

- (a) the person claiming the goods is lawfully entitled to such goods;
- (b) all relevant provisions of this Act or any law relating to the importation or exportation or transit or coastwise carriage of goods have been complied with;
- (c) freight and other charges (including landing and wharfage charges) and rent due in respect of the goods have been paid.

(3) The State or any officer shall in no case be liable in respect of any loss or diminution of or damage to any goods in a State warehouse.

(4) If a warrant or permission for the removal of any goods from a State warehouse has been granted by the Collector, and the person to whom such warrant or permission has been granted does not immediately remove the said goods from the warehouse, they may, notwithstanding any other provisions of this Act, in the discretion of the Secretary, be dealt with as if they were goods in respect of which entry has not been made under the provisions of this Act.

18. (1) Notwithstanding anything to the contrary in this Act contained—

Removal of goods in bond.

- (a) the importer or owner of any imported goods landed in the Republic or the manufacturer or owner or purchaser of any excisable goods manufactured in a customs and excise warehouse or the licensee of a customs and excise warehouse in which dutiable goods are manufactured or stored may remove such goods in bond to any place in the Republic appointed as a place of entry under this Act or to any place outside the Republic;

- (b) die gesagvoerder van 'n skip, loods van 'n vliegtuig of persoon in beheer van enige voertuig waaruit enige goedere geland is op 'n plek in die Republiek waarheen sodanige goedere nie versend is nie, sodanige goedere onder waarborg vervoer na die plek waarheen dit versend is mits bewys van die identiteit van sodanige goedere en dat die betrokke goedere versend is na die plek waarheen dit die voorneme is om dit te vervoer, voor klaring vir vervoer aan die Ontvanger gelewer word;
- (c) die eienaar van, of enige persoon wat voordelige belang het by enige goedere wat in transito is deur die Republiek vanaf enige ander gebied in Afrika na enige plek buite die Republiek sodanige goedere vanaf die plek waar dit die Republiek binnegekom het tot by die plek waar dit bestem is om die Republiek te verlaat, onder waarborg vervoer.
- (2) Benewens enige aanspreeklikheid vir reg wat enige persoon kragtens enige ander bepaling van hierdie Wet opgeloop het, is die persoon wat enige goedere kragtens sub-artikel (1) onder waarborg vervoer, behoudens die bepalings van sub-artikel (3), aanspreeklik vir die reg op alle goedere wat hy aldus vervoer.
- (3) Behoudens die bepalings van sub-artikel (4), eindig enige aanspreeklikheid vir reg kragtens sub-artikel (2) wanneer daar deur die betrokke persoon tot bevrediging van die Sekretaris bewys word—
- (a) in die geval van goedere na 'n plek in die Republiek vervoer, dat sodanige goedere by daardie plek behoorlik geklaar is; of
- (b) in die geval van goedere wat vir 'n plek buite die grense van die Republiek bestem was, dat sodanige goedere wel uit die Republiek geneem is.
- (4) Indien die betrokke persoon versuim om die in sub-artikel (3) bedoelde bewys binne 'n tydperk van ses maande vanaf die datum waarop die betrokke goedere vir vervoer onder waarborg geklaar is, te lewer, moet hy op aanvraag van die Sekretaris onverwyld die reg wat op sodanige goedere betaalbaar is, betaal.
- (5) Geen goedere word vanaf die plek waar dit in die Republiek geland is of waar dit die Republiek binnegekom het, ingevolge hierdie artikel onder waarborg vervoer voordat dit vir vervoer onder waarborg geklaar is nie en sodanige klaring word by die toepassing van hierdie Wet geag behoorlike klaring op daardie plek ten opsigte van sodanige goedere te wees.
- (6) Geen klaring vir vervoer onder waarborg word aangebied deur of mag aangeneem word van 'n persoon wat nie die deur die Sekretaris vereiste sekerheid verskaf het nie en die Sekretaris kan te eniger tyd vereis dat die vorm, aard of bedrag van sodanige sekerheid gewysig word op die wyse wat hy bepaal.
- (7) Die vervoer onder waarborg van goedere is onderworpe aan die regulasies en die voorwaardes wat die Sekretaris voorskryf ten opsigte van sodanige goedere of enige klas of soort van sodanige goedere of goedere wat onder die deur hom voorgeskrewe omstandighede vervoer word, en die Sekretaris kan weier om klaringsbriewe vir die vervoer onder waarborg van goedere aan te neem van 'n vervoerder wat voortdurend nagelaat het om aan sodanige regulasies of voorwaardes te voldoen, of wat 'n in artikel *tagtig* bedoelde oortreding begaan het.
- (8) Goedere wat onder waarborg vervoer is, word nie by die plek van bestemming in die Republiek afgelewer of uit die beheer van die departement verwyder nie, behalwe na behoorlike klaring, ooreenkomstig die eerste opname van sodanige goedere by landing of by klaring vir vervoer onder waarborg daarvan geneem, of ooreenkomstig die inhoud van die houers wat sodanige goedere bevat soos aangegee op die faktuur wat deur die leweransier ten opsigte van sodanige goedere uitgereik is, en betaling van enige verskuldigde reg met inbegrip van enige reg verskuldig op enige tekort: Met dien verstande dat in die geval van goedere wat oor see onder waarborg vervoer word, geen aanspreeklikheid vir reg ten opsigte van enige verlies of tekort ontstaan nie indien bewys tot bevrediging van die Sekretaris gelewer word dat sodanige goedere nie by die plek van bestemming geland is nie.
- (9) Die Sekretaris kan die vervoer onder waarborg van goedere ten opsigte waarvan 'n bepaling van hierdie Wet nie nagekom is nie of wat aan verbeuring onderhewig is, weier.
- (10) Die Staat of 'n beampte is in geen geval vir enige verlies of beskadiging, van watter aard ook al, van enige goedere wat onder waarborg vervoer is, of vir enige verlies of skade weens foutiewe vervoer of aflewering, aanspreeklik nie.
- (11) Ondanks die bepalings van hierdie artikel, kan die Sekretaris, onderworpe aan die voorwaardes wat hy oplê, ten opsigte van goedere in transito deur die Republiek van 'n ander gebied in Afrika af na 'n bestemming buite die Republiek, of

- (b) the master of a ship, pilot of an aircraft or person in charge of any vehicle from which any goods were landed at a place in the Republic to which such goods were not consigned may remove such goods in bond to the place to which they were consigned provided evidence is produced to the Collector before entry for removal of the identity of such goods and that the goods in question were consigned to the place to which they are proposed to be removed;
- (c) the owner of or any person beneficially interested in any goods which are in transit through the Republic from any other territory in Africa to any place outside the Republic may remove such goods in bond from the place where they entered the Republic to the place where they are destined to leave the Republic.
- (2) In addition to any liability for duty incurred by any person under any other provision of this Act, the person who removes any goods in bond in terms of sub-section (1) shall, subject to the provisions of sub-section (3), be liable for the duty on all goods which he so removes.
- (3) Subject to the provisions of sub-section (4), any liability for duty in terms of sub-section (2) shall cease when it is proved to the satisfaction of the Secretary by the person concerned—
- (a) in the case of goods removed to a place in the Republic, that such goods have been duly entered at that place; or
- (b) in the case of goods which were destined for a place beyond the borders of the Republic, that such goods have been duly taken out of the Republic.
- (4) If the person concerned fails to submit any such proof as is referred to in sub-section (3) within a period of six months from the date on which the goods in question were entered for removal in bond, he shall upon demand by the Secretary forthwith pay the duty due on such goods.
- (5) No goods shall be removed in bond in terms of this section from the place where they were landed in the Republic or where they entered the Republic until they have been entered for removal in bond and such entry shall be deemed to be due entry in respect of such goods at that place for the purposes of this Act.
- (6) No entry for removal in bond shall be tendered by or may be accepted from a person who has not furnished such security as the Secretary may require and the Secretary may at any time require that the form, nature or amount of such security shall be altered in such manner as he may determine.
- (7) The removal in bond of goods shall be subject to the regulations and such conditions as the Secretary may impose in respect of such goods or any class or kind of such goods or goods removed in circumstances specified by him and the Secretary may refuse to accept bills of entry for the removal in bond of goods from a remover who has persistently failed to comply with such regulations or conditions or who has committed an offence referred to in section *eighty*.
- (8) Goods removed in bond shall not be delivered or removed from the control of the department at the place of destination in the Republic except upon due entry according to the first account taken of such goods on landing or on entry for removal in bond thereof or according to the contents of the packages containing such goods as reflected on the invoice issued by the supplier in respect of such goods, and payment of any duty due including any duty due on any deficiency: Provided that in the case of goods removed in bond by sea, liability for duty on any loss or deficiency shall not arise if evidence to the satisfaction of the Secretary is produced that such goods were not landed at the place of destination.
- (9) The Secretary may refuse the removal in bond of goods in respect of which a provision of this Act has not been complied with or which are liable to forfeiture.
- (10) The State or any officer shall in no case be liable for any loss of or damage of whatever nature to any goods removed in bond or for any loss or damage sustained by reason of wrong removal or delivery.
- (11) Notwithstanding the provisions of this section, the Secretary may, subject to such conditions as he may impose, in respect of goods in transit through the Republic from any other territory in Africa to any destination outside the Republic,

enige klas of soort van sodanige goedere of enige sodanige goedere wat onder deur hom voorgeskrewe omstandighede onder waarborg vervoer word, toelaat dat sodanige goedere vir vervoer onder waarborg geklaar word op 'n ander plek as die plek waar dit die Republiek binnegekom het.

(12) Die Sekretaris kan die paaie en roetes en die vervoermiddels van enige goedere vasstel wat onder waarborg vervoer word, of enige klas of soort van sodanige goedere of enige sodanige goedere wat onder deur hom voorgeskrewe omstandighede vervoer word.

(13) Niemand mag sonder die toestemming van die Sekretaris, enige goedere wat onder waarborg vervoer word na 'n ander bestemming as die bestemming wat by klaring vir vervoer onder waarborg aangegee is, afwend nie, of sodanige goedere in die Republiek, behalwe in die beheer van die departement op die plek van bestemming, aflewer of laat aflewer nie.

(14) Die Sekretaris kan die besonderhede voorskryf wat op die klaring vir vervoer onder waarborg aangegee moet word asook die dokumente wat die vervoerder by klaring vir vervoer onder waarborg moet voorlê ten opsigte van enige goedere wat onder waarborg vervoer word, of enige klas of soort van sodanige goedere of enige sodanige goedere wat vervoer word onder omstandighede of na 'n bestemming wat deur hom voorgeskryf word.

HOOFSTUK IV.

DOEANE- EN AKSYNSPAKHUISE; OPSLAG EN VERVAARDIGING VAN GOEDERE IN DOEANE- EN AKSYNSPAKHUISE.

Doeane- en aksynspakhuis.

19. (1) Die Sekretaris kan op enige vir daardie doel kragtens die bepalings van hierdie Wet aangewese plek, pakhuis lisensier (wat as doeane- en aksynspakhuis bekend staan) wat deur hom goedgekeur word vir die opslag van die belasbare ingevoerde of synsbare goedere of vir die vervaardiging van die belasbare goedere van ingevoerde of plaaslik geproduseerde materiale of ingevoerde en plaaslik geproduseerde materiale wat hy ten opsigte van elke sodanige pakhuis goedkeur.

(2) Sodanige pakhuis kan gelisensier word of vir die opslag van belasbare goedere (wat as doeane- en aksynsopslagpakhuis bekend staan) of vir die vervaardiging van belasbare goedere (wat as doeane- en aksynsvervaardigingspakhuis bekend staan), maar die Sekretaris kan 'n opslag- en 'n vervaardigingspakhuis op dieselfde perseel lisensier mits dit op 'n wyse geskei is wat deur hom goedgekeur word.

(3) Die Ontvanger kan, benewens enige slot wat deur die lisensiehouer gebruik word, 'n doeane- en aksynspakhuis met 'n Staatslot laat sluit vir die tydperk wat hy goeddink en niemand mag sodanige slot verwyder of breek of sodanige pakhuis binnegaan of enige goedere daaruit verwyder sonder die toestemming van die Ontvanger terwyl dit aldus gesluit is nie.

(4) (a) Die Ontvanger kan te eniger tyd voorraad opneem van die goedere in enige doeane- en aksynspakhuis en reg moet, behoudens die bepalings van sub-artikel (5) van artikel *twintig*, onverwyld betaal word op enige tekort.

(b) As daar gevind word dat die voorraad groter is as die hoeveelheid wat in sodanige pakhuis behoort te wees, moet die voorraad met die surplus gedebiteer word en die reg daarop betaal word by klaring vir binnelandse verbruik.

(5) Die Staat of enige beamppte is in geen geval vir enige verlies of beskadiging van watter aard ook al van enige goedere in 'n doeane- en aksynspakhuis of vir enige verlies of skade weens foutiewe aflewering van sodanige goedere aanspreeklik nie.

(6) Benewens enige aanspreeklikheid vir reg wat enige persoon kragtens enige ander bepaling van hierdie Wet opgeloopt het, is die lisensiehouer van 'n doeane- en aksynspakhuis, behoudens die bepalings van sub-artikel (7), aanspreeklik vir die reg op alle goedere in sodanige pakhuis opgeslaan of vervaardig vanaf die tydperk van ontvangs van die goedere in sodanige pakhuis of die tydperk van vervaardiging van die goedere in sodanige pakhuis, na gelang van die geval.

(7) Behoudens die bepalings van sub-artikel (8), eindig enige aanspreeklikheid vir reg kragtens sub-artikel (6) wanneer daar tot bevrediging van die Sekretaris bewys word deur die betrokke lisensiehouer dat die betrokke goedere behoorlik ingevolgt sub-artikel (4) van artikel *twintig* geklaar is en dat dit ooreenkomstig sodanige klaring afgelewer of uitgevoer is.

or any class or kind of such goods or any such goods removed in bond in circumstances specified by him, allow such goods to be entered for removal in bond at a place other than the place where the goods entered the Republic.

(12) The Secretary may determine the roads and routes and the means of carriage of any goods removed in bond or any class or kind of such goods or any such goods carried in circumstances specified by him.

(13) No person shall, without the permission of the Secretary, divert any goods removed in bond to a destination other than the destination declared on entry for removal in bond or deliver such goods or cause such goods to be delivered in the Republic except into the control of the department at the place of destination.

(14) The Secretary may specify the particulars to be reflected on the entry for removal in bond and the documents to be produced by the remover upon entry for removal in bond in respect of any goods removed in bond, or any class or kind of such goods or any such goods removed in circumstances or to a destination specified by him.

CHAPTER IV.

CUSTOMS AND EXCISE WAREHOUSES; STORAGE AND MANUFACTURE OF GOODS IN CUSTOMS AND EXCISE WAREHOUSES.

19. (1) The Secretary may license at any place appointed for that purpose under the provisions of this Act, warehouses (to be known as customs and excise warehouses) approved by him for the storage of such dutiable imported or excisable goods or for the manufacture of such dutiable goods from imported or locally-produced materials or imported and locally-produced materials as he may approve in respect of each such warehouse. Customs and excise warehouses.

(2) Such warehouses may be licensed either for the storage of dutiable goods (to be known as customs and excise storage warehouses) or for the manufacture of dutiable goods (to be known as customs and excise manufacturing warehouses), but the Secretary may license a storage and a manufacturing warehouse on the same premises provided they are separated in a manner approved by him.

(3) The Collector may, in addition to any lock used by the licensee, cause any customs and excise warehouse to be locked with a State lock for such period as he deems fit, and no person shall remove or break such lock or enter such warehouse or remove any goods therefrom without the permission of the Collector while it is so locked.

(4) (a) The Collector may at any time take stock of the goods in any customs and excise warehouse and duty shall, subject to the provisions of sub-section (5) of section *twenty*, forthwith be paid upon any deficiency.

(b) If the stock is found to be greater than the quantity which should be in such warehouse, the excess shall be debited to stock and the duty thereon paid on entry for home consumption.

(5) The State or any officer shall in no case be liable for any loss of or damage of whatever nature to any goods in a customs and excise warehouse or for any loss or damage sustained by reason of wrong delivery of such goods.

(6) In addition to any liability for duty incurred by any person under any other provision of this Act, the licensee of a customs and excise warehouse shall, subject to the provisions of sub-section (7), be liable for the duty on all goods stored or manufactured in such warehouse from the time of receipt into such warehouse of such goods or the time of manufacture in such warehouse of such goods, as the case may be.

(7) Subject to the provisions of sub-section (8), any liability for duty in terms of sub-section (6) shall cease when it is proved to the satisfaction of the Secretary by the licensee concerned that the goods in question have been duly entered in terms of sub-section (4) of section *twenty* and have been delivered or exported in terms of such entry.

(8) Indien die betrokke lisensiehouer versuim om die in sub-artikel (7) bedoelde bewys ten opsigte van enige goedere in die betrokke pakhuis te lewer binne die tydperk in die regulasies bepaal waarvoor goedere van daardie klas of soort in 'n doeane- en aksynspakhuis opgeslaan of gehou kan word of as die lisensiehouer 'n oortreding kragtens hierdie Wet begaan ten opsigte van enige goedere wat in sodanige pakhuis opgeslaan is of gehou word, moet hy op aanvraag van die Sekretaris onverwyld die reg op sodanige goedere verskuldig, betaal.

Goedere in
doeane- en
aksynspakhuis.

20. (1) (a) Enige belasbare ingevoerde of sinsbare goedere (behalwe goedere wat met korting op reg kragtens artikel vyf-en-sewentig geklaar word) van 'n klas of soort wat deur die Sekretaris goedgekeur is ten opsigte van elke pakhuis, kan geklaar word vir opslag in 'n doeane- en aksynspakhuis met uitstel van die betaling van reg daarop en geen goedere word verwyder na of geplaas in 'n doeane- en aksynspakhuis voordat dit aldus geklaar is nie.
- (b) Sodanige klaring word by die toepassing van hierdie Wet geag 'n behoorlike klaring te wees ten opsigte van sodanige goedere by die plek van invoer of vervaardiging.
- (2) (a) By klaring en landing van ingevoerde goedere vir opslag in of die oorplasing van belasbare sinsbare goedere na 'n doeane- en aksynspakhuis of die oorplasing van belasbare vervaardigde goedere van 'n doeane- en aksynsvervaardigingspakhuis na 'n doeane- en aksynsopslagpakhuis moet die Ontvanger 'n noukeurige opname van sodanige goedere doen en boekstaaf.
- (b) Behoudens die bepalings van artikel agtien en van sub-artikel (5) word geen afslag toegelaat vir verlies of vermindering van enige aard wat plaasvind terwyl sodanige goedere vervoer word na of gehou word in enige sodanige pakhuis of vervoer word van een pakhuis na 'n ander of vervoer word onder waarborg nie.
- (3) Goedere waarop geen reg betaalbaar is nie en van 'n klas of soort wat deur die Sekretaris goedgekeur is ten opsigte van elke pakhuis kan sonder klaring in 'n doeane- en aksynsvervaardigingspakhuis ingeneem word ten einde gebruik te word by die vervaardiging van belasbare goedere onderworpe aan die voorwaardes en die hou van die aantekeninge wat die Sekretaris in elke geval bepaal.
- (4) Geen goedere wat in 'n doeane- en aksynspakhuis opgeslaan of vervaardig is, word uit sodanige pakhuis geneem of afgelewer nie behalwe ooreenkomstig die regulasies en na behoorlike klaring vir die een of die ander van die volgende doeleindes—
- (a) binnelandse verbruik en betaling van enige reg daarop verskuldig;
- (b) heropslag in 'n ander doeane- en aksynspakhuis;
- (c) vervoer onder waarborg (soos in artikel agtien bepaal) na enige pakhuisplek kragtens die bepalings van hierdie Wet aangewys, vir heropslag in 'n ander doeane- en aksynspakhuis of klaring vir binnelandse verbruik of klaring vir uitvoer uit doeane- en aksynspakhuis;
- (d) uitvoer uit doeane- en aksynspakhuis (met inbegrip van verskaffing as voorrade aan skepe of vliegtuie op vreemde vaart of vlug).
- (5) Die reg op enige tekort in 'n doeane- en aksynspakhuis moet onverwyld op aanvraag na die ontdekking van sodanige tekort betaal word: Met dien verstande dat in die geval van goedere wat in enige doeane- en aksynsvervaardigingspakhuis vervaardig word, die Sekretaris, behoudens die bepalings van sub-artikel (2) van artikel vyf-en-dertig werks- en prosesverliese en verliese te wyte aan natuurlike oorsake tussen die tyd wanneer aanspreeklikheid vir belasting eerste ontstaan en die tyd van verwydering uit daardie pakhuis van sodanige goedere kan toelaat, in die mate in Bylae No. 4 of 6 vermeld, mits hy oortuig is dat geen deel van sodanige verlies op moedswillige of nalatige wyse veroorsaak is nie.
- (6) Goedere wat vir kleinhandelverkoop verpak is, word nie geklaar vir opslag in 'n opslagpakhuis tensy dit verpak is in buitehouers wat gewoonlik in die groothandel ten opsigte van sodanige goedere gebruik word nie.
- (7) Indien die lisensiehouer van enige doeane- en aksynspakhuis voortdurend versuim om te voldoen aan die vereistes van hierdie Wet of 'n in artikel tagtig bedoelde oortreding begaan, kan die Sekretaris die lisensie ten opsigte van sodanige pakhuis intrek of dit vir die tydperk wat hy bepaal, opskort.

(8) If the licensee concerned fails to submit any such proof as is referred to in sub-section (7) in respect of any goods in the warehouse in question within the period specified in the regulations for which goods of that class or kind may be stored or kept in a customs and excise warehouse or if the licensee commits an offence under this Act in respect of any goods stored or kept in such warehouse he shall upon demand by the Secretary forthwith pay the duty due on such goods.

20. (1) (a) Any dutiable imported or excisable goods (except Goods in customs and excise warehouses. *seventy-five*) of a class or kind approved by the Secretary in respect of each warehouse may be entered for storage in a customs and excise warehouse with deferment of payment of duty thereon and no goods shall be removed to or placed in a customs and excise warehouse until they have been so entered.

(b) Such entry shall be deemed to be due entry in respect of such goods at the place of importation or manufacture for the purposes of this Act.

(2) (a) Upon the entry and landing of imported goods for storage in or the transfer of dutiable excisable goods to a customs and excise warehouse or the transfer of dutiable manufactured goods from a customs and excise manufacturing warehouse to a customs and excise storage warehouse, the Collector shall take and record a particular account of such goods.

(b) Subject to the provisions of section *eighteen* and of sub-section (5), no allowance for loss or diminution of any nature which occurs while such goods are being transported to or kept in any such warehouse or transported from one warehouse to another or removed in bond shall be allowed.

(3) Goods on which no duty is payable and of a class or kind approved by the Secretary in respect of each warehouse, may, subject to such conditions and to the keeping of such records as the Secretary may in each case determine, without entry, be taken into a customs and excise manufacturing warehouse for the purpose of being used in the manufacture of dutiable goods.

(4) No goods which have been stored or manufactured in a customs and excise warehouse shall be taken or delivered from such warehouse except in accordance with the regulations and upon due entry for one or other of the following purposes—

(a) home consumption and payment of any duty due thereon;

(b) rewarehousing in another customs and excise warehouse;

(c) removal in bond (as provided in section *eighteen*) to any warehousing place appointed under the provisions of this Act, for rewarehousing in another customs and excise warehouse or entry for home consumption or entry for export from customs and excise warehouse;

(d) export from customs and excise warehouse (including supply as stores for foreign-going ships or aircraft).

(5) The duty on any deficiency in a customs and excise warehouse shall be paid forthwith on demand after detection of such deficiency: Provided that in the case of goods manufactured in any customs and excise manufacturing warehouse the Secretary may, subject to the provisions of sub-section (2) of section *thirty-five*, allow working and processing losses and losses due to natural causes, between the time when liability for duty first arises and the time of removal from that warehouse of such goods, to the extent specified in Schedule No. 4 or 6 if he is satisfied that no part of such loss was wilfully or negligently caused.

(6) Goods packed for retail sale shall not be entered for storage in a storage warehouse unless they are packed in outer containers normally used in the wholesale trade in respect of such goods.

(7) If the licensee of any customs and excise warehouse persistently fails to comply with the provisions of this Act or commits any offence referred to in section *eighty*, the Secretary may revoke the licence in respect of such warehouse or suspend it for such period as he may determine.

Spesiale
doeane- en
aksynspakhuis.

21. Die Sekretaris kan, behoudens die voorwaardes wat hy in elke geval oplê, by enige plek in die Republiek spesiale doeane- en aksynspakhuis lisensieer vir die spesiale doeleindes en vir die tydperk wat hy bepaal, mits die sekerheid wat hy vereis, verskaf word.

Monsters van
goedere in 'n
doeane- en
aksynspakhuis.

22. Die Ontvanger kan, ooreenkomstig die reëls, toelaat dat monsters van goedere in 'n doeane- en aksynspakhuis deur die eienaar van sodanige goedere geneem word en kan toelaat dat betaling van reg daarop uitgestel word totdat die goedere waarvan sodanige monsters geneem is, vir enige doel geklaar word vir aflewering uit daardie pakhuis.

Opslag of
vervaardiging
van verbode
goedere.

23. Die Sekretaris kan die opslag of vervaardiging van goedere waarvan die invoer of vervaardiging of van die hand sit kragtens enige wet verbied of beperk word, in 'n doeane- en aksynspakhuis toelaat, mits sodanige goedere in sodanige pakhuis opgeslaan of vervaardig word slegs vir uitvoer of verskaffing as voorrade aan skepe of vliegtuie op buitelandse vaart of vlug.

Skeeps- of
vliegtuig-
voorrade in
Republiek
verbruik.

24. Indien enige goedere wat kragtens die bepalings van sub-artikel (4) van artikel *twintig* uit 'n doeane- en aksynspakhuis as skeeps- of vliegtuigvoorrade verskeep is (behalwe enige sodanige goedere wat vir die werking van die skip gebruik word en nie vir verbruik deur of vir verkoop of van die hand sit aan die gesagvoerder of lede van die bemanning of passasiers van of besoekers aan sodanige skip nie) op sodanige skip in enige hawe in die Republiek of op sodanige vliegtuig, terwyl dit nie in die lug is nie, op enige plek in die Republiek of op sodanige vliegtuig op 'n vlug tussen enige plekke in die Republiek verbruik, verkoop of van die hand gesit word, is die gesagvoerder van sodanige skip of die loods van sodanige vliegtuig, na gelang van die geval, aanspreeklik vir die reg op die goedere aldus verbruik, verkoop of van die hand gesit en moet hy op aanvraag van die Sekretaris onverwyld die reg op sodanige goedere verskuldig, betaal: Met dien verstande dat die Sekretaris by reël enige klas of soort voorrade of skip of vliegtuig of enige voorrade of skip of vliegtuig waarop in sodanige reël bepaalde omstandighede van toepassing is van enige bepaling van hierdie artikel kan vrystel.

Sortering en
herverpakking in
doeane- en
aksynsopslag-
pakhuis.

25. Behoudens die bepalings van hierdie Wet, kan die Sekretaris die lisensiehouer van 'n doeane- en aksynsopslagpakhuis of die eienaar van enige goedere in sodanige pakhuis toelaat om enige goedere in daardie pakhuis te sorteer, te skei, te verpak of te herverpak en om die veranderinge daarin te maak of die stappe te doen wat nodig is vir die bewaring van daardie goedere of vir die verkoop, uitvoer of ander wettige van die hand sit daarvan of kan hy die behandeling van sinsbare goedere in sodanige pakhuis toelaat wat hy goedvind.

Oordrag van
eiendomsreg
op opgeslaande
goedere.

26. Die eienaar van enige belasbare goedere in 'n doeane- en aksynspakhuis kan sy eiendomsreg aan enige ander persoon oordra, maar die Sekretaris kan weier om enige sodanige oordrag van eiendomsreg te erken tensy die Ontvanger daarvan in kennis gestel word op die wyse wat deur die Sekretaris by reël voorgeskryf is en wat kan verskil ten opsigte van verskillende klasse of soorte goedere of goedere ten opsigte waarvan omstandighede deur hom bepaal van toepassing is.

Spesiale bepalings
ten opsigte van
doeane- en
aksynsvervaardigings-
pakhuis.

27. (1) Behoudens die bepalings van hierdie Wet, mag goedere wat onderhewig is aan aksynsreg nie vervaardig word behalwe ingevolge hierdie artikel en behalwe in 'n doeane- en aksynsvervaardigingspakhuis wat ingevolge hierdie Wet gelisensieer is nie: Met dien verstande dat spiritus wat deur landboudistilleerders gedistilleer word en wyn uitgesluit is van die vereiste van vervaardiging in 'n doeane- en aksynsvervaardigingspakhuis.

(2) Behoudens die bepalings van hierdie Wet, kan die Sekretaris, op die voorwaardes wat hy oplê, toestemming verleen vir die vervaardiging kragtens die bepalings van hierdie Hoofstuk van enige goedere in 'n doeane- en aksynsvervaardigingspakhuis indien enige van die goedere wat by sodanige vervaardiging gebruik word aan reg onderhewig is of indien die goedere wat aldus vervaardig word, belasbaar is.

(3) Enige ingevoerde goedere wat in 'n doeane- en aksynsvervaardigingspakhuis ingebring word en bestem is vir gebruik daarin by die vervaardiging van goedere wat aan aksynsreg onderhewig is, moet vir binnelandse verbruik geklaar word en enige reg verskuldig daarop moet voor sodanige gebruik betaal word.

21. The Secretary may, subject to such conditions as he may in each case impose, license at any place in the Republic special customs and excise warehouses for such special purposes and for such period as he may specify, provided such security as he may require, is furnished.

Special customs and excise warehouses.

22. The Collector may, in accordance with the rules, permit samples of goods in a customs and excise warehouse to be taken by the owner of such goods and may permit payment of duty thereon to be deferred until the goods from which such samples have been taken are entered for delivery from that warehouse for any purpose.

Samples of goods in a customs and excise warehouse.

23. The Secretary may allow the storage or manufacture in a customs and excise warehouse of goods the importation, manufacture or disposal of which is prohibited or restricted under any law, provided such goods are stored or manufactured in such warehouse for export or supply as stores for foreign-going ships or aircraft only.

Storage or manufacture of prohibited goods.

24. If any goods shipped as stores for any ship or aircraft from a customs and excise warehouse under the provisions of sub-section (4) of section *twenty* (except any such goods which are used for the operation of such ship and are not for consumption by or for sale or disposal to the master or members of the crew or passengers of or visitors to such ship) are consumed, sold or disposed of on such ship in any port in the Republic or on such aircraft at any place in the Republic when the aircraft is not airborne or on such aircraft on a flight between any places in the Republic, the master of such ship or the pilot of such aircraft, as the case may be, shall be liable for the duty on such goods so consumed, sold or disposed of and shall, upon demand by the Secretary, forthwith pay the duty due on such goods: Provided that the Secretary may by rule exempt any class or kind of stores or ship or aircraft or any stores or ship or aircraft to which circumstances specified in such rule apply from any provision of this section.

Ships' or aircraft stores consumed in the Republic.

25. Subject to the provisions of this Act, the Secretary may permit the licensee of a customs and excise storage warehouse or the owner of any goods in such warehouse to sort, separate, pack or repack any goods in such warehouse and to make such alterations therein or such arrangements as may be necessary for the preservation of those goods or for the sale, exportation or other lawful disposal thereof, or may permit such processing of excisable goods in such warehouse as he may deem fit.

Sorting and repacking in customs and excise storage warehouses.

26. The owner of any dutiable goods in a customs and excise warehouse may transfer his ownership to any other person but the Secretary may refuse to recognize any such transfer of ownership unless the Collector is notified thereof in the manner prescribed by the Secretary by rule which may vary in respect of different classes or kinds of goods or goods in respect of which circumstances specified by him apply.

Transfer of ownership of warehoused goods.

27. (1) Subject to the provisions of this Act, goods liable to excise duty may not be manufactured except in terms of this section and except in a customs and excise manufacturing warehouse licensed under this Act: Provided that spirits distilled by agricultural distillers and wine shall be excluded from the requirement of manufacture in a customs and excise manufacturing warehouse.

Special provisions in respect of customs and excise manufacturing warehouses.

(2) Subject to the provisions of this Act, the Secretary may, on such conditions as he may impose, permit the manufacture under the provisions of this Chapter of any goods in any customs and excise manufacturing warehouse if any of the goods used in such manufacture are liable to duty or if the goods so manufactured are dutiable.

(3) Any imported goods brought into and intended for use in a customs and excise manufacturing warehouse in the manufacture of goods liable to excise duty shall be entered for home consumption and any duty due thereon shall be paid prior to such use.

(4) Geen vervaardiging van goedere vind in 'n doeane- en aksynsvervaardigingspakhuis plaas voordat alle persele en installasies wat vir gebruik in verband met sodanige vervaardiging bestem is en die doel waarvoor dit gebruik staan te word, deur die Sekretaris goedgekeur en by hom geregistreer is nie.

(5) Planne van die persele en installasies wat in verband met sodanige vervaardiging gebruik gaan word en van die ligging van die installasies op sodanige persele en besonderhede van enige identifikasienommers of merke op enige installasies moet aan die Ontvanger voorgelê word voor die aanvang van vervaardiging en geen verandering aan sodanige persele of installasies word aangebring sonder die vooraf verkreeë toestemming van die Sekretaris nie.

(6) Alle werksaamhede in doeane- en aksynsvervaardigingspakhuse is onderhewig aan die reg van toesig deur beampptes.

(7) (a) Elke lisensiehouer van 'n doeane- en aksynsvervaardigingspakhuis moet, indien die Sekretaris dit verlang, kantoorakkommodasie en kos en inwoning tot genoeg van die Sekretaris verskaf aan enige beampte wat vir die doeleindes van hierdie Wet by sodanige pakhuis gestasioneer is of dit besoek.

(b) 'n Persoon wat aldus kos en inwoning aan 'n beampte verskaf, is op redelike vergoeding daarvoor geregtig.

(8) Die Ontvanger kan aan enige lisensiehouer skriftelike opdrag gee, wat spesifiseer in watter deel van die pakhuis—

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

(b) enige materiaal vir gebruik by vervaardiging en vervaardigde goedere, onderskeidelik, gehou moet word.

(9) Geen lisensiehouer mag, sonder skriftelike toestemming van die Sekretaris, in 'n doeane- en aksynsvervaardigingspakhuis enige besigheid doen, behalwe dié waarvoor die pakhuis gelisensieer is en die persele en installasies geregistreer is nie.

(10) Niemand mag, behalwe met die skriftelike toestemming van die Sekretaris—

(a) enige perseel of installasie wat geregistreer moet word ingevolge die bepalings van hierdie Hoofstuk, gebruik vir enige doel behalwe dié wat in sodanige registrasie uiteengesit word nie;

(b) enige verandering aan enige struktuur op sodanige perseel of van enige sodanige installasie aanbring nie;

(c) enige installasie behalwe dié wat in sodanige registrasie uiteengesit word in sodanige perseel inbring of in besit hê nie, of enige installasie uit sodanige perseel verwyder nie;

(d) 'n pyp of buis vir die vervoer van enige stof of produk in 'n pakhuis onder die oppervlakte van die grond aanbring tensy sodanige pyp of buis toegemaak is in 'n omhulsel wat maklik oopgemaak kan word sodat die pyp of buis sigbaar is nie.

(11) Die Sekretaris kan by reël voorskryf op watter dae en gedurende watter ure al die werksaamhede in 'n doeane- en aksynsvervaardigingspakhuis of enigeen daarvan (met inbegrip van die verwydering van goedere) verrig moet word.

(12) Geen distilleerbedrywighede word begin voordat die geheel of enige gedeelte van die distilleerstelsel of -installasie, na gelang die Sekretaris vereis, op koste van die lisensiehouer, van toebehore en benodighede voorsien is wat geskik is vir die insit of aanheg van doeane- en aksynsmeters, -mate, -maatstokke, -slotte en -seëls ooreenkomstig die regulasies en tot bevrediging van die Sekretaris vir die beveiliging van sodanige stelsel of installasie en totdat sodanige stelsel of installasie behoorlik deur die Ontvanger beveilig is nie.

(13) Indien daar met enige meter, maatstok, slot of toebehore gepeuter word of dit beskadig word, of indien enige pyp, tap, slottoebehore of toebehore wat aan 'n distilleerketel of houer geheg is, deurstek of beskadig word, moet die lisensiehouer onverwyld die betrokke artikel herstel of vervang, tot bevrediging van die Sekretaris, of 'n beampte kan die reparasie of vervanging uitvoer op koste van die lisensiehouer.

(14) Indien enige sodanige gepeuter, beskadiging of deursteking regstreeks of onregstreeks veroorsaak is deur die opsetlike handeling of deur die nalatigheid of met die oogluikende toelating van die lisensiehouer of sy werknemer, is sodanige lisensiehouer, benewens aanspreeklikheid vir die koste van reparasie of vervanging, ook aan 'n misdryf skuldig.

(15) Die bewyslas dat enige sodanige gepeuter, beskadiging of deursteking nie soos voormeld veroorsaak is nie, rus op die lisensiehouer.

(4) No manufacturing of goods shall take place in a customs and excise manufacturing warehouse until all premises and plant intended for use in connection with such manufacturing and the purpose for which they are to be used have been approved by and registered with the Secretary.

(5) Plans of the premises and plant to be used in connection with such manufacturing and of the location of the plant on such premises and particulars of any identifying numbers or marks on any plant shall be submitted to the Collector before the commencement of manufacturing and no alteration to such premises or plant shall be made without the prior permission of the Secretary.

(6) All operations in customs and excise manufacturing warehouses are subject to the right of supervision by officers.

(7) (a) Every licensee of a customs and excise manufacturing warehouse shall, if required by the Secretary, provide office accommodation and board and lodging, to the satisfaction of the Secretary, for any officer stationed at or visiting such warehouse for the purposes of this Act.

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

(8) The Collector may give instructions in writing to any licensee specifying in what part of the warehouse—

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

(b) any material for use in manufacture and manufactured goods, respectively, are to be kept.

(9) No licensee shall, without the written permission of the Secretary in a customs and excise manufacturing warehouse, carry on any business except that for which the warehouse is licensed and the premises and plant are registered.

(10) No person shall, except with the written permission of the Secretary—

(a) use any premises or plant required to be registered in terms of the provisions of this Chapter for any purpose other than that detailed in such registration;

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

(c) bring into or have in such premises, any plant other than that detailed in such registration or remove any plant from such premises;

(d) place below the surface of the ground any pipe or tube for conveying any material or product in a warehouse unless such pipe or tube is enclosed in casing capable of being easily opened so that the pipe or tube is exposed to view.

(11) The Secretary may by rule prescribe the days on which and the hours during which all or any of the operations in a customs and excise manufacturing warehouse (including the removal of goods) shall be carried out.

(12) No distilling operation shall be commenced until the whole or any part of the distilling system or plant, as the Secretary may require, has been provided, at the expense of the licensee, with fittings and requirements to permit of the insertion or affixing of customs and excise meters, gauges, rods, locks and seals according to the regulations and to the satisfaction of the Secretary, for the purpose of securing such system or plant, and until such system or plant has been duly secured by the Collector.

(13) If any meter, rod, lock or fitting is tampered with or damaged, or if any pipe, cock, fastening or fitting connected with a still or vessel is pierced or damaged, the licensee shall forthwith repair or renew the article in question to the satisfaction of the Collector, or an officer may effect the repair or renewal at the expense of the licensee.

(14) 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.

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

Vasstelling van die hoeveelheid spiritus deur dit te weeg.

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

(2) By die vasstelling van die hoeveelheid spiritus deur dit te weeg, word die tabelle gebruik wat in die regulasies voorgeskryf is, en die hoeveelheid volgens bedoelde tabelle vasgestel, word by die toepassing van hierdie Wet geag die juiste hoeveelheid sodanige spiritus te wees.

Indeling van spiritus.

29. Geen spiritus wat in die Republiek gedistilleer is, word by die toepassing van hierdie Wet ingedeel as spiritus wat die voortbrensel van die wingerdstok is voordat sodanige spiritus deur die Ontvanger as sodanig gesertifiseer is nie en enige spiritus wat nie aldus gesertifiseer is nie, word geag ander spiritus as van die voortbrensel van die wingerdstok te wees.

Beheer van die gebruik van spiritus vir sekere doeleindes.

30. (1) Niemand mag spiritus, wat van die voortbrensel van die wingerdstok gedistilleer is, by die vervaardiging van alkoholiese drank gebruik tensy sodanige spiritus deur die Regeeringsbrandewynraad as geskik vir voormelde gebruik gesertifiseer is nie: Met dien verstande dat indien die Raad weier om enige spiritus as geskik vir voormelde gebruik te sertifiseer, die vervaardiger sodanige spiritus kan herdistilleer, of dit kan behandel volgens enige metode wat die Raad goedkeur en daarna kan die Raad na goëddunke die spiritus sertifiseer as geskik vir gebruik by die vervaardiging van alkoholiese drank.

(2) Die vermenging van brandewyn ingevolge paragraaf (b) van artikel *agt* van die Wet op Beheer oor Wyn en Spiritualieë, 1956 (Wet No. 38 van 1956), en die vervaardiging van spiritus van enige ander drank of enige ander nie-synsbare goedere is aan die toesig deur 'n beampete onderhewig wat die Sekretaris in elke geval nodig ag.

(3) Die bepalinge van sub-artikel (1) is nie van toepassing op 'n landboudistilleerder of 'n wynbouer wat alkoholiese drank vir sy private gebruik kragtens die bepalinge van hierdie Wet vervaardig nie.

Klaring van spiritus vir gebruik by vervaardiging.

31. (1) Spiritus wat nie vir binnelandse verbruik geklaar is nie mag nie by die produksie van drank of ander nie-synsbare goedere gebruik word nie.

(2) Die Sekretaris kan, op die voorwaardes wat hy in elke geval oplê, toestemming verleen vir die gebruik van spiritus wat vir binnelandse gebruik geklaar is by die produksie van drank of ander nie-synsbare goedere op 'n perseel wat as 'n doeane- en aksynspakhuis gelisensieer is en kan toestemming verleen vir uitstel van betaling van die reg op enige sodanige spiritus gebruik by die produksie van drank op enige sodanige perseel—

(a) in die geval van spiritus gebruik by die vervaardiging van enige drank kragtens enige item van Bylae No. 6, totdat sodanige drank uit sodanige perseel gelewer word; of

(b) in die geval van spiritus gebruik by die produksie van enige drank andersins as kragtens enige item van Bylae No. 6, totdat sodanige drank in enige houër verpak word.

(3) (a) Niemand mag, sonder die toestemming van die Sekretaris, spiritus wat vir binnelandse verbruik geklaar is, herdistilleer nie.

(b) Enige sodanige toestemming kan verleen word onderworpe aan die voorwaardes wat die Sekretaris in elke geval oplê.

(4) Dranke of ander nie-synsbare goedere wat in stryd met die bepalinge van sub-artikel (1) geproduseer is en enige spiritus wat in stryd met die bepalinge van sub-artikel (3) herdistilleer is, is aan verbeuring onderhewig.

Vasstelling van die sterkte van spiritus.

32. (1) (a) By die toepassing van hierdie Wet, word die sterkte van enige spiritus of spirituspreparaat wat in die Republiek ingevoer word, geag dié te wees soos getoets volgens Gay Lussac se hidrometer teen hittegraad 15° Celsius en die sterkte van enige spiritus of spirituspreparaat wat in die Republiek vervaardig word, word geag dié te wees soos getoets volgens Sikes se hidrometer en volgens die tabelle in gebruik saam met sodanige hidrometers.

(b) Indien die sterkte van enige spiritus na die oordeel van 'n beampete nie dadelik of sekuur met 'n hidrometer vasgestel kan word nie, kan die sterkte vasgestel word op die wyse wat die Sekretaris voorskryf.

(2) In enige klaring, sertifikaat, opgawe, faktuur, verklaring of ander dokument wat aan die departement ooreenkomstig die bepalinge van hierdie Wet ten opsigte van ingevoerde

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

Ascertaining quantity of spirits by weighing.

(2) In ascertaining the quantity of spirits by weighing, the tables prescribed in the regulations shall be used, and the quantity ascertained in accordance with the said tables shall be deemed to be the true quantity of such spirits for the purposes of this Act.

29. No spirits distilled in the Republic shall, for the purposes of this Act, be classed as being spirits of the product of the vine until such spirits have been so certified by the Collector, and any spirits not so certified shall be deemed to be spirits other than of the product of the vine.

Classification of spirits.

30. (1) No person shall use spirits, distilled from the product of the vine, in the manufacture of alcoholic beverages unless such spirits have 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, the manufacturer may redistil such spirits or treat the same by any method approved by the Board, and thereafter in its discretion the Board may certify the spirits as suitable for use in the manufacture of alcoholic beverages.

Control of the use of spirits for certain purposes.

(2) The blending of brandy in terms of paragraph (b) of section eight of the Wine and Spirits Control Act, 1956 (Act No. 38 of 1956), and the production from spirits of any other beverage or any other non-excisable goods shall be subject to such supervision by an officer as the Secretary may in each case consider necessary.

(3) The provisions of sub-section (1) shall not apply to an agricultural distiller or a wine-grower who manufactures alcoholic beverages under the provisions of this Act for his private use.

31. (1) Spirits which have not been entered for home consumption shall not be used in the production of beverages or other non-excisable goods.

Entry of spirits for use in manufacture.

(2) The Secretary may, on such conditions as he may in each case impose, permit the use of spirits which have been entered for home consumption in the production of beverages or other non-excisable goods on premises which have been licensed as a customs and excise warehouse and may permit payment of the duty on any such spirits used in the production of beverages on any such premises to be deferred—

(a) in the case of spirits used in the production of any beverage under any item of Schedule No. 6, until such beverage is delivered from such premises; or

(b) in the case of spirits used in the production of any beverage otherwise than under any item of Schedule No. 6, until such beverage is packed in any container.

(3) (a) No person shall, without the permission of the Secretary, redistil spirits which have been entered for home consumption.

(b) Any such permission may be granted subject to such conditions as the Secretary may in each case impose.

(4) Beverages or other non-excisable goods produced in contravention of the provisions of sub-section (1) and any spirits redistilled in contravention of sub-section (3), shall be liable to forfeiture.

32. (1) (a) For the purposes of this Act, the strength of any spirits or spirituous preparation imported into the Republic shall be taken to be that shown on test by Gay Lussac's hydrometer at a temperature of 15° Centigrade and the strength of any spirits or spirituous preparation manufactured in the Republic shall be taken to be that shown on test by Sikes' hydrometer, in accordance with the tables used with such hydrometers.

Ascertaining strength of spirits.

(b) If in the opinion of an officer the strength of any spirits cannot immediately or accurately be ascertained by hydrometer, the strength may be ascertained in such manner as the Secretary may determine.

(2) In any entry, certificate, return, invoice, declaration or other document rendered to the department in accordance with the provisions of this Act in respect of imported spirits

spiritus of spirituspreparate voorgelê word, moet die sterkte van sodanige spiritus of spirituspreparate in terme van die inhoud absolute alkohol volgens volume by 15° Celsius verklaar word en vir hierdie doel word elke een persent absolute alkohol volgens volume geag een graad absolute alkohol volgens volume te wees en kan dit aldus uitgedruk word.

(3) By die berekening van reg word een gelling spiritus teen proefsterkte soos vasgestel met Sikes se hidrometer geag gelykstaande te wees met 0.571 gellings absolute alkohol volgens volume.

Vereistes ten opsigte van distilleerketels.

33. Behoudens die bepalings van artikel *drie-en-sestig*, mag niemand spiritus distilleer in 'n distilleerketel wat nie voldoen aan die vereistes ten opsigte van kapasiteit en konstruksie wat in die regulasies voorgeskryf word nie: Met dien verstande dat die Sekretaris na goeddunke enige distilleerketel in gebruik ten tyde van die inwerkingtreding van hierdie Wet of enige distilleerketel wat vir 'n ander doel as die vervaardiging van drinkbare spiritus gebruik word van al die bedoelde vereistes of enigeen daarvan vir die tydperk en op die voorwaardes wat hy goeddink, kan vrystel.

Spesiale voorwaardes aangaande spiritus wat vervaardig word deur landbou-distilleerders.

34. (1) Die vervaardiging van spiritus deur 'n landbou-distilleerder is onderhewig aan die toesig deur 'n beampte wat die Sekretaris in elke geval goedvind.

(2) 'n Afslag kan toegestaan word vir natuurlike verlies en verdamping op alle spiritus wat deur 'n landbou-distilleerder self gedistilleer is en op sy plaas opgeslaan word, in die mate wat in Bylae No. 6 vermeld word, mits die Sekretaris oortuig is dat geen gedeelte van sodanige verlies opsetlik of deur natigheid veroorsaak is nie.

(3) Geen landbou-distilleerder gebruik sy distilleerketel om spiritus mee te distilleer van enige materiaal behalwe produkte wat op die plaas waarvan hy die eenaar of okkupeerder is, gekweek is nie en wat van 'n soort is wat by regulasie voorgeskryf is ten opsigte van die klas landbou-distilleerder waaraan hy behoort.

(4) Behoudens die bepalings van hierdie Wet en die Drankwet, 1928 (Wet No. 30 van 1928), is die bepalings van sub-artikel (4) van artikel *twintig mutatis mutandis* van toepassing ten opsigte van spiritus wat van druiwe vervaardig is deur enige klas landbou-distilleerder wat deur die Minister by regulasie bepaal word, en vir die doel van sodanige toepassing word enige verwysing in bedoelde sub-artikel na 'n doeane- en aksynspakhuis geag 'n verwysing te wees na die plaas waarop sodanige spiritus vervaardig word.

(5) Spiritus wat deur 'n landbou-distilleerder in die provinsie Transvaal of Oranje-Vrystaat van enige voorgeskrewe vrugte behalwe druiwe vervaardig is, is slegs vir sy private gebruik op die plaas waar daardie vrugte geproduseer en daardie spiritus vervaardig is.

Spesiale bepalings aangaande wyn.

35. (1) (a) Die Sekretaris kan, onderworpe aan die voorwaardes wat hy in elke geval oplê, die perseel van 'n wynbouer, koöperatiewe landbouvereniging van wynbouers, die Sagtevrugteraad of 'n persoon wat 'n lisensie om in wyn in groothandelhoeveelhede handel te dryf kragtens enige wet besit, lisensieer as 'n spesiale doeane- en aksynspakhuis om wyn te vervaardig.

(b) Spesiale pakhuis wat kragtens hierdie sub-artikel gelisensieer is, word by die toepassing van hierdie Hoofstuk geag doeane- en aksynsvervaardigingspakhuis te wees.

(2) Waar minder as vyftig persent volgens volume van die wyn wat in 'n doeane- en aksynspakhuis vervaardig word, vervaardig word van wyn of druiwe wat afkomstig is van 'n distrik binne tweehonderd-en-vyftig myl vanaf sodanige pakhuis, kan die Minister 'n vaste korting ten opsigte van werks- en prosesverliese en verliese te wyte aan natuurlike oorsake by regulasie voorskryf wat toegelaat word in die plek van die korting ten opsigte van sodanige verliese waarvoor in sub-artikel (5) van artikel *twintig* voorsiening gemaak word.

Spesifieke bepalings aangaande bier.

36. (1) Indien die soortlike gewig voor fermentasie van enige worts wat bestem is om gebruik te word by die vervaardiging van bier in die Republiek, in die versamel- of fermentasiehouers in 'n doeane- en aksynsvervaardigingspakhuis, die soortlike gewig wat volgens die vervaardigingsaantekeninge van die vervaardiger die soortlike gewig van sodanige worts behoort te wees met meer as twee persent oorskry, is sodanige vervaardiger aan 'n misdryf skuldig.

or spirituous preparations, the strength of such spirits or spirituous preparations shall be declared in terms of the content of absolute alcohol by volume at 15° Centigrade and for this purpose every one per cent of absolute alcohol by volume shall be deemed to be and may be expressed as one degree of absolute alcohol by volume.

(3) For the purposes of calculating the duty, one gallon of spirits at proof strength as determined by Sikes' hydrometer shall be deemed to be equal to 0.571 gallons of absolute alcohol by volume.

33. Subject to the provisions of section *sixty-three*, no person shall distil spirits in a still which does not comply with the requirements prescribed in the regulations as to capacity and construction: Provided that the Secretary may in his discretion exempt from all or any of the said requirements, for such period and on such conditions as he thinks fit, any still in use at the commencement of this Act or any still used for any purpose other than the manufacture of potable spirits.

Requirements
in respect of
stills.

34. (1) The manufacture of spirits by an agricultural distiller shall be subject to such supervision by an officer as the Secretary may in each case consider necessary.

Special provisions
regarding spirits
manufactured
by agricultural
distillers.

(2) An allowance may be made for natural waste and evaporation on all spirits of his own distillation stored by an agricultural distiller on his farm, to the extent specified in Schedule No. 6, if the Secretary is satisfied that no part of such loss was wilfully or negligently caused.

(3) No agricultural distiller shall use his still for distilling spirits from any material other than produce grown on the farm of which he is the owner or occupier and which is of a kind prescribed by regulation in respect of the class of agricultural distiller to which he belongs.

(4) Subject to the provisions of this Act and the Liquor Act, 1928 (Act No. 30 of 1928), the provisions of sub-section (4) of section *twenty* shall *mutatis mutandis* apply in respect of spirits manufactured from grapes by any class of agricultural distiller specified by the Minister by regulation, and for the purpose of such application any reference in the said sub-section to a customs and excise warehouse shall be deemed to be a reference to the farm on which such spirits are manufactured.

(5) Spirits manufactured by an agricultural distiller in the province of the Transvaal or the Orange Free State from any prescribed fruit other than grapes shall be solely for his private use on the farm where such fruit was produced and such spirits were manufactured.

35. (1) (a) The Secretary may, subject to such conditions as he may impose in each case, license the premises of a wine-grower, wine-growers' co-operative agricultural society, the Deciduous Fruit Board or a person who holds a licence under any law to deal in wine in wholesale quantities, as a special customs and excise warehouse for the purpose of manufacturing wine.

Special
provisions
regarding wine.

(b) Special warehouses licensed under this sub-section shall, for the purposes of this Chapter be deemed to be customs and excise manufacturing warehouses.

(2) Where less than fifty per cent by volume of the wine manufactured in any customs and excise warehouse is manufactured from wine or grapes originating in a district within two hundred and fifty miles of such warehouse, the Minister may by regulation prescribe a fixed allowance in respect of working and processing losses and losses due to natural causes which shall be granted in lieu of the allowance in respect of such losses provided for in sub-section (5) of section *twenty*.

36. (1) If the specific gravity before fermentation of any worts to be used in the manufacture of beer in the Republic, in the collecting or fermenting vessels in a customs and excise manufacturing warehouse exceeds by more than two per cent the specific gravity which should, according to the manufacturing records of the manufacturer be the specific gravity of such worts, such manufacturer shall be guilty of an offence.

Specific
provisions re-
garding beer.

(2) Bates se saggrometer en tabelle word gebruik om die soortlike gewig van worts vas te stel en 1° soortlike gewig word geag met een-duisendste deel van die soortlike gewig van gedistilleerde water teen 15.6° Celsius gelyk te staan.

(3) Wanneer fermentasie in enige worts begin het, sodat die oorspronklike soortlike gewig nie met die voorgeskrewe saggrometer vasgestel kan word nie, word sodanige soortlike gewig volgens die regulasies vasgestel.

(4) Elke vervaardiger moet ten opsigte van bier deur hom in die Republiek vervaardig, by die Sekretaris die name registreer waaronder sodanige bier verkoop of van die hand gesit sal word tesame met die nommer van die sub-item van tariefitem 104.10 van Deel 2 van Bylae No. 1 wat van toepassing sal wees ten opsigte van bier wat onder elke sodanige naam verkoop of van die hand gesit word en geen bier word verkoop of van die hand gesit behalwe onder 'n naam wat aldus geregistreer is nie.

(5) Geen bier word verkoop of van die hand gesit deur 'n vervaardiger behalwe in 'n houer wat die naam van sodanige bier aandui nie, en enige faktuur of ander dokument wat betrekking het op die verkoop of van die hand sit van sodanige bier, moet die naam daarvan aandui.

(6) Enige beskrywing op 'n houer van bier wat 'n aanduiding bevat van 'n naam wat by die Sekretaris geregistreer is, word geag 'n verklaring vir die doel van berekening van reg te wees.

(7) Die Sekretaris kan bier van enige klas of soort van enigeen van of al die bepalings van sub-artikels (4) en (5) vrystel.

(8) (a) Indien vasgestel word dat die soortlike gewig voor fermentasie van enige bier in 'n houer wat 'n aanduiding van 'n naam bevat wat by die Sekretaris kragtens hierdie artikel geregistreer is, hoër of laer is as die soortlike gewig voor fermentasie wat in die sub-item van tariefitem 104.10 met betrekking tot bier met sodanige naam, aldus geregistreer is, is die vervaardiger aanspreeklik vir reg op die volle hoeveelheid van die brou of mengsel van broue van bier waaruit sodanige houer gevul is, teen die skaal van reg wat van toepassing is op bier van dieselfde soortlike gewig voor fermentasie as dié wat vasgestel is ten opsigte van die inhoud van sodanige houer of op bier van dieselfde soortlike gewig voor fermentasie as dié wat geregistreer is met betrekking tot die naam op sodanige houer, na gelang van watter skaal van reg die hoogste is.

(b) Indien die Sekretaris nie in staat is om sodanige volle hoeveelheid van die aantekeninge van die vervaardigers vas te stel nie, kan hy 'n hoeveelheid bepaal wat geag word die volle hoeveelheid te wees.

(c) Enige bier van enige brou of mengsel van broue van bier in paragraaf (a) bedoel wat nie uit die voorraad van sodanige vervaardiger gelewer is nie, is onderhewig aan verbeuring.

Regte van toepassing op goedere wat in 'n doeane- en aksynspakhuis vervaardig word.

37. (1) Ten opsigte van enige goedere wat in 'n doeane- en aksynspakhuis vervaardig word, word daar, behoudens die bepalings van artikel vyf-en-sewentig, by klaring vir binnelandse verbruik daarvan, reg betaal teen die ondervermelde skale, naamlik—

(a) indien sodanige vervaardigde goedere nie aan aksynsreg onderhewig is nie, die skaal van doeanereg wat ingevolge Bylaes Nos. 1 en 2 van toepassing is op enige ingevoerde goedere wat by die vervaardiging van sodanige vervaardigde goedere gebruik is, en die skaal van aksynsreg wat ingevolge Bylae No. 1 van toepassing is op enige sinsbare goedere wat by die vervaardiging van sodanige vervaardigde goedere gebruik is; en

(b) indien sodanige vervaardigde goedere aan aksynsreg onderhewig is, die skaal van aksynsreg wat ingevolge Bylae No. 1 van toepassing is op sodanige vervaardigde goedere.

(2) Ondanks die bepalings van sub-artikel (1), kan die Sekretaris, op die voorwaardes wat hy in elke geval oplê, vir die doel van preservering van enige goedere in 'n doeane- en aksynsopslagpakhuis of van hernuwing van sodanige goedere wat as gevolg van besoedeling of bederf of om enige ander rede onverkoopbaar of nie geredelik verkoopbaar geword het of vir die doel van uitvoering van spesiale bestellings toestemming verleen dat sodanige goedere in sodanige pakhuis hernuwe of met ander goedere gemeng of vermeng word en in daardie geval word reg betaal, in die plek van die regte in sub-artikel (1) voorgeskryf, volgens die eerste opname van enige sodanige

(2) Bates' saccharometer and tables shall be used to ascertain the specific gravity of worts, and 1° of specific gravity shall be taken to be equal to one-thousandth part of the specific gravity of distilled water at 15·6° Centigrade.

(3) 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 accordance with the regulations.

(4) Every manufacturer shall, in respect of beer manufactured by him in the Republic, register with the Secretary the names whereunder such beer will be sold or disposed of together with the number of the sub-item of tariff item 104.10 of Part 2 of Schedule No. 1 which will apply in respect of beer sold or disposed of under every such name and no beer shall be sold or disposed of except under a name so registered.

(5) No beer shall be sold or disposed of by any manufacturer except in a container which indicates the name of such beer, and any invoice or other document relating to the sale or disposal of such beer shall indicate the name thereof.

(6) Any description on any container of beer bearing an indication of a name registered with the Secretary shall be deemed to be a declaration for the purpose of assessment of duty.

(7) The Secretary may exempt beer of any class or kind from any or all of the provisions of sub-sections (4) and (5).

(8) (a) If the specific gravity before fermentation of any beer in any container bearing an indication of a name registered with the Secretary under this section, is ascertained to be higher or lower than the specific gravity before fermentation specified in the sub-item of tariff item 104.10 so registered in relation to beer of such name, the manufacturer shall be liable for duty on the full quantity of the brew or blend of brews of beer from which such container was filled, at the rate of duty applicable to beer of the same specific gravity before fermentation as that ascertained in respect of the contents of such container or to beer of the same specific gravity before fermentation as that registered in relation to the name on such container, whichever is the higher rate of duty.

(b) If the Secretary is unable to establish such full quantity from the records of the manufacturer, he may determine a quantity which shall be deemed to be such full quantity.

(c) Any beer of any brew or blend of brews of beer referred to in paragraph (a) and not delivered from the stocks of such manufacturer shall be liable to forfeiture.

37. (1) In respect of any goods manufactured in a customs and excise warehouse there shall be paid, subject to the provisions of section *seventy-five*, on entry for home consumption thereof, duty at the undermentioned rates, namely—

Duties applicable to goods manufactured in a customs and excise warehouse.

(a) if such manufactured goods are not liable to excise duty, the customs rate of duty applicable in terms of Schedules Nos. 1 and 2 on any imported goods used in the manufacture of such manufactured goods and the excise rate of duty applicable in terms of Schedule No. 1 on any excisable goods used in the manufacture of such manufactured goods; and

(b) if such manufactured goods are liable to excise duty, the excise rate of duty applicable in terms of Schedule No. 1 on such manufactured goods.

(2) Notwithstanding the provisions of sub-section (1), the Secretary may, on such conditions as he may in each case impose, for the purpose of preserving any goods in a customs and excise storage warehouse or of reconditioning such goods which, as a result of contamination or deterioration or for any other reason, have become unsaleable or not readily saleable or for the purpose of fulfilling special orders, permit such goods to be reconditioned or to be mixed or blended in such warehouse with other goods, and in that event duty shall be paid, in lieu of the duties prescribed in sub-section (1), according to

goedere of die totale hoeveelheid van sodanige hernude, gemengde of vermengde goedere, na gelang van watter hoeveelheid die grootste is, soos volg, naamlik—

- (a) indien sodanige hernude, gemengde of vermengde goedere nie aan aksynsreg onderhewig is nie, teen die skaal van doeanereg wat ingevolge Bylaes Nos. 1 en 2 van toepassing is op enige ingevoerde goedere in sodanige hernude, gemengde of vermengde goedere vervat en teen die skaal van aksynsreg wat ingevolge Bylae No. 1 van toepassing is op enige sinsbare goedere in sodanige hernude, gemengde of vermengde goedere vervat; en
- (b) indien sodanige hernude, gemengde of vermengde goedere aan aksynsreg onderhewig is, teen die skaal van aksynsreg wat ingevolge Bylae No. 1 van toepassing is op die totale hoeveelheid van sodanige hernude, gemengde of vermengde goedere, en, daarbenewens reg tot 'n bedrag wat gelyk is aan die bedrag waarmee die doeanereg teen die skaal wat ingevolge Bylaes Nos. 1 en 2 van toepassing is op enige ingevoerde goedere in sodanige hernude, gemengde of vermengde goedere vervat meer is as die aksynsreg teen die skaal wat ingevolge hierdie paragraaf van toepassing is op die deel van sodanige hernude, gemengde of vermengde goedere wat verteenwoordig word deur sodanige ingevoerde goedere wat daarin vervat is:

Met dien verstande dat sodanige hernude, gemengde of vermengde goedere, in albei gevalle, vir enige korting op reg wat voorgeskryf word ten opsigte van sodanige goedere in enige toepaslike item in Bylae No. 3, 4 of 6, in aanmerking kom.

(3) Waar die Sekretaris toestemming verleen het dat enige goedere in 'n doeanere- en aksynsopslagpakhuis hernuwe of met ander goedere gemeng of vermeng word, word sodanige pakhuis, sonder dat dit as 'n doeanere- en aksynsvervaardigingspakhuis gelisensieer is en sonder dat die perseel of installasies daarop goedgekeur is by die toepassing van hierdie Wet as 'n gelisensieerde doeanere- en aksynsvervaardigingspakhuis beskou.

- (4) (a) Ondanks andersluidende bepalings van hierdie Hoofstuk, kan die Sekretaris, op die voorwaardes wat hy in elke geval opleë, die menging of vermenging toelaat van mineraalolieprodukte wat vir binnelandse gebruik geklaar is en wat uit doeanere- en aksynsbeheer gegaan het, maar wat nie gelewer is uit die voorrade van die invoerder of die vervaardiger nie, met die doel om sodanige goedere verkoopbaar of meer geredelik verkoopbaar te maak of dat spesiale bestellings uitgevoer kan word.
- (b) Die bepalings van sub-artikel (2), vir sover dit betrekking het op die betaalbare reg en die korting op reg, is *mutatis mutandis* van toepassing ten opsigte van mineraalolieprodukte wat kragtens hierdie sub-artikel gemeng of vermeng word.
- (c) Enige reg wat betaal is ten opsigte van enige goedere wat aldus gebruik is vir menging of vermenging word geag betaal te gewees het ten opsigte van enige reg wat ooreenkomstig die bepalings van paragraaf (b) betaalbaar is ten opsigte van die mineraalolieprodukte wat deur sodanige menging of vermenging verkry word.
- (d) Niks in hierdie artikel vervat, word uitgelê as sou dit 'n terugbetaling magtig van enige bedrag waarmee enige reg wat alreeds betaal of bereken is ten opsigte van enige goedere aldus gebruik vir menging of vermenging die reg betaalbaar kragtens hierdie sub-artikel oorskry nie.
- (e) Enige sodanige mineraalolieproduk wat by sodanige menging of vermenging gebruik word, word geag geheel en al uit ingevoerde goedere te bestaan tensy daar tot bevrediging van die Sekretaris bewys word dat dit geheel en al uit sinsbare goedere bestaan of daar tot sy bevrediging bewys word dat dit so 'n klein deel ingevoerde goedere bevat dat hy dit onbeduidend ag, in watter geval sodanige mineraalolieproduk geag word geheel en al uit sinsbare goedere te bestaan.

(5) By die toepassing van sub-artikel (4), sluit „invoerder” of „vervaardiger” ook enige persoon in wat uit hoofde van 'n ooreenkoms met iemand wat mineraalolieprodukte invoer of vervaardig, die verspreiding of verkoop in die Republiek, in groothandelhoeveelhede, van mineraalolieprodukte wat deur die invoerder of vervaardiger ingevoer of vervaardig is, onderneem.

the first account taken of any such goods or the total quantity of such reconditioned, mixed or blended goods, whichever quantity is the greater, as follows, namely—

- (a) if such reconditioned, mixed or blended goods are not liable to excise duty, at the customs rate of duty applicable in terms of Schedules Nos. 1 and 2, on any imported goods contained in such reconditioned, mixed or blended goods, and at the excise rate of duty applicable in terms of Schedule No. 1, on any excisable goods contained in such reconditioned, mixed or blended goods; and
- (b) if such reconditioned, mixed or blended goods are liable to excise duty, at the excise rate of duty applicable in terms of Schedule No. 1, on the total quantity of such reconditioned, mixed or blended goods, and, in addition thereto, duty in an amount equal to the amount by which the customs duty at the rate applicable in terms of Schedules Nos. 1 and 2, on any imported goods contained in such reconditioned, mixed or blended goods, exceeds the excise duty at the rate applicable in terms of this paragraph on such proportion of such reconditioned, mixed or blended goods as is represented by such imported goods contained therein:

Provided that such reconditioned, mixed or blended goods shall, in either case, qualify for any rebate of duty specified in respect of such goods in any applicable item of Schedule No. 3, 4 or 6.

(3) Where the Secretary has permitted any goods to be reconditioned or to be mixed or blended in a customs and excise storage warehouse with other goods, such warehouse shall, without being licensed as a customs and excise manufacturing warehouse and without approval of the premises or plant thereon, be regarded for the purposes of this Act as a licensed customs and excise manufacturing warehouse.

- (4) (a) Notwithstanding anything to the contrary in this Chapter contained, the Secretary may, on such conditions as he may in each case impose, permit the mixing or blending of mineral oil products which have been entered for home consumption and have passed out of customs and excise control but have not been delivered from the stocks of the importer or the manufacturer, for the purposes of rendering such goods saleable or more readily saleable or of fulfilling special orders.
- (b) The provisions of sub-section (2) in so far as they relate to the duty payable and the rebate of duty shall *mutatis mutandis* apply in respect of mineral oil products mixed or blended under this sub-section.
- (c) Any duty paid in respect of any goods so used for mixing or blending shall be deemed to have been paid in respect of any duty payable in accordance with the provisions of paragraph (b) in respect of the mineral oil products obtained by such mixing or blending.
- (d) Nothing in this section contained shall be construed as authorizing a refund of any amount by which any duty already paid or assessed in respect of any goods so used for mixing or blending exceeds the duty payable under this sub-section.
- (e) Any such mineral oil product used in such mixing or blending shall be deemed to consist entirely of imported goods unless it is proved to the satisfaction of the Secretary that it consists entirely of excisable goods or it is proved to his satisfaction that it contains such a small proportion of imported goods that he considers it negligible, in which event such mineral oil product shall be deemed to consist entirely of excisable goods.

(5) For the purposes of sub-section (4), "importer" or "manufacturer" includes any person who, by virtue of an agreement with a person who imports or manufactures mineral oil products, undertakes the distribution or sale in the Republic, in wholesale quantities, of mineral oil products imported or manufactured by the importer or manufacturer.

(6) Indien die Sekretaris oortuig is dat enige goedere waarop hierdie Wet betrekking het per ongeluk gemeng geraak het, kan hy die bepalings van sub-artikel (2) toepas vir sover daardie sub-artikel betrekking het op die reg betaalbaar en enige korting op reg, asof sodanige goedere met sy toestemming in 'n doeane- en aksynsopslagpakhuis gemeng is.

HOOFTUK V.

KLARING EN HERKOMS VAN GOEDERE; AANSPREEKLIKHEID VIR EN BETALING VAN REGTE.

Klaring van goedere en tyd van klaring.

38. (1) (a) Elke invoerder van goedere moet binne sewe dae vanaf die datum waarop sodanige goedere ingevolge artikel *tien* geag word ingevoer te gewees het, of binne die verdere tydperk wat die Sekretaris toelaat, daardie goedere behoorlik op die voorgeskrewe vorm klaar en 'n verklaring met betrekking tot die waarheid van die klaring aflê.

(b) Die Ontvanger by enige plek wat kragtens die bepalings van hierdie Wet vir die klaring van goedere aangewys is, moet klaringsbriewe aanneem vir goedere ten opsigte waarvan bewys tot bevrediging van die Ontvanger gelewer is dat sodanige goedere gelaai is op 'n skip of voertuig om op daardie plek afgelaai te word, ondanks die feit dat sodanige skip of voertuig nog nie by daardie plek aangekom het nie.

(2) Elke invoerder moet binne sewe dae vanaf die verlening deur die Ontvanger van 'n aflewingsbevel ten opsigte van enige goedere wat ingevolge sub-artikel (1) geklaar is, of waar die betrokke goedere na die verlening van die bevel aankom, binne sewe dae vanaf die aankoms van sodanige goedere, sodanige aflewingsbevel aan die outoriteit in besit van die goedere voorlê vir lewering daarvan.

(3) Elke uitvoerder wat enige goedere uitvoer, moet, voordat bedoelde uitvoer geskied, aan die Ontvanger 'n klaringsbrief in die voorgeskrewe vorm voorlê, maar die Sekretaris kan, indien geen uitvoerreg betaalbaar is op sodanige goedere en geen verpligting of voorwaarde kragtens enige wet ten opsigte van sodanige goedere nagekom of aan voldoen moet word nie, toelaat dat so 'n klaringsbrief voorgelê word op die tydstip wat hy redelik ag.

(4) Enige sertifikaat of voorgeskrewe faktuur uitgereik vir die verwydering van sinsbare goedere vir enige doel in sub-artikel (4) van artikel *twintig* vermeld, word vanaf die tydstip van verwydering van sodanige goedere, by die toepassing van hierdie Wet, geag 'n behoorlike klaring te wees, en enige goedere ten opsigte waarvan sodanige sertifikaat of faktuur uitgereik is, word by sodanige verwydering geag behoorlik geklaar te wees, ongeag die tyd van betaling van enige reg kragtens sodanige sertifikaat of faktuur bereken.

Invoerder en uitvoerder moet dokumente voorlê en regte betaal.

39. (1) (a) Die persoon wat enige ingevoerde goedere vir enige doel kragtens die bepalings van hierdie Wet klaar, moet aan die Ontvanger 'n klaringsbrief in die voorgeskrewe vorm voorlê waarin volledige besonderhede, soos op die vorm aangedui en soos deur die Ontvanger vereis, opgegee word, en moet in die voorgeskrewe vorm 'n verklaring aangaande die juistheid van die besonderhede op bedoelde klaringsbrief doen en onderteken.

(b) Bedoelde persoon moet terselfdertyd die duplikate van die klaringsbrief wat voorgeskryf word of deur die Ontvanger vereis word, voorlê en alle verskuldigde regte op die goedere betaal.

(c) Bedoelde persoon moet verder die vragbrief of ander bewysstukke van eiendomsreg, fakture in die voorgeskrewe vorm en ander dokumente wat op sodanige goedere betrekking het, voorlê en alle vrae in verband met die goedere wat die Ontvanger aan hom stel, beantwoord.

(d) Bedoelde persoon moet ook ten opsigte van enige klas of soort goedere soos deur die Sekretaris by reël bepaal of enige goedere waarop aldus bepaalde omstandighede van toepassing is, aan die Ontvanger vir behoud deur hom, 'n ware afskrif van enige faktuur of ander dokument met betrekking tot sodanige goedere of van enige bloudruk, illustrasie, tekening, plan of geïllustreerde en beskrywende literatuur wat ten opsigte van sodanige goedere aldus bepaal is en op sodanige goedere betrekking het, voorlê.

(6) If the Secretary is satisfied that any goods to which this Act relates have become mixed by accident, he may apply the provisions of sub-section (2), in so far as that sub-section relates to the duty payable and any rebate of duty, as if such goods were mixed in a customs and excise storage warehouse with his permission.

CHAPTER V.

CLEARANCE AND ORIGIN OF GOODS; LIABILITY FOR AND PAYMENT OF DUTIES.

38. (1) (a) Every importer of goods shall within seven days of the date on which such goods are, in terms of section *ten*, deemed to have been imported or within such further time as the Secretary may allow, make due entry of those goods, in the form prescribed, and declare to the truth of such entry. Entry of goods and time of entry.
- (b) The Collector at any place appointed under the provisions of this Act for the entry of goods shall accept entries for goods in respect of which it is proved to the satisfaction of the Collector that such goods have been loaded on a ship or vehicle for discharge at that place, notwithstanding the fact that such ship or vehicle has not yet arrived at that place.
- (2) Every importer shall within seven days of the granting of a delivery order by the Collector in respect of any goods entered in terms of sub-section (1) or, where the goods in question arrive after the granting of the order, within seven days of the arrival of such goods, present such delivery order to the authority in possession of such goods for delivery thereof.
- (3) Every exporter exporting any goods shall before such exportation takes place deliver to the Collector a bill of entry in the prescribed form, but the Secretary may, if no export duty is payable on and no obligation or condition is to be fulfilled or complied with under any law in respect of such goods, allow such a bill of entry to be delivered at such time as he deems reasonable.
- (4) Any certificate or prescribed invoice issued for the removal of excisable goods for any purpose specified in sub-section (4) of section *twenty* shall be deemed to be a due entry for the purposes of this Act as from the time of removal of such goods, and any goods in respect of which such certificate or invoice has been issued shall on such removal be deemed to have been duly entered, irrespective of the time of payment of any duty assessed in terms of such certificate or invoice.
39. (1) (a) The person entering any imported goods for any purpose in terms of the provisions of this Act shall deliver to the Collector a bill of entry in the prescribed form, setting forth the full particulars as indicated on the form and as required by the Collector and shall make and subscribe to a declaration in the prescribed form, as to the correctness of the particulars on such bill of entry. Importer and exporter to produce documents and pay duties.
- (b) At the same time the said person shall deliver such duplicates of the bill of entry as may be prescribed or as may be required by the Collector and shall pay all duties due on the goods.
- (c) The said person shall further produce the bill of lading or other documents of title, invoices in the prescribed form and other documents relating to such goods and answer all such questions relating to such goods as may be put to him by the Collector.
- (d) The said person shall also, in respect of any such class or kind of goods as may be specified by the Secretary by rule or any goods to which circumstances so specified apply, produce to the Collector for retention by him a true copy of any invoice or other document relating to such goods or of any blueprint, illustration, drawing, plan or illustrated and descriptive literature so specified in respect of such goods and relating to such goods.

- (2) (a) Indien enige goedere wat vir uitvoer bestem is aan enige uitvoerreg ingevolge hierdie Wet onderhewig is, moet die bedrag daarvan in die klaringsbrief met betrekking tot sodanige goedere vermeld word en is dit betaalbaar by oorhandiging van sodanige klaring aan die Ontvanger.
- (b) Geen sodanige klaringsbrief is geldig en niemand mag sodanige goedere uitvoer voordat die reg aan die Ontvanger betaal is nie.
- (3) (a) 'n Afsonderlike klaringsbrief moet ten opsigte van elke invoerder of uitvoerder voorgelê word, en in die geval van goedere wat per see of lug ingevoer of uitgevoer word, ten opsigte van elke skip of vliegtuig.
- (b) Waar goedere ingevoer of uitgevoer word andersins as per see of lug word klaringsbriewe voorgelê op die wyse wat die Sekretaris by reël voorskryf.

Geldigheid
van klarings.

40. (1) Geen klaringsbrief is geldig nie, tensy—

- (a) in die geval van ingevoerde of uitgevoerde goedere, die beskrywing en besonderhede van die goedere en die merke en besonderhede van die pakke verklaar in daardie klaringsbrief ooreenstem met die beskrywing en besonderhede van die goedere en die merke en besonderhede van die pakke soos gerapporteer ooreenkomstig artikel *sewe* of *twaalf* of in enige sertifikaat, permit of ander dokument, waarby die invoer of uitvoer van daardie goedere gemagtig word;
- (b) die goedere in die klaringsbrief behoorlik beskryf is volgens die benaming en die kenmerke, tariefpos en itemnommers en omstandighede waarvolgens reg daarop hefbaar is, of waarvolgens dit kragtens enige bepaling van hierdie Wet deurgelaat word of toegelaat word om ingevoer of uitgevoer te word;
- (c) die juiste waarde van die goedere waarop reg hefbaar is of wat kragtens die bepalings van hierdie Wet verklaar moet word en die juiste gebied van oorsprong, gebied van uitvoer en wyse van vervoer, verklaar is;
- (d) in die geval van goedere aangekoop deur of verkoop, versend of van die hand gesit aan enige persoon in die Republiek, 'n juiste en voldoende faktuur daarvan in die voorgeskrewe vorm aan die Ontvanger voorgelê is;
- (e) die korrekte reg verskuldig, betaal is.

(2) Goedere kragtens 'n ongeldige klaring geneem of afgelewer of verwyder uit 'n skip, vliegtuig, voertuig, deurvoerloods, doeane- en aksynspakhuis of ander plek waar dit met die toestemming van die Ontvanger geplaas is, word geag goedere te wees wat sonder behoorlike klaring daarvan geland of geneem is: Met dien verstande dat as die goedere inbegrepe is by 'n klaring wat op meer as een pak betrekking het, en daar bewys word dat die ongeldigheid ontstaan het sonder opsetlike versuim of nalatigheid van iemand wat met die goedere te doen het, en dat die ongeldigheid nie al die in daardie klaringsbrief vermelde pakke raak nie, slegs dié pakke wat nie geldig geklaar is nie geag word sonder behoorlike klaring geland of geneem te gewees het.

(3) Die Sekretaris kan, onderworpe aan die bepalings van artikel *ses-en-sewentig* en sub-artikel (2) van artikel *sewe-en-sewentig* en op die voorwaardes wat hy oplê en teen betaling van die gelde wat die Minister by regulasie voorskryf, die invoerder of uitvoerder of vervaardiger toelaat om enige klaringsbrief wat ongeldig of verkeerd of per abuis voorgelê is, reg te stel by wyse van 'n verbeteringsbewys of deur vervanging deur 'n korrekte klaringsbrief en intrekking van die oorspronklike klaringsbrief: Met dien verstande dat aanvaarding van sodanige bewys of korrekte klaringsbrief nie sodanige invoerder of uitvoerder of vervaardiger teen enige boete of pene waarvoor in hierdie Wet voorsiening gemaak word, vrywaar nie.

Besonderhede
op fakture.

41. Alle fakture en sertifikate aangaande ingevoerde of uitgevoerde goedere of sinsbare goedere in enige doeane- en aksynspakhuis vervaardig, moet in die vorm wees en die besonderhede bevat wat by regulasie voorgeskryf word: Met dien verstande dat verskillende vereistes in die regulasies voorgeskryf kan word ten opsigte van fakture en sertifikate wat betrekking het op goedere van verskillende klasse of soorte of goedere waarop verskillende omstandighede in die regulasies vermeld van toepassing is.

- (2) (a) If any goods intended for export are liable to any export duty under this Act, the amount thereof shall be stated in the bill of entry relating to such goods and shall be payable upon presentation of such entry to the Collector.
- (b) No such bill of entry shall be valid, nor shall any person export such goods, until the duty has been paid to the Collector.
- (3) (a) A separate bill of entry shall be delivered in respect of each importer or exporter and, in the case of goods imported or exported by sea or air, in respect of each ship or aircraft.
- (b) Where goods are imported or exported otherwise than by sea or air, bills of entry shall be delivered in such manner as the Secretary may prescribe by rule.

40. (1) No entry shall be valid unless—

Validity of entries.

- (a) in the case of imported or exported goods, the description and particulars of the goods and the marks and particulars of the packages declared in that entry correspond with the description and particulars of the goods and the marks and particulars of the packages as reported in terms of section *seven* or *twelve* or in any certificate, permit or other document, by which the importation or exportation of those goods is authorized;
- (b) the goods have been properly described in the entry by the denomination and with the characters, tariff heading and item numbers and circumstances according to which they are charged with duty or are admitted under any provision of this Act or are permitted to be imported or exported;
- (c) the true value of the goods on which duty is leviable or which is required to be declared under the provisions of this Act and the true territory of origin, territory of export and means of carriage have been declared;
- (d) in the case of goods purchased by or sold, consigned or disposed of to any person in the Republic a correct and sufficient invoice thereof, in the prescribed form, has been produced to the Collector;
- (e) the correct duty due has been paid.

(2) Goods taken or delivered or removed by virtue of an entry which is not valid out of any ship, aircraft, vehicle, transit shed, customs and excise warehouse or other place where they have been deposited with the sanction of the Collector, shall be deemed to be goods landed or taken without due entry thereof: Provided that if such goods are included in any entry embracing more than one package, and it is shown that the invalidity arose without wilful default or negligence of anyone connected with the goods, and that such invalidity does not exist as to all the packages in that entry then only the packages not validly entered shall be deemed to have been landed or taken without due entry.

(3) The Secretary may, subject to the provisions of section *seventy-six* and sub-section (2) of section *seventy-seven* and on such conditions as he may impose and on payment of such fees as the Minister may prescribe by regulation, allow the importer or exporter or manufacturer to adjust any bill of entry which is invalid or incorrect or has been passed in error, by means of a voucher of correction or by substitution of a correct bill of entry and cancellation of the original bill of entry: Provided that acceptance of such voucher or correct bill of entry shall not indemnify such importer or exporter or manufacturer against any fine or penalty provided for in this Act.

41. All invoices and certificates relating to goods imported or exported or to excisable goods manufactured in any customs and excise warehouse, shall be in such form and contain such particulars as may be prescribed by regulation: Provided that different requirements may be prescribed in the regulations in respect of invoices and certificates relating to goods of different classes or kinds or goods to which different circumstances specified in the regulations apply.

Particulars on invoices.

Klaringsbrief
op sig.

42. (1) Indien enige invoerder 'n verklaring doen en onderteken dat hy weens gebrek aan volledige inligting nie in staat is om behoorlike klaring van enige goedere te doen nie, kan die Ontvanger 'n klaringsbrief op sig vir daardie goedere aanvaar met die beste beskrywing wat gegee kan word, en kan hy 'n verlofbrief ten opsigte daarvan toestaan om bedoelde goedere op risiko en koste van die invoerder te laat land en na 'n deur die Ontvanger bepaalde plek te laat bring, sodat dit daar in die teenwoordigheid van die Ontvanger deur die invoerder besigtig en ondersoek kan word.

(2) (a) Binne drie dae vanaf die datum waarop die goedere na die plek van ondersoek gebring is, wat geag word 'n spesiale Staatspakhuis vir die versekering van die regte op die goedere te wees totdat dit ooreenkomstig hierdie Wet behoorlik geklaar en verwyder of afgelewer word, moet die invoerder behoorlike klaring daarvan doen.

(b) By onstentenis van behoorlike klaring kan oor sodanige goedere drie maande vanaf die datum van ontvangs daarvan in bedoelde plek van ondersoek, op die by artikel *drie-en-veertig* bepaalde wyse beskik word.

(3) Geen goedere wat ingevolge hierdie artikel by klaringsbrief op sig geklaar is, mag sonder behoorlike klaring na besigtiging verwyder word nie, en die strawwe in hierdie Wet ten opsigte van onjuiste of valse klaring van goedere voorgeskryf, is ook ten opsigte van behoorlike klaring na besigtiging van toepassing.

Beskikking oor
goedere as
behoorlike klaring
nie geskied het
nie.

43. (1) Indien klaring van enige ingevoerde goedere nie kragtens die bepaling van artikel *agt-en-dertig* geskied het nie, kan die Ontvanger na verloop van die tydperk in sub-artikel (1) van genoemde artikel voorgeskryf, gelas dat die gesagvoerder of ander persoon wat die goedere die Republiek binnebring het, dit na die Staatspakhuis of 'n ander deur die Ontvanger bepaalde plek verwyder, of kan hy dit self aldus verwyder.

(2) Die Sekretaris kan te eniger tyd na verloop van sodanige voorgeskrewe tydperk die invoerder aansê om die goedere behoorlik binne 'n bepaalde tydperk te klaar en as die invoerder versuim om dit te doen, is die goedere aan verbeuring onderhewig.

(3) Indien enige goedere na verloop van drie maande vanaf die datum van verwydering na die Staatspakhuis of 'n ander deur die Ontvanger aangewese plek of, waar geen sodanige verwydering plaasgevind het nie, vanaf die datum van verloop van die in sub-artikel (1) van artikel *agt-en-dertig* voorgeskrewe tydperk, nog ongeklare is, kan die Sekretaris dit laat verkoop, en indien dit aldus verkoop word, moet die opbrengs daarvan vir die betaling van enige reg, onkoste deur die departement aangegaan, gelde aan die departement verskuldig, gelde aan die Spoorwegadministrasie verskuldig en vraggeld aangewend word, en moet die oorskot, indien daar is, op aansoek aan die eienaar van gemelde goedere betaal word, tensy die Sekretaris oortuig is dat bedoelde goedere in stryd met die een of ander wetsbepaling ingevoer is: Met dien verstande dat—

(a) indien die goedere nie vir 'n bedrag verkoop kan word wat genoeg is om voormelde reg, onkoste, gelde en vraggeld te bestry nie, die Sekretaris die aangebode bedrag kan aanneem en dit by die bestryding van gemelde debette in die vermelde volgorde kan aanwend of kan gelas dat die onderhawige goedere vernietig of aan die Staat toegeëien word; of

(b) indien die goedere nie teen 'n prys wat die Sekretaris redelik beskou, verkoop kan word nie, hy dit na goed-dunke aan die Staat kan toeëien; en

(c) geen betaling van oorskot ten opsigte van goedere wat verkoop word aan die eienaar van die goedere gedoen word nie, tensy die aansoek om sodanige betaling gestaaf word deur bewys van eiendomsreg op die goedere, en binne twee jaar vanaf die datum van verkoop van die goedere deur die Sekretaris ontvang word.

(4) Ondanks andersluidende bepalinge van hierdie Wet—

(a) indien enige goedere in sub-artikel (3) vermeld van 'n bederfbare of gevaarlike aard is, of as die Sekretaris van mening is dat, tensy die goedere onmiddellik verkoop word, die opbrengs nie genoeg sal wees om die regte en gelde wat betaalbaar is of gelde wat betaalbaar word ten opsigte van daardie goedere te bestry nie, kan hy onverwyld gelas dat dit verkoop word en die opbrengs aanwend soos in sub-artikel (3) bepaal;

(b) indien enige goedere kragtens hierdie artikel verkoop word onderworpe aan nakoming deur die koper van

42. (1) If any importer makes and subscribes to a declaration that he cannot for want of full information make due entry of any goods, the Collector may accept an entry by bill of sight for those goods by the best description which can be given, and may grant a warrant in respect thereof so that the same may be landed and brought to a place indicated by the Collector at the risk and expense of the importer for the purpose of being seen and examined by him there in the presence of the Collector.

Entry by bill of sight.

(2) (a) The importer shall make due entry of those goods within three days of the date on which they were brought to the place of examination which shall be regarded as a special State warehouse for the purpose of securing the duties thereon until the goods are duly entered and removed or delivered in accordance with this Act.

(b) In default of due entry such goods may after three months of the date of receipt thereof into the said place of examination be disposed of in the manner described in section *forty-three*.

(3) No goods entered by bill of sight in terms of this section shall be removed without due entry after sight, and the penalties prescribed in this Act in respect of the incorrect or false entry of goods are also applicable in respect of the said due entry after sight.

43. (1) If entry of any imported goods has not been made under the provisions of section *thirty-eight*, the Collector may, on expiry of the period prescribed in sub-section (1) of the said section, require the master or other person who brought the goods into the Republic to remove them to the State warehouse or other place indicated by the Collector or may himself so remove them.

Disposal of goods on failure to make due entry.

(2) The Secretary may at any time after the expiry of such prescribed period call upon the importer to make due entry of the goods within a time specified and if such importer fails to do so the goods shall be liable to forfeiture.

(3) If after the expiration of three months from the date of removal to the State warehouse or other place indicated by the Collector or, where no such removal has taken place, from the date of expiry of the period prescribed in sub-section (1) of section *thirty-eight*, any goods remain unentered, the Secretary may cause them to be sold, and if so sold the proceeds thereof shall be applied in discharge of any duty, expenses incurred by the department, charges due to the department, charges due to the Railway Administration and freight, and the overplus, if any, shall, unless the Secretary is satisfied that such goods were imported in contravention of any law, upon application be paid to the owner of the said goods: Provided that—

(a) if the goods cannot be sold for a sum sufficient to cover the duty, expenses, charges and freight aforesaid the Secretary may accept the sum offered and apply it in discharge of the said debits in the order mentioned or direct that the goods in question be destroyed or appropriated to the State; or

(b) if the goods cannot be sold at a price regarded by the Secretary as reasonable, they may in his discretion be appropriated to the State; and

(c) no payment of overplus in respect of goods sold shall be made to the owner of the goods, unless the application for such payment is supported by proof of ownership of the goods and is received by the Secretary within two years from the date of sale of the goods.

(4) Notwithstanding anything to the contrary in this Act contained—

(a) if any goods referred to in sub-section (3) are of a perishable or dangerous nature, or if the Secretary considers that, unless the goods are sold at once, the proceeds would not be sufficient to cover the duties and charges due or charges which may become due in respect of those goods, he may forthwith direct the sale thereof and apply the proceeds as provided in sub-section (3);

(b) if any goods are sold in terms of this section subject to compliance by the purchaser with any condition, and

(2) By die toepassing van hierdie artikel, word die tydstip van klaring vir binnelandse verbruik van goedere wat deur die pos ingevoer word (en wat nie voor 'n Ontvanger by 'n doeane- en aksynskantoor geklaar word nie), geag die tydstip te wees waarop sodanige goedere vir reg aangeslaan word.

Herkoms van goedere.

46. (1) By die toepassing van hierdie Wet (behalwe Hoofstukke VI en IX), word goedere nie geag in 'n besondere gebied geproduseer of vervaardig te gewees het nie tensy—

- (a) minstens vyf-en-twintig persent (of sodanige ander persentasie as wat kragtens sub-artikel (2), (3) of (4) bepaal word) van die produksiekoste van daardie goedere, ooreenkomstig die regulasies bepaal, bestee is aan materiale geproduseer en arbeid verrig in daardie gebied;
- (b) die laaste proses by die produksie of vervaardiging van daardie goedere in daardie gebied plaasgevind het; en
- (c) sodanige ander prosesse as wat die Minister op aanbeveling van die Raad van Handel en Nywerheid by regulasie ten opsigte van enige klas of soort goedere voorskryf, by die produksie of vervaardiging van goedere van daardie klas of soort in daardie gebied plaasgevind het.

(2) Die Minister kan van tyd tot tyd, op aanbeveling van die Raad van Handel en Nywerheid, by regulasie die in sub-artikel (1) voorgeskrewe persentasie verhoog ten opsigte van enige klas of soort ingevoerde goedere waarop daardie sub-artikel van toepassing is.

(3) Die Staatspresident kan by ooreenkoms met die regering van enige gebied die in sub-artikel (1) van hierdie artikel voorgeskrewe persentasie, vir die doeleindes van artikel *een-en-vyftig*, verhoog of verminder vir sover dit daardie gebied betref, ten opsigte van enige klas of soort goedere waarop daardie sub-artikel van toepassing is.

(4) Die Sekretaris kan—

- (a) ten opsigte van enige synsbare of ander goedere in die Republiek geproduseer of vervaardig of enige klas of soort van sodanige goedere of enige sodanige goedere ten opsigte waarvan omstandighede by reël bepaal van toepassing is, die in sub-artikel (1) voorgeskrewe persentasie by reël verhoog of verminder;
- (b) by reël enige in paragraaf (a) bedoelde goedere of klas of soort goedere van die bepalings van sub-artikel (1) uitsluit;
- (c) by reël voorskryf dat enige in paragraaf (a) bedoelde goedere of klas of soort goedere nie as in die Republiek geproduseer of vervaardig beskou word nie tensy sodanige prosesse in verband met die produksie of vervaardiging as wat in sodanige reël vermeld word in die Republiek plaasgevind het.

(5) Indien die vraag ontstaan of goedere volgens hierdie artikel geag moet word in 'n besondere gebied geproduseer of vervaardig te gewees het, is die beslissing van die Minister afdoende.

Betaling van reg en skaal van reg wat van toepassing is.

47. (1) Behoudens die bepalings van hierdie Wet, word reg ten bate van die Gekonsolideerde Inkomstefonds betaal op alle ingevoerde goedere en alle synsbare goedere ooreenkomstig die bepalings van Bylae No. 1 ten tyde van klaring van sodanige goedere vir binnelandse verbruik.

(2) Die voorkeurskaal van reg in Kolom V in enige tariefpos of sub-pos in Deel I van Bylae No. 1 vermeld, is van toepassing op enige goedere waarop sodanige pos of sub-pos betrekking het as sodanige goedere geproduseer of vervaardig is in enige gebied in hakies aangedui in bedoelde Kolom V na sodanige voorkeurskaal van reg ten opsigte van sodanige goedere en as sodanige goedere uit sodanige gebied ingevoer word.

(3) Die mees-begunstigde-nasie-skaal van reg in Kolom IV in enige tariefpos of sub-pos in Deel I van Bylae No. 1 vermeld, is, behoudens die bepalings van sub-artikel (2), van toepassing op enige goedere waarop sodanige pos of sub-pos betrekking het as sodanige goedere geproduseer of vervaardig is in enige gebied met die regering waarvan 'n ooreenkoms ingevolge artikel *nege-en-veertig* of *vyftig* aangegaan is of enige gebied waarvan die regering toetree het tot die ooreenkoms wat by artikel *twee* van die Wet op die Geneefse Algemene Ooreenkoms oor Tariewe en Handel, 1948 (Wet No. 29 van 1948), goedgekeur is, indien ten opsigte van daardie gebied laasgenoemde ooreenkoms tussen die betrokke regering en die Regering van die Republiek geld.

(2) For the purposes of this section, the time of entry for home consumption of goods imported by post (and not entered at a customs and excise office before a Collector) shall be deemed to be the time when such goods are assessed for duty.

46. (1) For the purposes of this Act (excluding Chapters VI and IX), goods shall not be regarded as having been produced or manufactured in any particular territory unless—

Origin of goods.

- (a) at least twenty-five per cent (or such other percentage as may be determined under sub-section (2), (3) or (4)) of the production cost of those goods, determined in accordance with the regulations, is represented by materials produced and labour performed in that territory;
- (b) the last process in the production or manufacture of those goods has taken place in that territory; and
- (c) such other processes as the Minister may, on the recommendation of the Board of Trade and Industries, by regulation prescribe in respect of any class or kind of goods, have taken place in the production or manufacture of goods of such class or kind in that territory.

(2) The Minister may from time to time, on the recommendation of the Board of Trade and Industries, by regulation increase the percentage prescribed in sub-section (1), in regard to any class or kind of imported goods to which that sub-section applies.

(3) The State President may, by agreement with the government of any territory, increase or reduce for the purposes of section *fifty-one* the percentage prescribed in sub-section (1) of this section in so far as that territory is concerned, in regard to any class or kind of goods to which that sub-section applies.

(4) The Secretary may—

- (a) in respect of any excisable or other goods produced or manufactured in the Republic or any class or kind of such goods or any such goods in respect of which circumstances specified by rule apply, increase or reduce by rule the percentage prescribed in sub-section (1);
- (b) exclude by rule any goods or class or kind of goods referred to in paragraph (a) from the provisions of sub-section (1);
- (c) prescribe by rule that any goods or class or kind of goods referred to in paragraph (a) shall not be regarded as having been produced or manufactured in the Republic unless such processes in connection with the production or manufacture as may be specified in such rule have taken place in the Republic.

(5) On any question arising whether goods shall be regarded as having been produced or manufactured in a particular territory, in terms of this section, the decision of the Minister shall be final.

47. (1) Subject to the provisions of this Act, duty shall be paid for the benefit of the Consolidated Revenue Fund on all imported goods and all excisable goods in accordance with the provisions of Schedule No. 1 at the time of entry for home consumption of such goods.

Payment of duty and rate of duty applicable.

(2) The preferential rate of duty specified in Column V in any tariff heading or sub-heading in Part I of Schedule No. 1 shall apply to any goods to which such heading or sub-heading relates if such goods were produced or manufactured in any territory indicated in parenthesis in the said Column V after such preferential rate of duty in respect of such goods and if such goods are imported from such territory.

(3) The most favoured nation rate of duty specified in Column IV in any tariff heading or sub-heading in Part I of Schedule No. 1 shall apply, subject to the provisions of sub-section (2), to any goods to which such heading or sub-heading relates if such goods were produced or manufactured in any territory with the government of which an agreement has been concluded under section *forty-nine* or *fifty* or any territory the government of which has acceded to the agreement approved by section *two* of the Geneva General Agreement on Tariffs and Trade Act, 1948 (Act No. 29 of 1948), if in respect of that territory the lastmentioned agreement applies as between the government concerned and the Government of the Republic.

(4) Die algemene skaal van reg in Kolom III in enige tarief-pos of sub-pos in Deel 1 van Bylae No. 1 vermeld, is van toepassing op enige goedere waarop sodanige pos of sub-pos betrekking het as die voorkeurskaal van reg of die mees-begunstigde-nasie-skaal van reg nie ingevolde die bepaling van sub-artikel (2) of (3) op sodanige goedere van toepassing is nie of as geen voorkeurskaal van reg of mees-begunstigde-nasie-skaal van reg ten opsigte van sodanige goedere in sodanige pos of sub-pos vermeld word nie.

(5) Enige uitvoerreg wat betaalbaar word ingevolde sub-artikel (4) van artikel *agt-en-veertig*, word ten bate van die Gekonsolideerde Inkomstefonds betaal ten tyde van die klaring vir uitvoer, op die goedere wat vermeld word in Deel 3 van Bylae No. 1 ingevolde die bepaling van bedoelde artikel.

(6) Enige reg betaalbaar ingevolde artikel *drie-en-vyftig* en enige anti-dumpingreg betaalbaar ingevolde artikel *vyf-en-vyftig* word ooreenkomstig die bepaling van bedoelde artikels ten bate van die Gekonsolideerde Inkomstefonds betaal.

(7) Waar die tariefpos of sub-pos waaronder enige goedere in Deel 1 van Bylae No. 1 ingedeel word, uitdruklik aangehaal word in enige tariefitem van Deel 2, 3 of 4 van bedoelde Bylae of in enige item in Bylae No. 2 waarin sodanige goedere vermeld word, word die goedere wat aldus in bedoelde tariefitem van bedoelde Deel 2, 3 of 4 of in bedoelde item van Bylae No. 2 vermeld word, geag nie goedere in te sluit wat nie onder bedoelde tariefpos of sub-pos ingedeel word nie.

(8) (a) Die uitleg van Deel 1 van Bylae No. 1 is onderworpe aan die „Explanatory Notes to the Brussels Nomenclature” wat van tyd tot tyd deur die Doeanesamerwerkingsraad, Brussel, uitgereik word.

(b) Die Sekretaris moet twee eksemplare van vermelde „Explanatory Notes” verkry en in sy kantoor hou en moet enige wysiging waarvan hy van tyd tot tyd deur vermelde Raad in kennis gestel word daarin aanbring en die datum aanteken waarop elke sodanige wysiging aangebring word, en enige sodanige wysiging het, by die toepassing van hierdie Wet, regsrag vanaf die datum aldus aangeteken.

(c) Wanneer by 'n regsgeding 'n vraag ontstaan aangaande die inhoud van die „Explanatory Notes” of aangaande die datum waarop enige wysiging daaraan aangebring is, word 'n eksemplaar van sodanige „Explanatory Notes” soos ingevolde hierdie sub-artikel gewysig, aanvaar as afdoende bewys van die inhoud daarvan en van die datum van inwerkingtreding van enige wysiging daarvan.

Wysiging van
Bylae No. 1.

48. (1) Die Minister kan van tyd tot tyd by kennisgewing in die *Staatskoerant* Deel 1 van Bylae No. 1 en Deel 2 van bedoelde Bylae vir sover dit op ingevoerde goedere betrekking het, wysig—

(a) ten einde gevolg te gee aan 'n ooreenkoms wat 'n ooreenkoms wysig wat by artikel *een* van die Ottawa-Ooreenkomstewet, 1933 (Wet No. 8 van 1933), geratificeer en bekragtig of by artikel *twee* van die Wet op die Geneefse Algemene Ooreenkoms oor Tariewe en Handel, 1948 (Wet No. 29 van 1948), goedgekeur is of aan 'n ooreenkoms kragtens artikel *nege-en-veertig* of *vyftig* aangegaan;

(b) ten einde aan 'n aanbeveling van die Raad van Handel en Nywerheid gevolg te gee;

(c) ten einde gevolg te gee aan enige wysiging van die Nomenklatuur uiteengesit in die aanhangsel by die Konvensie oor Nomenklatuur vir die Indeling van Goedere in Doeanetariewe in 1950 in Brussel onderteken;

(d) deur 'n verwysing daarin na 'n gebied, waarvan die regering sonder die toestemming van die Regering van die Republiek 'n voorkeurdooanetarieskaal ingetrek het wat by die inwerkingtreding van hierdie Wet van toepassing was op enige goedere wat in die Republiek geproduseer of vervaardig en in daardie gebied ingevoer is, te skrap.

(2) Die Minister kan van tyd tot tyd by dergelike kennisgewing Bylae No. 1, op aanbeveling van die Raad van Handel en Nywerheid of wanneer hy dit in die openbare belang dienstig ag om dit te doen, wysig deur enige reg in bedoelde Bylae vermeld te verminder in die mate en vir die tydperk in die kennisgewing vermeld, of waar geen tydperk aldus vermeld word nie, totdat hy by dergelike kennisgewing anders gelas.

(4) The general rate of duty specified in Column III in any tariff heading or sub-heading in Part 1 of Schedule No. 1 shall apply to any goods to which such heading or sub-heading relates if the preferential rate of duty or the most favoured nation rate of duty does not apply to such goods in terms of the provisions of sub-section (2) or (3) or if no preferential rate of duty or most favoured nation rate of duty is specified in respect of such goods in such heading or sub-heading.

(5) Any export duty which may become payable in terms of sub-section (4) of section *forty-eight* shall be paid for the benefit of the Consolidated Revenue Fund, at the time of entry for export, on such goods as may be specified in Part 3 of Schedule No. 1 in terms of the provisions of the said section.

(6) Any duty payable in terms of section *fifty-three* and any anti-dumping duty payable in terms of section *fifty-five* shall be paid for the benefit of the Consolidated Revenue Fund in accordance with the provisions of the said sections.

(7) Wherever the tariff heading or sub-heading under which any goods are classified in Part 1 of Schedule No. 1 is expressly quoted in any tariff item of Part 2, 3 or 4 of the said Schedule or in any item in Schedule No. 2 in which such goods are specified, the goods so specified in the said tariff item of the said Part 2, 3 or 4 or in the said item of Schedule No. 2 shall be deemed not to include goods which are not classified under the said tariff heading or sub-heading.

(8) (a) The interpretation of Part 1 of Schedule No. 1 shall be subject to the Explanatory Notes to the Brussels Nomenclature issued by the Customs Co-operation Council, Brussels, from time to time.

(b) The Secretary shall obtain and keep in his office two copies of such Explanatory Notes and shall effect thereto any amendment of which he is notified by the said Council from time to time and shall record the date of effecting each such amendment and any such amendment shall, for the purposes of this Act, be effective from the date so recorded.

(c) Whenever in any legal proceedings any question arises as to the contents of such Explanatory Notes or as to the date upon which any amendment thereto was effected, a copy of such Explanatory Notes as amended in terms of this sub-section shall be accepted as sufficient evidence of the contents thereof and of the effective date of any amendment thereto.

48. (1) The Minister may from time to time by notice in the *Gazette* amend Part 1 of Schedule No. 1 and Part 2 of the said Schedule in so far as it relates to imported goods—

Amendment of
Schedule No. 1.

(a) in order to give effect to any agreement amending any agreement ratified and confirmed by section *one* of the Ottawa Agreements Act, 1933 (Act No. 8 of 1933), or approved by section *two* of the Geneva General Agreement on Tariffs and Trade Act, 1948 (Act No. 29 of 1948), or to any agreement concluded under section *forty-nine* or *fifty*;

(b) in order to give effect to any recommendation of the Board of Trade and Industries;

(c) in order to give effect to any amendment to the Nomenclature set out in the annex to the Convention on Nomenclature for the Classification of Goods in Customs Tariffs signed in Brussels in 1950;

(d) by deleting any reference therein to any territory the government of which has cancelled without the consent of the Government of the Republic any preferential customs tariff rate applicable at the commencement of this Act to any goods produced or manufactured in the Republic, on their importation into such territory.

(2) The Minister may from time to time by like notice amend Schedule No. 1, on the recommendation of the Board of Trade and Industries or whenever he deems it expedient in the public interest to do so, by reducing any duty specified in the said Schedule, to the extent and for the period stated in the notice, or where no period is so stated until he by like notice otherwise directs.

(3) Die Minister kan van tyd tot tyd by dergelike kennisgewing Deel 2 van Bylae No. 1 wysig—

- (a) ten einde 'n ander reg as 'n seëlreg op enige goedere in bedoelde Deel vermeld of enige klas of soort van sodanige goedere in 'n seëlreg te omskep of *vice versa*, mits die skaal van reg op sodanige goedere nie deur sodanige omskepping verhoog word nie;
- (b) ten einde die geheel of enige gedeelte van 'n opgeskorte reg wat in enige tariefitem van bedoelde Deel vermeld word, in werking te stel ten opsigte van enige goedere waarop daardie tariefitem betrekking het of enige klas of soort van sodanige goedere;
- (c) in die mate wat hy dienstig ag ten opsigte van enige goedere wanneer ingevoerde goedere van dieselfde klas of soort in Deel 1 of 2 van Bylae No. 1 vermeld die onderwerp is van 'n wysiging van bedoelde Deel 1 of 2 ingevolge die bepalings van sub-artikel (1).

(4) Die Minister kan, wanneer hy dit in die openbare belang dienstig ag om dit te doen, by kennisgewing in die *Staatskoerant* 'n uitvoerreg, op die basis wat hy bepaal, oplê ten opsigte van enige goedere wat vir uitvoer bestem is of enige klas of soort van sodanige goedere of goedere wat bestem is vir uitvoer in omstandighede in sodanige kennisgewing vermeld, en enige uitvoerreg aldus opgelê, word in die vorm van 'n bylae uiteengesit wat geag word in Bylae No. 1 ingelyf te wees as Deel 3 daarvan en 'n wysiging van Bylae No. 1 te wees.

(5) Wanneer die Minister oortuig is dat enige wysiging wat kragtens hierdie artikel aangebring is, 'n uitwerking het wat nie voorsien of bedoel is nie, kan hy na oorlegpleging met die Raad van Handel en Nywerheid, by verdere kennisgewing in die *Staatskoerant* sodanige wysiging in die mate wat hy goedvind, regstel met ingang van die datum van sodanige wysiging en enige regstelling kragtens hierdie sub-artikel word geag 'n wysiging kragtens hierdie artikel te wees.

(6) 'n Wysiging kragtens hierdie artikel aangebring voor die datum waarop die Minister voorstel dat die Volksraad in Begrotingskomitee gaan oor die Begroting van Uitgawes wat bestry moet word uit die Gekonsolideerde Inkomstefonds gedurende 'n boekjaar en in Middelekomitee gaan oor belastingvoorstelle verval, tensy die Parlement anders bepaal, dertig dae na die end van die Parlementsessie waarin die Minister aldus voorgestel het, maar sonder om afbreuk te doen aan die geldigheid van die wysiging voordat dit aldus verval het.

(7) Wanneer by 'n regsdeding 'n vraag ontstaan of die Minister werklik voorgestel het soos in sub-artikel (6) beskryf of aangaande die datum waarop hy aldus voorgestel het, word 'n afskrif van die notule van verrigtings van die Volksraad wat aandui dat die Minister aldus voorgestel het en wat deur die Sekretaris van die Raad as 'n juiste afskrif gesertifiseer is, aanvaar as afdoende bewys dat hy aldus voorgestel het en van die datum waarop dit plaasgevind het.

Ooreenkomste ten opsigte van skale van reg laer as die algemene skale van reg.

49. Die Staatspresident kan 'n ooreenkoms aangaan met die regering van enige gebied waarvolgens, as teenprestasie vir gelykwaardige voorregte ten opsigte van die invoer van goedere wat in die Republiek geproduseer of vervaardig word, skale van reg wat laer is as die algemene skale van reg in Deel 1 van Bylae No. 1 vermeld op bepaalde goedere in daardie gebied geproduseer of vervaardig by invoer in die Republiek toegepas word.

Ooreenkomste ten opsigte van skale van reg laer as die meesbegunstigde-nasie-skale van reg.

50. Die Staatspresident kan 'n ooreenkoms aangaan met die regering van enige Statebondsland of enige gebied wat onder die beskerming van die regering van die Verenigde Koninkryk van Groot-Brittanje en Noord-Ierland is of wat onder die voogdyskap van enige Statebondsland staan, waarvolgens, as teenprestasie vir gelykwaardige voorregte ten opsigte van goedere in daardie land of gebied vanuit die Republiek ingevoer, skale van reg wat laer is as die meesbegunstigde-nasie-skale van reg in Deel 1 van Bylae No. 1 vermeld, toegepas word op bepaalde goedere wat in daardie land of gebied geproduseer of vervaardig word en daarvandaan ingevoer word.

Ooreenkomste met Afrika-gebiede.

51. (1) Die Staatspresident kan met die regering van enige gebied in Afrika 'n ooreenkoms aangaan waarin bepaal word dat, ondanks andersluidende bepalings van hierdie Wet—

- (a) goedere in die Republiek geproduseer of vervaardig of daarin ingevoer, vry van reg of teen spesiale skale van reg in daardie gebied toegelaat word, en goedere in daardie gebied geproduseer of vervaardig of daarin ingevoer, vry van reg of teen spesiale skale van reg in die Republiek toegelaat word;

(3) The Minister may from time to time by like notice amend Part 2 of Schedule No. 1—

- (a) in order to convert a duty other than a stamp duty on any goods specified in the said Part or any class or kind of such goods to a stamp duty or *vice versa*, provided the rate of duty on such goods is not increased by such conversion;
- (b) in order to bring into operation the whole or any part of a suspended duty specified in any tariff item of the said Part in respect of any goods to which that tariff item relates or any class or kind of such goods;
- (c) to the extent he deems expedient, in respect of any goods, when imported goods of the same class or kind specified in Part 1 or 2 of Schedule No. 1 are the subject of an amendment to the said Part 1 or 2 in terms of the provisions of sub-section (1).

(4) The Minister may, whenever he deems it expedient in the public interest to do so, by notice in the *Gazette* impose an export duty, on such basis as he may determine, in respect of any goods intended for export or any class or kind of such goods or any goods intended for export in circumstances specified in such notice and any export duty so imposed shall be set out in the form of a schedule which shall be deemed to be incorporated in Schedule No. 1 as Part 3 thereof and to constitute an amendment of Schedule No. 1.

(5) Whenever the Minister is satisfied that any amendment made under this section has an effect which was not foreseen or intended, he may, after consultation with the Board of Trade and Industries, by further notice in the *Gazette*, adjust such amendment, to the extent he deems fit, with effect from the date of such amendment and any adjustment effected under this subsection shall be deemed to be an amendment under this section.

(6) Any amendment made under this section before the date upon which the Minister moves that the House of Assembly go into Committee of Supply on the Estimates of Expenditure to be defrayed from the Consolidated Revenue Fund during a financial year and into Committee of Ways and Means on taxation proposals, shall, unless Parliament otherwise provides, lapse thirty days after the end of the session of Parliament during which the Minister so moved, but without detracting from the validity of such amendment before it has so lapsed.

(7) Whenever in any legal proceedings any question arises as to whether the Minister in fact moved as described in subsection (6), or as to the date upon which he so moved, a copy of the minutes of proceedings of the House of Assembly, indicating that the Minister so moved and certified by the Secretary of the House to be a true copy, shall be accepted as sufficient evidence that he so moved and of the date upon which it took place.

49. The State President may conclude an agreement with the government of any territory whereby, in consideration of equivalent privileges in respect of the importation of goods produced or manufactured in the Republic, rates of duty lower than the general rates of duty specified in Part 1 of Schedule No. 1 are on importation into the Republic extended to specific goods produced or manufactured in that territory.

Agreements in respect of rates of duty lower than the general rates of duty.

50. The State President may conclude an agreement with the government of any Commonwealth country or of any territory which is under the protection of the Government of the United Kingdom of Great Britain and Northern Ireland or which is under the trusteeship of any Commonwealth country, whereby in consideration of equivalent privileges in respect of goods imported into that country or territory from the Republic, rates of duty lower than the most favoured nation rates of duty specified in Part 1 of Schedule No. 1 are extended to specific goods produced or manufactured in and imported from that country or territory.

Agreements in respect of rates of duty lower than the most favoured nation rates of duty.

51. (1) The State President may conclude an agreement with the government of any territory in Africa in which it is provided that, notwithstanding anything to the contrary in this Act contained—

Agreements with African Territories.

- (a) goods produced or manufactured in or imported into the Republic shall be admitted into that territory free of duty or at special rates of duty and goods produced or manufactured in or imported into that territory shall be admitted into the Republic free of duty or at special rates of duty;

- (b) die reëlings waarop deur die partye by die ooreenkoms ooreengekom word, van toepassing sal wees ten opsigte van die toelating van enige sodanige goedere in die gebied van een van die partye van die gebied van die ander party af en ten opsigte van die klaring van en die invordering van reg op goedere by invoer in die gebied van enige party van 'n ander gebied af as die gebied van die ander party;
- (c) elke kontrakterende party by die ooreenkoms ten opsigte van die reg op sodanige goedere vergoed word in die mate en op die manier waarop deur die partye by die ooreenkoms ooreengekom word.

(2) Betalings wat deur die regering van enige gebied aan die Regering van die Republiek gedoen word ingevolge 'n ooreenkoms kragtens die bepalings van sub-artikel (1) aangegaan, val die Gekonsolideerde Inkomstefonds toe en betalings wat deur die Regering van die Republiek aan die regering van enige gebied gedoen word ingevolge so 'n ooreenkoms word uit gelde wat vir die doel deur die Parlement bewillig is, betaal.

(3) By die toepassing van hierdie Wet, word die ooreenkoms wat in die jaar 1910 deur die Regering van die Unie van Suid-Afrika aangegaan is met die regerings van Basoetoland, Betsjoeanaland-Protectoraat en Swaziland geag ingevolge hierdie artikel aangegaan te gewees het en binne die bevoegdheidsdaarby verleen te wees.

Ooreenkomste
verval indien
nie deur die
Parlement
goedgekeur nie.

52. Die bepalings van sub-artikels (6) en (7) van artikel *agt-en-veertig* is *mutatis mutandis* van toepassing ten opsigte van enige ooreenkoms wat ingevolge die bepalings van hierdie Hoofstuk aangegaan word, met inbegrip van enige ooreenkoms wat engeen van die ooreenkomste wat in sub-artikel (1) van artikel *een* van die Ottawa-Ooreenkoms wet, 1933 (Wet No. 8 van 1933), vermeld word, wysig.

Diskriminasie deur
ander lande.

53. (1) Indien die Staatspresident oortuig is dat die regering van enige gebied—

(a) regstreeks of onregstreeks op goedere geheel en al of gedeeltelik in die Republiek geproduseer of vervaardig 'n reg, heffing of beperking opgelê het wat nie op dergelike goedere in enige derde gebied geproduseer of vervaardig, opgelê is nie; of

(b) op so 'n wyse teen die handel van die Republiek gediskrimineer het dat dit in vergelyking met die handel van enige derde gebied nadelig getref word, kan hy na goëddunke, as hy van oordeel is dat die openbare belang daardeur bevorder sal word, by proklamasie in die *Staatskoerant*—

(i) op alle goedere of enige klas of soort goedere ingevoer uit die gebied waarvan die regering aldus gehandel het; en

(ii) op alle goedere of enige klas of soort goedere, waarvan ook al ingevoer, wat geheel en al of gedeeltelik in bedoelde gebied geproduseer of vervaardig is,

addisionele regte van hoogstens die waarde vir belastingdoeleindes van bedoelde goedere oplê, en vanaf 'n in die proklamasie bepaalde datum moet die addisionele regte, by klaring van bedoelde goedere vir binnelandse verbruik, ooreenkomsstig die skale in die proklamasie bepaal, bo en behalwe enige ander regte wat ingevolge die bepalings van hierdie Wet op sodanige goedere betaalbaar is, betaal word.

(2) Enige addisionele reg ingevolge sub-artikel (1) opgelê, word in die vorm van 'n bylae uiteengesit wat geag word in Bylae No. 1 ingelyf te wees as Deel 4 daarvan en 'n wysiging van Bylae No. 1 te wees.

(3) Die bepalings van sub-artikels (6) en (7) van artikel *agt-en-veertig* is *mutatis mutandis* van toepassing ten opsigte van enige wysiging ingevolge die bepalings van hierdie artikel aangebring.

Bepalings met
betrekking tot
seëlregte.

54. (1) Enige reg ten opsigte waarvan in enige tariefitem in Deel 2 van Bylae No. 1 aangedui word dat sodanige reg 'n seëlreg is, word betaal deur middel van plakseëls wat geplak word op die houers van die goedere waarop sodanige reg betrekking het of word bereken deur middel van stempelafdrukke wat aangebring word op die houers van sodanige goedere: Met dien verstande dat die Sekretaris in die omstandighede en vir die tydperk wat hy bepaal, die reg betaalbaar op sodanige goedere in kontant kan aanvaar.

(2) Die Minister kan by regulasie die grootte en tipe houer wat deur 'n vervaardiger gebruik kan word vir die verpakking

- (b) such arrangements as may be agreed upon between the parties to the agreement shall apply in respect of the admission of any such goods into the territory of one of the parties from the territory of the other party and in respect of the entry of and the collection of duty on goods on importation into the territory of any party from a territory other than the territory of the other party;
- (c) each party to the agreement shall be compensated in respect of duty on such goods to the extent and in the manner agreed upon between the parties to the agreement.

(2) Payments made by the government of any territory to the Government of the Republic in terms of any agreement concluded under the provisions of sub-section (1) shall accrue to the Consolidated Revenue Fund and payments by the Government of the Republic to the government of any territory in terms of any such agreement shall be paid out of moneys appropriated by Parliament for the purpose.

(3) For the purposes of this Act, the agreement concluded in the year 1910 between the Government of the Union of South Africa and the governments of Basutoland, Bechuanaland protectorate and Swaziland, shall be deemed to have been concluded in terms of and to be within the powers conferred by this section.

52. The provisions of sub-sections (6) and (7) of section *forty-eight* shall *mutatis mutandis* apply in respect of any agreement concluded under the provisions of this Chapter, including any agreement amending any of the agreements mentioned in sub-section (1) of section *one* of the Ottawa Agreements Act, 1933 (Act No. 8 of 1933). Agreements lapse if not approved by Parliament.

53. (1) If the State President is satisfied that the government of any territory has— Discrimination by other countries.

(a) imposed directly or indirectly on any goods wholly or partly produced or manufactured in the Republic any duty, charge or restriction which is not imposed upon like goods produced or manufactured in any third territory; or

(b) has discriminated against the commerce of the Republic in such a manner as to place it at a disadvantage in comparison with the commerce of any third territory, he may in his discretion, if he considers that the public interest will be served thereby, by proclamation in the *Gazette* impose—

(i) on all goods or any class or kind of goods imported from the territory whose government has so acted; and

(ii) on all goods or any class or kind of goods whencesoever imported, wholly or partly produced or manufactured in such territory,

additional duties not exceeding the value for duty purposes of such goods, and from a date to be specified in the proclamation there shall be paid on such goods, upon entry for home consumption thereof, the additional duties at the rates imposed in the proclamation, in addition to any other duties payable on such goods under the provisions of this Act.

(2) Any additional duty imposed in terms of sub-section (1) shall be set out in the form of a schedule which shall be deemed to be incorporated in Schedule No. 1 as Part 4 thereof and to constitute an amendment of Schedule No. 1.

(3) The provisions of sub-sections (6) and (7) of section *forty-eight* shall *mutatis mutandis* apply in respect of any amendment made under the provisions of this section.

54. (1) Any duty in respect of which it is indicated in any tariff item in Part 2 of Schedule No. 1 that such duty is a stamp duty, shall be paid by means of stamp labels affixed to the containers of the goods to which such duty relates or be determined by means of stamp impressions made on the containers of such goods: Provided that the Secretary may, in such circumstances and for such period as he may determine, accept the duty due on such goods in cash. Provisions with regard to stamp duties.

(2) The Minister may by regulation prescribe the sizes and types of containers which may be used by a manufacturer for

van goedere wat aan 'n seëlreg onderhewig is en die wyse waarop sodanige plakseëls of stempelafdrukke op sodanige houers geplak of aangebring moet word, voorskryf en geen sodanige goedere word verkoop of van die hand gesit of verwyder uit die betrokke doeane- en aksynsvervaardigingspakhuis in gedeeltelik of geheel vervaardigde toestand nie, behalwe ooreenkomstig die bepalings van hierdie Wet.

(3) 'n Vervaardiger kan, onderworpe aan die voorwaardes wat die Sekretaris oplê, toegelaat word om vir plakseëls met dieselfde waarde, plakseëls in te ruil wat onvermydelik beskadig is in sy doeane- en aksynspakhuis of wat wettiglik in sy besit is maar nie meer deur hom benodig is nie of wat defektief is, of 'n terugbetaling van die reg deur enige sodanige plakseëls verteenwoordig, kan aan hom toegestaan word.

(4) (a) Plakseëls kan in die Republiek slegs verkoop word aan 'n vervaardiger wat ingevolge hierdie Wet gelisensieer is om goedere wat aan 'n seëlreg onderhewig is, te vervaardig of aan enige persoon deur die Sekretaris gemagtig om sodanige plakseëls te koop en sodanige vervaardiger of persoon mag nie sodanige plakseëls aan enige ander persoon, behalwe met die toestemming van die Sekretaris, verkoop of van die hand sit nie.

(b) Plakseëls aan 'n persoon buite die Republiek verkoop, word nie in die Republiek ingevoer nie, behalwe vir aflewering aan die Sekretaris.

(5) (a) Die Minister kan, ten opsigte van enige goedere aan 'n seëlreg onderhewig, of enige klas of soort van sodanige goedere, na goeddunke regulasies uitvaardig met betrekking tot die rojering van plakseëls of stempelafdrukke;

(b) Enige vervaardiger, handelaar of ander persoon wat versuim om enige plakseëls of stempelafdrukke te rojeer wat dit ingevolge enige sodanige regulasie sy plig is om te rojeer, is aan 'n misdryf skuldig.

(6) Niemand mag—

(a) enige plakseël, stempel of afdrukstempel wat kragtens hierdie Wet voorgeskryf is, vervals of 'n faksimilee daarvan maak nie;

(b) in besit wees van, gebruik maak van of vir verkoop of gebruik aanbied—

(i) enige plakseël, stempel of afdrukstempel wat in stryd met paragraaf (a) vervals is nie; of

(ii) enige faksimilee van enige plakseël, stempel of afdrukstempel wat in stryd met daardie paragraaf gemaak is nie;

(c) enige gebruikte plakseël gebruik of vir verkoop of vir gebruik aanbied nie.

(7) 'n Vervaardiger van wie kragtens hierdie Wet vereis word om 'n voorgeskrewe plakseël, stempel, afdrukstempel, ink of enige ander materiaal, of 'n stempel-, tel- of frankeermasjien vir enige bepaalde doel of op enige bepaalde manier te gebruik, mag nie enige plakseël, stempel, afdrukstempel, ink of ander materiaal, of enige stempel-, tel- of frankeermasjien wat nie aldus voorgeskryf is nie, vir sodanige doel gebruik nie, of enige sodanige voorgeskrewe goedere op enige manier behalwe die voorgeskrewe manier gebruik nie.

(8) Behoudens die voorbehoudsbepaling by sub-artikel (1), mag 'n vervaardiger of invoerder nie goedere wat aan 'n seëlreg onderhewig is, verwyder of toelaat dat dit verwyder word van sy perseel tensy die houers van sodanige goedere ooreenkomstig die regulasies van seëls voorsien is nie en geen handelaar of ander persoon mag enige sodanige goedere ten opsigte waarvan die regulasies met betrekking tot die aanbring van seëls op die houers van sodanige goedere nie nagekom is nie, verkoop of vir verkoop vertoon of in sy besit hê nie.

HOOFSTUK VI.

ANTI-DUMPINGREGTE.

Anti-dumping-regte waarvoor in Bylae No. 2 voorsiening gemaak word.

55. (1) Behoudens die bepalings van hierdie artikel en van die regulasies, is die goedere wat in Bylae No. 2 vermeld word, by klaring vir binnelandse verbruik of, in die geval van goedere onderhewig aan verkoopsanti-dumpingreg, op die tyd wat die Minister by regulasie voorskryf, benewens enige ander reg ingevolge die bepalings van hierdie Wet betaalbaar, aan die toepaslike anti-dumpingregte onderhewig waarvoor ten tyde van sodanige klaring of op die tyd aldus voorgeskryf in daardie

the packing of goods liable to a stamp duty and the manner in which such stamp labels or impressions shall be affixed to or made on such containers and no such goods shall be sold or disposed of or removed from the customs and excise manufacturing warehouse in question in partly or completely manufactured condition except in accordance with the provisions of this Act.

(3) A manufacturer may, subject to such conditions as the Secretary may impose, be allowed to exchange, for stamp labels of an equal value, stamp labels which have been unavoidably damaged in his customs and excise warehouse or are lawfully in his possession but are no longer required by him or are faulty, or he may be granted a refund of the duty represented by any such stamp labels.

(4) (a) Stamp labels may in the Republic be sold only to a manufacturer licensed under this Act to manufacture goods liable to a stamp duty or to any person authorized by the Secretary to purchase such stamp labels and such manufacturer or person shall not sell or dispose of such stamp labels to any other person except with the permission of the Secretary.

(b) Stamp labels sold to a person outside the Republic shall not be imported into the Republic except for delivery to the Secretary.

(5) (a) The Minister may, in respect of any goods liable to a stamp duty or any class or kind of such goods, make such regulations as he deems necessary in regard to the cancellation of stamp labels or impressions.

(b) Any manufacturer, dealer or other person who fails to cancel any stamp label or impression which, in terms of any such regulation, it is his duty to cancel shall be guilty of an offence.

(6) No person shall—

(a) counterfeit or make any facsimile of any stamp, label die or impression stamp prescribed under this Act;

(b) be in possession of, use or offer for sale or for use—

(i) any stamp label, die or impression stamp counterfeited in contravention of paragraph (a); or

(ii) any facsimile of any stamp label, die or impression stamp made in contravention of that paragraph;

(c) use or offer for sale or for use any used stamp label.

(7) A manufacturer who is required under this Act to use any prescribed stamp label, die, impression stamp, ink or any other material, or any stamping, counting or franking machine for any specified purpose or in any specified manner, shall not use any stamp label, die, impression stamp, ink or other material, or any stamping, counting or franking machine not so prescribed for such purpose, or use any such prescribed goods in any manner other than the prescribed manner.

(8) Subject to the proviso to sub-section (1), a manufacturer or importer shall not remove or permit to be removed from his premises any goods which are liable to a stamp duty unless the containers of such goods have been stamped in accordance with the regulations and no dealer or other person shall sell or expose for sale or have in his possession any such goods in respect of which the regulations relating to the stamping of the containers of such goods have not been complied with.

CHAPTER VI.

ANTI-DUMPING DUTIES.

55. (1) Subject to the provisions of this section and of the regulations, the goods specified in Schedule No. 2 shall, upon entry for home consumption or, in the case of goods subject to sales anti-dumping duty, at such time as the Minister may prescribe by regulation, be liable, in addition to any other duty payable under the provisions of this Act, to the appropriate anti-dumping duties provided for in respect of such goods in that Schedule at the time of such entry or the time so prescribed,

Anti-dumping
duties provided
for in Schedule
No. 2.

Bylae ten opsigte van sodanige goedere voorsiening gemaak word indien dit ingevoer word of afkomstig is van 'n gebied wat in daardie Bylae ten opsigte van sodanige goedere vermeld word.

(2) Die Minister kan van tyd tot tyd by kennisgewing in die *Staatskoerant*, op aanbeveling van die Raad van Handel en Nywerheid, Bylae No. 2 wysig, wanneer hy, ten opsigte van goedere van 'n klas of soort wat in die Republiek geproduseer of vervaardig word, oortuig is dat omstandighede soos uiteengesit in sub-artikel (5) geld, dat omrede van een of meer van vermelde omstandighede aan 'n nywerheid in die Republiek skade berokken kan word, en dat dit in die openbare belang sal wees om die toepaslike anti-dumpingreg in sub-artikel (5) vermeld ten opsigte van sodanige goedere op te lê: Met dien verstande dat die Minister die bedrag van enige anti-dumpingreg wat in sub-artikel (5) vermeld word, kan beperk tot 'n persentasie van die waarde vir belastingdoeleindes van die goedere of, in die alternatief, tot 'n spesifieke skaal per eenheid van hoeveelheid, volume of gewig watter persentasie of alternatiewe spesifieke skaal deur hom bepaal word.

(3) (a) Wanneer die Minister ingevolge sub-artikel (2) oortuig is dat dit in die openbare belang sal wees om 'n vrag-anti-dumpingreg op enige goedere te lê, kan hy vir daardie doel die minimumskaal van vraggeld bepaal wat op daardie klas of soort goedere van toepassing sal wees wanneer dit vervoer word van enige besondere gebied of plek na enige plek van ontlading in die Republiek of na enige plek in Afrika waar goedere afgelaai word vir verwydering oor land na die Republiek: Met dien verstande dat die minimumskaal van vraggeld wat aldus bepaal word in geen geval die normale skaal van vraggeld, soos ingevolge paragraaf (c) van sub-artikel (5) gesertifiseer, mag oorskry nie.

(b) Die Minister maak sodanige bepaling bekend deur wysiging van Bylae No. 2 wat by kennisgewing in die *Staatskoerant* gedoen word.

(4) Die bepaling van sub-artikels (5), (6) en (7) van artikel *agt-en-veertig* is *mutatis mutandis* van toepassing ten opsigte van enige wysiging wat kragtens die bepaling van sub-artikel (2), (3) of (5) aangebring word.

(5) Die anti-dumpingregte wat opgelê kan word en die omstandighede waarin sodanige anti-dumpingregte opgelê kan word ingevolge sub-artikel (2) is soos volg, naamlik—

(a) „gewone anti-dumpingreg” wat opgelê kan word wanneer goedere na die Republiek uitgevoer is of word of waarskynlik sal word teen 'n prys vry aan boord (soos in artikel *sewe-en-sestig* omskryf) wat minder is as die binnelandse waarde daarvan (soos in artikel *ses-en-sestig* omskryf), en wat die bedrag is waarmee bedoelde binnelandse waarde bedoelde prys vry aan boord oorskry;

(b) „premieanti-dumpingreg” wat opgelê kan word wanneer goedere na die Republiek uitgevoer is of word of waarskynlik sal word en 'n premie ten opsigte daarvan toegestaan is of sal word in die gebied waarin dit geproduseer of vervaardig is of waarvandaan dit uitgevoer is, en wat die bedrag is van sodanige premie, hetsy sodanige premie in die vorm is van 'n bonus, korting, subsidie of andersins en hetsy dit deur 'n regering of ander owerheid of persoon toegestaan word;

(c) „vraganti-dumpingreg” wat opgelê kan word wanneer goedere na die Republiek vervoer is of word of waarskynlik sal word van 'n besondere gebied of plek van versending teen 'n skaal van vraggeld wat minder is as die skaal wat deur die Suid-Afrikaanse Skeepvaartraad, of iemand anders deur die Minister aangewys, gesertifiseer is as die normale skaal hefbaar vir daardie klas of soort goedere van daardie gebied of plek af en wat die bedrag is waarmee die minimumskaal van vraggeld wat deur die Minister kragtens sub-artikel (3) bepaal is, die werklik betaalde skaal van vraggeld oorskry;

(d) „wisselkoersanti-dumpingreg” wat opgelê kan word wanneer goedere in die Republiek ingevoer is of word of waarskynlik sal word van 'n gebied af waarvan die betaalmiddel in vergelyking met die betaalmiddel van die Republiek, 'n waardevermindering ondergaan het, of wanneer die betaalmiddel van die gebied van herkoms van sodanige goedere wat in die Republiek ingevoer is of word of waarskynlik sal word, insgelyks

if they are imported from or originate in a territory specified in that Schedule in respect of those goods.

(2) The Minister may from time to time by notice in the *Gazette*, on the recommendation of the Board of Trade and Industries, amend Schedule No. 2 whenever he is satisfied, in respect of goods which are of a class or kind produced or manufactured in the Republic, that circumstances as set forth in sub-section (5) exist, that detriment may from one or more of the said circumstances result to an industry within the Republic and that it would be in the public interest to impose the appropriate anti-dumping duty specified in sub-section (5) in respect of such goods: Provided that the Minister may limit the amount of any anti-dumping duty mentioned in sub-section (5) to a percentage of the value for duty purposes of the goods, or alternatively to a specific rate per unit of quantity, volume or weight, which percentage or alternative specific rate shall be determined by him.

(3) (a) Whenever the Minister is satisfied in terms of sub-section (2) that it would be in the public interest to impose a freight anti-dumping duty on any goods, he may for that purpose determine the minimum rate of freight which shall be applicable to that class or kind of goods when conveyed from any particular territory or place to any place of discharge in the Republic or to any place in Africa at which goods are discharged for removal overland into the Republic: Provided that the minimum rate of freight so determined shall in no case exceed the normal rate of freight as certified in terms of paragraph (c) of sub-section (5).

(b) The Minister shall notify such determination by amendment of Schedule No. 2 which shall be effected by notice in the *Gazette*.

(4) The provisions of sub-sections (5), (6) and (7) of section *forty-eight* shall *mutatis mutandis* apply in respect of any amendment made under the provisions of sub-section (2), (3) or (5).

(5) The anti-dumping duties which may be imposed and the circumstances in which such anti-dumping duties may be imposed in terms of sub-section (2) shall be the following, namely—

(a) "ordinary anti-dumping duty", which may be imposed when goods have been or are being or are likely to be exported to the Republic at a free on board price (as defined in section *sixty-seven*) which is less than the domestic value (as defined in section *sixty-six*), thereof, and which shall be the amount by which the said domestic value exceeds the said free on board price;

(b) "bounty anti-dumping duty", which may be imposed when goods have been or are being or are likely to be exported to the Republic and a bounty has been or will be granted in respect thereof in the territory in which they were produced or manufactured or from which they were exported, and which shall be the amount of such bounty, whether such bounty is by way of a bonus, rebate, subsidy or otherwise, and whether it is granted by a government or other authority or person;

(c) "freight anti-dumping duty", which may be imposed when goods have been or are being or are likely to be conveyed to the Republic from a particular territory or place of despatch at a rate of freight less than the rate certified by the South African Shipping Board or other person designated by the Minister, as being the normal rate chargeable on that class or kind of goods from that territory or place and which shall be the amount by which the minimum rate of freight determined by the Minister in terms of sub-section (3) exceeds the rate of freight actually paid;

(d) "exchange anti-dumping duty", which may be imposed when goods have been or are being or are likely to be imported into the Republic from a territory the currency of which is depreciated in relation to the currency of the Republic or when the currency of the territory of origin of such goods which have been or are being or are likely to be imported into the Republic is likewise depreciated, and which shall be the amount

'n waardevermindering ondergaan het, en wat die bedrag is waarby die prys vry aan boord van die goedere (soos in artikel *sewe-en-sestig* omskryf) minder is as sodanige prys soos uitgedruk in die betaalmiddel van die gebied van herkoms of uitvoer van die goedere en omgesit in die betaalmiddel van die Republiek teen 'n wisselkoers wat die Minister hierby gemagtig word om te bepaal en by wyse van 'n wysiging van Bylae No. 2 bekend te maak wat by kennisgewing in die *Staatskoerant* geskied; of

(e) „verkoopsanti-dumpingreg” wat opgelê kan word wanneer goedere op 'n plek in die Republiek in die gewone loop van die handel verkoop word of waarskynlik verkoop of vir verkoop aangebied sal word in groothandelhoeveelhede teen 'n bedrag wat minder is as die binnelandse waarde daarvan (soos in artikel *ses-en-sestig* omskryf) plus vraggeld, assuransiegeld en alle koste na daardie plek, met inbegrip van landings-, vervoer- en afleweringkoste en enige reg (behalwe 'n anti-dumpingreg kragtens die bepalings van hierdie Hoofstuk opgelê) betaalbaar kragtens hierdie Wet, en wat die bedrag is waarmee bedoelde binnelandse waarde van die goedere, plus die uitgawes en onkoste in hierdie paragraaf uiteengesit, die groothandelverkoopprys in die Republiek oorskry.

(6) Die anti-dumpingregte in paragrawe (a), (b), (c) en (d) van sub-artikel (5) vermeld, word deur die invoerder van die goedere ten tyde van klaring vir binnelandse verbruik van sodanige goedere betaal, en die anti-dumpingreg in paragraaf (e) van sub-artikel (5) vermeld, word betaal deur die persoon in die Republiek wat die goedere verkoop, op die wyse en die tyd wat in die regulasies voorgeskryf word.

(7) Wanneer 'n anti-dumpingreg kragtens die bepalings van hierdie artikel op enige goedere gelê word, moet die eienaar van enige sodanige goedere wat in 'n doeane- en aksynspakhuis opgeslaan is, die faktuur en ander dokumente wat op sodanige goedere betrekking het, aan die Ontvanger voorlê nie later as die tydstop van klaring van al sodanige goedere, of enige gedeelte daarvan, vir verwydering uit sodanige pakhuis nie, behalwe ten opsigte van sodanige goedere wat geklaar is vir uitvoer uit 'n doeane- en aksynspakhuis.

Anti-dumpingregte is nie normaalweg van toepassing op goedere wat geklaar word kragtens Bylae No. 3 of 4 nie.

56. 'n Anti-dumpingreg wat opgelê word kragtens die bepalings van artikel *vyf-en-vyftig* is nie van toepassing op enige goedere wat kragtens die bepalings van enige item wat in Bylae No. 3 of 4 vermeld word, geklaar word nie, tensy sodanige item ten opsigte van sodanige goedere in Bylae No. 2 vermeld word.

Uitsluiting van sekere goedere van betaling van anti-dumpingreg.

57. Ondanks die bepalings van artikel *vyf-en-vyftig*, kan die Sekretaris, behoudens die voorwaardes wat hy in elke geval oplê, egte handelsmonsters, vervangingsonderdele wat tot sy bevrediging bewys word ingevoer te wees in sodanige omstandighede dat plaaslik vervaardigde onderdele van dieselfde klas of soort nie redelikerwys gebruik kan word nie en dat sodanige ingevoerde onderdele nie vir handelsdoeleindes bestem is nie, of enige ander goedere wat in sodanige omstandighede of in sodanige hoeveelhede ingevoer word dat die invoer van daardie goedere na sy oordeel nie gewone invoer van sodanige goedere vir handelsdoeleindes uitmaak nie, van die betaling van anti-dumpingreg vrystel.

HOOFSTUK VII.

WYSIGING VAN REGTE.

Tydstop waarop nuwe of verhoogde regte betaalbaar word.

58. (1) Wanneer die Minister in die Volksraad 'n belastingvoorstel ter tafel lê wat 'n nuwe reg oplê of 'n reeds betaalbare skaal van reg verhoog op enige goedere wat in sodanige voorstel vermeld word, is sodanige nuwe reg of verhoogde skaal van reg, behoudens die bepalings van sub-artikel (2), vanaf die tydstop waarop die voorstel ter tafel gelê is, betaalbaar op alle sodanige goedere wat op bedoelde tydstop nog nie vir binnelandse verbruik geklaar is nie.

(2) Wanneer die Minister kragtens die bepalings van sub-artikel (1), 'n belastingvoorstel ter tafel lê, wat betrekking het op ingevoerde en sinsbare goedere van dieselfde klas of soort, word enige sodanige goedere wat die Minister in bedoelde voorstel vir die doeleindes van hierdie sub-artikel vermeld,

by which the free on board price (as defined in section *sixty-seven*) of the goods is less than such price expressed in the currency of the territory of origin or export of the goods and converted into the currency of the Republic at a rate which the Minister is hereby authorized to determine and to notify by means of an amendment of Schedule No. 2 which shall be effected by notice in the *Gazette*; or

- (e) "sales anti-dumping duty", which may be imposed when goods are being or are likely to be sold or offered for sale at a place in the Republic in the ordinary course of trade in wholesale quantities for an amount which is less than the domestic value (as defined in section *sixty-six*) thereof plus freight, insurance and all charges to that place, including landing, transportation and delivery charges and any duty (other than an anti-dumping duty imposed under the provisions of this Chapter) payable under this Act, and which shall be the amount by which the said domestic value of the goods, plus the expenses and charges set forth in this paragraph, exceeds the wholesale selling price in the Republic.

(6) The anti-dumping duties mentioned in paragraphs (a), (b), (c) and (d) of sub-section (5) shall be paid by the importer of the goods at the time of entry for home consumption of such goods and the anti-dumping duty mentioned in paragraph (e) of sub-section (5) shall be paid by the person in the Republic who sells the goods, in the manner and at the time prescribed in the regulations.

(7) Whenever any anti-dumping duty is imposed on any goods under the provisions of this section, the owner of any such goods stored in a customs and excise warehouse shall produce the invoice and other documents relating to such goods to the Collector not later than the time of entry of all or any part of such goods for removal from such warehouse except in respect of such goods entered for export from a customs and excise warehouse.

56. An anti-dumping duty imposed under the provisions of section *fifty-five* shall not apply to any goods entered under the provisions of any item specified in Schedule No. 3 or 4 unless such item is specified in Schedule No. 2 in respect of such goods.

Anti-dumping duties not normally applicable to goods entered under Schedule No. 3 or 4.

57. Notwithstanding the provisions of section *fifty-five*, the Secretary may, subject to such conditions as he may impose in each case, exempt from payment of any anti-dumping duty, genuine trade samples, replacement parts proved to his satisfaction to have been imported in such circumstances that locally manufactured parts of the same class or kind cannot reasonably be used and that such imported parts are not intended for trade purposes, or any other goods which are imported in such circumstances or in such quantities that the importation of such goods does not, in his opinion, constitute regular importation of such goods for trade purposes.

Exclusion of certain goods from payment of anti-dumping duty.

CHAPTER VII.

AMENDMENT OF DUTIES.

58. (1) Whenever the Minister tables in the House of Assembly a taxation proposal imposing a new duty or increasing the rate of duty already payable, upon any goods specified in the said proposal, such new duty or increased rate of duty shall, subject to the provisions of sub-section (2), from the time when the proposal was tabled, be payable on all such goods as have not at the said time been entered for home consumption.

Time when new or increased duties become payable.

(2) Whenever the Minister tables, under the provisions of sub-section (1), a taxation proposal relating to imported and excisable goods of the same class or kind, any such goods which the Minister may in the said proposal specify for the purposes of this sub-section, shall, though entered for home consumption

alhoewel vir binnelandse verbruik voor die tydstop van sodanige voorstel geklaar en ten spyte daarvan dat dit nie meer onder doeane- en aksynsbeheer is nie, onderhewig aan die nuwe reg, of die verskil tussen die skaal van reg ten tyde van sodanige voorstel en die verhoogde skaal wat in sodanige voorstel bepaal word, indien dit ten tyde van sodanige voorstel nie uit die voorrade van 'n invoerder, vervaardiger of sodanige klas handelaar as wat die Minister in bedoelde voorstel vermeld, gelewer is nie.

(3) By die toepassing van hierdie artikel word enige goedere wat vir die doeleindes van sub-artikel (2) deur die Minister vermeld word in 'n belastingvoorstel, en wat, ten tyde van bedoelde voorstel, in transito is na 'n invoerder, vervaardiger of 'n klas handelaar aldus deur die Minister vermeld, geag deel van die voorraad van sodanige invoerder, vervaardiger of handelaar, na gelang van die geval, uit te maak, ondanks enige strydige voorwaardes van enige kontrak wat op die verkoop of lewering van sodanige goedere betrekking het.

(4) Wanneer die Minister enige goedere in 'n belastingvoorstel vir die doeleindes van sub-artikel (2) vermeld het, moet elke invoerder of vervaardiger of handelaar wat in bedoelde voorstel vermeld is, ten opsigte van enige goedere aldus vermeld—

- (a) onverwyld 'n voorraadopname maak van alle sodanige goedere wat nog nie uit sy voorrade gelewer is ten tyde van die tertaaflegging van die voorstel nie, en 'n duidelike en akkurate afsonderlike aantekening maak van sodanige ingevoerde en sinsbare goedere;
- (b) binne sewe dae vanaf die datum waarop die voorstel ter tafel gelê is, by die Ontvanger 'n beëdigde verklaring indien, wat die beskrywing en die hoeveelheid van bedoelde ingevoerde en sinsbare goedere, wat op genoemde tydstop in sy voorraad was, afsonderlik aandui, asook enige ander inligting wat die Sekretaris van hom verlang; en
- (c) op of voor die laaste werkdag van die maand wat volg op die maand waarin die voorstel ter tafel gelê is, aan die Ontvanger die bedrag aan reg betaal wat deur hom kragtens sub-artikel (2) ten opsigte van die betrokke goedere betaalbaar is.

(5) Indien die Minister in enige belastingvoorstel vir die doeleindes van sub-artikel (2) spesifiseer dat enige goedere aldus vermeld onderhewig is aan die regte aldus vermeld indien dit nie gelewer is uit die voorrade van 'n groothandelaar ten tyde van bedoelde voorstel nie, is die bepalinge van sub-artikel (4) van toepassing op die voorrade van sodanige groothandelaar en van enige kleinhandelaar wat sy sake op dieselfde perseel doen: Met dien verstande dat die Sekretaris, by voorlegging deur sodanige groothandelaar van die bewyse wat hy vereis, van die voorrade of van die aanspreeklikheid vir reg van daardie groothandelaar vir die doeleindes van sub-artikel (2) kan uitsluit—

- (a) voorrade van 'n klas of soort wat slegs deur sodanige kleinhandelaar verkoop word; en
- (b) daardie gedeelte van die totale reg betaalbaar deur sodanige groothandelaar wat verteenwoordig word deur die verhouding van kleinhandelverkope teenoor totale verkope van die betrokke goedere gedurende die tydperk van drie maande wat die datum van sodanige voorstel onmiddellik voorafgaan, sodanige verhouding bereken te word op die basis van hoeveelheid van elke betrokke artikel.

(6) By die toepassing van hierdie artikel—

- (a) beteken „handelaar” enigiemand wat in enige goedere waarop hierdie Wet betrekking het, handel dryf, met inbegrip van 'n klub, ko-operatiewe vereniging van enige aard of enige statutêre liggaam;
- (b) beteken „kleinhandelaar”, behoudens die bepalinge van paragraaf (c), enige handelaar wat in kleinhandelhoeveelhede handel dryf of 'n lisensie kragtens enige wet besit om in kleinhandelhoeveelhede handel te dryf;
- (c) beteken „groothandelaar”, enige handelaar wat in groothandelhoeveelhede handel dryf of 'n lisensie kragtens enige wet besit om in groothandelhoeveelhede handel te dryf en die besigheid en voorrade van 'n groothandelaar word geag die besigheid en voorrade van enige kleinhandelaar wat sake doen op dieselfde perseel waarop die groothandelaar sy sake as sodanig doen, in te sluit; en
- (d) sluit „lewer” enige vorm van lewering behalwe *traditio brevi manu* en *constitutum possessorium* in.

prior to the time of such proposal and notwithstanding that they have passed out of customs and excise control, become liable to the new duty or the difference between the rate of duty at the time of such proposal and the increased rate provided for in the said proposal, if they have at the time of such proposal not been delivered from the stocks of an importer, manufacturer or such class of dealer as the Minister may in the said proposal specify.

(3) For the purposes of this section any goods which are specified by the Minister in any taxation proposal for the purposes of sub-section (2) and which, at the time of the said proposal are in transit to an importer, manufacturer or a class of dealer so specified by the Minister, shall be deemed to form part of the stocks of such importer, manufacturer or dealer, as the case may be, notwithstanding any terms to the contrary of any contract relating to the sale or delivery of such goods.

(4) Whenever the Minister has specified any goods in any taxation proposal for the purposes of sub-section (2), every importer or manufacturer or dealer specified in the said proposal shall, in respect of any goods so specified—

- (a) forthwith take stock of all such goods which have not been delivered from his stocks at the time when the proposal was tabled, and make a clear and accurate record of such imported and excisable goods separately;
- (b) within seven days of the date on which the proposal was tabled, deliver to the Collector a sworn statement giving separately the description and quantities of the said imported and excisable goods, which were in his stocks at the said time, and any other information which the Secretary may require of him; and
- (c) upon or before the last working day of the month following the month in which the proposal was tabled, pay to the Collector the amount of duty payable by him under sub-section (2) in respect of the goods in question.

(5) If the Minister specifies in any taxation proposal for the purposes of sub-section (2) that any goods so specified shall be liable to the duties so specified if they have not been delivered from the stocks of a wholesale dealer at the time of the said proposal, the provisions of sub-section (4) shall apply to the stocks of such wholesale dealer and of any retail dealer conducting his business on the same premises: Provided that the Secretary may, upon production by such wholesale dealer of such evidence as he may require, exclude from the stocks or the liability for duty of that wholesale dealer for the purposes of sub-section (2)—

- (a) stocks of a class or kind which are sold by such retail dealer only; and
- (b) such proportion of the total duty payable by such wholesale dealer as is represented by the proportion of retail sales to total sales of the goods concerned during the period of three months immediately preceding the date of such proposal, such proportion to be calculated on the basis of quantities of each commodity concerned.

(6) For the purposes of this section—

- (a) “dealer” means any person who deals in any goods to which this Act relates and includes a club, co-operative society of any nature or any statutory body;
- (b) “retail dealer” means, subject to the provisions of paragraph (c), any dealer who deals in or holds a licence under any law to deal in retail quantities;
- (c) “wholesale dealer” means any dealer who deals in or holds a licence under any law to deal in wholesale quantities and the business and stocks of a wholesale dealer shall be deemed to include the business and stocks of any retail dealer who conducts business on the same premises on which the wholesale dealer conducts his business as such; and
- (d) “deliver” includes any form of delivery except *traditio brevi manu* and *constitutum possessorium*.

(7) Wanneer by 'n regsgeeding die vraag ontstaan of die Minister werklik 'n belastingvoorstel ter tafel gelê het, soos in hierdie artikel beskryf, of aangaande die tyd wanneer sodanige voorstel ter tafel gelê is of die besonderhede in sodanige voorstel vervat, word 'n afskrif van die notule van verrigtings van die Volksraad, wat sodanige voorstel bevat en deur die Sekretaris van die Volksraad as 'n juiste afskrif gesertifiseer is, aangeneem as genoegsame bewys dat die voorstel ter tafel gelê is en van die tydstip waarop dit ter tafel gelê is en van die besonderhede daarin vervat.

Kontrakpryse kan volgens veranderde regte gewysig word.

59. (1) Wanneer 'n reg op goedere regstreeks of onregstreeks gehef of verhoog word by wyse van 'n wysiging op enige manier van enige Bylae by hierdie Wet, en sodanige goedere ooreenkomstig 'n kontrak aangegaan voordat die reg of verhoogde reg betaalbaar geword het, daarna aan die koper afgelewer en deur hom aangeneem word, kan die verkoper van die goedere by ontstentenis van 'n strydige ooreenkoms, bo en behalwe die kontrakprys 'n som verhaal gelyk aan enige bedrag wat hy as gevolg van bedoelde reg of verhoging betaal het.

(2) Wanneer 'n reg op goedere regstreeks of onregstreeks ingetrek of verminder word by wyse van 'n wysiging op enige manier van enige Bylae by hierdie Wet, en sodanige goedere ooreenkomstig 'n kontrak aangegaan voordat die intrekking of die vermindering in werking getree het, daarna aan die koper afgelewer word, kan die koper van die goedere, by ontstentenis van 'n strydige ooreenkoms, indien die verkoper die voordeel van die intrekking of vermindering ten opsigte van daardie goedere geniet het, 'n som gelyk aan bedoelde reg of vermindering van die kontrakprys aftrek.

(3) Die bepalinge van hierdie artikel is ook van toepassing op 'n kontrak vir die huur van enige goedere of die gebruik van enige goedere by die lewering van 'n diens teen 'n kontrakprys, en die uitdrukkings „verkoper” en „koper” word dienooreenkomstig uitgelê om die persoon deur wie en die persoon aan wie die goedere verhuur, of die diens gelewer word, in te sluit.

HOOFTUK VIII.

LISENSIËRING.

Lisensiegelde ooreenkomstig Bylae No. 7.

60. (1) Niemand mag 'n handeling verrig of in besit wees van of enigiets gebruik ten opsigte waarvan 'n lisensie ingevolge hierdie Wet vereis word, tensy hy die toepaslike lisensie wat in Bylae No. 7 voorgeskryf word, verkry het nie en bedoelde lisensie word nie uitgereik tensy die voorgeskrewe lisensiegeld betaal is nie.

(2) Die Sekretaris kan, onderhewig aan 'n beroep op die Minister, wie se beslissing afdoende is—

- (a) enige aansoek om 'n nuwe lisensie of 'n hernuwing van enige lisensie weier; of
- (b) enige lisensie intrek as die houer van sodanige lisensie voortdurend die bepalinge van hierdie Wet oortree het of versuim het om daaraan te voldoen of 'n in artikel tagtig bedoelde misdryf begaan het.

Doeane- en aksynspakhuis-lisensies.

61. (1) Voordat 'n doeane- en aksynspakhuis gelisensieer word, moet die persoon wat om sodanige lisensie aansoek doen, die sekerheid stel wat die Sekretaris vereis.

(2) Die Sekretaris kan te eniger tyd gelas dat die vorm, aard of bedrag van sodanige sekerheid verander of hernuwe word op die wyse wat hy bepaal.

(3) Die Sekretaris kan deur middel van endossement toelaat dat 'n lisensie van een doeane- en aksynspakhuis op 'n ander doeane- en aksynspakhuis oorgedra word in die gebied wat deur dieselfde Ontvanger beheer word en in besit is van die persoon aan wie die lisensie uitgereik is, maar geen doeane- en aksynspakhuislisensie is oordraagbaar van een persoon na 'n ander nie.

(4) Nie meer as een lisensie word uitgereik ten opsigte van enige doeane- en aksynspakhuis nie.

Landbou-distilleerders.

62. (1) 'n Landboudistilleerderslisensie kragtens hierdie Wet word nie aan iemand in die Provinsie die Kaap die Goeie Hoop of in die gebied Suidwes-Afrika uitgereik tensy hy in die jaar waarvoor die lisensie benodig is minstens vyf lêers wyn teen 'n sterkte van 11.5 persent absolute alkohol, volgens volume, produseer het nie.

(2) Na die inwerkingtreding van hierdie Wet word 'n lisensie as 'n landboudistilleerder kragtens hierdie Wet nie aan enige persoon uitgereik nie—

(7) Whenever in any legal proceedings any question arises as to whether the Minister has in fact tabled a taxation proposal as described in this section, or as to the time when such proposal was tabled or the particulars contained in such proposal, a copy of the minutes of proceedings of the House of Assembly, containing such proposal and certified by the Secretary of the House of Assembly to be a true copy, shall be accepted as sufficient evidence that such proposal was tabled and of the time when it was tabled and of the particulars contained therein.

59. (1) Whenever any duty is imposed or increased, directly or indirectly, by amendment in any manner of any Schedule to this Act, on any goods and such goods, in pursuance of a contract made before such duty or increased duty became payable, are thereafter delivered to and accepted by the purchaser, the seller of the goods 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.

Contract prices may be varied to extent of alteration in duty.

(2) Whenever any duty is withdrawn or decreased, directly or indirectly, by amendment in any manner of any Schedule to this Act, on any goods, and such goods in pursuance of a contract made before the withdrawal or decrease became effective are thereafter delivered to the purchaser, the purchaser of the goods may, in the absence of agreement to the contrary, if the seller has in respect of those goods had the benefit of the withdrawal or decrease, deduct from the contract price a sum equal to the said duty or decrease.

(3) The provisions of this section shall also apply to a contract for the hiring of any goods or the use of any goods in rendering a service at a contract price, and the expressions "seller" and "purchaser" shall correspondingly be construed as including the person by whom and the person to whom the goods are hired or the service rendered.

CHAPTER VIII.

LICENSING.

60. (1) No person shall perform any act or be in possession of or use anything in respect of which a licence is required under this Act unless he has obtained the appropriate licence prescribed in Schedule No. 7 which shall not be issued unless the prescribed licence fee has been paid.

Licence fees according to Schedule No. 7.

(2) The Secretary may, subject to an appeal to the Minister, whose decision shall be final—

- (a) refuse any application for a new licence or a renewal of any licence; or
- (b) cancel any licence if the holder of such licence has persistently contravened or failed to comply with the provisions of this Act or has committed an offence referred to in section *eighty*.

61. (1) Before a customs and excise warehouse is licensed the person applying for such licence shall furnish such security as the Secretary may require.

Customs and excise warehouse licences.

(2) The Secretary may at any time require that the form, nature or amount of such security shall be altered or renewed in such manner as he may determine.

(3) The Secretary may by endorsement permit a licence to be transferred from one customs and excise warehouse to another customs and excise warehouse in the area controlled by the same Collector and in the possession of the person to whom the licence has been issued, but no customs and excise warehouse licence shall be transferable from one person to another.

(4) Not more than one licence shall be issued in respect of any customs and excise warehouse.

62. (1) No person shall be granted a licence under this Act as an agricultural distiller in the Province of the Cape of Good Hope or the territory of South-West Africa if he has produced in the year for which the licence is required less than five leaguers of wine at a strength of 11.5 per cent absolute alcohol by volume.

Agricultural distillers.

(2) After the commencement of this Act a licence under this Act as an agricultural distiller shall not be granted to any person—

- (a) who had not at any time before such commencement been licensed under any law relating to excise as an agricultural distiller; or
 - (b) who, after such commencement, has for any continuous period of more than twelve months not been the holder of a licence as an agricultural distiller issued under this Act.
- (3) No licence issued under this Act to any person as an agricultural distiller may be transferred to any other person or from one farm to another.
- (4) (a) Any licence issued under this Act to any person as an agricultural distiller shall lapse upon the death of the licensee or upon conviction of the licensee of any offence under this Act or any law relating to the illicit manufacture, conveyance, supply or possession of intoxicating liquor.
- (b) For the purposes of this sub-section the imposition of a penalty by the Secretary under the provisions of section *ninety-one* shall be deemed to be a conviction under this Act.
- (5) The provisions of sub-sections (2) and (4) and of sub-section (3) of section *sixty-three* shall not apply in the case of an agricultural distiller who produces annually a quantity of spirits at a strength of 11·5 per cent absolute alcohol by volume which exceeds a quantity determined by the Secretary and produces such spirits for a purpose approved by the Secretary.

63. (1) No person shall own or have in his possession or under his control any still except under a licence prescribed in Schedule No. 7 and subject to the regulations: Provided that the Secretary may, subject to such conditions as he may impose, exempt from all or any of the provisions of this sub-section—

Stills to be licensed.

- (a) any licensed still maker in so far as any still manufactured or imported by him for sale and in his possession is concerned; or
 - (b) any person in so far as any still is concerned which he has proved to the satisfaction of the Secretary is in his possession solely as a curiosity or ornament.
- (2) The provisions of sub-sections (3) and (4) of section *sixty-two* shall *mutatis mutandis* apply in respect of any licence issued in respect of a still under this Act to any person to whom a licence under this Act has been or had at any time been issued as an agricultural distiller: Provided that the provisions of this sub-section shall not apply in respect of any such licence in respect of a still which is held by any such agricultural distiller as is referred to in sub-section (5) of section *sixty-two*.
- (3) (a) If any agricultural distiller to whom a licence in respect of a still has been issued under this Act voluntarily abandons such still to the department, the Secretary may, out of moneys appropriated by Parliament for the purpose, pay to him, as compensation, such an amount as the Secretary considers to be the current market value of such still.
- (b) Where any person has so abandoned any still no licence to own a still to be used by him in the capacity of an agricultural distiller shall thereafter be granted to him unless a new licence as an agricultural distiller has, after such abandonment, been issued to him under this Act.
- (c) Any still abandoned under this sub-section shall be destroyed by the Secretary.

64. Unless the permission of the Secretary has been obtained to manufacture wine in a customs and excise manufacturing warehouse, no person shall manufacture wine except in a special customs and excise warehouse licensed under this Act.

Special warehouses for the manufacture of wine.

CHAPTER IX.

VALUE.

65. (1) Subject to the provisions of this Act, the value for duty purposes of any imported goods shall be the domestic value or the free on board price thereof, whichever is the greater.

Value for customs duty purposes.

(2) By die toepassing van hierdie artikel en van sub-artikels (3) en (4) van artikel *sewentig*, word die abnormale koste wat tot bevrediging van die Sekretaris bewys word tydens verskeping aangegaan te gewees het as gevolg van 'n oorlogstoestand, werkstaking, uitsluiting van werksmense, oproer, of burgerlike onlus, nie geag deel van die binnelandse waarde of die prys vry aan boord van goedere uit te maak nie.

(3) Indien die waarde van enige ingevoerde goedere van een klas ooreenkomstig die bepalings van hierdie artikel meer as twintig rand is, word sodanige waarde by berekening van die betaalbare regte tot die naaste rand bereken, en word 'n bedrag van vyftig sent as minder as die helfte van een rand beskou.

(4) Wanneer dit vir die Sekretaris nodig is om 'n waarde of prys kragtens die bepalings van artikel *ses-en-sestig* of *sewe-en-sestig* ten opsigte van enige goedere te bepaal, kan hy, in omstandighede wat hy dienstig ag, op versoek van die invoerder, 'n geraamde waarde of prys bepaal ten opsigte van sodanige goedere volgens inligting wat ten tyde van die invoer daarvan beskikbaar is en sodanige geraamde waarde of prys word, tensy dit deur die invoerder verwerp word, daarna as die binnelandse waarde of prys vry aan boord, na gelang van die geval, van daardie goedere vir die doeleindes van die toepaslike artikel beskou.

Omskrywing van
binnelandse
waarde.

66. (1) Behoudens die bepalings van hierdie Wet, is die binnelandse waarde van enige goedere wat in die Republiek ingevoer word, die markprys waarteen sodanige of soortgelyke goedere, ten tyde van aankoop van daardie goedere deur die invoerder, in die gewone groothandelshoeveelhede in die gewone loop van die handel aan alle kopers in die vernaamste markte van die gebied waaruit die goedere aldus uitgevoer word, vrylik vir verbruik daarin te koop aangebied word, met inbegrip van enige tantieme en die koste van verpakking wat gewoonlik in daardie markte gebruik word, plus die ekstra koste van pak en verpakking vir uitvoer, vervoer na die hawe van verskeping of ander plek van finale versending in daardie gebied en alle ander koste verbonde aan die plasing van die goedere aan boord van 'n skip of op enige voertuig by daardie hawe of plek, gereed vir uitvoer na die Republiek, maar uitgesonderd aksyns-regte of verkoopsbelasting opgelê of teruggawes, terugbetalings, kortings of kwytskeldings van doeaneregte wat toegestaan is by uitvoer van sodanige goedere deur die regering van daardie gebied: Met dien verstande dat indien enige goedere na die Republiek uitgevoer word van 'n ander gebied as die gebied waarin sodanige goedere geproduseer of vervaardig is, die Sekretaris, by die toepassing van hierdie artikel, die gebied waarin sodanige goedere geproduseer of vervaardig is, kan beskou as die gebied waarvandaan sodanige uitvoer na die Republiek plaasvind.

(2) Wanneer goedere in die gebied waarvandaan dit na die Republiek uitgevoer word of waarvandaan dit, ingevolge die voorbehoudsbepaling by sub-artikel (1), beskou word dat dit aldus uitgevoer word, in sulke omstandighede verkoop word dat die binnelandse waarde daarvan nie ingevolge sub-artikel (1) bereken kan word nie, of wanneer goedere wat na die Republiek uitgevoer word, nie vir verbruik in die gebied waarvandaan dit aldus uitgevoer word of beskou word uitgevoer te word, verkoop word nie of wanneer die binnelandse waarde volgens sub-artikel (1) bereken, laer is as die gewone markprys waarteen sodanige of soortgelyke goedere in daardie gebied gedurende die ses maande wat die datum van uitvoer na die Republiek voorafgaan, verkoop is, kan die Sekretaris 'n waarde bepaal wat, onderworpe aan die reg van beroep op die Minister, beskou word die binnelandse waarde van daardie goedere te wees.

Prys vry aan
boord.

67. Behoudens die bepalings van hierdie Wet, is die prys vry aan boord van enige ingevoerde goedere die prys wat deur die uitvoerder gevra word ten opsigte van sodanige goedere plus alle onkoste en koste verbonde aan die betrokke verkoping en aan die plasing van sodanige goedere aan boord van 'n skip of op 'n voertuig gereed vir uitvoer en enige agentskommissie (bereken op sodanige prys, onkoste en koste) ten opsigte van sodanige goedere: Met dien verstande dat indien, volgens die oordeel van die Sekretaris, die prys vry aan boord wat ten opsigte van enige goedere gevra is, nie die normale prys vry aan boord is waarteen daardie of soortgelyke goedere deur die uitvoerder aan enige invoerder in die Republiek onder toestand van vrye mededinging ten tyde van die koop van sodanige goedere verkoop sou word nie, of indien geen prys ten opsigte van sodanige goedere gevra word nie, die Sekretaris 'n prys kan bepaal, wat, onderworpe aan die reg van beroep op die Minister, beskou word as die prys vry aan boord van daardie goedere.

(2) For the purposes of this section and of sub-sections (3) and (4) of section *seventy*, such abnormal costs in effecting shipment as are proved to the satisfaction of the Secretary to have been incurred as the result of a state of war, strikes, lock-outs, riots or civil commotions shall not be regarded as forming part of the domestic value or the free on board price of goods.

(3) If the value of any imported goods of a single denomination according to the provisions of this section is in excess of twenty rand such value shall for the purpose of assessing the amount of duty payable, be calculated to the nearest rand, an amount of fifty cents being regarded as less than one half of one rand.

(4) Whenever it is necessary for the Secretary to determine a value or price under the provisions of section *sixty-six* or *sixty-seven* in respect of any goods, he may, in such circumstances as he deems expedient, at the request of the importer, determine an estimated value or price in respect of such goods according to information available at the time of importation thereof and such estimated value or price shall, unless it is rejected by the importer, thereafter be regarded as the domestic value or free on board price, as the case may be, of those goods for the purposes of the relevant sections.

66. (1) Subject to the provisions of this Act, the domestic value of any goods imported into the Republic shall be the market price at which, at the time of purchase by the importer of such goods, such or similar goods are freely offered for sale, for consumption in the territory from which such exportation takes place, in the usual wholesale quantities in the ordinary course of trade to all purchasers in the principal markets of that territory, including any royalty, and the cost of packages ordinarily used in those markets, plus the extra cost of packing and packages for export, carriage to the port of shipment or other place of final despatch in that territory, and all other expenses incidental to placing the goods on board ship or on any vehicle at that port or place, ready for export to the Republic but shall not include excise duties or sales taxes imposed or drawbacks, refunds, rebates or remissions of customs duty granted on export of such goods by the government of that territory: Provided that if any goods are exported to the Republic from a territory other than the territory in which such goods were produced or manufactured, the Secretary may, for the purpose of this section, regard the territory in which such goods were produced or manufactured as the territory from which such exportation to the Republic takes place.

Definition of domestic value.

(2) When goods are sold in the territory from which they are exported to the Republic or from which they are, in terms of the proviso to sub-section (1) regarded as being so exported, under such conditions that no domestic value thereof can be calculated in terms of sub-section (1), or when goods exported to the Republic are not sold for consumption in the territory from which they are so exported or regarded as being exported or when the domestic value calculated in terms of sub-section (1) is below the ordinary market price at which such or similar goods have been sold in such territory during the six months preceding the date of exportation to the Republic, the Secretary may determine a value which shall, subject to the right of appeal to the Minister, be regarded as the domestic value of those goods.

67. Subject to the provisions of this Act, the free on board price of any imported goods shall be the price charged in respect of such goods by the exporter plus all the costs and charges incidental to the sale in question and to placing such goods on board ship or on any vehicle ready for exportation and any agent's commission (calculated on such price, costs and charges) in respect of such goods: Provided that if in the opinion of the Secretary the free on board price charged in respect of any goods is not the normal free on board price at which such or similar goods would be sold by the exporter to any importer in the Republic under fully competitive conditions at the time of purchase of such goods, or if no charge is made in respect of such goods, the Secretary may determine a price which shall, subject to the right of appeal to the Minister, be regarded as the free on board price of those goods.

Free on board price.

Sertifikaat van
binnelandse
waarde of koste.

68. Indien 'n vraag ontstaan aangaande die juistheid van 'n sertifikaat van binnelandse waarde gegee of 'n verklaring omtrent betaalde of verskuldigde premies, teruggawes, reg, tantième of enige ander koste of bedrag gedoen deur die vervaardiger of leweransier in die gebied van uitvoer, of van 'n verklaring omtrent betaalde of verskuldigde vraggelde gedoen deur die verskeper of ander versender of sy agent in die land van verskeping, ten opsigte van enige goedere wat in die Republiek ingevoer word, kan 'n skriftelike sertifikaat wat onderteken is deur iemand in daardie gebied wat die Minister spesiaal aangewys het en waarin sodanige waarde, premie, teruggawe, reg, tantième, vraggeld of ander koste of bedrag gesertifiseer word, by die berekening van die bedrag aan reg of vir daarmee in verband staande sake aangeneem word deur die Sekretaris as afdoende bewys van sodanige waarde, premie, teruggawe, reg, tantième, vraggeld of ander koste of bedrag, na gelang van die geval, maar onderworpe aan die reg van beroep op die Minister, wie se beslissing afdoende is.

Waarde vir
doeleindes van
aksynsreg.

69. (1) Wanneer dit nodig is vir die doel van die berekening van die aksynsreg wat betaalbaar is op enige goedere in die Republiek vervaardig, om die waarde van sodanige goedere te bepaal, word daar, behoudens die bepalings van hierdie artikel, aangeneem dat die waarde daarvan die markprys (voor aftrekking van enige afslag) is waarteen sodanige of soortgelyke goedere, ten tyde van die verkoping, vrylik vir handelsdoeleindes in die vernaamste markte van die Republiek in die gewone loop van die handel, in die gewone groothandelhoeveelhede en in die toestand en die gewone verpakking gereed vir verkoop in die kleinhandel, te koop aangebied word vir verbruik in die Republiek, plus die koste van pak en verpakking en alle ander uitgawes verbonde aan die plasing van die goedere op spoor vir lewering aan die koper, maar uitgesonderd die aksynsreg op sodanige goedere.

(2) Wanneer enige sodanige goedere in die Republiek verkoop of op ander wyse van die hand gesit word in sulke omstandighede dat die waarde daarvan nie ingevolge sub-artikel (1) bereken kan word nie, kan die Sekretaris 'n waarde bepaal wat, onderworpe aan die reg van beroep op die Minister, beskou word die waarde van sodanige goedere, bepaal ingevolge sub-artikel (1), te wees.

(3) Die Sekretaris kan, ten opsigte van enige sodanige goedere of enige klas of soort van sodanige goedere—

- (a) die hoeveelheid spesifiseer wat, vir die doeleindes van sub-artikel (1), geag word die gewone groothandelhoeveelheid te wees;
- (b) die verpakking spesifiseer wat, vir die doeleindes van sub-artikel (1), geag word die gewone verpakking gereed vir verkoop in die kleinhandel te wees;
- (c) die koste van die pak of verpakking of enige ander uitgawes verbonde aan die plasing van die goedere op spoor, vir die doeleindes van sub-artikel (1), bepaal,

en sy beslissing is, onderworpe aan die reg van beroep op die Minister, afdoende.

Sekretaris kan
waardasie eis.

70. (1) Ondanks andersluidende bepalings van hierdie Hoofstuk, kan die Sekretaris, indien hy nie oortuig is van die juistheid van die waarde vir belasting- of tariefindelingdoeleindes van enige ingevoerde of synsbare goedere wat deur die invoerder of vervaardiger verklaar word nie, na gelang van die geval, eis dat sodanige invoerder of vervaardiger voor hom 'n eed aflê aangaande die juistheid van sodanige verklaring na die invoerder of vervaardiger se beste kennis en wete en dat hy enige dokumentêre bewys in sy besit ter staving daarvan voorlê, en die Ontvanger word hierby gemagtig om so 'n eed af te neem: Met dien verstande dat as die Ontvanger (hetsy so 'n eed vereis is al dan nie) van oordeel is dat die goedere verklaar is teen 'n waarde wat minder is as die juiste waarde daarvan vir belasting- of tariefindelingdoeleindes kragtens die bepalings van enige Bylae by hierdie Wet, hy kan eis dat die goedere ondersoek word deur twee bevoegde persone van wie een deur die Sekretaris en die ander deur die invoerder of vervaardiger benoem moet word.

(2) Die in sub-artikel (1) bedoelde twee persone moet, voordat hulle met enige ondersoek begin, 'n skeidsregter aanstel en moet voor die Ontvanger 'n beëdigde verklaring aflê aangaande wat, na hulle beste kennis en wete, die juiste waarde van die goedere vir belasting- of tariefindelingdoeleindes is, en as daardie twee persone verskil, moet die skeidsregter voor die Ontvanger 'n beëdigde verklaring aflê aangaande wat, na sy beste kennis en wete, bedoelde waarde is.

(3) Indien die twee persone kragtens sub-artikel (1) benoem, dieselfde waarde verklaar, is daardie waarde, of anders die waarde deur die skeidsregter verklaar, die waarde van die

68. In the event of any question arising as to the correctness of any certificate of domestic value given or any statement of bounty, drawback, duty, royalty or any other charge or amount paid or to be paid, made by the manufacturer or supplier in the territory of export, or of any statement of freight charges paid or to be paid, made by the shipper or other consignor or his agent in the country of shipment, in respect of any goods imported into the Republic, a written certificate signed by a person in that territory specially designated by the Minister, certifying such value, bounty, drawback, duty, royalty, freight or other charge or amount may, for assessing the amount of duty or any other matters incidental thereto, be accepted by the Secretary as conclusive evidence of such value, bounty, drawback, duty, royalty, freight or other charge or amount, as the case may be, but subject to the right of appeal to the Minister whose decision shall be final.

Certificate of domestic value or charges.

69. (1) Whenever it is necessary, for the purpose of assessing the excise duty payable on any goods manufactured in the Republic, to determine the value of such goods, the value thereof shall, subject to the provisions of this section, be taken to be the market price (before deduction of any discounts) at which, at the time of sale, such or similar goods are freely offered for sale, for consumption in the Republic, for purposes of trade in the principal markets of the Republic in the ordinary course of trade, in the usual wholesale quantities and in the condition and the usual packing ready for sale in the retail trade, plus the cost of packing and packages and all other expenses incidental to placing the goods on rail for delivery to the purchaser, but excluding the excise duty on such goods.

Value for excise duty purposes.

(2) Whenever any such goods are sold or otherwise disposed of in the Republic under such conditions that the value thereof cannot be calculated in terms of sub-section (1), the Secretary may determine a value which shall, subject to the right of appeal to the Minister, be regarded as the value of such goods determined in terms of sub-section (1).

(3) The Secretary may, in respect of any such goods or any class or kind of such goods—

- (a) specify, for the purposes of sub-section (1), the quantity which shall be deemed to be the usual wholesale quantity;
- (b) specify, for the purposes of sub-section (1), the packing which shall be deemed to be the usual packing ready for sale in the retail trade;
- (c) determine, for the purposes of sub-section (1), the cost of packing or packages or any other expenses incidental to placing the goods on rail,

and his decision shall, subject to the right of appeal to the Minister, be final.

70. (1) Notwithstanding anything to the contrary contained in this Chapter, the Secretary may, if he is not satisfied as to the correctness of the value for duty or tariff classification purposes of any imported or excisable goods declared by the importer or the manufacturer, as the case may be, require such importer or manufacturer to declare before him on oath to the truth of such declaration, according to the best knowledge and belief of the said importer or manufacturer and to adduce any documentary evidence he may possess in support thereof, and the Collector is hereby authorized to administer such oath: Provided that if it appears to the Collector (whether or not such oath has been required) that the goods have been declared at a value below the correct value thereof for purposes of duty or tariff classification under the provisions of any Schedule to this Act, he may require the goods to be examined by two competent persons, one to be nominated by the Secretary and the other by the importer or manufacturer.

Secretary may require valuation.

(2) The two persons referred to in sub-section (1) shall, before entering upon any enquiry, appoint an umpire, and shall declare on oath before the Collector what is to the best of their knowledge and belief the correct value of the goods for duty or tariff classification purposes, and if those persons do not agree, the umpire shall declare on oath before the Collector what is to the best of his knowledge and belief the said value.

(3) If the two persons nominated in terms of sub-section (1) declare the same value, that value, or otherwise the value declared by the umpire shall be the value of the goods for duty

goedere vir belasting- of tariefindelingdoeleindes, mits, in die geval van ingevoerde goedere, sodanige waarde nie minder is as die werklike prys vry aan boord van bedoelde goedere nie, of, in die geval van synsbare goedere, sodanige waarde nie minder is as die werklike prys vry op spoor van sodanige goedere wat deur die vervaardiger gevra is nie.

(4) Indien 'n invoerder of vervaardiger, nadat hy deur die Ontvanger aangesê is om iemand ingevolge sub-artikel (1) te benoem, versuim om dit binne drie dae te doen, of indien die deur die invoerder of vervaardiger benoemde persoon nie binne drie dae na sy aanstelling 'n verklaring doen nie, is die waarde wat deur die deur die Sekretaris aangestelde persoon verklaar word, die waarde vir belasting- of tariefindelingdoeleindes, mits in die geval van ingevoerde goedere, sodanige waarde nie minder is as die werklike prys vry aan boord van bedoelde goedere nie, of, in die geval van synsbare goedere, sodanige waarde nie minder is as die werklike prys vry op spoor van sodanige goedere wat deur die vervaardiger gevra is nie.

Waarde van sekere bepaalde goedere.

71. (1) Die waarde vir belastingdoeleindes van enige goedere wat in die Republiek ingevoer word uit doeanepakhuis of uit entrepots in die distrik Lourenco Marques word bereken of bepaal ooreenkomstig hierdie Hoofstuk asof sodanige goedere direk in die Republiek ingevoer was van die gebied af waarvan hulle na Lourenco Marques uitgevoer is.

(2) Waar enige gebruikte motorvoertuig ingevoer word, of waar enige nuwe motorvoertuig deur 'n natuurlike persoon ingevoer word vir sy eie gebruik en nie vir verkoop nie, kan die Sekretaris die waarde vir belastingdoeleindes van sodanige voertuig bepaal en sy bepaling is afdoende: Met dien verstande dat waar 'n natuurlike persoon wat in 'n gebied buite die Republiek die eienaar van sodanige motorvoertuig was en dit daarin gebruik het, die voertuig van 'n ander gebied as die gebied waarin dit geproduseer of vervaardig is, in die Republiek invoer vir sy eie gebruik en nie vir verkoop nie, die Sekretaris die waarde van sodanige voertuig vir belastingdoeleindes kan bepaal asof dit uit die gebied waarin dit geproduseer of vervaardig is, in die Republiek ingevoer is: Met dien verstande voorts dat geen tydperk van gebruik buite die Republiek van enige sodanige voertuig, terwyl dit in die besit van iemand was wat gewoonlik in die Republiek woonagtig is, wat minder as ses maande is, by die bepaling van sodanige waarde in aanmerking geneem word nie.

Waarde van uitgevoerde goedere.

72. (a) By die toepassing van hierdie Wet, is die waarde van enige goedere wat uit die Republiek uitgevoer word die prys van daardie goedere vry aan boord by die plek van afsending uit die Republiek, watter waarde verklaar moet word op die klaringsbrief vir uitvoer.

(b) As daar nie so 'n prys vry aan boord is nie, word die waarde deur die Sekretaris bepaal, beskou as die waarde vir die betrokke doeleindes.

Wisselkoers vir omrekening van waardes.

73. Die Minister kan by regulasie die koers en tydstip vasstel waarteen of waarop die binnelandse waarde en die prys vry aan boord van ingevoerde goedere in die betaalmiddel van die Republiek omgerekend moet word.

Waarde van goedere wat nie aan 'n *ad valorem*-reg onderhewig is nie.

74. (1) Behoudens die bepalings van sub-artikel (2), moet die binnelandse waarde en die prys vry aan boord van enige ingevoerde goedere deur die invoerder by klaring van sodanige goedere verklaar word.

(2) Die Minister kan by regulasie enige klas of soort van sodanige goedere of enige sodanige goedere waarop omstandighede in die regulasies vermeld van toepassing is, in die mate in die regulasies vermeld, van die bepalings van sub-artikel (1) vrystel.

HOOFSUK X.

KORTINGS OP EN TERUGBETALINGS EN TERUGGAWES VAN REG.

Bepaalde terugbetalings en teruggawes van en kortings op reg.

75. (1) Behoudens die bepalings van hierdie Wet en enige voorwaardes wat die Sekretaris stel, word—

(a) enige ingevoerde goedere in Bylae No. 3 vermeld met korting op enige doeaneregte wat ten opsigte van sodanige goedere ten tyde van klaring vir binnelandse verbruik daarvan van toepassing is, deurgelaat, in die mate en vir die doeleindes of gebruik vermeld in die item van Bylae No. 3 waarin bedoelde goedere vermeld word;

or tariff classification purposes, provided, in the case of imported goods, such value is not less than the actual free on board price of the said goods or, in the case of excisable goods, such value is not less than the actual free on rail price of the said goods charged by the manufacturer.

(4) If an importer or manufacturer, after he has been required by the Collector to make an appointment in terms of sub-section (1), fails to do so within three days, or if no declaration is made by the person appointed by the importer or manufacturer within three days of his appointment, the value declared by the person appointed by the Secretary shall be the value of the goods for duty or tariff classification purposes, provided, in the case of imported goods, such value is not less than the actual free on board price of the said goods or, in the case of excisable goods, such value is not less than the actual free on rail price of the said goods charged by the manufacturer.

71. (1) The value for duty purposes of any goods imported into the Republic *ex* customs warehouses or *ex* bonded warehouses within the district of Lourenco Marques shall be calculated or determined in accordance with this Chapter as if such goods were imported directly into the Republic from the territory whence they were exported to Lourenco Marques. Value of certain specified goods.

(2) Where any used motor vehicle is imported or where any new motor vehicle is imported by a natural person for his own use and not for sale, the Secretary may determine the value for duty purposes of such vehicle and his determination shall be final: Provided that where any natural person who was the owner of and has used such motor vehicle in any territory outside the Republic, imports such vehicle into the Republic, from a territory other than the territory in which it was produced or manufactured, for his own use, and not for sale, the Secretary may determine the value for duty purposes of such vehicle as if it were imported into the Republic from the territory in which it was produced or manufactured: Provided further that no period of use of any such motor vehicle, outside the Republic, while in the possession of any person normally resident in the Republic, which is less than six months shall be taken into consideration in determining such value.

72. (a) For the purposes of this Act, the value of any goods exported from the Republic shall be the price of those goods free on board at the place of despatch from the Republic, which value shall be declared on the bill of entry export. Value of goods exported.

(b) If there is no such free on board price, the value determined by the Secretary shall be regarded as the value for the said purposes.

73. The Minister may by regulation determine the rate and time at which the domestic value and the free on board price of imported goods shall be converted into the currency of the Republic. Rate of exchange for conversion of values.

74. (1) Subject to the provisions of sub-section (2), the domestic value and the free on board price of any imported goods shall be declared by the importer on entry of such goods. Value of goods not liable to *ad valorem* duty.

(2) The Minister may by regulation exempt, to the extent specified in the regulations, any class or kind of such goods or any such goods to which circumstances so specified apply, from the provisions of sub-section (1).

CHAPTER X.

REBATES, REFUNDS AND DRAWBACKS OF DUTY.

75. (1) Subject to the provisions of this Act and to any conditions which the Secretary may impose— Specific rebates, drawbacks and refunds of duty.

(a) any imported goods described in Schedule No. 3 shall be admitted under rebate of any customs duties applicable in respect of such goods at the time of entry for home consumption thereof, to the extent and for the purpose or use stated in the item of Schedule No. 3 in which they are specified;

- (b) enige ingevoerde goedere in Bylae No. 4 vermeld met korting op enige doeaneregte wat ten opsigte van sodanige goedere ten tyde van klaring vir binnelandse verbruik daarvan van toepassing is, toegelaat, in die mate en vir die doeleindes of gebruik vermeld in die item van Bylae No. 4 waarin bedoelde goedere vermeld word;
- (c) 'n teruggawe of terugbetaling van die gewone doeanereg en anti-dumpingreg wat werklik op enige ingevoerde goedere in Bylae No. 5 vermeld by klaring vir binnelandse verbruik betaal is, aan die persoon wat sodanige regte betaal het of enige persoon aangedui in die opmerkings by bedoelde Bylae, onderworpe aan nakoming van die bepalings van die item van bedoelde Bylae waarin daardie goedere vermeld word, betaal;
- (d) ten opsigte van enige sinsbare goedere in Bylae No. 6 vermeld, 'n korting op die aksynsreg in Deel 2 van Bylae No. 1 ten opsigte van sodanige goedere, ten tyde van klaring vir binnelandse verbruik daarvan vermeld of 'n terugbetaling van die aksynsreg wat werklik ten tyde van klaring vir binnelandse verbruik betaal is, in die mate en in die omstandighede vermeld in die item van Bylae No. 6 waarin sodanige goedere vermeld word, onderworpe aan nakoming van die bepalings van bedoelde item, toegestaan en enige terugbetaling ingevolge hierdie paragraaf kan aan die persoon wat die regte betaal het of enige persoon in die opmerkings by bedoelde Bylae No. 6 aangedui, betaal word.
- (2) 'n Korting op reg ten opsigte van enige goedere in Bylae No. 3 vermeld, word toegestaan—
- (a) slegs ten opsigte van goedere geklaar vir gebruik in die produksie of vervaardiging van goedere in die nywerheid en vir die doeleindes aangedui in die item van bedoelde Bylae waarin daardie goedere vermeld word;
- (b) slegs ten opsigte van goedere geklaar vir gebruik in—
- (i) 'n fabriek wat in 'n deur die Minister goedgekeurde gebied geleë is en wat ingevolge die Wet op Fabriek, Masjinerie en Bouwerk, 1941 (Wet No. 22 van 1941), of enige dergelike wetsbepaling in die gebied Suidwes-Afrika van krag, geregistreer is; of
- (ii) 'n myn of bedryf, soos in artikel *een* van die Wet op Myn en Bedrywe, 1956 (Wet No. 27 van 1956), omskryf, en wat in 'n deur die Minister goedgekeurde gebied geleë is;
- (c) slegs ten opsigte van goedere geklaar vir gebruik in sodanige nywerheid in 'n fabriek, myn of bedryf wat voldoen aan die vereistes ten opsigte van getal werksmense in diens, getal masjiene wat onafgebroke gebruik word, hoeveelheid stof gebruik of hoeveelheid goedere geproduseer of vervaardig, wat die Sekretaris na oorleg met die Raad van Handel en Nywerheid oplê.
- (3) Die Minister kan enige goedere wat in Bylae No. 3 vermeld word en geklaar is vir gebruik in 'n bepaalde nywerheid, van die bepalings van paragraaf (b) van sub-artikel (2) vrystel, en kan vir die doeleindes van sub-paragraaf (i) van bedoelde paragraaf die toepassing van sy goedkeuring van 'n gebied tot die vervaardiging van een of meer bepaalde artikels of stowwe beperk.
- (4) Ondanks die bepalings van artikel *ses-en-vyftig*, kan 'n korting op enige anti-dumpingreg in Bylae No. 2 vermeld ten opsigte van enige goedere wat geklaar is kragtens die bepalings van enige item vermeld in Bylae No. 3 of 4, toegestaan word indien dit uitdruklik in sodanige item van Bylae No. 3 of 4 vermeld word dat die mate van korting sodanige anti-dumpingreg insluit.
- (5) (a) Behoudens die bepalings van sub-artikel (6), word geen goedere in enige besending wat met korting op reg ingevolge hierdie artikel geklaar is andersins as in ooreenstemming met die bepalings van hierdie artikel en van die item ingevolge waarvan dit aldus geklaar is, gebruik of oor beskik nie en indien enige sodanige goedere aldus gebruik of oor beskik word, is die persoon wat sodanige goedere met korting op reg geklaar het, aanspreeklik vir die reg op al die goedere in daardie besending of die gedeelte daarvan wat die Sekretaris na goeë dunke bepaal, asof sodanige korting op reg nie op sodanige goedere van toepassing is nie, op die tydstip waarop die reg waarvoor hy aanspreeklik is, betaal word en sodanige persoon moet sodanige reg op aanvraag van die Sekretaris betaal: Met dien verstande dat as sodanige goedere gebruik is ooreen-

komstig enige ander item met betrekking tot korting op reg, die Sekretaris reg op sodanige goedere kan aanvaar asof dit ingevolge sodanige ander item op bedoelde tydstip geklaar is: Met dien verstande voorts dat die Sekretaris, na goeddunke, kan toelaat dat enige reg wat by klaring op korting van sodanige goedere betaal is, afgetrek word van enige reg waarvoor enige persoon ingevolge hierdie paragraaf aanspreeklik word.

(b) Enige persoon aan wie enige kerosen, distillaatbrandstof of residu-brandolie verskaf is uit voorrade wat met korting op reg geklaar is teen 'n prys wat verminder is in die mate van sodanige korting vir 'n doel vermeld in die item ingevolge waarvan sodanige kerosen, distillaatbrandstof of residu-brandolie aldus geklaar is, en wat sodanige kerosen, distillaatbrandstof of residu-brandolie of enige gedeelte daarvan aanwend vir enige ander doel, is aan 'n misdryf skuldig en is, ondanks die bepalings van paragraaf (a), aanspreeklik vir die reg in die mate van die korting toegestaan by klaring vir binnelandse gebruik van sodanige kerosen, distillaatbrandstof of residu-brandolie op die volle hoeveelheid van die kerosen, distillaatbrandstof of residu-brandolie aldus aan hom verskaf of op die gedeelte daarvan wat die Sekretaris na goeddunke bepaal.

(6) (a) Die Sekretaris kan, op die voorwaardes wat hy oord, enige persoon wat ingevolge hierdie artikel enige goedere met korting op reg geklaar het, toelaat om enige sodanige goedere andersins as in ooreenstemming met die bepalings van hierdie artikel en van die item ingevolge waarvan sodanige goedere aldus geklaar is, te gebruik of daarvoor te beskik of om enige sodanige goedere in ooreenstemming met die bepalings van enige ander item waarop hierdie artikel betrekking het, te gebruik of daarvoor te beskik, en sodanige persoon is daarna aanspreeklik vir reg op sodanige goedere asof sodanige korting op reg nie van toepassing was nie of asof dit ingevolge sodanige ander item waarop hierdie artikel betrekking het, geklaar is, na gelang van die geval, en sodanige persoon moet sodanige reg op aanvraag van die Sekretaris betaal: Met dien verstande dat, ten opsigte van enige sodanige goedere wat in enige item van Bylae No. 3, 4 of 6 vermeld word, die Sekretaris sodanige goedere, onderworpe aan die bepalings van of die opmerkings van toepassing op die item waarin sodanige goedere vermeld word en enige voorwaardes wat hy in elke geval voorskryf, van die hele of enige gedeelte van die reg wat daarop kragtens hierdie sub-artikel betaalbaar is, kan vrystel op grond van die tydperk of die mate van gebruik in ooreenstemming met die bepalings van die item ingevolge waarvan sodanige goedere geklaar is, of op enige ander grond wat hy redelik ag.

(b) Enige reg op enige sodanige goedere betaal by eerste klaring daarvan met korting op reg word geag betaal te gewees het ten opsigte van enige reg wat ooreenkomstig die bepalings van paragraaf (a) ten opsigte van sodanige goedere betaalbaar is.

(7) Geen teruggawe of terugbetaling word ten opsigte van enige in 'n item van Bylae No. 5 of 6 vermelde goedere betaal nie indien sodanige goedere andersins as in ooreenstemming met die bepalings van hierdie artikel en die betrokke item gebruik of oor beskik is of indien sodanige bepalings ten opsigte van sodanige goedere nie nagekom is nie: Met dien verstande dat die Sekretaris, ten opsigte van enige klas of soort in enige item in Deel I van Bylae No. 5 vermelde goedere of enige sodanige goedere waarop die omstandighede wat hy by reël voorskryf van toepassing is, enige teruggawe in die mate in sodanige item vermeld, kan betaal in weerwil daarvan dat die goedere wat uitgevoer is, nie uitgeken kan word as die goedere ten opsigte waarvan sodanige teruggawe geëis word nie.

(8) Waar die tariefpos of sub-pos of die tariefitem of sub-item waaronder enige goedere in Bylae No. 1 ingedeel word, uitdruklik aangehaal word in enige item van Bylae No. 3, 4, 5 of 6 waarin sodanige goedere vermeld word, word die goedere aldus vermeld in bedoelde item van Bylae No. 3, 4, 5 of 6 geag nie goedere in te sluit wat nie onder bedoelde tariefpos of sub-pos of tariefitem of sub-item ingedeel word nie.

(9) Enige goedere wat kragtens hierdie artikel vir gebruik met korting op reg geklaar word, word by die toepassing van hierdie Wet geag vir binnelandse verbruik geklaar te wees, maar geen klaring ten opsigte van enige sodanige goedere in Bylae No. 3 of

to the rebate of duty, accept duty on such goods as if they were entered under such other item at the said time: Provided further that the Secretary may, in his discretion, permit any duty paid on entry of such goods under rebate to be deducted from any duty for which any person becomes liable in terms of this paragraph.

- (b) Any person to whom any kerosene, distillate fuel or residual fuel oil has been supplied from stocks which have been entered under rebate of duty at a price which has been reduced to the extent of such rebate for a purpose stated in the item under which such kerosene, distillate fuel or residual fuel oil was so entered, and who applies such kerosene, distillate fuel or residual fuel oil or any portion thereof to any other purpose shall be guilty of an offence and shall, notwithstanding the provisions of paragraph (a), be liable for the duty to the extent of the rebate allowed on entry for home consumption of such kerosene, distillate fuel or residual fuel oil on the full quantity of the kerosene, distillate fuel or residual fuel oil so supplied to him or on such portion thereof as the Secretary may in his discretion determine.
- (6) (a) The Secretary may, on such conditions as he may impose, permit any person who has entered any goods under rebate of duty under this section to use or dispose of any such goods otherwise than in accordance with the provisions of this section and of the item under which such goods were so entered or to use or dispose of any such goods in accordance with the provisions of any other item to which this section relates and such person shall thereupon be liable for duty on such goods as if such rebate of duty did not apply or as if they were entered under such other item to which this section relates, as the case may be, and such person shall pay such duty on demand by the Secretary: Provided that, in respect of any such goods which are specified in any item of Schedule No. 3, 4 or 6, the Secretary may, subject to the provisions of or the notes applicable to the item in which such goods are specified and to any conditions which he may impose in each case, exempt any such goods from the whole or any portion of the duty payable thereon under this sub-section on the ground of the period or the extent of use in accordance with the provisions of the item under which such goods were entered, or on any other ground which he considers reasonable.
- (b) Any duty paid on any such goods on first entry thereof under rebate of duty shall be deemed to have been paid in respect of any duty payable in accordance with the provisions of paragraph (a) in respect of such goods.

(7) No drawback or refund shall be paid in respect of any goods specified in any item of Schedule No. 5 or 6 if such goods have been used or disposed of otherwise than in accordance with the provisions of this section and the item in question or if such provisions have not been complied with in respect of such goods: Provided that the Secretary may, in respect of any class or kind of goods specified in any item of Part 1 of Schedule No. 5 or any such goods to which such circumstances apply as he may specify by rule, pay any drawback to the extent stated in such item notwithstanding that the goods exported cannot be identified with the goods in respect of which such drawback is claimed.

(8) Wherever the tariff heading or sub-heading or the tariff item or sub-item under which any goods are classified in Schedule No. 1 is expressly quoted in any item of Schedule No. 3, 4, 5 or 6 in which such goods are specified, the goods so specified in the said item of Schedule No. 3, 4, 5 or 6 shall be deemed not to include goods which are not classified under the said tariff heading or sub-heading or tariff item or sub-item.

(9) Any goods entered for use under rebate of duty under this section shall, for the purposes of this Act, be deemed to be entered for home consumption but no entry in respect of any such goods described in Schedule No. 3 or 4 shall be valid

4 vermeld, is geldig nie tensy die nommer van die tariefpos en sub-pos waaronder sodanige goedere in Deel 1 of 2 van Bylae No. 1 ingedeel word en die nommer van die item van Bylae No. 3 of 4 waarin bedoelde goedere vermeld word albei op sodanige klaring aangegee word en die nywerheid waarin en die doel waarvoor sodanige goedere gebruik staan te word, soos in die bedoelde item voorgeskryf, op sodanige klaring aangegee word.

(10) Geen goedere kan met korting op reg kragtens hierdie artikel deurgelaat of geklaar word voordat die persoon wat dit aldus klaar die deur die Sekretaris vereiste sekerheid verskaf het en die ander voorwaardes (met inbegrip van registrasie by die Sekretaris van sy perseel en installasie) wat deur die Minister by regulasie voorgeskryf is ten opsigte van enige goedere in enige item van Bylae No. 3, 4 of 6 vermeld, nagekom het nie.

(11) Die Sekretaris kan, ten opsigte van Bylae No. 6, vir die doeleindes van berekening van die bedrag aan reg terugbetaalbaar op enige sinsbare goedere wat by die vervaardiging van enige uitgevoerde goedere gebruik is, die hoeveelheid van sodanige uitgevoerde goedere bepaal wat geag word van 'n gegewe hoeveelheid van sodanige sinsbare goedere geproduseer te gewees het, of die hoeveelheid van sodanige sinsbare goedere bepaal wat geag word gebruik te gewees het by die vervaardiging van 'n gegewe hoeveelheid van sodanige uitgevoerde goedere.

(12) Geen goedere wat vervaardig is van sinsbare goedere met korting op reg in enige item van Bylae No. 6 vermeld, word in die plek van sodanige sinsbare goedere by die vervaardiging van enige ander goedere gebruik nie, indien 'n korting op reg in 'n mindere mate ten opsigte van sodanige sinsbare goedere, wanneer dit by die vervaardiging van sodanige ander goedere gebruik word, in enige item van bedoelde Bylae vermeld is.

(13) Indien die Sekretaris van mening is dat enige goedere, wat nie 'n spiritusdrank is nie, en wat met korting op aksyns-reg ingevolge enige formule deur hom kragtens enige item van Bylae No. 6 goedgekeur van spiritus vervaardig is, gebruik word as 'n drank, kan hy onmiddellik sy goedkeuring van sodanige formule intrek.

(14) Geen terugbetaling of teruggawe van reg word ingevolge die bepalings van hierdie artikel deur die Sekretaris betaal nie, tensy 'n aansoek daarom behoorlik ingevul en gestaaf deur die nodige dokumente en ander bewyse om te bewys dat sodanige terugbetaling of teruggawe ingevolge hierdie artikel verskuldig is, deur die departement ontvang word—

(a) in die geval van uitgevoerde goedere, binne 'n tydperk van ses maande vanaf die datum van verwydering vir uitvoer; en

(b) in alle ander gevalle, binne 'n tydperk van een maand vanaf die datum wanneer sodanige terugbetaling die eerste keer betaalbaar word:

Met dien verstande dat die Sekretaris, in omstandighede wat hy buitengewoon beskou, 'n terugbetaling of teruggawe kan betaal na verstryking van die toepaslike tydperk.

(15) Die Minister kan van tyd tot tyd by kennisgewing in die *Staatskoerant* Bylae No. 3, 4, 5 of 6 wysig ten einde gevolg te gee aan enige aanbeveling van die Raad van Handel en Nywerheid of wanneer hy dit in die openbare belang dienstig ag om dit te doen.

(16) Die bepalings van sub-artikels (5), (6) en (7) van artikel *agt-en-veertig* is *mutatis mutandis* van toepassing ten opsigte van enige wysiging wat ingevolge die bepalings van sub-artikel (15) aangebring is.

(17) Die Sekretaris kan weier om 'n klaring onder korting of 'n aansoek om terugbetaling of terugbetaling kragtens enige item van Bylae No. 3, 4, 5 of 6 te aanvaar van enigiemand wat voortdurend die bepalings van hierdie Wet oortree het of versuim het om daaraan te voldoen of wat 'n in artikel *tagtig* bedoelde misdryf gepleeg het, en hy kan enige registrasie ten opsigte van so 'n persoon kragtens die bepalings van hierdie Wet intrek of enige sodanige registrasie vir die tydperk wat hy goedvind, opskort.

(18) Behoudens die bepalings van die voorbehoudsbepaling by sub-artikel (8) van artikel *agtien*, die voorbehoudsbepaling by sub-artikel (5) van artikel *twintig* en items Nos. 407.03 (vir sover dit betrekking het op tariefpos 87.00), 412.07, 412.08, 522.01, 531, 532, 608.01, 608.02 en 608.03 van Bylaes Nos. 4, 5 en 6, word geen korting op of terugbetaling van reg ten opsigte van enige verlies of tekort van enige aard van enige goedere toegestaan nie, maar die Sekretaris kan die aftrekking toelaat van die belasbare hoeveelheid van die hieronder genoemde goedere van 'n hoeveelheid gelyk aan die persentasies hieronder vermeld, naamlik—

unless the number of the tariff heading and sub-heading under which such goods are classified in Part 1 or Part 2 of Schedule No. 1 and the number of the item of Schedule No. 3 or 4 in which the said goods are specified are both declared on such entry and the industry in which and the purpose for which such goods are to be used, as specified in the said item, are declared on such entry.

(10) No goods may be admitted or entered under rebate of duty under this section until the person so entering them has furnished such security as the Secretary may require and has complied with such other conditions (including registration with the Secretary of his premises and plant) as may be prescribed by the Minister by regulation in respect of any goods specified in any item of Schedule No. 3, 4 or 6.

(11) The Secretary may, in respect of Schedule No. 6, for the purposes of calculating the amount of duty refundable on any excisable goods used in the manufacture of any goods exported, determine the quantity of such exported goods which shall be deemed to have been produced from a given quantity of such excisable goods or the quantity of such excisable goods which shall be deemed to have been used in the production of a given quantity of such exported goods.

(12) No goods manufactured from excisable goods under rebate of duty specified in any item of Schedule No. 6 shall be used in the place of such excisable goods in the manufacture of any other goods if a rebate of duty to a lesser extent has been specified in any item of the said Schedule in respect of such excisable goods when used in the manufacture of such other goods.

(13) If the Secretary is of the opinion that any goods, not being a spirituous beverage, manufactured from spirits under rebate of excise duty in terms of any formula approved by him under any item of Schedule No. 6, are used as a beverage, he may forthwith revoke his approval of such formula.

(14) No refund or drawback of duty shall be paid by the Secretary under the provisions of this section unless an application therefor, duly completed and supported by the necessary documents and other evidence to prove that such refund or drawback is due under this section is received by the department—

- (a) in the case of goods exported, within a period of six months from the date of removal for export; and
- (b) in all other cases, within a period of one month from the date when such refund first becomes due:

Provided that the Secretary may, in such circumstances as he may consider exceptional, pay a refund or drawback after expiration of the relevant period.

(15) The Minister may from time to time by notice in the *Gazette* amend Schedule No. 3, 4, 5 or 6 in order to give effect to any recommendation of the Board of Trade and Industries or whenever he deems it expedient in the public interest to do so.

(16) The provisions of sub-section (5), (6) and (7) of section *forty-eight* shall *mutatis mutandis* apply in respect of any amendment made under the provisions of sub-section (15).

(17) The Secretary may refuse to accept an entry under rebate or an application for drawback or refund under any item of Schedule No. 3, 4, 5 or 6 from any person who has persistently contravened or failed to comply with the provisions of this Act or who has committed an offence referred to in section *eighty* and he may cancel any registration of such person under the provisions of this Act or suspend any such registration for such period as he may deem fit.

(18) Subject to the provisions of the proviso to sub-section (8) of section *eighteen*, the proviso to sub-section (5) of section *twenty* and items Nos. 407.03 (in so far as it relates to tariff heading 87.00), 412.07, 412.08, 522.01, 531, 532, 608.01, 608.02 and 608.03 of Schedules Nos. 4, 5 and 6, no rebate or refund of duty in respect of any loss or deficiency of any nature of any goods shall be allowed, but the Secretary may allow the deduction from the dutiable quantity of the undermentioned goods of a quantity equal to the percentages stated below, namely—

- (a) in die geval van ingevoerde of sinsbare petrol of vliegtuigspiritus, 0.25 persent van enige hoeveelheid wat in enige doeane- en aksynsopslagpakhuis geplaas is;
- (b) in die geval van spiritus (etielalkohol) in die Republiek vervaardig, 1.5 persent van die hoeveelheid aldus vervaardig; en
- (c) in die geval van wyn in die Republiek vervaardig, 0.5 persent van die hoeveelheid aldus vervaardig.

Algemene terugbetalings ten opsigte van ingevoerde of sinsbare goedere.

76. (1) Geen terugbetaling van reg of ander vordering ten opsigte van ingevoerde of sinsbare goedere, uitgesonderd 'n terugbetaling waarvoor kragtens artikel vyf-en-sewentig voorsiening gemaak is, word betaal of toegestaan nie behalwe ooreenkomstig die bepalinge van hierdie artikel en die regulasies.

(2) Behoudens die bepalinge van sub-artikel (4), oorweeg die Sekretaris enige aansoek om 'n terugbetaling of betaling van enige applikant wat aanvoer dat hy 'n reg of ander vordering waarvoor hy nie aanspreeklik was nie betaal het of dat hy op enige betaling ingevolge hierdie Wet geregtig is.

(3) Behalwe met die toestemming van die Sekretaris, mag 'n aansoek om 'n terugbetaling ingevolge hierdie artikel nie betrekking hê op meer as een klaringsbrief of ander dokument ten opsigte waarvan die beweerde oorbetalings geskied het nie.

(4) Geen aansoek om 'n terugbetaling of betaling kragtens hierdie artikel word deur die Sekretaris oorweeg nie tensy dit deur die Ontvanger ontvang word, behoorlik ingevul en gestaaf deur die nodige dokumente en ander getuienis om te bewys dat sodanige terugbetaling of betaling ingevolge hierdie artikel verskuldig is, binne 'n tydperk van twee jaar vanaf die datum waarop die reg of vordering waarop die aansoek betrekking het, betaal is: Met dien verstande dat die Sekretaris in omstandighede wat hy buitengewoon ag, enige sodanige aansoek na die verstryking van sodanige tydperk kan oorweeg.

(5) Indien die Sekretaris, na oorweging van 'n aansoek om 'n terugbetaling of betaling ingevolge hierdie artikel, oortuig is dat die applikant op sodanige terugbetaling of betaling geregtig is, kan die Sekretaris aan die applikant die bedrag betaal wat aan hom verskuldig is: Met dien verstande dat geen terugbetaling kragtens hierdie artikel gedoen word nie indien, in die geval van goedere per pos ingevoer, die bedrag daarvan minder as vyftig sent is, of in die geval van goedere op enige ander manier ingevoer, minder as vyf rand is, of in die geval van sinsbare goedere, minder as twee rand is, tensy die Sekretaris oortuig is dat daar buitengewone omstandighede aanwesig is wat sodanige terugbetaling regverdig.

(6) Enige reg wat ingevolge die bepalinge van hierdie Wet terugbetaal of gekort is, moet onverwyld aan die Ontvanger terugbetaal word deur die persoon aan wie sodanige terugbetaling betaal is of sodanige korting toegestaan is indien sodanige persoon deur enige ander persoon ten opsigte van sodanige reg vergoed word.

Oorbetalings ten opsigte van sinsbare goedere.

77. (a) Enige bedrag wat aan 'n vervaardiger verskuldig is ten opsigte van aksynsreg deur hom betaal waarvoor hy nie aanspreeklik was nie, kan te eniger tyd binne 'n tydperk van een jaar vanaf die datum waarop sodanige bedrag vir die eerste keer verskuldig word, verreken word teen enige bedrag waarvoor sodanige vervaardiger daarna aanspreeklik word ten opsigte van aksynsreg, mits die rekeninge wat deur die vervaardiger voorgelê word ten opsigte van die betaling van enige bedrag waarteen enige bedrag aldus aan hom verskuldig, verreken is, vergesel gaan van 'n volle verklaring van die vervaardiger, gesteun deur 'n sertifikaat van 'n beampte, wat volle besonderhede verstrek van die aksynsreg aldus betaal en 'n volle relaas gee van die omstandighede waarin betaling daarvan geskied het en deur die dokumentêre getuienis wat die Sekretaris in elke geval verlang.
- (b) Indien die verrekening van enige bedrag nie ingevolge paragraaf (a) deur die Sekretaris toegelaat word nie, word sodanige bedrag weer teen die rekening van die vervaardiger gedebiteer.

HOOFSTUK XI.

STRAFBEPALINGS.

Misdrywe nie uitdruklik vermeld nie.

78. (1) Enigiemand wat 'n bepaling van hierdie Wet oortree of wat versuim om aan enige sodanige bepaling te voldoen waaraan hy verplig is om te voldoen, is, selfs waar sodanige

- (a) in the case of imported or excisable petrol or aviation spirits, 0·25 per cent of any quantity placed in any customs and excise storage warehouse;
- (b) in the case of spirits (ethyl alcohol) manufactured in the Republic, 1·5 per cent of the quantity so manufactured; and
- (c) in the case of wine manufactured in the Republic, 0·5 per cent of the quantity so manufactured.

76. (1) No refund of duty or other charge in respect of imported or excisable goods, other than a refund provided for under section *seventy-five*, shall be paid or granted except in accordance with the provisions of this section and the regulations. General refunds in respect of imported or excisable goods.

(2) The Secretary shall, subject to the provisions of subsection (4), consider any application for a refund or payment from any applicant who contends that he has paid any duty or other charge for which he was not liable or that he is entitled to any payment under this Act.

(3) Except with the permission of the Secretary, any application for a refund under this section shall not relate to more than one bill of entry or other document in respect of which the alleged overpayment was made.

(4) No application for a refund or payment in terms of this section shall be considered by the Secretary unless it is received by the Collector, duly completed and supported by the necessary documents and other evidence to prove that such refund or payment is due under this section, within a period of two years from the date on which the duty or charge to which the application relates was paid: Provided that the Secretary may, in such circumstances as he may consider exceptional, consider any such application after expiration of such period.

(5) If, after considering any application for a refund or payment in terms of this section, the Secretary is satisfied that the applicant is entitled to any such refund or payment the Secretary may pay to the applicant the amount due to him: Provided that no refund shall be made under this section if, in the case of goods imported by post, the amount thereof is less than fifty cents or, in the case of goods imported in any other manner, less than five rand or, in the case of excisable goods, less than two rand, unless the Secretary is satisfied that exceptional circumstances exist which warrant such refund.

(6) Any duty refunded or rebated under the provisions of this Act shall forthwith be repaid to the Collector by the person to whom such refund has been paid or such rebate has been allowed if such person is compensated in respect of such duty by any other person.

77. (a) Any amount due to a manufacturer in respect of excise duty paid by him for which he was not liable may, at any time within a period of one year from the date on which such amount first becomes due, be set off against any amount for which such manufacturer subsequently becomes liable in respect of excise duty, provided the accounts submitted by the manufacturer in respect of the payment of any amount against which any amount so due to him has been set off are accompanied by a full statement by the manufacturer, supported by a certificate by an officer, giving full particulars of the excise duty so paid and a full account of the circumstances under which the payment thereof took place and by such documentary evidence as the Secretary may in each case require. Overpayments in respect of excisable goods.
- (b) If the set off of any amount is not allowed by the Secretary in terms of paragraph (a) such amount shall be re-debited to the account of the manufacturer.

CHAPTER XI.

PENAL PROVISIONS.

78. (1) Any person who contravenes any provision of this Act or who fails to comply with any such provision with which it is his duty to comply, shall, even where such contravention Offences not expressly mentioned.

oortreding of versuim nie elders 'n misdryf verklaar is nie, aan 'n misdryf skuldig.

(2) Enigiemand wat aan 'n misdryf ingevolge hierdie Wet skuldig is, is, waar geen straf uitdruklik vir die misdryf bepaal is nie, by skuldigbevinding strafbaar met 'n boete van hoogstens vierhonderd rand of drie maal die waarde van die goedere ten opsigte waarvan sodanige misdryf gepleeg is, na gelang van watter die hoogste is, of met gevangenisstraf vir 'n tydperk van hoogstens ses maande, of met sowel sodanige boete as sodanige gevangenisstraf.

(3) Iemand wat skuldig bevind word aan 'n misdryf in sub-artikel (2) bedoel binne 'n tydperk van drie jaar nadat hy skuldig bevind is aan enige misdryf in daardie sub-artikel bedoel, is strafbaar met 'n boete van hoogstens seshonderd rand of drie maal die waarde van die goedere ten opsigte waarvan sodanige misdryf gepleeg is, na gelang van watter die hoogste is, of met gevangenisstraf vir 'n tydperk van hoogstens nege maande, of met sowel sodanige boete as sodanige gevangenisstraf.

Minder ernstige
misdrywe en
strawwe daarvoor.

79. (1) Iemand wat—

- (a) die middele of stowwe verskaf vir, of help met die totstandbrenging, herstel, instandhouding of werking van 'n distilleerketel wat sonder wettige magtiging gemaak word of gemaak, ingevoer, gebruik of opgerig is of in besit of onder beheer van enigiemand is;
- (b) sonder wettige verontskuldiging gevind word in 'n plek waar distillering onwettiglik uitgevoer word;
- (c) weier of versuim om aan die wettige vereistes van 'n beampte te voldoen of weier of versuim om enige vraag wat 'n beampte by die uitoefening van sy werksaamhede aan hom gestel het, na sy beste vermoë te beantwoord;
- (d) enige uitgawe van 'n publikasie wat kragtens paragraaf (b) van sub-artikel (3) van artikel *honderd-en-dertien*, vir die doeleindes van daardie artikel, geag word onbetaamlik, onweloweglik of aanstootlik te wees, verkoop, of vir verkoop aanbied of hou of dit versprei of vertoon;
- (e) valslik voorgee dat hy 'n beampte is;
- (f) 'n beampte by die uitoefening van sy bevoegdhede of die verrigting van sy werksaamhede kragtens hierdie Wet weerstaan of belemmer; of
- (g) 'n persoon wat weens 'n misdryf ingevolge hierdie Wet in hegtenis geneem is, bevry of inhegtenisname van 'n persoon wat enige sodanige misdryf gepleeg het, verhinder,

is aan 'n misdryf skuldig en by skuldigbevinding strafbaar met 'n boete van hoogstens vierhonderd rand of met gevangenisstraf vir 'n tydperk van hoogstens ses maande, of met sowel sodanige boete as 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 enige misdryf in daardie sub-artikel bedoel, is strafbaar met 'n boete van hoogstens seshonderd rand of met gevangenisstraf vir 'n tydperk van hoogstens nege maande, of met sowel sodanige boete as sodanige gevangenisstraf.

Ernstige misdrywe
en strawwe
daarvoor.

80. (1) Iemand wat—

- (a) enige onwettige goedere op sy perseel of in sy bewaring of onder sy beheer het, of dit koop, verkoop of op 'n ander wyse van die hand sit, wetende dat dit onwettige goedere is;
- (b) nie 'n gelisensieerde vervaardiger is nie en wat sonder wettige magtiging enige gedeeltelik vervaardigde synsbare goedere of synsbare goedere waarop reg nie betaal is nie in sy besit of bewaring of onder sy beheer het;
- (c) in stryd met enige bepaling van hierdie Wet goedere verwyder of met die verwydering daarvan help of dit toelaat;
- (d) brandspiritus reukloos of helder maak of, voor die verkoop daarvan, die sterkte na minder as 'n sterkte van 91.4 persent absolute alkohol volgens volume verminder, of enige preparaat wat brandspiritus of spiritus wat van brandspiritus herwin is, bevat, as 'n drank berei of verkoop of aanbied vir verkoop of verbruik;
- (e) enige slot, meter, maat, maatstok, seël, merk of vasmaakmiddel wat ingevolge enige bepaling van hierdie Wet deur 'n beampte geplaas is op of geheg is aan enige pakhuis, vat, pak, houer of ander artikel, plek of installasie verwyder of breek of daarmee peuter;

or failure is not elsewhere declared an offence, be guilty of an offence.

(2) Any person guilty of an offence under this Act shall, where no punishment is expressly provided for such offence, be liable on conviction to a fine not exceeding four hundred rand or treble the value of the goods in respect of which such offence was committed, whichever is the greater, or to imprisonment for a period not exceeding six months, or to both such fine and such imprisonment.

(3) A person who is convicted of an offence referred to in sub-section (2) 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 six hundred rand or treble the value of the goods in respect of which such offence was committed, whichever is the greater, or to imprisonment for a period not exceeding nine months, or to both such fine and such imprisonment.

79. (1) Any person who—

Less serious offences and their punishment.

- (a) supplies the means or materials for, or assists in establishing, repairing, maintaining or working any still being made or made, imported, used, set up or in the possession or custody of any person without lawful authority;
- (b) is found without lawful excuse in any place where distillation is illegally carried on;
- (c) refuses or fails to comply with the lawful requirements of an officer or 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;
- (d) sells, offers or keeps for sale or distributes or exhibits any issue of a publication which is in terms of paragraph (b) of sub-section (3) of section *one hundred and thirteen* deemed for the purposes of that section to be indecent, obscene or objectionable;
- (e) falsely holds himself out to be an officer;
- (f) resists or hinders an officer in the exercise of his powers or the performance of his functions under this Act; or
- (g) rescues any persons apprehended for any offence under this Act, or prevents the apprehension of any person who has committed any such offence,

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

80. (1) Any person who—

Serious offences and their punishment.

- (a) has upon his premises or in his custody or under his control, or purchases, sells or otherwise disposes of any illicit goods knowing the same to be illicit goods;
- (b) not being a licensed manufacturer, without lawful authority, has in his possession or custody or under his control any partly manufactured excisable goods or excisable goods upon which duty has not been paid;
- (c) removes or assists in or permits the removal of goods in contravention of any provision of this Act;
- (d) deodorises, clarifies or, prior to sale, reduces the strength of methylated spirits to a strength below a strength of 91.4 per cent absolute alcohol by volume, or prepares or sells or offers for sale or consumption, as a beverage, any preparation containing methylated spirits or spirits recovered from methylated spirits;
- (e) removes or breaks or interferes with any lock, meter, gauge, rod, seal, mark or fastening placed on or fitted to any warehouse, vessel, package, container or other article, place or plant, by an officer under any provision of this Act;

- (j) enige goedere wat deur 'n beampte of inbeslagnemer die beveling of inbeslag van hierdie Wet deur 'n beampte persoon wat gemagtig is om dit te beveilig of in beslag te neem, te voorkom of enige goedere wat aangehou word of waarop beslag gelê is, terugneem;
- (g) die bepalings van sub-artikel (6) van artikel vier-en-vyftig oortree;
- (h) sonder wettige verontskuldiging (waarvan die bewyslas op hom rus) enige ondertekende blanko of onvolledige faktuur of enige rekeningvorm of ander dergelike dokument wat geskik is om as 'n faktuur vir goedere van buite die Republiek ingevul en gebruik te word, in die Republiek inbring of in sy besit het;
- (i) onbehoorlik gebruik maak van 'n lisensie, permit of ander dokument wat uitgereik is ten opsigte van goedere waarop hierdie Wet betrekking het;
- (j) enige korting, teruggawe of terugbetaling of betaling eis waarop hy na sy wete nie ingevolge hierdie Wet geregtig is nie of versuim om onverwyld enige reg wat ingevolge die bepalings van hierdie Wet terugbetaal of gekort is en ten opsigte waarvan hy deur iemand anders vergoed is, aan die Ontvanger terug te betaal;
- (k) sonder dat hy daartoe gemagtig is, regstreeks of onregstreeks enige beloning aan 'n beampte of enig-iemand in diens van die Regering gee of beloof om dit te gee, ten opsigte van die verrigting of nie-verrigting deur so 'n beampte of so iemand van sy pligte of diens kragtens hierdie Wet of met so 'n beampte of so iemand ooreenkom of aan hom voorstel om enigiets strydig met of ter ontduiking van hierdie Wet te doen of toe te laat;
- (l) waar hy 'n beampte of iemand in diens van die Regering is, behalwe van of deur die Regering, enige beloning eis of ontvang ten opsigte van die verrigting of nie-verrigting van sy pligte of diens kragtens hierdie Wet of deur enige opsetlike daad, nalatigheid of versuim, enigiets strydig met of ter ontduiking van hierdie Wet doen of toelaat of ooreenkom om so iets te doen of toe te laat;
- (m) poog om enige in hierdie artikel vermelde misdryf te pleeg, of by die pleeg daarvan behulpsaam is;
- (n) uit enige goedere wat van synsbare goedere gemaak is of wat synsbare goedere bevat, sodanige synsbare goedere in stryd met die bepalings van hierdie Wet ekstraheer of herwin; of
- (o) die bepalings van sub-artikel (13) van artikel agtien oortree.

is aan 'n misdryf skuldig en by skuldigbevinding strafbaar met 'n boete van hoogstens eenduisend rand of drie maal die waarde van die goedere ten opsigte waarvan die misdryf gepleeg is, na gelang van watter die hoogste is, of met gevangenisstraf vir 'n tydperk van hoogstens twaalf maande, of met sowel sodanige boete as sodanige gevangenisstraf.

(2) Wanneer iemand weens 'n oortreding van paragraaf (a) van sub-artikel (1) aangekla word, word hy geag, totdat die teendeel bewys word, te gewet het dat die betrokke goedere onwettige goedere is.

Versuim om goedere te verklaar.

81. Iemand wat deur 'n beampte gevra word of hy enige belasbare goedere of goedere waarvan die invoer of uitvoer kragtens enige wet verbied of beperk word, aan sy persoon of in sy besit het, en dit ontken, of 'n verklaring vir doeane- of aksynsdoeleindes doen aangaande enige belasbare goedere of verbode of beperkte goedere aan sy persoon of in sy besit waaruit enige belasbare goedere of verbode of beperkte goedere weggelaat word, is, as ontdek word dat hy ten tyde van die ontkenning of van die verklaring enige sodanige goedere aan sy persoon of in sy besit het of gehad het, aan 'n misdryf skuldig en by skuldigbevinding strafbaar met 'n boete van hoogstens tweeduisend rand of drie maal die waarde van die betrokke goedere, na gelang van watter die hoogste is, of met gevangenisstraf vir 'n tydperk van hoogstens twee jaar, of met sowel sodanige boete as sodanige gevangenisstraf, en die betrokke goedere en enige ander goedere in dieselfde pak asook die pak self, is aan verbeuring onderhewig.

Onreëlmatige uitvoer of vervoer van krygsvoorrade.

82. Indien enige in sub-artikel (5) van artikel honderd-entertien bedoelde goedere strydig met enige proklamasie daarkragtens uitgereik, uit die Republiek uitgevoer of deur die Republiek vervoer of langs die kus vervoer word na enige plek, is die uitvoerder, eienaar, versender of verskeper daarvan aan 'n misdryf skuldig en by skuldigbevinding strafbaar met 'n boete

- (f) damages, destroys or disposes of any goods to prevent the securing or seizure thereof under the provisions of this Act by any officer or other person authorized to secure or seize the same, or takes back any goods which are being detained or have been seized;
- (g) contravenes the provisions of sub-section (6) of section *fifty-four*;
- (h) without lawful excuse (the proof of which shall lie upon him), brings into the Republic or has in his possession any signed blank or incomplete invoice or any billhead or other similar document capable of being filled up and used as an invoice for goods from outside the Republic;
- (i) makes improper use of a licence, permit or other document issued in respect of goods to which this Act relates;
- (j) claims any rebate, drawback, refund or payment to which he knows he is not entitled under this Act or fails forthwith to repay to the Collector any duty which has been refunded or rebated under the provisions of this Act and in respect of which he has been compensated by any other person;
- (k) not being authorized to do so, gives or promises to give, directly or indirectly, any reward to an officer or any person employed by the Government, in respect of the performance or non-performance by any such officer or person of his duty or employment under this Act or agrees with or proposes to any such officer or person to do or permit anything in contravention or evasion of this Act;
- (l) being an officer or a person employed by the Government, demands or receives, except from or through the Government, any reward in respect of the performance or non-performance of his duty or employment under this Act or by any wilful act, neglect or default does or permits or agrees to do or permit anything in contravention or evasion of this Act;
- (m) attempts to commit or assists in committing any offence mentioned in this section;
- (n) from any goods made from or containing excisable goods extracts or recovers such excisable goods in contravention of the provisions of this Act; or
- (o) contravenes the provisions of sub-section (13) of section *eighteen*,

shall be guilty of an offence and liable on conviction to a fine not exceeding one thousand rand or treble the value of the goods in respect of which such offence was committed, whichever is the greater, or to imprisonment for a period not exceeding twelve months, or to both such fine and such imprisonment.

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

81. Any person who is asked by an officer whether he has any dutiable goods or goods the importation or exportation of which is prohibited or restricted under any law upon his person or in his possession, and denies it, or makes any statement for customs or excise purposes as to any dutiable goods or prohibited or restricted goods upon his person or in his possession from which any dutiable goods or prohibited or restricted goods are omitted, shall, if any such goods are discovered to be or to have been upon his person or in his possession at the time of the denial, or of the statement, be guilty of an offence and liable on conviction to a fine not exceeding two thousand rand or treble the value of the goods in question, whichever is the greater, or to imprisonment for a period not exceeding two years, or to both such fine and such imprisonment, and the goods in question and any other goods contained in the same package as well as the package itself shall be liable to forfeiture.

Non-declaration
of goods.

82. If any goods referred to in sub-section (5) of section *one hundred and thirteen* are, in contravention of any proclamation issued in terms thereof, exported from the Republic, or carried in transit through the Republic or carried coastwise to any place, the exporter, owner, consignee or shipper thereof shall be guilty of an offence and liable on conviction to a fine

Irregular export
or carriage of
munitions.

van hoogstens tweeduisend rand of met gevangenisstraf van hoogstens twee jaar, of met sowel sodanige boete as sodanige gevangenisstraf, en sodanige goedere is aan verbeuring onderhewig.

Onreëlmatige handeling met of handel in goedere.

83. Iemand wat—

- (a) strydig met die bepalings van hierdie Wet met enige goedere handel of help om daarmee te handel; of
- (b) willens en wetens goedere wat ingevolge hierdie Wet aan verbeuring onderhewig is, in sy besit het; of
- (c) aangaande enige aangeleentheid waarop hierdie Wet betrekking het met 'n leweransier, vervaardiger, uitvoerder of verkoper van goedere wat in die Republiek ingevoer is of ingevoer staan te word of vervaardig is of vervaardig staan te word, of met enige agent van enige sodanige leweransier, vervaardiger, uitvoerder of verkoper enige reëlings tref of poog om dit te tref met die oogmerk om die bepalings van hierdie Wet te veydel of te ontduik,

is aan 'n misdryf skuldig en by skuldigbevinding strafbaar met 'n boete van hoogstens tweeduisend rand of drie maal die waarde van die goedere ten opsigte waarvan sodanige misdryf gepleeg is, na gelang van watter die hoogste is, of met gevangenisstraf vir 'n tydperk van hoogstens twee jaar, of met sowel sodanige boete as sodanige gevangenisstraf, en die goedere ten opsigte waarvan sodanige misdryf gepleeg is, is aan verbeuring onderhewig.

Valse dokumente en verklarings.

84. Iemand wat 'n valse verklaring doen in verband met enige aangeleentheid waarvoor hierdie Wet handel, of wat vir die doeleindes van hierdie Wet gebruik maak van 'n deklarasie of dokument wat enige sodanige verklaring bevat, is, tensy hy bewys dat hy in onkunde verkeer het omtrent die valsheid van sodanige verklaring en dat sodanige onkunde nie aan sy nalatigheid te wyte was nie, aan 'n misdryf skuldig en by skuldigbevinding strafbaar met 'n boete van hoogstens tweeduisend rand of drie maal die waarde van die goedere waarop sodanige verklaring, deklarasie of dokument betrekking het, na gelang van watter die hoogste is, of met gevangenisstraf van hoogstens twee jaar, of met sowel sodanige boete as sodanige gevangenisstraf, en die goedere ten opsigte waarvan daardie valse verklaring gedoen of daardie valse deklarasie of dokument gebruik is, is aan verbeuring onderhewig.

Bier van hoër of laer soortlike gewig as wat deur etiket op houër aangedui word.

85. 'n Vervaardiger van bier in wie se doeane- en aksynspakhuis of op wie se afleweringvoertuig bier verpak vir verkoop gevind word met 'n soortlike gewig voor fermentasie wat hoër of laer is as sodanige soortlike gewig vermeld in die sub-item van tariefitem 104.10 wat ingevolge sub-artikel (4) van artikel *ses-entertig* met betrekking tot bier met die naam aangedui op die houër van die bier aldus gevind, geregistreer is, is aan 'n misdryf skuldig en by skuldigbevinding strafbaar met 'n boete van hoogstens tweeduisend rand of drie maal die waarde van die goedere ten opsigte waarvan die misdryf gepleeg is, na gelang van watter die hoogste is, of met gevangenisstraf van hoogstens twee jaar, of met sowel sodanige boete as sodanige gevangenisstraf, en die goedere ten opsigte waarvan sodanige misdryf gepleeg is, is aan verbeuring onderhewig.

Boetes ten opsigte van waarde wat te laag verklaar is.

86. As die waarde vir belastingdoeleindes van enige goedere soos kragtens enige bepaling van artikel *sewentig* vasgestel en verklaar, die waarde oorskry wat oorspronklik deur die invoerder of vervaardiger verklaar is, word daarop bo en behalwe die reg betaalbaar en enige pene wat ten opsigte van 'n oortreding van enige ander bepaling van hierdie Wet voorgeskryf is, die pene betaal wat die Sekretaris oplê, maar hoogstens 'n bedrag gelyk aan die waarde van sodanige goedere, en indien die invoerder of vervaardiger versuim of weier om sodanige pene te betaal, is daardie goedere aan verbeuring onderhewig.

Goedere waarmee onreëlmatig gehandel is, is aan verbeuring onderhewig.

87. (1) Enige goedere wat strydig met die bepalings van hierdie Wet ingevoer, uitgevoer, vervaardig, opgeslaan, verwyder of andersins mee gehandel is of ten opsigte waarvan enige misdryf kragtens hierdie Wet gepleeg is (met inbegrip van die houers van enige sodanige goedere) of enige installasie wat strydig met die bepalings van hierdie Wet by die vervaardiging van enige goedere gebruik is, is aan verbeuring onderhewig, waar en in wie se besit dit ook al gevind word: Met dien verstande dat verbeuring nie strafbaarheid met enige ander pene of straf wat ingevolge hierdie of enige ander Wet opgeloopt is, raak nie, of enigiemand op terugbetaling van enige reg of vordering wat op sodanige goedere betaal is, geregtig maak nie.

not exceeding two thousand rand or to imprisonment for a period not exceeding two years, or to both such fine and such imprisonment, and such goods shall be liable to forfeiture.

83. Any person who—

Irregular dealing with or in goods.

- (a) deals or assists in dealing with any goods contrary to the provisions of this Act; or
- (b) knowingly has in his possession any goods liable to forfeiture under this Act; or
- (c) makes or attempts to make any arrangement with a supplier, manufacturer, exporter or seller of goods imported or to be imported into or manufactured or to be manufactured in the Republic or with any agent of any such supplier, manufacturer, exporter or seller, regarding any matter to which this Act relates, with the object of defeating or evading the provisions of this Act,

shall be guilty of an offence and liable on conviction to a fine not exceeding two thousand rand or treble the value of the goods in respect of which such offence was committed, whichever is the greater, or to imprisonment for a period not exceeding two years, or to both such fine and such imprisonment, and the goods in respect of which such offence was committed shall be liable to forfeiture.

84. Any person who makes a false statement in connection with any matter dealt with in this Act, or who makes use for the purposes of this Act of a declaration or document containing any such statement shall, unless he proves that he was ignorant of the falsity of such statement and that such ignorance was not due to negligence on his part, be guilty of an offence and liable on conviction to a fine not exceeding two thousand rand or treble the value of the goods to which such statement, declaration or document relates, whichever is the greater, or to imprisonment for a period not exceeding two years, or to both such fine and such imprisonment, and the goods in respect of which such false statement was made or such false declaration or document was used shall be liable to forfeiture.

False documents and declarations.

85. Any manufacturer of beer in whose customs and excise warehouse or on whose delivery vehicle beer packed for sale is found of a specific gravity before fermentation higher or lower than such gravity specified in the sub-item of tariff item 104.10 registered in terms of sub-section (4) of section *thirty-six* in relation to beer of the name indicated on the container of the beer so found shall be guilty of an offence and liable on conviction to a fine not exceeding two thousand rand or treble the value of the goods in respect of which such offence was committed, whichever is the greater, or to imprisonment for a period not exceeding two years, or to both such fine and such imprisonment, and the goods in respect of which such offence was committed shall be liable to forfeiture.

Beer of higher or lower gravity than indicated by label on container.

86. If the value for duty purposes of any goods as ascertained and declared under any provision of section *seventy* exceeds the value originally declared by the importer or the manufacturer, there shall be paid thereon, in addition to the duty payable and any penalty prescribed in respect of any contravention of any other provision of this Act, such penalty, not exceeding an amount equal to the value of such goods, as the Secretary may impose, and if the importer or manufacturer fails or refuses to pay such penalty the said goods shall be liable to forfeiture.

Fines in respect of undervaluation.

87. (1) Any goods imported, exported, manufactured, warehoused, removed or otherwise dealt with contrary to the provisions of this Act or in respect of which any offence under this Act has been committed (including the containers of any such goods) or any plant used contrary to the provisions of this Act in the manufacture of any goods shall be liable to forfeiture wheresoever and in possession of whomsoever found: Provided that forfeiture shall not affect liability to any other penalty or punishment which has been incurred under this Act or any other law, or entitle any person to a refund of any duty or charge paid in respect of such goods.

Goods irregularly dealt with liable to forfeiture.

- (2) (a) Enige skip of voertuig wat gebruik word by die verwydering of vervoer van enige goedere wat ingevolge hierdie Wet aan verbeuring onderhewig is, is insgelyks aan verbeuring onderhewig tensy bewys word dat sodanige skip of voertuig aldus gebruik is sonder die toestemming of wete van die eienaar van sodanige skip of voertuig of van iemand anders wat wetlik in besit daarvan is of beheer daarvoor het.
- (b) Enige skip of voertuig waarin goedere, wat ingevolge hierdie Wet aan verbeuring onderhewig is, as brandstof of op enige ander wyse gebruik word, is insgelyks aan verbeuring onderhewig tensy bewys word dat sodanige goedere aldus gebruik is sonder die toestemming of wete van die eienaar van sodanige skip of voertuig of van iemand anders wat wetlik in besit daarvan is of beheer daarvoor het.

Beslaglegging.

88. Enige skip, voertuig, installasie, stof of goedere wat ingevolge hierdie Wet aan verbeuring onderhewig is of wat na hy op redelike gronde vermoed aan verbeuring ingevolge hierdie Wet onderhewig is, kan deur enige beamppte, landdros of lid van die polisiemag aangehou word, en die Sekretaris kan na goed-dunke op sodanige skip, voertuig, installasie, stof of goedere beslag lê.

Kennisgewing van eis deur eienaar ten opsigte van goedere waarop beslag gelê is.

89. (1) Enige skip, voertuig, installasie, stof of goedere waarop ingevolge hierdie Wet beslag gelê is, word geag prys-verklaar te wees en daarmee kan ooreenkomstig artikel *negentig* gehandel word, tensy die persoon van wie dit in beslag geneem is of die eienaar of sy gevolmagtigde agent binne een maand na die datum van die beslaglegging aan die beslagleggende persoon of die Sekretaris of die Ontvanger in die gebied waar die beslaglegging geskied het, skriftelik kennis gee dat hy bedoelde skip, voertuig, installasie, stof of goedere opeis of voornemens is om dit op te eis.

(2) Indien sodanige kennis nie gegee word nie, mag geen regs-proses hoegenaamd, wat slegs op die beslaglegging van sodanige skip, voertuig, installasie, stof of goedere gegrond is, daarna teen die Staat, die Minister, die Sekretaris of enige beamppte ingestel word nie.

(3) Wanneer ingevolge sub-artikel (1) skriftelik kennis gegee is, moet die persoon wat kennis gee binne negentig dae vanaf die datum van sodanige kennisgewing maar, behalwe met die toestemming van die Sekretaris, nie vroeër as een maand vanaf die datum daarvan nie, in 'n bevoegde hof 'n geding instel vir die vrylating van bedoelde skip, voertuig, installasie, stof of goedere.

Beskikking oor goedere waarop beslag gelê is.

90. (a) Enigiets wat in beslag geneem word op grond van vatbaarheid vir verbeuring kragtens hierdie Wet word onverwyld aan die Ontvanger by die doeane- en aksynskantoor naaste aan die plek waar dit in beslag geneem is, afgelewer, of dit kan deur die Ontvanger beveilig word deur dit te verseël, te merk, te sluit, vas te maak of deur dit op 'n ander wyse op die plek waar dit gevind is, te beveilig of in beslag te neem of deur dit na 'n deur die Ontvanger bepaalde plek van bewaring te neem.

(b) Die Ontvanger laat die betrokke ding, nadat dit prysverklaar is, per publieke veiling of op enige ander wyse wat die Sekretaris geskik ag, verkoop: Met dien verstande dat die Sekretaris opdrag kan gee dat enige sodanige ding in plaas van verkoop te word, vernietig of aan die Staat toegeëien word: Met dien verstande voorts dat indien enige sodanige ding van 'n bederfbare of gevaarlike aard is, die Sekretaris opdrag kan gee dat dit voor prysverklaring verkoop of vernietig word.

Skulderkennings.

91. (1) Indien iemand—

(a) aan die Sekretaris erken dat hy enige bepaling van hierdie Wet oortree het, of dat hy versuim het om aan enige sodanige bepaling te voldoen waaraan hy verplig was om te voldoen; en

(b) instem om hom aan die Sekretaris se beslissing te onderwerp; en

(c) so 'n bedrag by die Sekretaris stort as wat die Sekretaris van hom verlang, maar wat nie hoër is as die maksimum boete wat by skuldigbevinding weens die betrokke oortreding of versuim opgelê kan word nie, of die reëlings tref of die voorwaardes nakom wat die Sekretaris ten opsigte van sekurering van die betaling van sodanige bedrag verlang,

- (2) (a) Any ship or vehicle used in the removal or carriage of any goods liable to forfeiture under this Act shall be likewise liable to forfeiture unless it is shown that such ship or vehicle was so used without the consent or knowledge of the owner of such ship or vehicle or other person lawfully in possession or charge thereof.
- (b) Any ship or vehicle in which goods liable to forfeiture under this Act are used as fuel or in any other manner shall likewise be liable to forfeiture unless it is shown that such goods were so used without the consent or knowledge of the owner of such ship or vehicle or other person lawfully in possession or charge thereof.

88. Any ship, vehicle, plant, material or goods liable to forfeiture under this Act, or which he has reasonable cause to believe are liable to forfeiture under this Act, may be detained by any officer, magistrate or member of the police force and the Secretary may, in his discretion, seize such ship, vehicle, plant, material or goods. Seizure.

89. (1) Any ship, vehicle, plant, material or goods which have been seized under this Act, shall be deemed to be condemned and may be disposed of in terms of section *ninety* unless the person from whom the same have been seized or the owner or his authorized agent gives notice in writing, within one month after the date of the seizure, to the person seizing or to the Secretary or to the Collector in the area where the seizure was made, that he claims or intends to claim the said ship, vehicle, plant, material or goods. Notice of claim by owner in respect of seized goods.

(2) If no such notice is given, no legal proceedings whatever shall thereafter be instituted against the State, the Minister, the Secretary or any officer, based merely upon the seizure of such ship, vehicle, plant, material or goods.

(3) When a notice in writing has been given in terms of subsection (1), the person giving such notice shall, within ninety days of the date of such notice, but, except with the consent of the Secretary, not earlier than one month from the date thereof, institute proceedings in a court of competent jurisdiction for release of the said ship, vehicle, plant, material or goods.

90. (a) Whatever is seized as being liable to forfeiture under this Act, shall forthwith be delivered to the Collector at the customs and excise office nearest to the place where it was seized or it may be secured by the Collector by sealing, marking, locking, fastening or otherwise securing or impounding it on the premises where it is found or by removing it to a place of security determined by the Collector. Disposal of seized goods.

(b) The Collector shall, after condemnation thereof, cause the thing in question to be sold by public auction or in any other manner which the Secretary may deem suitable: Provided that the Secretary may direct that, in lieu of being sold, any such thing shall be destroyed or shall be appropriated to the State: Provided further that if any such thing is of a perishable or dangerous nature the Secretary may direct the sale or destruction thereof before condemnation.

91. (1) If any person—

(a) admits to the Secretary that he has contravened any provision of this Act, or that he has failed to comply with any such provision with which it was his duty to comply; and

(b) agrees to abide by the Secretary's decision; and

(c) deposits with the Secretary such sum as the Secretary may require of him but not exceeding the maximum fine which may be imposed upon a conviction for the contravention or failure in question or makes such arrangements or complies with such conditions with regard to securing the payment of such sum as the Secretary may require,

Admission of guilt.

- (2) (a) Any ship or vehicle used in the removal or carriage of any goods liable to forfeiture under this Act shall be likewise liable to forfeiture unless it is shown that such ship or vehicle was so used without the consent or knowledge of the owner of such ship or vehicle or other person lawfully in possession or charge thereof.
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- (c) deposits with the Secretary such sum as the Secretary may require of him but not exceeding the maximum fine which may be imposed upon a conviction for the contravention or failure in question or makes such arrangements or complies with such conditions with regard to securing the payment of such sum as the Secretary may require,

kan die Sekretaris na die ondersoek wat hy nodig ag, die saak summier beslis en sonder regsgeding beveel dat die hele of enige gedeelte van die aldus gestorte of gesekureerde bedrag by wyse van pene verbeur word.

(2) Daar is 'n reg van appèl na die Minister teen 'n beslissing of bevel van die Sekretaris ingevolge sub-artikel (1) waarby 'n hoër pene as tweehonderd rand opgelê word, en die Minister se beslissing op so 'n appèl is afdoende.

(3) Behoudens die bepalings van sub-artikel (4) van artikel twee-en-sestig, word die oplegging van 'n pene ingevolge sub-artikel (1), nie beskou 'n skuldigbevinding aan 'n kriminele misdryf te wees nie, maar geen vervolging kan daarna ten opsigte van die betrokke misdryf ingestel word nie.

(4) Die bepalings van hierdie artikel raak nie die vatbaarheid van goedere vir verbeuring of aanspreeklikheid vir betaling van reg of ander vorderings ten opsigte daarvan nie.

Betaling van en beskikking oor boetes en penes.

92. Enige boete of pene wat ingevolge hierdie Wet verhaal word, word aan die Ontvanger in die gebied waar sodanige boete of pene verhaal word, betaal, en word deur hom in die Gekonsolideerde Inkomstefonds gestort, en die opbrengs van die verkoping van enigiets wat ingevolge hierdie Wet verbeur of in beslag geneem en prysverklaar is, word ook in bedoelde fonds gestort: Met dien verstande dat die Sekretaris na goedgevonden 'n bedrag van hoogstens een-derde van enige sodanige boete, pene of opbrengs kan terughou en dan kan toeken aan enige persoon (met inbegrip van 'n beampte) deur die bemiddeling of inligting van wie die boete of pene of verbeuring opgelê is of die beslaglegging geskied het.

Kwytstelling of vermindering van penes en verbeuring.

93. Die Sekretaris kan gelas dat enige skip, voertuig, instal-lasie, stof of goedere waarop kragtens hierdie Wet beslag gelê is, hetsy dit prysverklaar is al dan nie, aan die eienaar daarvan afgelewer word, onderworpe aan betaling van enige reg wat ten opsigte daarvan betaalbaar is en enige koste wat in verband met die beslaglegging aangegaan is, en hy kan op die voorwaardes wat hy goedvind, enige pene of verbeuring wat ingevolge hierdie Wet opgeloop is, verminder of kwytsteld: Met dien verstande dat indien die eienaar sodanige voorwaardes aanvaar, hy daarna nie geregtig is om enige aksie vir skadevergoeding weens die beslaglegging of aanhouding in te stel of daarmee voort te gaan nie.

Verhaal van pene deur regsproses.

94. (a) Sonder afbreuk aan die bevoegdhede aan die Sekretaris verleen, kan enige pene, boete of verbeurdverklaring kragtens hierdie Wet of by wyse van siviele aksie of by strafregtelike vervolging in 'n bevoegde hof verhaal word, en in die geval van 'n strafregtelike vervolging kan die hof wat die vonnis vel ook 'n bevel uitreik met betrekking tot enige onbetaalde reg of vordering en 'n siviele pene oplê of verbeuring afdwing.

(b) Siviele aksies ingevolge hierdie artikel kan in die naam van die Sekretaris ingestel word.

Regsbevoegdheid van howe.

95. 'n Hof is regsbevoeg om enige persoon weens 'n misdryf kragtens hierdie Wet te verhoor wanneer die ding ten opsigte waarvan sodanige misdryf gepleeg is binne die regsgebied van daardie hof gevind is, of daarvandaan, daarheen of daardeur vervoer is.

Kennis van proses en termyn vir instel van proses.

96. (1) Geen regsgeding word teen die Staat, die Minister, die Sekretaris of 'n beampte ten opsigte van enigiets wat kragtens hierdie Wet gedoen is, ingestel nie voor verloop van een maand na aflewering van 'n skriftelike kennisgewing waarin die eis-oorsaak, die naam en verblyfplek van die persoon wat die geding gaan instel en die naam en adres van sy prokureur of agent, indien enige, duidelik en uitdruklik uiteengesit word.

(2) Behoudens die bepalings van artikel nege-en-tagtig, is die termyn vir bevrydende verjaring ten opsigte van 'n regsgeding teen die Staat, die Minister, die Sekretaris of 'n beampte weens 'n eis-oorsaak gegrond op die bepalings van hierdie Wet, een jaar wat begin loop op die datum waarop die vorderingsreg vir die eerste maal ontstaan het.

HOOFTUK XII.

ALGEMEEN.

Gesagvoerder of loods kan 'n agent aanstel.

97. Ondanks andersluidende bepalings van hierdie Wet, kan die gesagvoerder van 'n skip of die loods van 'n vliegtuig, in plaas van self 'n handeling, met inbegrip van die beantwoor-ding van vrae, te verrig wat hy ingevolge enige bepaling van hierdie Wet moet verrig, op eie risiko 'n agent aanstel om enige

the Secretary may, after such enquiry as he deems necessary, determine the matter summarily and may, without legal proceedings, order forfeiture by way of penalty of the whole or any part of the amount so deposited or secured.

(2) There shall be a right of appeal to the Minister from any determination or order of the Secretary under sub-section (1), whereby a penalty exceeding two hundred rand is imposed, and the Minister's decision on any such appeal shall be final.

(3) Subject to the provisions of sub-section (4) of section *sixty-two*, the imposition of a penalty under sub-section (1) shall not be regarded as a conviction in respect of a criminal offence, but no prosecution for the relevant offence shall thereafter be competent.

(4) Nothing in this section shall in any way affect liability to forfeiture of goods or payment of duty or other charges thereon.

92. Any fine or penalty recovered under this Act shall be paid to the Collector in the area where such fine or penalty is recovered, and shall be paid by him into the Consolidated Revenue Fund, and the proceeds of sale of anything forfeited or seized and condemned under this Act shall also be paid into the said fund: Provided that the Secretary may in his discretion withhold a sum not exceeding one-third of any such fine, penalty or proceeds which he may then award to any person (including any officer) by whose means or information the fine or penalty or forfeiture was imposed or the seizure made.

Payment and disposal of fines and penalties.

93. The Secretary may direct that any ship, vehicle, plant, material or goods seized under this Act be delivered to the owner thereof, subject to payment of any duty which may be payable in respect thereof and any charges which may have been incurred in connection with the seizure, whether or not condemnation has taken place, and may mitigate or remit any penalty or forfeiture incurred under this Act on such conditions as he deems fit: Provided that if the owner accepts such conditions, he shall not thereafter be entitled to institute or maintain any action for damages on account of the seizure or detention.

Remission or mitigation of penalties and forfeiture.

94. (a) Without derogation from any powers conferred upon the Secretary any penalty, fine or forfeiture incurred under this Act may be recovered either by civil action or upon criminal prosecution in any court of competent jurisdiction, and in the case of a criminal prosecution the court passing sentence may also make an order regarding any unpaid duty or charge and impose civil penalties or enforce forfeiture.

Recovery of penalties by process of law.

(b) Any civil proceedings under this section may be instituted in the name of the Secretary.

95. 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 of courts.

96. (1) No legal proceedings shall be instituted against the State, the Minister, the Secretary or an officer for anything done in pursuance of this Act until one month after delivery of a notice in writing setting forth clearly and explicitly the cause of action, the name and place of abode of the person who is to institute proceedings and the name and address of his attorney or agent, if any.

Notice of action and period for bringing action.

(2) Subject to the provisions of section *eighty-nine*, the period of extinctive prescription in respect of legal proceedings against the State, the Minister, the Secretary or an officer on a cause of action arising out of the provisions of this Act shall be one year and shall begin to run on the date when the right of action first arose.

CHAPTER XII.

GENERAL.

97. Notwithstanding anything to the contrary in this Act contained, the master of a ship or pilot of an aircraft, instead of himself performing any act, including the answering of questions, required by or under any provision of this Act to be performed by him, may at his own risk, appoint an agent to

Master or pilot may appoint agent.

sodanige handeling te verrig, en enige sodanige handeling wat sodanige agent verrig, word in alle opsigte en vir alle doeleindes geag deur die gesagvoerder of loods, na gelang van die geval, verrig te wees: Met dien verstande dat die persoonlike aanwesigheid van die gesagvoerder of loods te eniger tyd deur die Ontvanger vereis kan word.

Aanspreeklikheid van prinsipaal vir handelinge van agent.

98. Elke invoerder, uitvoerder, gesagvoerder, loods, vervaardiger, lisensiehouer, vervoerder van goedere onder waarborg of ander prinsipaal, is by die toepassing van hierdie Wet aanspreeklik vir enige handeling wat 'n agent namens hom verrig, hetsy binne of buite die Republiek.

Aanspreeklikheid van agent vir verpligtinge van prinsipaal.

99. (1) 'n Agent wat deur enige gesagvoerder of loods aangestel is, en enigeen wat aan 'n beampte voorgee dat hy die agent van 'n gesagvoerder of loods is, en as sodanig deur daardie beampte aanvaar word, is ten opsigte van die betrokke saak aanspreeklik vir die nakoming van alle verpligtings, met inbegrip van die betaling van reg en vorderings wat sodanige gesagvoerder of loods ingevolge hierdie Wet opgelê is, en vir enige penes of verbeurings wat ten opsigte van daardie saak opgeloop word.

(2) 'n Agent wat deur enige invoerder, uitvoerder, vervaardiger, lisensiehouer, vervoerder van goedere onder waarborg of ander prinsipaal aangestel is en enigeen wat aan 'n beampte voorgee dat hy die agent van enige invoerder, uitvoerder, vervaardiger, lisensiehouer, vervoerder van goedere onder waarborg of ander prinsipaal is, en as sodanig deur daardie beampte aanvaar word, is ten opsigte van die betrokke saak aanspreeklik vir enige pene wat ten opsigte van daardie saak opgeloop word.

(3) Elke klarings-, verskepings- en versendingsagent en elke agent wat vir die gesagvoerder van 'n skip of die loods van 'n vliegtuig optree en enige ander klas agent wat die Minister by regulasie voorskryf, moet, voordat sake met die departement gedoen word, die sekerheid stel wat die Sekretaris van tyd tot tyd vir behoorlike nakoming van die bepalings van hierdie Wet vereis: Met dien verstande dat die Sekretaris ten opsigte van enige besondere saak van enige agent spesiale of bykomende sekerheid kan eis.

Agent kan gevra word om skriftelike magtiging voor te lê.

100. Indien enigiemand by 'n beampte aansoek doen om sake namens 'n ander persoon te verrig of indien enigiemand aan 'n beampte voorgee dat hy die agent van 'n ander persoon is, kan sodanige beampte vereis dat die persoon wat aldus aansoek doen of voorgee, skriftelike magtiging voorlê, in 'n deur die Sekretaris goedgekeurde vorm, van die persoon namens wie so 'n aansoek gedoen word of namens wie die persoon wat aldus voorgee, beweer dat hy optree, en as sodanige magtiging nie voorgelê word nie, kan die beampte weier om sodanige sake te verrig.

Besigheidsrekenings, dokumente, ens., moet vir ondersoek beskikbaar gehou word.

101. (1) (a) Enigiemand wat 'n besigheid in die Republiek dryf, moet binne die Republiek in een van die amptelike tale redelike en behoorlike boeke of rekenings van sy sake hou.

(b) Enige sodanige persoon moet, indien dit te eniger tyd binne 'n tydperk van twee jaar na die datum van invoer, uitvoer, vervaardiging of aankoop van enige goedere van hom vereis word, alle dokumente wat op daardie goedere betrekking het en wat te eniger tyd gedurende die betrokke tydperk in sy besit of onder sy bewaring gekom het of was, aan enige beampte voorlê, en moet sodanige boeke, rekenings en dokumente te alle tye gedurende bedoelde tydperk vir insae deur 'n beampte beskikbaar hou: Met dien verstande dat alle grootboeke vir 'n tydperk van vyf jaar aldus gehou moet word en alle in paragraaf (c) van sub-artikel (1) van artikel *nege-en-dertig* bedoelde fakture ten opsigte van ingevoerde goedere wat in 'n doeane- en aksynspakhuis geplaas is, deur die betrokke invoerder vir 'n tydperk van vyf jaar aldus gehou moet word.

(2) Die Minister kan by regulasie die metode waarvolgens of die vorm waarin die deur hom by regulasie vermelde dokumente gehou moet word, voorskryf.

Verkopers van goedere moet bewys van betaling van regte lewer.

102. (1) Enigiemand wat ingevoerde of sinsbare goedere verkoop of vir verkoop aanbied of daarin handel drywe of sodanige goedere verwyder of dit in sy boeke ingeskryf het of dit in enige in artikel *honderd-en-een* vermelde dokument aangeteken het, moet op versoek van 'n beampte bewys lewer aangaande die persoon van wie die goedere verkry is, en indien hy die invoerder of vervaardiger is, aangaande die plek waar die verskuldigde regte daarop betaal is, die datum van betaling, die besonderhede van die klaring vir binnelandse verbruik en die merke en nommers

perform any such act, and any such act performed by such agent shall in all respects and for all purposes be deemed to be the act of the master or pilot, as the case may be: Provided that the personal attendance of the master or pilot may be demanded at any time by the Collector.

98. Every importer, exporter, master, pilot, manufacturer, licensee, remover of goods in bond or other principal shall, for the purposes of this Act, be responsible for any act done by an agent acting on his behalf, whether within or outside the Republic. Liability of principal for acts of agent.

99. (1) An agent appointed by any master or pilot, and any person who represents himself to any officer as the agent of any master or pilot, and is accepted as such by that officer, shall be liable for the fulfilment, in respect of the matter in question, of all obligations, including the payment of duty and charges, imposed on such master or pilot by this Act and to any penalties or forfeitures which may be incurred in respect of that matter. Liability of agent for obligations imposed on principal.

(2) An agent appointed by any importer, exporter, manufacturer, licensee, remover of goods in bond or other principal and any person who represents himself to any officer as the agent of any importer, exporter, manufacturer, licensee, remover of goods in bond or other principal, and is accepted as such by that officer, shall be liable, in respect of the matter in question, to any penalties which may be incurred in respect of that matter.

(3) Every clearing, shipping and forwarding agent and every agent acting for the master of a ship or the pilot of an aircraft and any other class of agent which the Minister may by regulation specify, shall, before transacting any business with the department, give such security as the Secretary may from time to time require for the due observance of the provisions of this Act: Provided that the Secretary may call for special or additional security in respect of any particular transaction from any agent.

100. If any person makes an application to an officer to transact any business on behalf of another person or if any person represents himself to an officer as the agent of another person, such officer may require the person so applying or representing himself to produce a written authority in the form approved by the Secretary, from the person on whose behalf such application is made or on whose behalf the person so representing himself is alleged to be acting, and in default of the production of such authority, the officer may refuse to transact such business. Agent may be called upon to produce written authority.

101. (1) (a) Any person carrying on any business in the Republic shall keep within the Republic in one of the official languages reasonable and proper books or accounts of his transactions. Business accounts, documents, etc. to be available for inspection.

(b) Any such person shall, if required at any time within a period of two years after the date of importation, exportation, manufacture or purchase of any goods, produce to any officer all documents relating to those goods which may have come into or may have been in his possession or custody at any time during the said period, and shall keep such books, accounts and documents open for inspection by an officer at all times within the said period: Provided that all ledgers shall be so kept for a period of five years and all invoices referred to in paragraph (c) of sub-section (1) of section *thirty-nine* in respect of imported goods placed in a customs and excise warehouse shall be so kept by the importer concerned for a period of five years.

(2) The Minister may by regulation prescribe the method or form in which such documents as he may by regulation specify, shall be kept.

102. (1) Any person selling, offering for sale or dealing in imported or excisable goods or any person removing the same, or any person having such goods entered in his books or mentioned in any document referred to in section *one hundred and one* shall, when requested by an officer, produce proof as to the person from whom the goods were obtained and, if he is the importer or manufacturer, as to the place where the duty due thereon was paid, the date of payment, the particulars of the entry for home consumption and the marks and numbers Sellers of goods to produce proof of payment of duty.

van die kaste, pakke, bale en ander betrokke artikels, watter merke en nommers met die dokumente wat as bewys van betaling van reg voorgelê word, moet ooreenstem.

(2) By enige vervolging van enige persoon weens die nie-betaling van reg op enige goedere en in enige geding teen enige persoon om die reg op enige goedere te verhaal, is enige bewering in enige aantekening wat deur of namens sodanige persoon gehou is, met die strekking dat sodanige goedere van 'n bepaalde hoeveelheid of sterkte of ander kenmerk deur hom te eniger tyd vervaardig, ingevoer of in voorraad gehou is, toelaatbaar as getuienis teen hom as 'n erkenning dat hy toentertyd goedere van daardie hoeveelheid, sterkte of ander kenmerk vervaardig, ingevoer of in voorraad gehou het.

(3) Indien enigiemand by enige sodanige vervolging of geding beweer dat hy enige goedere verkoop of gebruik het of oor enige goedere beskik het of enige goedere in sy besit het op so 'n wyse dat dit nie aan reg onderhewig is nie, rus die las op hom om te bewys dat sodanige goedere op sodanige wyse verkoop, gebruik of oor beskik is, of in sy besit is.

(4) By enige vervolging ingevolge hierdie Wet en in enige geskil waarby die Minister of Sekretaris 'n party is, rus die las om te bewys dat die juiste reg betaal is of dat goedere of installasies wettiglik ingevoer, uitgevoer, vervaardig of verwyder is of dat andersins wettiglik daarmee gehandel of daarin handel gedryf is, op die persoon wat beweer dat die juiste reg betaal is of dat die goedere of installasie wettiglik ingevoer, uitgevoer, vervaardig of verwyder is of dat andersins wettiglik daarmee gehandel of daarin handel gedryf is.

Aanspreeklikheid van maatskappy, vennootskap, ens.

103. By die toepassing van hierdie Wet, word enige verwysing na 'n persoon geag 'n verwysing na 'n maatskappy, koöperatiewe vereniging, firma, vennootskap, statutêre liggaam of klub in te sluit en in die geval van 'n oortreding van of 'n versuim om te voldoen aan hierdie Wet of die oploop van 'n aanspreeklikheid kragtens hierdie Wet deur enige maatskappy, koöperatiewe vereniging, firma, vennootskap, statutêre liggaam of klub kan enigiemand wat beheer het oor enige perseel of besigheid waarin of in verband waarmee die oortreding of versuim plaasgevind het of die aanspreeklikheid opgeloop het, van die toepaslike misdryf aangekla word en kan die daarvoor bepaalde strawwe opgelê word en is hy aanspreeklik vir enige aanspreeklikheid aldus opgeloop.

Betaling aan Suidwes-Afrika van reg op goedere wat in daardie gebied verbruik is.

104. (1) Alle regte in die gebied Suidwes-Afrika ingevorder en alle regte op synsbare goedere wat uit die Republiek verwyder is na die gebied om daarin verbruik te word, val die Gekonsolideerde Inkomstefonds toe, en die bedrag daarvan word in die Inkomstefonds van die gebied gestort.

(2) Betalings wat kragtens sub-artikel (1) gedoen word, word geag terugbetalings van reg te wees en word uit inkomste wat die Gekonsolideerde Inkomstefonds toeval, by wyse van teruggawe betaal.

(3) Daar word ook ten opsigte van regte ingevorder op goedere wat in die Republiek ingevoer en na die gebied vir verbruik daarin verwyder is, uit gelde deur die Parlement vir die doel bewillig, in die Inkomstefonds van die gebied 'n bedrag gestort gelyk aan die persentasie wat die Minister van tyd tot tyd in oorleg met die Administrateur van die gebied vasstel, van die bruto gekombineerde reg ingevorder op goedere wat in die Republiek en die gebied ingevoer is, min die bedrag aan reg in die Republiek op ingevoerde petrol ingevorder.

(4) (a) Ondanks andersluidende bepalings in hierdie artikel, kan die Minister in oorleg met die Administrateur van die gebied 'n bedrag vasstel wat ooreenkomstig 'n deur die Minister voorgeskrewe formule bereken word en sodanige bedrag word van tyd tot tyd ten opsigte van die regte op synsbare goedere en ingevoerde goedere wat na die betaling van reg op sodanige goedere in die Republiek na die gebied verwyder is om daarin verbruik te word min die regte op synsbare goedere en ingevoerde goedere wat na die betaling van reg op sodanige goedere in die gebied na die Republiek verwyder is om daarin verbruik te word, uit gelde deur die Parlement vir daardie doel bewillig in die Inkomstefonds van die gebied gestort.

(b) Die bedrag wat aldus deur die Minister vasgestel is, word vanaf 'n datum deur hom bepaal, in die plek van enige bedrag waarvoor in sub-artikels (1) en (3) voorsiening gemaak word ten opsigte van sodanige goedere in die Inkomstefonds van die gebied gestort.

(5) Alle ander gelde in die gebied ingevolge die bepalings van hierdie Wet ingevorder, behalwe vorderings ten opsigte van spesiale of ekstra diens deur beamptes, val die Gekonsolideerde

of the cases, packages, bales and other articles concerned, which marks and numbers shall correspond with the documents produced in proof of the payment of the duty.

(2) In any prosecution of any person on account of the non-payment of duty on any goods, and in any proceedings against any person for the recovery of duty on any goods, 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 or other characteristic have been manufactured, imported 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, imported or held in stock goods of that quantity, strength or other characteristic.

(3) If in any such prosecution or proceedings any person claims that he has sold or used or disposed of or is in possession of any goods in such a manner as not to render them subject to duty, the burden of proving that such goods have been sold, used or disposed of or are in his possession in such manner, shall be upon him.

(4) In any prosecution under this Act and in any dispute in which the Minister or Secretary is a party, the onus of proving that the proper duty has been paid or that goods or plant have been lawfully imported, exported, manufactured, removed or otherwise dealt with or in shall be on the person who claims that the proper duty has been paid or that the goods or plant have been lawfully imported, exported, manufactured, removed or otherwise dealt with or in.

103. For the purposes of this Act any reference to a person shall be deemed to include a reference to a company, co-operative society, firm, partnership, statutory body or club and in the event of a contravention of or non-compliance with this Act or the incurring of any liability under this Act by any company, co-operative society, firm, partnership, statutory body or club any person having the management of any premises or business in or in connection with which the contravention or non-compliance took place, or the liability was incurred may be charged with the relevant offence and shall be liable to any penalties provided therefor and shall be liable in respect of any liability so incurred.

Liability of company, partnership, etc.

104. (1) All duties collected in the territory of South-West Africa and all duties on excisable goods removed from the Republic to the territory for consumption therein shall accrue to the Consolidated Revenue Fund, and the amount thereof shall be paid into the Territory Revenue Fund.

Payment to South-West Africa of duty on goods consumed in that Territory.

(2) Payments made in terms of sub-section (1) shall be deemed to be refunds of duty and shall be paid as drawbacks out of revenue accruing to the Consolidated Revenue Fund.

(3) There shall also be paid into the Territory Revenue Fund out of moneys appropriated by Parliament for the purpose, in respect of duties collected on goods imported into the Republic and removed to the territory for consumption therein, an amount equal to such percentage as may from time to time be determined by the Minister in consultation with the Administrator of the territory, of the gross duty collected on imported goods in the Republic and the territory combined less the amount of duty collected in the Republic on petrol imported.

(4) (a) Notwithstanding anything to the contrary in this section contained, the Minister may, in consultation with the Administrator of the territory determine an amount which shall be calculated according to such formula as the Minister may specify and shall be paid into the Territory Revenue Fund from time to time out of moneys appropriated by Parliament for that purpose, in respect of the duties on excisable goods and imported goods removed to the territory for consumption therein after payment of duty on such goods in the Republic less the duties on excisable goods and imported goods removed to the Republic for consumption therein after payment of duty on such goods in the territory.

(b) The amount so determined by the Minister shall, from a date specified by him, be paid into the Territory Revenue Fund in lieu of any amount provided for in sub-sections (1) and (3) in respect of such goods.

(5) All other moneys collected in the territory under the provisions of this Act, except charges in respect of special or extra attendance by officer shall accrue to the Consolidated

Inkomstefonds toe en die bedrag daarvan word uit inkomste wat aan daardie fonds toeval, in die Inkomstefonds van die gebied by wyse van teruggawe gestort.

(6) By die toepassing van hierdie artikel word die hawe en nedersetting van Walvisbaai geag 'n deel van die gebied Suidwes-Afrika te wees.

Uitstel van betaling van reg.

105. Die Sekretaris kan na goeddunke en onderworpe aan die voorwaardes wat hy nodig ag (met inbegrip van die betaling van rente teen 'n redelike koers op die verskuldigde bedrag), toelaat dat enige reg wat ingevolge die bepalings van hierdie Wet betaalbaar is of enige pene wat hy opgelê het, in paaiemente van die bedrae en op die tye wat hy bepaal, betaal word.

Monsters.

106. (1) 'n Beampte kan by klaring van enige ingevoerde goedere of gedurende die vervaardiging van enige sinsbare goedere, of te eniger tyd na sodanige klaring of vervaardiging van enige persoon wat in besit is van sodanige ingevoerde goedere of van enige vervaardigde of gedeeltelik vervaardigde sinsbare goedere, sonder betaling monsters neem van sodanige ingevoerde, vervaardigde of gedeeltelik vervaardigde goedere of van stowwe bestem vir die vervaardiging van sinsbare goedere of van goedere wat ingevolge die bepalings van Hoofstuk X gebruik is, om ondersoek te word of om die daarop betaalbare regte vas te stel of vir so 'n ander doel as wat die Sekretaris nodig ag, en met daardie monsters word gehandel en daarvan word verantwoording gedoen op die wyse wat die Sekretaris gelas.

(2) By die bepaling van die reg wat hefbaar is ten opsigte van enige goedere wat uit 'n enkele besending bestaan, of wat in enige vat, tenk of ander goederehouer is, word die aard of kenmerke van al die goedere in daardie besending, vat, tenk of ander houer geag ooreen te stem met die aard of kenmerke van enige monster wat deur die beampte uit sodanige besending, vat, tenk of ander houer geneem is.

Onkoste van landing, ondersoek, weeg, ontleding, ens.

107. (1) Alle hantering van en handeling met goedere vir die doeleindes van hierdie Wet, geskied deur of vir rekening en op risiko van die invoerder, uitvoerder, vervaardiger of eienaar van die goedere, wie ook al beheer oor sodanige goedere het, behalwe in die geval van goedere wat in 'n doeane- en aksynspakhuis ondersoek word waar sodanige hantering van en handeling met goedere vir rekening en op risiko van die eienaar daarvan geskied.

(2) Behoudens die bepalings van hierdie Wet, laat die Sekretaris nie goedere uit sy beheer gaan nie, behalwe op die voorwaardes deur hom bepaal, totdat hy homself oortuig het dat aan die bepalings van hierdie Wet of enige wetsbepaling betreffende die invoer of uitvoer of deurvoer deur die Republiek van goedere voldoen is ten opsigte van sodanige goedere, en die Staat of die Sekretaris of enige beampte is in geen geval aanspreeklik ten opsigte van 'n eis wat ontstaan uit die aanhouding van goedere hangende die besluit van die Sekretaris of vir die koste van sodanige aanhouding nie.

(3) Die koste van ontleding van goedere vir die doeleindes van sub-artikel (2) word deur die invoerder, uitvoerder, vervaardiger of eienaar van sodanige goedere gedra, behalwe waar die uitslag van die ontleding die juistheid bevestig van die verklaring of klaringsbrief wat deur sodanige invoerder, uitvoerder, eienaar of vervaardiger ten opsigte van sodanige goedere gedoen of voorgelê is.

Embargo op goedere.

108. Indien 'n beampte te eniger tyd rede het om te vermoed dat die juiste regte nie betaal is op enige goedere of dat daar ten opsigte van enige goedere, installasie, voertuig of ding 'n oortreding van enige bepaling van hierdie Wet of van enige wetsbepaling betreffende die invoer of uitvoer van goedere gepleeg is of kan word, kan hy 'n embargo plaas op daardie goedere, installasie, voertuig of ding, waar of in besit van wie dit ook al gevind word, en totdat die embargo opgehef is, mag niemand sonder verlof van die beampte sodanige goedere, installasie, voertuig of ding van die deur die beampte bepaalde plek verwyder of op enige wyse daarmee handel nie.

Vernietiging van goedere en aanhouding van skepe of voertuie.

109. (1) Indien dit na die oordeel van die Sekretaris vir die beveiliging van die openbare gesondheid of vir die veiligheid van die publiek of die Staat nodig is, kan hy te eniger tyd—

- (a) enige goedere wat onder doeane- en aksynsbeheer is onmiddellik laat vernietig of andersins daarvoor laat beskik; of
- (b) die vertrek van 'n skip of voertuig vanaf enige plek in die Republiek vir 'n tydperk van hoogstens agt-en-veertig uur vertraag.

Revenue Fund and the amount thereof shall be paid as draw-backs out of revenue accruing to that fund into the Territory Revenue Fund.

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

105. The Secretary may in his discretion and subject to such conditions (including the payment of interest at reasonable rates on the amount due) as he may consider necessary, permit any duty payable under the provisions of this Act, or any penalty imposed by him, to be paid by instalments of such amounts and at such times as he may determine. **Deferment of payment of duty.**

106. (1) An officer may on entry of any imported goods or during the manufacture of any excisable goods, or at any time after such entry or manufacture, take, without payment, from any person in possession of such imported goods or of any manufactured or partly manufactured excisable goods samples of such imported, manufactured or partly manufactured goods or of materials intended for the manufacture of excisable goods or of goods used under the provisions of Chapter X, for examination or for ascertaining the duties payable thereon or for such other purpose as the Secretary deems necessary, and those samples shall be dealt with and accounted for in such manner as the Secretary may direct. **Samples.**

(2) For the purpose of determining the duty leviable in respect of any goods comprising a single consignment, or in any vessel, tank or other container of goods, the nature or characteristics of all the goods in that consignment, vessel, tank or other container shall be deemed to correspond to the nature or characteristics of any sample taken by the officer from such consignment, vessel, tank or other container.

107. (1) All handling of and dealing with goods for the purposes of this Act shall be performed by or at the expense and risk of the importer, exporter, manufacturer or owner of the goods, whoever has control of such goods, except in the case of goods examined at a customs and excise warehouse, where such handling of and dealing with goods shall be performed at the expense and risk of the owner thereof. **Expenses of landing, examination, weighing, analysis, etc.**

(2) Subject to the provisions of this Act, the Secretary shall not, except on such conditions as may be determined by him, allow goods to pass from his control until he has satisfied himself that the provisions of this Act or any law relating to the importation or exportation or transit carriage through the Republic of goods, have been complied with in respect of such goods, and the State or the Secretary or any officer shall in no case be liable in respect of any claim arising out of the detention of goods pending the decision of the Secretary or for the costs of such detention.

(3) The cost of analysis of any goods for the purposes of sub-section (2) shall be borne by the importer, exporter, manufacturer or owner of such goods except where the result of analysis confirms the correctness of the declaration or bill of entry made or presented by such importer, exporter, owner or manufacturer in respect of such goods.

108. If at any time an officer has reason to believe that the correct duties have not been paid on any goods or that there has been or may be in respect of any goods, plant, vehicle or thing a contravention of any provision of this Act or of any law relating to the importation or exportation of goods, he may place an embargo on those goods, plant, vehicle or thing, wheresoever or in possession of whomsoever found, and no person shall remove such goods, plant, vehicle or thing from the place indicated by the officer, or in any way deal therewith, except with the permission of the officer, until the embargo has been withdrawn. **Embargo on goods.**

109. (1) If in the opinion of the Secretary it is necessary for the safeguarding of public health or for the safety of the public or the State, he may at any time— **Destruction of goods and detention of ships or vehicles.**

- (a) cause any goods under customs and excise control forthwith to be destroyed or otherwise disposed of; or
- (b) delay the departure of any ship or vehicle from any place in the Republic for a period not exceeding forty-eight hours.

(2) No person shall be entitled to any compensation for loss arising out of any *bona fide* action of the Secretary under sub-section (1).

110. (1) Except as elsewhere provided in this Act, the Minister may by regulation prescribe the instruments, meters, gauges, and other appliances and the tables, formulae and other methods of calculation to be used in ascertaining the weight, quantity, strength, specific gravity, temperature, pressure or any other characteristic of any goods for the purposes of this Act. Instruments and tables.

(2) For calculating the full quantity of any goods which have been manufactured or used under the provisions of this Act, the Minister may by regulation prescribe tables indicating the quantity of goods which shall be deemed to have been manufactured from any given quantity of any goods or the quantity of goods which shall be deemed to have been used in the manufacture of any given quantity of any goods manufactured therefrom.

111. Any motor vehicle registering authority in the Republic may refuse to register any motor vehicle which has previously been registered in any territory outside the Republic unless a certificate issued by an officer is produced stating that the requirements of this Act in respect of the importation of such vehicle have been complied with. Production of certificate of officer on registration of certain motor vehicles.

112. (1) For the purposes of this section "wreck" includes— Wreck.

- (a) flotsam, jetsam and lagan;
- (b) any portion of a ship lost, abandoned or stranded or of the cargo, stores or equipment thereof or any other article thereon; and
- (c) any portion of an aircraft which has been wrecked or abandoned or of the cargo, stores or equipment thereof or any other article thereon.

(2) Any person who has in his possession any wreck, shall without delay give notice thereof to the nearest Collector and shall (unless he is the owner of such wreck or the duly authorized agent of the owner) if required, forthwith deliver that wreck or permit it to be delivered to the said Collector, and unless it is necessary for the preservation or safe-keeping thereof, no person shall without the permission of the said Collector remove or alter in quantity or quality any such wreck.

(3) Wreck found in or brought into the Republic may, at any time after it has come under the control of the Secretary, be disposed of by him in the manner set forth in section *forty-three*, but shall otherwise be subject to the same duty and laws as imported goods of the like kind.

(4) The Minister may by regulation prescribe the circumstances under which and the conditions subject to which a licence may be issued by the Secretary to any person entitling him to search or search for any wreck, but no such licence shall give the holder thereof the exclusive right of searching for or salvaging any particular wreck.

113. (1) The importation of the following goods is hereby prohibited, namely— Prohibitions and restrictions.

- (a) carbide of calcium which, when treated with water yields less than two hundred and fifty litres of gas from one kilogramme, the gas being measured at 15 degrees Centigrade under a pressure of seven hundred and sixty millimetres of mercury;
- (b) cigarettes weighing more than four and a half pounds per thousand cigarettes;
- (c) coins which are base or counterfeit;
- (d) dangerous weapons of the following kinds, namely—
 - (i) swords, cutlasses, bayonets, daggers and knives with cutting edges of four inches or more in length (excluding such knives ordinarily used for domestic purposes, in agriculture or in the meat trade);
 - (ii) spears and assegais;
 - (iii) loaded or spiked sticks and knuckle dusters; and
 - (iv) any other article which the Commissioner of the South African Police may by notice in the *Gazette* declare to be a dangerous weapon, unless imported under permit issued by the said Commissioner;
- (e) goods to which a trade description or a trade mark is applied in contravention of any provision of the Merchandise Marks Act, 1941 (Act No. 17 of 1941);

- (f) goedere wat onbetaamlik of onweloweglik of op watter grond ook al aanstootlik is, tensy ingevoer kragtens 'n permit uitgereik deur die Raad van Beheer oor Publikasies wat in artikel *twee* van die Wet op Publikasies en Vermaaklikhede, 1963 (Wet No. 26 van 1963), vermeld word;
- (g) onwettige afdrucke van enige werke indien die invoer van sodanige afdrucke kragtens enige wet met betrekking tot kopiereg verbied is;
- (h) goedere wat in 'n gevangenis of in 'n verbeteringsgestig vervaardig is;
- (i) tweedehandse of gebruikte artikels van die volgende klasse, naamlik—
 - (i) mantels, baadjies, jumpers, jenkins, onderbaadjies en broeke bestem vir verkoop in die Republiek;
 - (ii) stewels en skoene bestem vir verkoop in die Republiek; stewels en skoene, nie vir verkoop in die Republiek bestem nie, tensy ingevoer kragtens 'n permit deur die Sekretaris uitgereik ten opsigte van sodanige stewels en skoene wat defek is en vir inspeksie en vernietiging aan die vervaardiger in die Republiek teruggestuur word;
- (j) (i) alle soorte uniformkledingstukke en -uitrusting van land-, vloot- en lugmagte, soos oorspronklik gemaak of soos later verander;
- (ii) stewels van 'n soort wat gewoonlik aan lede van land-, vloot- en lugmagte uitgereik word;
- (iii) komberse en grondseile van 'n soort wat gewoonlik aan lede van land-, vloot- en lugmagte uitgereik word, soos oorspronklik vervaardig of soos later verander, en soldate- en seemansakke en -rugsakke van 'n soort wat gewoonlik aldus uitgereik word;
- (iv) enige ander artikels wat die Minister by regulasie verklaar tot artikels wat onder die kategorie oorlogsvoorrade val, tensy ingevoer kragtens 'n permit deur die Raad van Handel en Nywerheid uitgereik.

Enige goedere wat in stryd met hierdie sub-artikel ingevoer word, is aan verbeuring onderhewig.

(2) Goedere wat kragtens 'n in sub-artikel (1) bedoelde permit heet ingevoer te gewees het, word geag in stryd met die bepalings van daardie sub-artikel ingevoer te gewees het tensy die betrokke permit ten tyde van klaring van sodanige goedere aan die Ontvanger voorgelê word.

(3) (a) Waar die vraag ontstaan of goedere onbetaamlik of onweloweglik of aanstootlik is, is die beslissing van die Raad van Beheer oor Publikasies wat in artikel *twee* van die Wet op Publikasies en Vermaaklikhede, 1963, vermeld word afdoende, maar onderhewig aan 'n reg van appèl soos in artikel *veertien* van daardie Wet bepaal asof sodanige beslissing 'n in daardie artikel bedoelde beslissing was.

(b) Indien enige gedrukte, gegraveerde, litografiese of fotografiese materiaal volgens die beslissing van bedoelde raad onbetaamlik, onweloweglik of aanstootlik is, en in 'n publikasie vervat is wat volgens die oordeel van daardie raad een van 'n reeks is, kan bedoelde raad die naam van sodanige publikasie by kennisgewing in twee agtereenvolgende uitgawes van die *Staatskoerant* aankondig, en daarop word elke uitgawe van daardie publikasie, totdat sodanige kennisgewing deur bedoelde raad by kennisgewing in die *Staatskoerant* teruggetrek word, by die toepassing van hierdie artikel geag onbetaamlik, onweloweglik of aanstootlik, na gelang van die geval, te wees.

(c) Vir die doeleindes van enige beslissing of goedere ooreenkomstig die bedoeling van hierdie sub-artikel onbetaamlik of onweloweglik of aanstootlik is, is die bepalings van sub-artikel (2) van artikel *vyf* en artikel *tien* van die Wet op Publikasies en Vermaaklikhede, 1963, *mutatis mutandis* van toepassing.

(4) Die Minister kan die werking van enige bepaling van sub-artikel (1) by kennisgewing in die *Staatskoerant* opskort wanneer hy oortuig is dat die opskorting in die openbare belang sal wees.

(5) Die Staatspresident kan by proklamasie in die *Staatskoerant* die uitvoer of deurvoer deur die Republiek of vervoer langs die kus na enige plek van krygsvoorrade of enige ander goedere wat na sy oordeel in krygsvoorrade omgesit of by die vervaardiging daarvan gebruik kan word, belet.

(6) By die toepassing van sub-artikel (5), beteken uitvoer of deurvoer of vervoer langs die kus na 'n plek ook versending na daardie plek, hetsy regstreeks of onregstreeks, en hetsy perma-

- (f) goods which are indecent or obscene or on any ground whatsoever objectionable, unless imported under permit issued by the Publications Control Board referred to in section *two* of the Publications and Entertainments Act, 1963 (Act No. 26 of 1963);
- (g) unlawful reproductions of any works if such reproductions are prohibited from importation under any law relating to copyright;
- (h) prison-made and penitentiary-made goods;
- (i) second-hand or used articles of the following classes, namely—
 - (i) cloaks, jackets, jumpers, jerkins, waistcoats and trousers intended for sale in the Republic;
 - (ii) boots and shoes, intended for sale in the Republic; boots and shoes not intended for sale in the Republic, unless imported under permit issued by the Secretary in respect of such boots and shoes which are defective and are returned to the manufacturer in the Republic for inspection and destruction;
- (j) (i) all kinds of army, navy and air force uniform clothing and appointments, as originally manufactured or as subsequently altered;
- (ii) boots of a type usually issued to army, navy and air force personnel;
- (iii) blankets and groundsheets of a type usually issued to army, navy and air force personnel as originally manufactured or as subsequently altered, and military and naval kit bags and haversacks of a type usually so issued;
- (iv) any other articles which the Minister may by regulation declare to be articles which fall within the category of war stores, unless imported under permit issued by the Board of Trade and Industries.

Any goods imported in contravention of this sub-section shall be liable to forfeiture.

(2) Goods which purport to have been imported under a permit referred to in sub-section (1) shall be deemed to have been imported in contravention of the provisions of that sub-section unless the permit in question is produced to the Collector at the time of entry of such goods.

- (3) (a) In the event of any question arising as to whether any goods are indecent or obscene or objectionable, the decision of the Publications Control Board referred to in section *two* of the Publications and Entertainments Act, 1963, shall be final, but subject to a right of appeal as provided in section *fourteen* of that Act as if such decision were a decision referred to in that section.
- (b) If any printed, engraved, lithographic or photographic matter is according to the decision of the said board indecent, obscene or objectionable, and is contained in any publication which in the opinion of that board is one of a series, the said board may publish the name of such publication by notice in two consecutive issues of the *Gazette*, and thereupon every issue of that publication shall, until such notice is withdrawn by the said board by notice in the *Gazette*, for the purpose of this section be deemed to be indecent, obscene or objectionable, as the case may be.
- (c) For the purpose of any decision as to whether goods are indecent or obscene or objectionable within the meaning of this sub-section, the provisions of sub-section (2) of section *five* and section *ten* of the Publications and Entertainments Act, 1963, shall *mutatis mutandis* apply.

(4) The Minister may by notice in the *Gazette* suspend the operation of any provision of sub-section (1), whenever he is satisfied that such suspension would be in the public interest.

(5) The State President may, by proclamation in the *Gazette*, prohibit the exportation or the transit carriage through the Republic or coastwise carriage to any place of munitions or any other goods which he considers capable of being converted into or used in the manufacture of munitions.

(6) For the purposes of sub-section (5), exportation or transit carriage or coastwise carriage to a place includes dispatch to that place either directly or indirectly and either permanently

ment of vir 'n tydelike doel, en enige goedere vermeld in 'n kragtens sub-artikel (5) uitgevaardigde proklamasie wat na 'n aldus vermelde plek gebring word, word geag in stryd met sodanige proklamasie na daardie plek uitgevoer of vervoer te gewees het deur die persoon wat sodanige goedere versend het en word vermoed dat die persoon wat enige sodanige goedere versend het, daardie goedere na sodanige plek uitgevoer of vervoer het tensy hy bewys dat hy nie geweet het en geen rede gehad het om te vermoed dat bedoelde goedere na daardie plek gebring sou word nie en dat hy dit nie kon verhoed het nie.

(7) Die Minister kan by regulasie die vervoer langs die kus of die deurvoer deur die Republiek verbied of beperk van enige in sub-artikel (1) bedoelde goedere of van enige ander goedere ten opsigte waarvan hy so 'n verbod of beperking in die openbare belang nodig ag.

(8) Indien iemand in stryd met enige ander wetsbepaling as hierdie Wet, enige goedere in- of uitvoer of poog om dit in of uit te voer, is sodanige goedere tesame met enige ander goedere in dieselfde pak bevat, asook die pak self, tensy die betrokke wetsbepaling voorskryf hoe daarvoor beskik moet word, aan verbeuring onderhewig, waar en in wie se besit dit ook al gevind word.

(9) Niemand mag enige sigarette vervaardig waarvan die gewig van die tabak per duisend sigarette vier en 'n half pond oorskry nie.

Reg maak 'n skuld aan die Staat uit.

114. (1) (a) Die juiste bedrag aan reg betaalbaar ten opsigte van enige goedere in of uit die Republiek in- of uitvoer of enige goedere in die Republiek vervaardig en enige boete, pene of verbeuring kragtens hierdie Wet opgeloopt, is, vanaf die tydstip waarop dit betaal moes geword het, 'n skuldverpligting van die betrokke persoon aan die Staat, en enige goedere in 'n doeane- en aksynspakhuis of in die bewaring van die departement en behorende aan daardie persoon, en enige goedere wat daarna in- of uitgevoer word deur die persoon op wie die skuldverpligting rus, en enige goedere ten opsigte waarvan 'n aksynsreg voorgeskryf is (hetsy sodanige reg betaal is al dan nie) en enige distilleerketels, vate, toestelle, werktuie en stowwe vir die vervaardiging van sodanige goedere in die besit of onder die beheer van sodanige persoon of op enige perseel in die besit of onder die beheer van sodanige persoon, kan ooreenkomstig die bepaling van sub-artikel (2) aangehou word en is onderworpe aan 'n retensiereg totdat sodanige skuld betaal word.

(b) Die eise van die Staat het voorrang bo die eise van alle persone op enigiets wat aan sodanige retensiereg onderhewig is en kan afgedwing word by wyse van verkoop of ander stappe indien die skuld nie binne drie maande na die datum waarop dit betaalbaar geword het, betaal word nie.

(c) Enige terugbetaling van reg of 'n deposito of enige ander bedrag betaalbaar aan sodanige persoon ten opsigte van enige saak hoegenaamd, kan teen sodanige skuld verreken word.

(2) Die Sekretaris of 'n beampte kan enigiets waarop sub-artikel (1) betrekking het, aanhou deur dit op die plek waar dit gevind word, te verseël, te merk, te sluit, vas te maak of andersins te bewaar of in beslag te neem of deur dit na 'n deur die Sekretaris bepaalde plek van veiligheid te verwyder.

(3) 'n Verwysing in hierdie artikel na goedere word geag 'n verwysing na die houers van sodanige goedere in te sluit.

Klarings, ede, ens., buite die Republiek gedoen of afgelê is, van volle krag.

Minister kan Bylaes in sekere omstandighede wysig.

115. Enige klaring, geskrif, eed of verklaring wat kragtens hierdie Wet gedoen moet word en wat buite die Republiek aan of voor 'n beampte van die Republiek gedoen of afgelê is, is bindend en van volle krag in die Republiek.

116. (1) Wanneer die Minister oortuig is dat enige bepaling van enige Bylae by hierdie Wet verskil van enige dergelyke bepaling wat onmiddellik voor die datum van inwerkingtreding van hierdie Wet van krag was en dat sodanige verskil tot nadeel strek van enige invoerder of vervaardiger en nie so bedoel was nie, kan hy, na oorlegpleging met die Raad van Handel en Nywerheid, te eniger tyd voor die datum wat in sub-artikel (6) van artikel *agt-en-veertig* bedoel word en wat in die jaar 1965 val, by wyse van 'n wysiging by kennisgewing in die *Staatskoerant* aangebring, die betrokke bepaling regstel in die mate wat hy goedvind, met ingang vanaf die datum van inwerkingtreding van hierdie Wet.

or for a temporary purpose, and any goods specified in a proclamation issued under sub-section (5) which are brought to a place so specified shall be deemed to have been exported or carried to that place in contravention of such proclamation by the person who dispatched such goods, and the person who dispatched any such goods shall be presumed to have exported or carried those goods to such place unless he proves that he did not know and had no reason to believe that the said goods would be brought to that place, and that he could not have prevented it.

(7) The Minister may by regulation prohibit or restrict the coastwise carriage or the transit carriage through the Republic of any goods referred to in sub-section (1) or of any other goods in respect of which he considers any such prohibition or restriction necessary in the public interest.

(8) If any person imports or exports or attempts to import or export any goods in contravention of any law other than this Act, such goods, together with any other goods contained in the same package as well as the package itself shall, unless the law in question provides for their disposal, be liable to forfeiture wheresoever and in possession of whomsoever found.

(9) No person shall manufacture any cigarettes the weight of the tobacco of which exceeds four and a half pounds per thousand cigarettes.

- 114.** (1) (a) The correct amount of duty payable in respect of any goods imported into or exported from the Republic or any goods manufactured in the Republic and any fine, penalty or forfeiture incurred under this Act shall, from the time when it should have been paid, constitute a debt due to the State by the person concerned, and any goods in a customs and excise warehouse or in the custody of the department and belonging to that person, and any goods afterwards imported or exported by the person by whom the debt is due, and any goods in respect of which an excise duty is prescribed (whether or not such duty has been paid) and any stills, vessels, appliances, utensils and materials for the manufacture of such goods in the possession or under the control of such person or on any premises in the possession or under the control of such person may be detained in accordance with the provisions of sub-section (2) and shall be subject to a lien until such debt is paid.
- (b) The claims of the State shall have priority over the claims of all persons upon anything subject to such lien and may be enforced by sale or other proceedings if the debt is not paid within three months after the date on which it became due.
- (c) Any refund of duty or a deposit or any other amount due to such person in respect of any matter whatsoever, may be set off against such debt.
- (2) The Secretary or an officer may detain anything referred to in sub-section (1) by sealing, marking, locking, fastening or otherwise securing or impounding it on the premises where it is found or by removing it to a place of security determined by the Secretary.
- (3) Any reference to goods in this section shall be deemed to include a reference to the containers of such goods.

Duty constitutes a debt to the State.

115. Any entry, writing, oath or declaration required to be made under this Act shall, if made outside the Republic to or before an officer of the Republic, be binding and of full force and effect in the Republic.

Entries, oaths, etc., made outside Republic of full force and effect.

116. (1) Whenever the Minister is satisfied that any provision of any Schedule to this Act differs from any similar provision in force immediately prior to the date of commencement of this Act and that such difference acts to the detriment of any importer or manufacturer and was not so intended, he may, after consultation with the Board of Trade and Industries, at any time before the date which is referred to in sub-section (6) of section *forty-eight* and which falls in the year 1965, by means of an amendment effected by notice in the *Gazette*, adjust the provision in question to the extent he deems fit, with effect from the date of commencement of this Act.

Minister may amend Schedules under certain circumstances.

(2) Die bepalings van sub-artikels (6) en (7) van bedoelde artikel *agt-en-veertig* is *mutatis mutandis* van toepassing ten opsigte van enige wysiging wat kragtens die bepalings van sub-artikel (1) aangebring word.

Statistiek.

117. Die statistiek van die in- en uitvoerhandel van die Republiek en van sinsbare goedere in die Republiek vervaardig wat die Minister bepaal, word deur die Sekretaris saamgestel en getabelleer en op die tye en die wyse gepubliseer wat die Minister bepaal.

Delegasie van bevoegdhede.

118. Die Minister kan, onderworpe aan die voorwaardes wat hy oplê en vir die tydperk wat hy in elke geval aandui, enige van sy bevoegdhede kragtens hierdie Wet (behalwe 'n bevoegdheid wat op die wysiging van enige Bylae of die uitvaardiging van 'n regulasie betrekking het) aan die Sekretaris delegeer.

Vervanging van Bylaes.

119. Wanneer enige Bylae by hierdie Wet of 'n deel of item daarvan vervang word en die nuwe Bylae of deel of item bepaal dat die Minister of die Sekretaris 'n voorwaarde kan oplê of voorskryf met betrekking tot enige klas goedere of enigiets met betrekking daartoe kan goedkeur, word 'n voorwaarde opgelê of voorgeskryf of goedkeuring verleen deur die Minister of Sekretaris kragtens die Bylae of deel of item met betrekking tot sodanige klas goedere voor vervanging geag opgelê, voorgeskryf of verleen te gewees het kragtens die nuwe Bylae of deel of item.

Regulasies en reëls.

120. (1) Die Minister kan regulasies uitvaardig—

- (a) wat die bevoegdhede, pligte en diensure van beamptes voorskryf;
- (b) wat die spesiale dienste waarvoor gelde betaal moet word weens die aanwesigheid of toesig van beamptes, die skaal van sodanige gelde en die voorwaardes verbonde aan sodanige spesiale dienste (met inbegrip van die betaling van vervoerkoste) bepaal;
- (c) aangaande die in- en uitklaring van skepe en vliegtuie (met inbegrip van sodanige klaring van skepe of vliegtuie wat aandoen of land by plekke wat nie kragtens hierdie Wet as klaringsplekke of doeane- en aksynslughawens aangewys is nie), die ingang en uitgang van voertuie oor land, die aflaai, laai, verwydering, aanhouding, vrylating, ondersoek, vervoer en hantering van vrag (met inbegrip van deurgevoerde en kusvervoerde vrag), die beheer van persone (met inbegrip van hul bagasie en goedere) wat die Republiek binnekam of verlaat, die plasing in of verwydering uit enige Staatspakhuis van goedere en die vervoer onder waarborg van goedere;
- (d) aangaande die beheer van die opslag of vervaardiging van goedere in doeane- en aksynspakhuisse (met inbegrip van die geskiktheid van enige geboue, installasies en vervaardigingsmetodes vir die doeleindes van hierdie Wet, die ure waartydens enige of alle werksaamhede in enige sodanige pakhuis verrig moet word, die toesig deur beamptes oor enige sodanige werksaamhede, die beveiliging of merk van sodanige installasies, die inspeksie van sodanige pakhuisse en die verwydering van goedere uit sodanige pakhuisse), die toets van die produksie van distilleerketels, die voorwaardes waarop distilleerketels gemaak, besit, ingevoer, van die hand gesit of gebruik mag word en die vars vrugte wat deur 'n landboudistilleerder in die Provinsie Transvaal of Oranje-Vrystaat gebruik mag word om spiritus te distilleer;
- (e) aangaande die invoer, uitvoer, deurvoer of kusvervoer van goedere, die klaring van goedere, die betaling van regte en ander vorderings en gelde, die koste wat by die toepassing van artikel *ses-en-veertig* ingesluit word in of uitgesluit word van die produksiekoste van goedere oor die algemeen of van goedere van enige klas of soort, en die beweging van goedere na en van enige gebied met die regering waarvan 'n ooreenkoms kragtens die bepalings van artikel *een-en-vyftig* aangegaan is;
- (f) wat die vorm van en die besonderhede wat ingevul moet word op fakture of sertifikate ten opsigte van enige goedere wat in die Republiek ingevoer word of sinsbare goedere wat daarin vervaardig word, voorskryf;
- (g) aangaande die invordering van reg deur middel van seëls, die metode van aanwending van seëls of seëldrukke op houers, die rojering van seëls, die gebruik

(2) The provisions of sub-sections (6) and (7) of the said section *forty-eight* shall *mutatis mutandis* apply in respect of any amendment made under the provisions of sub-section (1).

117. Such statistics of the import and export trade of the Republic and of excisable goods manufactured in the Republic as the Minister may determine, shall be compiled and tabulated by the Secretary and published at such times and in such manner as the Minister may direct. Statistics.

118. The Minister may, subject to such conditions as he may impose and for such period as he may specify in each case, delegate any of his powers under this Act (except any power relating to the amendment of any Schedule or the making of any regulation) to the Secretary. Delegation of powers.

119. Whenever any Schedule to this Act or any part or item thereof, is substituted and the new Schedule or part or item provides that the Minister or the Secretary may impose or prescribe any condition or approve of any matter or thing in relation to any class of goods, any condition imposed or prescribed or approval given by the Minister or the Secretary under the Schedule or part or item in relation to such class of goods before substitution shall be deemed to have been imposed, prescribed or given under the new Schedule or part or item. Substitution of Schedules.

- 120.** (1) The Minister may make regulations— Regulations and rules.
- (a) prescribing the powers, duties and hours of attendance of officers;
 - (b) determining the special services for which charges shall be payable on account of the attendance of or supervision by officers, the rate of such charges and the conditions attaching to such special services (including the payment of transport charges);
 - (c) as to the reporting inwards and outwards of ships and aircraft (including such reporting of ships or aircraft calling or landing at places not appointed as places of entry or customs and excise airports under this Act), the entry or departure of vehicles overland, the landing, loading, removal, detention, release, examination, conveyance and handling of cargo (including transit and coastwise cargo), the control of persons (including their baggage and goods) entering or leaving the Republic, the placing into or removal from any State warehouse of goods and the removal in bond of goods;
 - (d) as to the control of the storage or manufacture of goods in customs and excise warehouses (including the suitability of any buildings, plant and method of manufacture for the purposes of this Act, the hours of conducting any or all operations in any such warehouse, the supervision by officers of any such operations, the securing or marking of such plant, the inspection of such warehouses and the removal of goods from such warehouses), the testing of the output of stills, the conditions on which stills may be made, possessed, imported, disposed of or used and the fresh fruit which may be used by an agricultural distiller in the Province of the Transvaal or the Orange Free State for the distillation of spirits;
 - (e) as to the importation, exportation, transit or coastwise carriage of goods, the entry of goods, the payment of duties and other charges and fees, the costs which shall, for the purposes of section *forty-six* be included in or excluded from the production cost of goods in general or of goods of any class or kind, and the movement of goods to and from any territory with the government of which an agreement has been concluded under section *fifty-one*;
 - (f) prescribing the form of and the particulars to be inserted on invoices or certificates in respect of any goods imported into or excisable goods manufactured in the Republic;
 - (g) as to the collection of duty by means of stamps, the method of applying stamps or stamp impressions to containers, the cancellation of stamps, the use of

- van frankeer- of telmasjiene, inksoorte, stempels en ander toestelle en materiale, die in rekening bring van plakseëls en seëlregte en die beskikking oor plakseëls;
- (h) aangaande die invordering van aksynsregte, die tyd, wyse en voorwaardes van betaling en die berekening daarvan;
- (i) aangaande die invordering van regte wat kragtens sub-artikel (2) van artikel *agt-en-vyftig* betaalbaar word;
- (j) aangaande die omstandighede waaronder lisensies toegestaan mag word en die wyse van uitreiking en hernuwing van lisensies;
- (k) wat die klaring van goedere ingevolge enige item van Bylae No. 3, 4, 5 of 6 reël en die voorwaardes voorskryf waarop sodanige goedere aldus geklaar mag word of sodanige goedere van een vervaardiger na 'n ander oor-geplaas mag word of sodanige goedere gebruik mag word, en aangaande die registrasie van vervaardigers wat goedere aldus klaar (met inbegrip van vereistes aangaande die geskiktheid van geboue, persele, opslag-kamers en vervaardigingsmetodes vir die doeleindes van hierdie Wet waaraan sodanige vervaardigers moet voldoen), die aantekeninge wat deur sodanige vervaardigers gehou moet word en die vorm van die aansoek om registrasie en die besonderhede wat deur sodanige vervaardigers verstrekk moet word;
- (l) wat die opgawes voorskryf wat deur invoerders of vervaardigers van enige klas of soort goedere verstrekk moet word;
- (m) wat die vorm van enige lisensie, klaringsbrief, sertifikaat en enige ander dokument, register, voorraadboek of opgawe wat hy vir die doeltreffende uitvoering van hierdie Wet nodig ag, voorskryf;
- (n) aangaande alle aangeleenthede wat ingevolge hierdie Wet by regulasie voorgeskryf moet of kan word;
- (o) aangaande die ander aangeleenthede wat nodig of nuttig is om vir die doeleindes van hierdie Wet voor te skryf.
- (2) Die Sekretaris kan reëls uitvaardig ten opsigte van enige aangeleentheid in verband waarmee uitdruklik aangedui word dat in verband met daardie aangeleentheid ooreenkomstig deur hom uitgevaardigde reëls gehandel moet word.
- (3) Die regulasies en reëls kragtens hierdie artikel uitgevaardig, kan strawwe voorskryf vir 'n oortreding daarvan of versuim om daaraan te voldoen wat die in sub-artikel (2) van artikel *agt-en-sewentig* vermelde strawwe nie te bowe gaan nie.

Herroeping
van Wette.

121. (1) Behoudens die bepalings van sub-artikel (2), word die wette in Bylae No. 8 vermeld hierby herroep in die mate in die derde kolom van daardie Bylae aangedui.

(2) Enigiets wat kragtens 'n bepaling van 'n by sub-artikel (1) herroep wet gedoen is, word geag kragtens die ooreenstemmende bepaling van hierdie Wet gedoen te gewees het.

Kort titel en
inwerkingtreding.

122. Hierdie Wet heet die Doeane- en Aksynswet, 1964, en tree in werking op 'n datum wat die Staatspresident by proklamasie in die *Staatskoerant* bepaal.

franking or counting machines, inks, dies and other appliances and materials, the accounting for stamp labels and stamp duties and the disposal of stamp labels;

- (h) as to the collection of excise duties, the time, manner and terms of payment and the calculation thereof;
- (i) as to the collection of duties which become payable under sub-section (2) of section *fifty-eight*;
- (j) as to the circumstances under which licences may be granted and the manner of issuing and renewing licences;
- (k) governing the entry of goods under any item of Schedule No. 3, 4, 5 or 6 and prescribing the conditions on which such goods may be so entered or such goods may be transferred from one manufacturer to another or such goods may be used, and as to the registration of manufacturers so entering goods (including requirements as to the suitability of buildings, premises, storerooms and methods of manufacture for the purposes of this Act to be complied with by such manufacturers), the records to be kept by such manufacturers and the form of the application for registration and the particulars to be furnished by such manufacturers;
- (l) prescribing the returns to be rendered by importers or manufacturers of any class or kind of goods;
- (m) prescribing the form of any licence, bill of entry, certificate and any other document, register, stockbook or return which he considers necessary for the effective administration of this Act;
- (n) as to all matters which by this Act are required or permitted to be prescribed by regulation;
- (o) as to such other matters as are necessary or useful to be prescribed for the purposes of this Act.

(2) The Secretary may make rules in respect of any matter in connection with which it is expressly indicated that such matter is to be dealt with in accordance with rules made by him.

(3) The regulations and rules made under this section may provide penalties for any contravention thereof or failure to comply therewith not exceeding the penalties mentioned in sub-section (2) of section *seventy-eight*.

121. (1) Subject to the provisions of sub-section (2), the ^{Repeal of} laws specified in Schedule No. 8 are hereby repealed to the ^{Laws.} extent set out in the third column of that Schedule.

(2) Anything done in terms of any provision of any law repealed by sub-section (1) shall be deemed to have been done under the corresponding provision of this Act.

122. This Act shall be called the Customs and Excise Act, ^{Short title and} 1964, and shall come into operation on a date to be fixed by ^{commencement.} the State President by proclamation in the *Gazette*.

Bylae No. 1

GEWONE DOEANE- EN AKSYNSREGTE

ALGEMENE OPMERKINGS

Tensy uit die samehang anders blyk, is hierdie opmerkings op al die Dele van hierdie Bylae van toepassing.

OPMERKING I

AFKORTINGS, SIMBOLE EN OMSKRYWINGS

- (1) *Afkortings:*
- | | | |
|----------------|---------|-------------------------|
| „AA” | beteken | absolute alkohol; |
| „amp.” | beteken | ampère; |
| „c” | beteken | sent; |
| „°C” | beteken | grade Celsius; |
| „c.c.” | beteken | kubieke sentimeter; |
| „cm.” | beteken | sentimeter; |
| „dm.” | beteken | duim; |
| „dos.” | beteken | dosyn; |
| „gel.” | beteken | gelling; |
| „grm.” | beteken | gram; |
| „gs.” | beteken | gelykstroom; |
| „int. eenheid” | beteken | internasionale eenheid; |
| „jt.” | beteken | jaart; |
| „kub. vt.” | beteken | kubieke voet; |
| „kv.” | beteken | kilovolt; |
| „kva.” | beteken | kilovolt-ampère; |
| „kwt.” | beteken | kwart; |
| „lb.” | beteken | avoirdupois—pond; |
| „M.B.N.” | beteken | mees-begunstigde-nasie; |
| „mm.” | beteken | millimeter; |
| „no.” | beteken | nommer; |
| „oz.” | beteken | avoirdupois—ons; |
| „pk.” | beteken | perdekrag; |
| „pr.” | beteken | paar; |
| „R” | beteken | rand; |
| „ton” | beteken | 2,000 pond; |
| „v.a.b.” | beteken | vry aan boord; |
| „vk. dm.” | beteken | vierkante duim; |
| „vk. jt.” | beteken | vierkante jaart; |
| „vk. m.” | beteken | vierkante meter; |
| „vk. vt.” | beteken | vierkante voet; |
| „vl. oz.” | beteken | vloeistofons; |
| „vol.” | beteken | volume; |
| „vt.” | beteken | voet; |
| „ws.” | beteken | wisselstroom. |
- (2) *Simbole:*
- | | | |
|-----|---------|-----------------------------|
| „%” | beteken | persent <i>ad valorem</i> . |
|-----|---------|-----------------------------|
- (3) *Omskrywing:*
- | | | |
|-------|---------|--|
| „Pos” | beteken | 'n tariefpos wat in vet letters gedruk is. |
|-------|---------|--|

OPMERKING II

AANSLAAN VAN REGTE

- (1) Die uitdrukking „vry” wanneer in Kolom III, IV of V in Deel 1 gebruik, word geag 'n skaal van reg te wees.
- (2) 'n Betaalbare bedrag aan reg word tot die naaste sent bereken. By die toepassing van hierdie paragraaf word 'n halwe sent geag 'n hele sent te wees.
- (3) Wanneer 'n skaal van reg in enige kolom ten opsigte van enige goedere uit twee of meer dele bestaan wat deur die woord „of” geskei word, word elke sodanige deel geag 'n afsonderlike en volledige skaal van reg te wees en sodanige skaal van reg wat die hoogste bedrag aan reg lewer, is van toepassing ten opsigte van daardie goedere.
- (4) 'n Skaal van reg wat onder enige tariefpos of -item van toepassing is op 'n eenheid van gewig, maat, hoeveelheid of 'n ander eienskap is proporsioneel van toepassing op enige deel van so 'n eenheid tensy sodanige tariefpos of -item anders bepaal.
- (5) Enige doeaneregte op ingevoerde goedere wat in Deel 2 van hierdie Bylae vermeld word, is bykomend by enige regte ten opsigte van sodanige goedere wat in Deel 1 van genoemde Bylae vermeld word.

OPMERKING III

SKALE VAN REG

- (1) Die *voorkeur* skaal van reg in Kolom V in enige tariefpos of sub-pos in Deel 1 van hierdie Bylae vermeld, is van toepassing op enige goedere waarop sodanige pos of sub-pos betrekking het as sodanige goedere geproduseer of vervaardig is in enige gebied in hakies aangedui in bedoelde Kolom V na sodanige voorkeur skaal van reg ten opsigte van sodanige goedere en as sodanige goedere uit sodanige gebied ingevoer word.
By die toepassing van hierdie paragraaf geld die volgende afkortings:

„Ce.”	beteken	Ceylon;
„Ierland”	beteken	Die Republiek Ierland;
„N.S.”	beteken	Nieu-Seeland;
„V.K.”	beteken	Verenigde Koninkryk van Groot-Brittanje en Noord-Ierland;
„V.K. Kol., Prot. en Mandate”	beteken	gebiede wat in die jaar 1932 nie-selfregerende Kolonies, Protektorate of Mandaatgebiede van die Verenigde Koninkryk was.
- (2) Die *mees-begunstigde-nasie* skaal van reg in Kolom IV in enige tariefpos of sub-pos in Deel 1 van hierdie Bylae vermeld, is, onderworpe aan die bepalinge van paragraaf (1), van toepassing op enige goedere waarop sodanige pos of sub-pos betrekking het as sodanige goedere geproduseer of vervaardig is in enige gebied met die regering waarvan 'n ooreenkoms ingevolge artikel *nege-en-veertig* of *vyftig* aangegaan is of enige gebied die regering waarvan toetree het tot die ooreenkoms wat by artikel *twee* van die Wet op die Geneefse Algemene Ooreenkoms oor Tariewe en Handel, 1948 (Wet No. 29 van 1948), goedgekeur is, indien ten opsigte van daardie gebied laasgenoemde ooreenkoms tu se die betrokke regering en die Regering van die Republiek geld.

Schedule No. 1

ORDINARY CUSTOMS AND EXCISE DUTIES

GENERAL NOTES

Unless the context otherwise indicates, these notes shall be applicable to all the Parts of this Schedule.

NOTE I

ABBREVIATIONS, SYMBOLS AND DEFINITIONS

(1) *Abbreviations:*

"AA"	means	absolute alcohol;
"a.c."	means	alternating current;
"amp."	means	ampere;
"c"	means	cent;
"°C"	means	degrees Centigrade;
"c.c."	means	cubic centimetre;
"cm."	means	centimetre;
"cu. ft."	means	cubic foot;
"d.c."	means	direct current;
"doz."	means	dozen;
"f.o.b."	means	free on board;
"ft."	means	foot;
"fl. oz."	means	fluid ounce;
"gal."	means	gallon;
"gm."	means	gramme;
"h.p."	means	horse power;
"in."	means	inch;
"int. unit"	means	international unit;
"kv."	means	kilovolt;
"kva."	means	kilovolt-ampere;
"lb."	means	pound avoirdupois;
"M.F.N."	means	most favoured nation;
"mm."	means	millimetre;
"no."	means	number;
"oz."	means	ounce avoirdupois;
"pr."	means	pair;
"qt."	means	quart;
"R"	means	rand;
"sq. ft."	means	square foot;
"sq. in."	means	square inch;
"sq. m."	means	square metre;
"sq. yd."	means	square yard;
"ton"	means	2000 pounds;
"vol."	means	volume;
"yd."	means	yard.

(2) *Symbols:*

"%" means per cent *ad valorem*.

(3) *Definitions:*

"Heading" means a tariff heading printed in bold type.

NOTE II

DUTY ASSESSMENT

- (1) The expression "free" when used in Column III, IV or V in Part 1 shall be regarded as a rate of duty.
- (2) Any amount of duty payable shall be calculated to the nearest cent. For the purposes of this paragraph one half cent shall be regarded as a whole cent.
- (3) When a rate of duty in any column in respect of any goods consists of two or more parts separated by the word "or", each such part shall be deemed to be a separate and complete rate of duty and such rate of duty yielding the higher or highest amount of duty shall be applicable in respect of such goods.
- (4) A rate of duty applicable under any tariff heading or item to any unit of weight, measure, quantity or any other characteristic shall, unless otherwise provided in such tariff heading or item, apply proportionately to any part of such unit.
- (5) Any customs duties on imported goods specified in Part 2 of this Schedule are additional to any duties specified in Part 1 of the said Schedule in respect of such goods.

NOTE III

RATES OF DUTY

- (1) The *preferential rate of duty* specified in Column V in any tariff heading or sub-heading in Part I of this Schedule applies to any goods to which such heading or sub-heading relates if such goods were produced or manufactured in any territory indicated in parenthesis in the said Column V after such preferential rate of duty in respect of such goods and if such goods are imported from such territory.

For the purposes of this paragraph the following abbreviations shall apply:

"Ce."	means	Ceylon;
"Ireland"	means	The Republic of Ireland;
"N.Z."	means	New Zealand;
"U.K."	means	United Kingdom of Great Britain and Northern Ireland;
"U.K. Col., Prot. and Mandates"	means	territories which were non-selfgoverning Colonies, Protectorates or Mandated Territories of the United Kingdom in the year 1932.

- (2) The *most favoured nation rate of duty* specified in Column IV in any tariff heading or sub-heading in Part I of this Schedule applies, subject to the provisions of paragraph (1), to any goods to which such heading or sub-heading relates if such goods were produced or manufactured in any territory with the government of which an agreement has been concluded under section *forty-nine* or *fifty* or any territory the government of which has acceded to the agreement approved by section *two* of the Geneva General Agreement on Tariffs and Trade Act, 1948 (Act No. 29 of 1948), if in respect of that territory the last-mentioned agreement applies as between the government concerned and the Government of the Republic.

- (3) Die *algemene skaal van reg* in Kolom III in enige tariefpos of sub-pos in Deel I van hierdie Bylae vermeld, is van toepassing op enige goedere waarop sodanige pos of sub-pos betrekking het as die voorkeur skaal van reg of die mees-begunstigde-nasie skaal van reg nie ingevolge die bepalings van paragraaf (1) of (2) op sodanige goedere van toepassing is nie of as geen voorkeur skaal van reg of mees-begunstigde-nasie skaal van reg ten opsigte van sodanige goedere in sodanige pos of sub-pos vermeld word nie.

OPMERKING IV

WAARDE VIR BELASTINGDOELEINDES EN PRYS VRY AAN BOORD

Die uitdrukking „waarde vir belastingdoeleindes” het die betekenis wat in artikel *vyf-en-sestig* daaraan toegewys is en die uitdrukking „prys v.a.b.” beteken die prys vry aan boord soos in artikel *sewe-en-sestig* omskryf.

OPMERKING V

GEWIG VIR BELASTINGDOELEINDES

- (1) Wanneer goedere volgens gewig belasbaar is, word aanslag op die wetlike gewig daarvan gegrond, tensy anders bepaal is.
- (2) Die wetlike gewig van enige goedere word geag die gewig van die houers of ander omhulsels in te sluit wat gewoonlik saam met sodanige goedere verkoop word, wanneer dit in die kleinhandel verkoop word.
- (3) Die netto gewig van enige goedere word geag nie die gewig van die houers of ander omhulsels in te sluit nie wat gewoonlik saam met sodanige goedere verkoop word, wanneer dit in die kleinhandel verkoop word.
- (4) Die bruto gewig van enige goedere word geag die gewig in te sluit van die houers of ander omhulsels wat gewoonlik saam met sodanige goedere verkoop word wanneer dit in die groothandel verkoop word.
- (5) Die wetlike gewig of die netto gewig van enige goedere word bepaal deur werklik te weeg of deur van die bruto gewig of wetlike gewig, na gelang van die geval, af te trek, na goeddunke van die invoerder, of die werklike aftrekbare tarra deur weeg vasgestel of 'n gemiddelde aftrekbare tarra wat deur die Sekretaris ten opsigte van sodanige goedere bepaal is.

OPMERKING VI

VERPAKKINGSMATERIALE EN HOUERS

Behoudens die bepalings van Opmerking V, is materiaal gebruik vir die verpakking van goedere nie afsonderlik belasbaar tensy, na die mening van die Sekretaris, dit nie in die vorm van die gewone verpakking van sodanige goedere is nie of in 'n vorm is wat ontwerp is vir 'n ander gebruik as die *bona fide* vervoer van sodanige goedere of as daar rede bestaan om te vermoed dat sodanige materiaal of houers as verpakkingsmateriaal gebruik word ten einde die reg daarop te ontduik.

OPMERKING VII

SEEPRODUKTE VERKRY DEUR SKEPE IN DIE REPUBLIEK GEREGISTREER

Vis, seevoëls, seediëre, dele van en produkte afkomstig van vis, seevoëls of seediëre wat van die see of enige eiland wat deel van die Republiek uitmaak, verkry is deur skepe wat in die Republiek geregistreer is, word vrygestel van doeaneklaring wanneer regstreeks uit sodanige skepe in die Republiek geland.

OPMERKING VIII

REÛLS VIR DIE VERTOLKING VAN HIERDIE BYLAE

- Vertolking van hierdie Bylae word beheer deur die volgende beginsels:
- (1) Die benamings van afdelings, hoofstukke en sub-hoofstukke is slegs vir gerieflike naslaan voorsien; indeling (onder poste), vir wetlike doeleindes, word bepaal volgens die bepalings van die poste en enige betrokke afdelings- of hoofstukopmerkings en volgens paragraaf (2) tot (5) hieronder, mits sodanige poste of opmerkings nie anders aandui nie.
 - (2) 'n Verwysing in 'n pos na 'n materiaal of stof word geag 'n verwysing na mengsels of kombinasies van daardie materiaal of stof met ander materiale of stowwe in te sluit. 'n Verwysing na goedere van 'n besondere materiaal of stof word geag 'n verwysing na goedere wat geheel en al of gedeeltelik uit sodanige materiaal of stof bestaan, in te sluit. Goedere wat uit meer as een materiaal of stof bestaan, word volgens die beginsels in paragraaf (3) ingedeel.
 - (3) Wanneer goedere om enige rede *prima facie* onder twee of meer poste ingedeel kan word, word indeling soos volg gedoen:
 - (a) Die pos wat die mees spesifieke beskrywing bevat, word bo poste met 'n meer algemene beskrywing verkies (sub-poste buite rekening gelaat te word).
 - (b) Mingsels en saamgestelde goedere wat uit verskillende materiale bestaan of van verskillende komponente gemaak is en wat nie volgens voorskrif van sub-paragraaf (a) ingedeel kan word nie, word ingedeel asof dit uit die materiaal of komponent bestaan wat aan die goedere die wesenlike aard daarvan verleen, vir sover hierdie maatstaf toegepas kan word.
 - (c) Wanneer goedere nie volgens voorskrif van sub-paragraaf (a) of (b) ingedeel kan word nie, word dit ingedeel onder die pos wat op die hoogste skaal van reg betrekking het.
 - (d) Vir die doeleindes van indeling kragtens sub-paragraaf (c), word die skaal van reg vasgestel volgens die algemene skaal van reg. Waar die betrokke skale gelyk is, word die goedere ingedeel onder daardie pos van die Bylae wat laaste in nummerorde voorkom.
 - (4) Waar daar in 'n opmerking by 'n afdeling of hoofstuk bepaal word dat sekere goedere nie deur daardie afdeling of hoofstuk omvat word nie en daar na 'n ander afdeling of hoofstuk of na 'n besondere pos verwys word, word die opmerking geag, behalwe vir sover die samehang anders aandui, betrekking te hê op al die goedere wat in daardie ander afdeling of hoofstuk of pos vermeld word nieteenstaande daar slegs na sekere van daardie goedere by wyse van beskrywing in die opmerking verwys word.
 - (5) Goedere wat nie in enige pos van die Bylae vermeld word nie, word ingedeel onder die pos wat toepaslik is op goedere wat naaste daaraan verwant is.
 - (6) Die indeling van goedere in 'n pos word gedoen deur by indeling onder sub-poste dieselfde reëls toe te pas as by indeling onder poste en, behalwe vir sover die samehang anders aandui, word terme in 'n sub-pos op dieselfde manier as in die pos vertolk.

- (3) The *general rate of duty* specified in Column III in any tariff heading or sub-heading in Part 1 of this Schedule applies to any goods to which such heading or sub-heading relates if the preferential rate of duty or the most favoured nation rate of duty does not apply to such goods in terms of the provisions of paragraph (1) or (2) or if no preferential rate of duty or most favoured nation rate of duty is specified in respect of such goods in such heading or sub-heading.

NOTE IV.

VALUE FOR DUTY PURPOSES AND FREE ON BOARD PRICE

The expression "value for duty purposes" has the meaning assigned thereto in section *sixty-five* and the expression "f.o.b. price" means the free on board price as defined in section *sixty-seven*.

NOTE V

WEIGHT FOR DUTY PURPOSES

- (1) When goods are dutiable by weight, assessment shall be based on their legal weight unless otherwise provided.
- (2) The legal weight of any goods shall be deemed to include the weight of the containers or other wrapping usually sold with such goods when sold by retail.
- (3) The net weight of any goods shall be deemed not to include the weight of the containers or other wrapping usually sold with such goods when sold by retail.
- (4) The gross weight of any goods shall be deemed to include the weight of the containers or other wrapping usually sold with such goods when sold in the wholesale trade.
- (5) The legal weight or the net weight of any goods shall be determined by actual weighing or by deducting, in the discretion of the importer, from the gross weight or the legal weight, as the case may be, either the actual deductible tare ascertained by weighing or an average deductible tare determined by the Secretary in respect of such goods.

NOTE VI

PACKING MATERIALS AND CONTAINERS

Subject to the provisions of Note V, materials used for the packing of goods are not dutiable separately unless, in the opinion of the Secretary, they are not in the form of the usual packing for such goods or are in a form designed for use other than in the *bona fide* transportation of such goods or if there is reason to believe that such materials or containers are being used as packing material in order to evade duty thereon.

NOTE VII

SEA PRODUCE TAKEN BY SHIPS REGISTERED IN THE REPUBLIC

Fish, sea birds, marine animals, parts of and produce derived from fish, sea birds or marine animals taken from the sea or from any island forming part of the Republic by ships registered in the Republic shall be exempt from customs entry when landed in the Republic direct from such ships.

NOTE VIII

RULES FOR THE INTERPRETATION OF THIS SCHEDULE

Interpretation of this Schedule shall be governed by the following principles:

- (1) The titles of sections, chapters and sub-chapters are provided for ease of reference only; for legal purposes, classification (as between headings) shall be determined according to the terms of the headings and any relative section or chapter notes and, provided such headings or notes do not otherwise indicate, according to paragraphs (2) to (5) below.
- (2) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of paragraph (3).
- (3) When for any reason, goods are, *prima facie*, classifiable under two or more headings, classification shall be effected as follows:
 - (a) The heading which provides the most specific description shall be preferred to headings providing a more general description (sub-headings being disregarded).
 - (b) Mixtures and composite goods which consist of different materials or are made up of different components and which cannot be classified by reference to sub-paragraph (a) shall be classified as if they consisted of the material or component which gives the goods their essential character, in so far as this criterion is applicable.
 - (c) When goods cannot be classified by reference to sub-paragraph (a) or (b), they shall be classified under the heading which involves the highest rate of duty.
 - (d) For the purposes of classification under sub-paragraph (c), the rate of duty shall be ascertained by reference to the general rate of duty. Where the rates in question are equal the goods shall be classified under that heading of the Schedule which occurs latest in order of numbering.
- (4) Where in a note to a section or chapter it is provided that certain goods are not covered by that section or chapter a reference being made to another section or chapter or to a particular heading, the note shall, except in so far as the context indicates otherwise, be taken to refer to all the goods falling within that other section or chapter or heading notwithstanding that only certain of those goods are referred to by description in the note.
- (5) Goods not falling within any heading of the Schedule shall be classified under the heading appropriate to the goods to which they are most akin.
- (6) The classification of goods within a heading is to be effected by applying as between sub-headings the like rules as are to be applied between headings, and, except in so far as the context indicates otherwise, terms used in a sub-heading are to be interpreted in the same way as in the heading.