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GOEWERMENSKENNISGEWINGS

GOVERNMENT NOTICES

H. S. P. VAN NIEUWENHUIZEN,
Sekretaris van Suidwes-Afrika.

H. S. P. VAN NIEUWENHUIZEN,
Secretary for South-West Africa.

Kantoor van die Administrateur
Windhoek

Administrator's Office
Windhoek

DEPARTEMENT VAN DOEANE EN AKSYNS

DEPARTMENT OF CUSTOMS AND EXCISE

No. R. 1770 (Republiek) 5 Oktober 1973

No. R. 1770 (Republic) 5 October 1973

DOEANE- EN AKSYNSWET, 1964.—REGULASIES

CUSTOMS AND EXCISE ACT, 1964.—REGULATIONS

Kragtens artikel 120 van die Doeane- en Aksynswet, 1964, word die volgende regulasies hierby uitgevaardig ter vervanging van die regulasies afgekondig by Goewermentskennisgewing R. 555 van 13 April 1966.

Under section 120 of the Customs and Excise Act, 1964, the following regulations are hereby made in substitution of the regulations published under Government Notice R. 555 of 13 April 1966.

J. C. HEUNIS, Adjunk-minister van Finansies.

J. C. HEUNIS, Deputy Minister of Finance.

CHAPTER I

GENERAL PROVISIONS

1.01. In these regulations "the Act" means the Customs and Excise Act, 1964, and any definition in that Act shall, unless inconsistent with the context, apply to these regulations.

1.02. Any reference in these regulations to any section, to Schedule No. 1, 2, 3, 4, 5, 6, 7 or 8 and to any tariff heading, tariff item or item shall be deemed to be a reference to such section of, Schedule to, or heading or item in the Customs and Excise Act, 1964.

1.03. Any person who conducts any business with the department shall at his own expense provide all the relative forms prescribed in the Second Schedule hereto as well as any other forms prescribed from time to time and any reference in these regulations to a form and the number or lettering thereof shall unless otherwise indicated, be deemed to be a reference to such forms.

1.04. Any person carrying on any business in the Republic shall keep within the Republic in one of the official languages reasonable and proper books, accounts and documents relating to his transactions comprising at least the following—

- (a) in the case of imported goods: a copy of the relative bill of entry and documents produced therewith in terms of section 39 of the Act;
- (b) in the case of sales duty goods manufactured in the Republic: an order book, journal/ledger and invoices (also in respect of cash sales) on which a serial number, the manufacturer's warehouse number and a description of the goods are reflected; and
- (c) in the case of excisable goods: books, accounts and documents to the satisfaction of the Secretary.

Such person shall in all instances keep available such books, accounts and documents for a period of at least two years from date of importation, exportation, manufacturing, purchase or sale of any goods for inspection by an officer: Provided that in the case of goods stored in a customs and excise warehouse the period shall be extended until all the relevant goods have been duly cleared in terms of section 20 (4) of the Act and have in accordance with such entry been delivered or exported and in the case of goods stored in a rebate store, as prescribed in regulation 10.07.04.

CHAPTER II

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

2.01. Any officer may at any time be called upon to perform temporarily duties other than those ordinarily appertaining to his class or grade. Officers in the general division may be called upon at any time to perform, in addition to their normal duties, such clerical work as the Secretary may decide.

2.02. No officer shall have the right to refuse to undertake extra attendance but the Controller may exempt an officer from such attendance in general or in any particular case.

2.03. Any customs and excise inspector whose normal duty it is to conduct inspections under the provisions of the Act shall, on arrival at the premises of any importer, manufacturer or any other person on routine inspection duties declare his official capacity and purpose and produce the authority issued to him by the Secretary to conduct such inspection, but the provisions of this regulation shall not apply in circumstances which the Controller or such inspector considers exceptional.

CHAPTER III

IMPORTATION, EXPORTATION AND TRANSIT AND COASTWISE CARRIAGE OF GOODS

Calling of ships or landing of aircraft at places not appointed for that purpose

3.01.01. The master of a foreign-going ship or the pilot of a foreign-going aircraft who is forced by stress of weather, accident or other circumstances beyond his control to call or land at a place in the Republic not appointed as a place of entry or a customs and excise airport (whether or not such ship or aircraft has already called at any place in the Republic), shall forthwith report the arrival of his ship or aircraft in terms of section 7 and the circumstances of such arrival to the Controller at that place.

3.01.02. If no Controller is stationed at the place mentioned in regulation 3.01.01 such master or pilot shall forthwith report the circumstances of his arrival to the magistrate or a member of the police force at or nearest to that place and such master or pilot shall also as early as possible make a report in terms of section 7 to the Controller at the place at which such ship or aircraft was next due to call or land or to the Controller nearest to the place where he has called or landed.

3.01.03. Such master or pilot shall forthwith take steps to prevent the landing, loss, damage, removal or pilferage of any cargo or other goods on such ship or aircraft or, if any cargo or other goods are landed from such ship or aircraft when in distress, to prevent the loss, damage, removal or pilferage of any cargo or other goods so landed. He shall also report available particulars of all cargo or other goods landed from such ship or aircraft to the Controller, magistrate or a member of the police force.

3.01.04. The master or pilot of such ship or aircraft shall also prevent the passengers and crew of such ship or aircraft from leaving the immediate vicinity thereof unless the permission of the Controller, magistrate or a member of the police force has been obtained or the circumstances demand otherwise.

3.01.05. Any magistrate or a member of the police force to whom a report is made by a master or pilot of such ship or aircraft, shall report the circumstances to the nearest Controller by the most expeditious means available and shall render all possible assistance to such master or pilot to comply with the requirements of regulations 3.01.03 and 3.01.04. /

Report of arrival or departure of ships or aircraft

3.02.01. The report referred to in section 7 (1) (a) shall, in the case of a ship, state the information required in form DA 1 prescribed in these regulations and, in the case of an aircraft, the information required in form DA 2, so prescribed.

3.02.02. The master of any foreign-going ship and the pilot of any foreign-going aircraft shall, before its departure from any place in the Republic, deliver to the Controller one certificate of clearance (form DA 3) or general declaration (form DA 2) in respect of all such destinations together and a separate Transire—For a Destination in the Republic (form DA 4) in respect of each such destination.

3.02.03. A manifest, in a form approved by the Secretary, of all goods shipped as stores ex customs and excise warehouse and of all excisable and sales duty goods shipped as stores on such foreign-going ship or aircraft (or alternatively copies of all bills of entry for shipment of such goods), shall be sealed by the Controller to such certificate of clearance or general declaration.

3.02.04. A manifest, in a form approved by the Secretary, of all goods ex customs and excise warehouse or goods on which a drawback of customs or excise duty is due on export or imported goods on which duty has not been paid or excisable or sales duty goods, exported or removed in bond on such foreign-going ship or aircraft to a place outside the Republic (or alternatively copies of all bills of entry for shipment of such goods), shall be sealed to such certificate of clearance or general declaration.

3.02.05. A copy of the report outwards (form DA 1 or 2), incorporating copies of the manifests of all goods shipped at that place on such foreign-going ship or aircraft for a destination outside the Republic (including again the goods mentioned in regulation 3.02.04), shall be sealed to such certificate of clearance or general declaration.

3.02.06. The master or pilot of such foreign-going ship or aircraft shall submit, at the time of reporting inwards of such ship or aircraft, to the Controller at every place in the Republic at which such ship or aircraft calls, the certificate of clearance or general declaration issued to him at every place in the Republic at which such ship or aircraft has previously called and such certificate or declaration may be retained by the Controller until the time of departure of such ship or aircraft.

3.02.07. To the transire submitted in terms of section 7 (6) by the master or pilot of a foreign-going ship or aircraft in respect of each place in the Republic at which it is due to call the Controller shall seal a manifest, in a form approved by the Secretary, of goods removed in bond or, alternatively, copies of all bills of entry for the removal of goods in bond to that place (or if no goods for removal in bond have been shipped for that place, the relative transire must bear a statement to that effect) and such transire shall contain a statement whether or not goods of the nature

referred to in regulation 3.02.03 or 3.02.04 have been shipped at any place in the Republic. Such transire shall also contain a manifest of goods carried coastwise and shall be handed to the Controller at the time of reporting inwards of such ship or aircraft at the place of destination and shall be retained by the Controller at that place.

3.02.08. The master of a ship which is not a foreign-going ship shall, subject to the provisions of section 7 (10), comply with the provisions of regulations 3.02.02 and 3.02.07 in so far as they relate to transires.

3.02.09. The Controller may refuse clearance for the departure of any ship or aircraft from any place unless evidence to his satisfaction has been produced that the master or pilot of such ship or aircraft has complied with the provisions of all laws of the Republic with which it was his duty to comply.

3.02.10. The master or pilot of any ship or aircraft arriving at or departing from any place in the Republic shall submit to the Controller the number of copies of such documents as are referred to in regulations 3.02.01 to 3.02.09 as the Controller requires.

General or special transires for fishing, sealing or whaling ships and ships engaged in the collection or transporting of guano or the recovery of rough diamonds

3.03.01. No ship [except a ship which is required to be licensed in terms of section 68 of the Merchant Shipping Act, 1951 (Act No. 57 of 1951)] registered in the Republic and engaged in fishing, sealing, whaling or the collection and transporting of guano or the recovery of rough diamonds on or off the coast of the Republic, the home port of which is either permanently or temporarily a place in the Republic, shall leave such place without a valid transire in terms of regulation 3.02.08 unless the master of such ship is in possession of a special transire issued by the Controller at that place or by the nearest Controller.

3.03.02. The special transire shall be granted for such periods (not longer than three months) and for such voyages as the said Controller may decide and shall contain the name and tonnage of the ship, the name of its home port and the name of the master. There shall be sealed to such transire a list giving full particulars of the fuel shipped under rebate of duty for the use of the ship and any additions made to such fuel from time to time shall be added to the list. The transire shall specifically stipulate that the ship shall not visit any port or place outside the Republic.

3.03.03. The master shall, unless exempted by the Secretary, keep a logbook in which he shall record the following—

- (a) the movements or position of his ship from day to day;
- (b) the name of any bay, inlet, port or other place touched at in the Republic or of any island visited within or without the territorial waters of the Republic, whether any landing was effected or not, and the particulars of any goods landed or shipped; and
- (c) particulars relating to any ship which was passed, spoken to, or boarded at sea, or any ship seen in any port (other than a port appointed as a place of entry), bay, or inlet, or which arrived in any such port, bay or inlet during his stay there.

3.03.04. When such ship visits any place (except its home port) where there is a Controller or other person acting as such, the master shall as soon as possible after the arrival of the ship submit the special transire and his logbook to the said Controller, who shall sign the logbook immediately below the last entry therein and return it to the master. The said Controller shall, however, retain the special transire until the master is ready to proceed to sea, when it must then be handed to him on application, endorsed with the time and date of arrival of the ship and of its intended departure and with particulars of any goods that were landed or shipped. The master shall not proceed to sea with such ship unless he is in possession of the said transire so endorsed.

Boarding and searching of ships and aircraft

3.04.01. All sealable goods which have not been declared by the master or pilot or any member of the crew of a ship or aircraft at any place in the Republic in terms of section 9 and any other goods (not being the personal baggage or possessions of the master, pilot, crew or passengers) which the master is unable to prove to the satisfaction of the Controller to be manifested for discharge at any other place shall be treated as illicit goods and shall be liable to forfeiture.

3.04.02. The Controller may prohibit any person who has no official business relating to any ship or aircraft on such ship or aircraft from boarding such ship or aircraft until such formalities on arrival of a ship or aircraft relating to customs and excise requirements as he may decide have been completed.

Ships' or aircraft stores

3.05.01. The declaration required in terms of section 9 (1) shall be made on form DA 5 and shall be handed to the Controller on demand immediately upon arrival of any ship or aircraft at any place in the Republic and if not demanded before the time of reporting of such ship or aircraft, the said form shall be submitted to the Controller at the time of reporting of such ship or aircraft.

3.05.02. The declarations required to be made in terms of section 9 (1) shall be made individually on the same form by the master or pilot and every member of the crew of any ship or aircraft.

3.05.03. The master or pilot and every member of the crew shall each be allowed to retain for his own consumption such goods and such quantities as are enumerated in paragraphs 101.01 to 101.03 of the First Schedule hereto. This regulation shall not entitle the master or pilot or any member of the crew to land such goods without the payment of duty except with the permission of the Controller. If required to do so by the Controller, the master or pilot or any member of the crew shall produce all sealable goods in his possession.

3.05.04. The Controller shall place under seal all quantities in excess of those enumerated in paragraphs 101.01 to 101.03 of the First Schedule hereto, as well as any other goods mentioned in section 9 and rule 3.05 (and the master or pilot shall provide every facility for such sealing) but the Controller may permit the pilot of an aircraft or any member of the crew of an aircraft to leave any sealable stores in his possession on arrival of such aircraft in the Republic in the custody of the Controller until re-exported under official supervision by such pilot or member of the crew.

3.05.05. In cases where the master or pilot and crew remain on board for more than 4 days at any place, the Controller may, at the request of the master, pilot or any member of the crew, issue from under seal further quantities as enumerated in paragraphs 102.01 to 102.03 of the First Schedule hereto.

Landing of goods from ships or aircraft; deposit of goods on wharves or in transit sheds

3.06.01. The master, pilot, agent or the representative of such master, pilot or agent, or any other person (including the South African Railways) landing goods before due entry thereof, shall remove such goods only into a duly appointed transit shed (or other place previously approved by the Controller) and shall stack such goods in such manner as will readily enable a complete check of all packages to be made. Goods shall not be removed from one transit shed to another without the specific permission of the Controller.

3.06.02. Goods in transit, or goods marked for another place, shall, on being landed, be kept entirely separate from other goods, and packages which are damaged or from which the whole or part of the contents is missing, shall not be placed on board any ship or vehicle for removal to another place until they have been examined in the presence of the Controller and their contents ascertained. The packages shall then be repaired to the satisfaction of the Controller and be sealed by him.

3.06.03. Goods shall, on being landed, not be stacked in the open except with the special permission of the Controller.

3.06.04. In all cases where landed goods are deposited in the open, the conditions relating to stacking, as stipulated in regulations 3.06.01 and 3.06.02, shall apply.

3.06.05. Goods which have been duly entered before landing may be landed direct from a ship into vehicles for immediate conveyance to their destination on condition that the goods are stowed in the vehicles in such a manner that they can readily be checked, but goods may be so landed direct from an aircraft into vehicles only with the permission of the Controller.

3.06.06. The Secretary may permit goods of any class or kind which have not been entered before landing to be landed direct from a ship or aircraft into vehicles on such conditions as he may impose in each case.

3.06.07. (a) If any package landed from a ship is leaking or if the whole or part of its contents is missing or if the package is in a damaged condition or the mass of any package differs from the invoiced or manifested mass thereof, the contents of such package (hereinafter referred to as a discrepant package), ascertained by examination as stated below, shall subject to the provisions of section 44 (1), be accepted as being all the goods imported in such package, provided—

- (i) such package is examined as early as possible after landing but not later than expiry of the time referred to in section 38 (1), or removal of such package from the transit shed where it was deposited on landing, whichever is the earlier, or, if not so deposited, before removal from the wharf or other place where it was landed;
- (ii) such package is examined, in the case of examination of the package after due entry thereof, by the importer and in the case of examination of the package before due entry thereof, by the master of the ship from which it was landed, in the presence of and in conjunction with a representative of the South African Railways;
- (iii) an account of the contents of the package (or of the missing goods), on the South African Railways' form T. 896, is furnished to the Secretary by the importer or the master, as the case may be;
- (iv) the account on the said form T. 896 is legible, identifies the missing goods to the satisfaction of the Secretary, is signed and dated by the representative of the South African Railways and the importer or master, as the case may be, who conducted the examination;
- (v) the account on form T. 896 specifies the identifying marks, numbers and other particulars of each package examined and specifies the actual contents (or the missing goods) of each package separately; and
- (vi) there is no evidence that the missing goods (or any portion thereof) entered into consumption in the Republic.

(b) The provisions of paragraph (a) of this regulation shall *mutatis mutandis* apply in respect of any discrepant package landed from an aircraft and for that purpose any reference in the said paragraph to the South African Railways, to the master of the ship and to an account on form T. 896 shall be deemed to be a reference to the Controller, to the pilot of the aircraft and to the account taken by the Controller of the contents of such package, respectively: Provided that the contents of such discrepant package shall be accepted as being all the goods imported in that package even when the duty on the goods missing therefrom does not exceed R25.

(c) The provisions of paragraph (a) of this regulation shall *mutatis mutandis* apply in respect of any discrepant package landed from a railway train in which such package was imported and for that purpose any reference to the master of the ship shall be deemed to be a reference to the carrier of the package.

(d) The provisions of paragraph (a) of this regulation shall *mutatis mutandis* apply in respect of any discrepant package imported by road and for that purpose any reference in the said paragraph to the South African Railways, to the master of the ship, to the time of examination and to any account on form T. 896 shall be deemed to be a reference to the Controller at the place where the conveying vehicle entered the Republic, to the carrier of the package, to the time while such vehicle is under the control of the Controller at such place and to the account taken by the Controller of the contents of such package, respectively.

(e) The provisions of paragraph (a) of this regulation shall *mutatis mutandis* apply in respect of any discrepant package imported by post and for that purpose any reference in the said paragraph to the South African Railways, to the time of the examination and to any account on form T. 896 shall be deemed to be a reference to any postal official in whose custody the package is prior to delivery, to the time while such package is in the custody of such official and to an account of the missing goods endorsed by such official on the relative postal manifest respectively: Provided that the contents of such discrepant package shall be accepted as being all the goods imported in that package even where the duty on the goods missing therefrom does not exceed R25.

(f) The provisions of paragraphs (a) to (d) of this regulation shall *mutatis mutandis* apply in respect of any examination conducted in terms of the provisions of regulation 3.06.02 and for that purpose any reference to the South African Railways and to an account on form T. 896 shall be deemed to be a reference to the Controller and to the account taken by him of the contents of such package, respectively.

(g) The provisions of paragraph (a) of this regulation shall only apply to a discrepant package at the first place of landing thereof in the Republic and shall not apply to any discrepant package after removal thereof in bond.

3.06.08. Examination, mass-measuring, repairing or removal of any package in terms of regulation 3.06.07 shall, in the discretion of the Controller, be subject to supervision by him and he may at any time demand re-examination of the package concerned.

Delivery of goods from wharves, transit sheds or airports

3.07.01. No person shall deliver goods landed from a ship or aircraft from any transit shed, wharf or other approved place until he has submitted to the authority in control of such shed, wharf or other place, in the case of goods landed from a ship, a copy of a landing, delivery and forwarding order (in a form approved by the Secretary) relating to such goods and authorizing delivery to the importer of such goods and, in the case of goods landed from an aircraft, a copy of the relative customs and excise delivery order (form DA 61).

3.07.02. If any goods have been delivered before a valid landing, delivery and forwarding order or customs and excise delivery order, as the case may be, has been granted by the Controller in respect of such goods for the delivery or forwarding thereof to the importer, such goods shall, if the Controller so requires, be returned at the expense of the master or pilot, to the place from which such goods were so delivered, or be brought to such other place as the Controller may decide.

3.07.03. The Secretary may enter into such other arrangements with the South African Railways or airline operators as he may deem necessary in respect of the handling of goods in terms of this Chapter.

3.07.04. The delivery of goods from any dock area or airport transit shed before discharge of the ship or aircraft has been completed, will be permitted, provided the landing, delivery and forwarding order or customs and excise delivery order, as the case may be, proving that the goods have been duly entered has been received by the authority in control of such dock area or airport transit shed and the goods are not required to be detained for the purposes of the department.

3.07.05. No landing, delivery and forwarding order or customs and excise delivery order shall be valid and shall be acted upon unless such form is signed and date-stamped by the Controller and bears the number and date of the bill of entry on which the goods to which such order relates were entered in terms of the Act.

3.07.06. The Controller may by endorsement on any landing, delivery and forwarding order or customs and excise delivery order, or in any other manner, order the detention or the delivery to a place indicated by him for the purposes of the department of the whole or any part of the goods to which such order relates and such goods shall not be delivered or removed except as ordered by the Controller.

3.07.07. Every agent, railway official or other person landing and delivering goods at any place shall, within a period of 14 days from the date on which such landing commences, or within such further period as the Controller may allow, furnish to the Controller a statement with particulars of the packages reported for landing at that place in terms of section 7 but not landed at that place, and of the packages landed at that place but not so reported, and shall before the expiration of the said period of 14 days or such further period as has been allowed by the Controller, deliver all goods landed but not reported (unless the said statement reflects particulars of due entry and delivery of such goods), as well as all goods in respect of which due entry has not been made, to the State warehouse or such other place as may be approved by the Controller.

Exportation of goods

3.08.01. Any person entering goods for exportation shall, if required to do so by the Controller, produce all documents relating to the goods together with the shipping and collecting order (in a form approved by the Secretary), air way-bill or consignment note.

3.08.02. Subject to the provisions of regulation 3.08.04 no person shall cause any goods for export to be loaded into a ship or aircraft or any other vehicle unless such person has received a copy of the shipping and collecting order, air way-bill or consignment note relating to such goods, signed and date-stamped by the Controller, authorizing the export of such goods in that ship, aircraft or any other vehicle.

3.08.03. The master or pilot of any ship or aircraft into which any goods referred to in regulation 3.02.03 or 3.02.04 have been loaded for export shall, before departure from the last place of call in the Republic, on demand by the Controller indicate to him all such goods for the purpose of checking or account to him for such goods. No such goods shall be landed at any place in the Republic without the express permission of the Controller and if landed, such goods shall be treated as imported goods landed without reporting in terms of section 7.

3.08.04. In the case of goods being exported from a place in the Republic where there is no customs and excise office, the Secretary may, in respect of such goods as he considers necessary and under such conditions as he may impose, permit the exporter to present a bill of entry for export of—

- (a) goods not ex warehouse (form DA 23 or 24), together with the relative documents, to the railway or air transport official at that place; and
- (b) sales duty goods manufactured in the Republic and exported ex warehouse (form DA 25) by rail by the licensed manufacturer, together with the relative invoice to the railway official at that place.

Such official shall ensure that the requirements of the Act are complied with before authorizing the exportation of the goods in question and shall forward the original of the bill of entry concerned to the Secretary.

Importation or exportation of goods from and to African territories

3.09.01. The importation of any goods from or the exportation of any goods to any African territory with the government of which any agreement has been concluded under any provision of the Act shall be subject to the provisions of such agreement.

Importation or exportation of goods from, to or through Mozambique

3.10.01. Goods imported from or through the Province of Mozambique may be duly entered for South African customs purposes at Lourenco Marques. The forms prescribed by these regulations for due entry of goods in South Africa shall be used, and, in all cases where due entry has been made before the South African Consul (Customs) at Lourenco Marques, the carrier, if a person other than the South African Railways, shall not deliver the goods concerned to the consignee in South Africa unless the said carrier has received a numbered and date-stamped copy of the relative bill of entry from that Consul in respect of such goods and where such goods are imported by road, such copy shall be produced to the Controller at Komatipoort or other appointed place of entry for the Republic or Swaziland.

3.10.02. In all cases where due entry for South African customs purposes has not been made before the South African Consul (Customs) at Lourenco Marques, goods imported from or through the Province of Mozambique may be forwarded only to the places appointed as places of entry, and the South African Railways or other carrier shall, if so required, deliver any goods which have not been duly entered for South African customs purposes at Lourenco Marques, but which have been accepted for conveyance to a place other than a place appointed as a place of entry, to the Controller under whose jurisdiction such other place falls.

3.10.03. If due entry of goods brought from or through the Province of Mozambique into South Africa has not been made before the South African Consul (Customs) at Lourenco Marques, the consignee shall within 7 days of the arrival of the goods, or within such further period as the Controller at the place of destination may allow, enter such goods for customs purposes on the prescribed forms. If not, the South African Railways or other carrier shall deliver the goods to the State warehouse or any other place approved by the Controller at the place of destination.

3.10.04. When goods of a class or kind referred to in regulation 3.11.02 are loaded at any place in the Republic for removal via Lourenco Marques to another place in the Republic, the person who causes such goods to be so loaded shall comply with such procedure and conditions as the Secretary may decide in each case and if such procedure and conditions are not complied with, the goods shall on their re-entry into the Republic be regarded as being imported goods liable to duty.

Coastwise traffic and coasting ships

3.11.01. In the case of goods loaded for carriage coastwise the shipper shall deliver to the Controller, before the goods are so loaded, a bill of entry for coastwise removal or removal through contiguous territories of released goods (form DA 31) and the master of the ship concerned shall deliver to the Controller before the departure of

the ship from the place where the goods were so loaded, a manifest in a form approved by the Secretary and containing particulars of such goods. The shipper shall forward a copy of such bill of entry (numbered and date-stamped by the Controller) to the consignee of the goods to which it relates.

3.11.02. A bill of entry for coastwise removal may only be presented to the department and shall only be valid in respect of imported, excisable or sales duty goods on which the duty due has been paid or in respect of goods grown, produced or manufactured in the Republic and not liable to excise duty, sales duty or such other goods as the Secretary may decide from time to time, for transport by ship from any place in the Republic to any other place in the Republic or to any place outside the Republic which has been appointed a place of entry in terms of section 6 or in such other circumstances as the Secretary deems fit. A separate bill of entry for such removal shall be presented to the Controller in respect of each separate carrying vessel and each separate consignee.

3.11.03. No goods shall be loaded on any ship for carriage coastwise until a shipping and collecting order in respect of such goods has been signed and date-stamped by the Controller authorizing the loading of such goods in that ship.

3.11.04. The consignee of goods carried coastwise shall submit to the Controller at the place where such goods are landed a copy of the bill of entry for coastwise removal or removal through contiguous territories of released goods (form DA 31) in respect of such goods, numbered and date-stamped by the Controller at the place where such goods were loaded, together with a copy of the bill of lading for those goods and any other evidence the Controller may require that no duty is payable on such goods or that no obligation under the Act is to be complied with in respect of such goods. No such goods shall be removed or delivered by the landing authority until the Controller has authorized delivery on a landing, delivery and forwarding order and a copy of such order, signed and date-stamped by the Controller, is in the possession of the landing authority.

3.11.05. Regulation 3.07.02 shall apply to goods carried coastwise.

3.11.06. Goods carried coastwise shall be kept entirely separate from other goods after landing at the place of destination.

3.11.07. The provisions of regulation 3.02.08 shall apply in respect of coasting ships but the Secretary may authorize the issue of general or special transires to coasting ships in such circumstances as he considers necessary. Any general or special transire issued in terms of this regulation shall be subject to the provisions of regulations 3.03.01 to 3.03.04.

Persons entering or leaving the Republic and their baggage

3.12.01. A person entering the Republic shall not remove his baggage, nor any other goods accompanying him, from customs and excise control, or cause such baggage or goods to be so removed until they have been released by the Controller and no person (not even the master or pilot, his agents or officials of the South African Railways), shall deliver any such baggage or goods left with or handed to him for delivery until such release has been granted.

3.12.02. Every person entering or leaving the Republic shall declare unreservedly to the Controller what goods he has in his possession, taking particular care in the case of entry to mention articles such as the following—

tobacco, cigars, cigarettes, spirits (including perfumed or toilet spirits, commonly called perfumery), on which the duty is not rebated in terms of item 407.02 (1); firearms; dangerous weapons; watches; jewellery; fur clothing; live animals; vegetable matter; dependence-producing substances and presents for or parcels carried on behalf of other persons.

Every person entering or leaving the Republic shall also produce and deliver to the Controller any goods the importation or exportation of which is prohibited or restricted.

3.12.03. The Controller may in his discretion demand a written declaration in lieu of a verbal declaration made to him.

3.12.04. Any goods brought into the Republic and intended for sale shall be specially declared as cargo and shall be entered as such for customs and excise purposes on the prescribed forms.

3.12.05. Any goods not being cargo reported in terms of section 7 which have been imported or exported or removed from customs and excise control or in respect of which an attempt at importing, exporting or removal has been made without a valid declaration shall be treated as goods imported, exported or removed without due entry thereof.

Removal of goods in bond

3.13.01. All goods removed in bond under the provisions of section 18 (1) shall be entered for removal on a bill of entry for removal in bond (form DA 14 or 15), but the Secretary may, in respect of such class or kind of goods as he may decide, accept such other form of entry as he may approve on such conditions as he may impose.

3.13.02. Subject to the provisions of regulations 3.13.06 and 3.13.07 no goods shall be removed in bond until the remover has been authorized by the Controller on a landing, delivery and forwarding order or other document to remove such goods.

3.13.03. Goods may be removed in bond within the Republic only to a place appointed as a place of entry or, in circumstances which the Secretary considers to be exceptional to any railway station or siding, or any premises or warehouse within the area of control of the Controller at that place or, in the case of excisable goods, to a licensed customs and excise warehouse if such goods are intended for warehousing in such customs and excise warehouse: Provided that sales duty goods manufactured in the Republic may be removed in bond only to a place appointed as a place of entry and only for rewarehousing at that place.

3.13.04. Except where otherwise provided in these regulations, the consignee of goods removed in bond to a place in the Republic shall not take delivery of such goods or cause them to be warehoused or exported at the place of destination until he has duly entered the goods at the customs and excise office at that place, for consumption, warehousing or export, and has obtained the written authority of the Controller for such delivery, warehousing or export. The said consignee shall also submit to the Controller all such invoices and documents relating to the goods as he may require as well as a numbered and date-stamped copy of the relative bill of entry for removal in bond. If entry of the goods at the place of destination is not made within 7 days of the arrival of the goods at that place, or within such further period as the Controller may allow, the remover or the South African Railways or other person having custody of the goods shall forthwith deliver them to the State warehouse or other place approved by the Controller.

3.13.05. Any person removing goods in bond to a place in the Republic shall consign the goods to the care of the Controller of Customs and Excise at that place and shall conspicuously mark the consignment note with the words "in bond". The South African Railways or other carrier shall advise its officials or agents at the place of destination that the goods are in bond and shall not deliver the goods without the written authority of the Controller.

3.13.06. Subject to the provisions of regulation 3.13.07, the Secretary may, in the case of goods in transit through the Republic from any other territory in Africa by air or rail to any destination outside the Republic, allow the goods in question to be entered for removal, in the case of goods removed by air, at the place where the goods are first landed in the Republic, or in the case of goods removed by rail, at the place where the goods are exported from the Republic provided the duty on any deficiency is paid forthwith. No person shall allow such goods to be carried forward or exported from such airport or place until such goods have been duly entered for removal in bond and the Controller at the place in question has granted written authority for such carriage or export.

3.13.07. Goods in transit overland through the Republic from any other territory in Africa other than by air or rail shall be entered for removal in bond at the place where they enter the Republic, but if such goods are removed from Lourenco Marques such entry shall be made at the office of the South African Consul (Customs), Lourenco Marques, or if removed by road, such entry may be made at the office of the Controller at Komatipoort.

3.13.08. Except with the permission of the Secretary, goods in transit through the Republic to a destination outside the Republic shall be exported immediately and if export cannot take place immediately such goods shall be warehoused in a licensed customs and excise warehouse after entry for warehousing.

3.13.09. Beef or other meat and such other goods as the Secretary may decide, in transit by rail through the Republic to a destination outside the Republic shall be carried in sealed trucks direct from the sending station to the place of export in the Republic and such seals shall not be broken except with the permission of the Controller at that place. Such goods carried by any other means shall be subject to such conditions as the Secretary may impose.

3.13.10. When goods are removed in bond from a place in the Republic to another place in the Republic via Lourenco Marques the remover shall enter such goods on a bill of entry for removal in bond (form DA 14 or 15) and shall, in the case of goods re-entering the Republic at a coastal port, produce a copy of such bill of entry to the Controller at that port. In the case of goods re-entering the Republic overland via Lourenco Marques, the copy of such bill of entry shall be forwarded to the South African Consul (Customs) at Lourenco Marques.

3.13.11. Goods removed in bond to a customs and excise warehouse for manufacturing purposes or for storage in such warehouse shall be entered on a bill of entry for warehousing or rewarehousing (form DA 12 or 13) but goods removed in bond to a place of entry for any other purpose may be duly entered for such purpose even if removed to such place from a customs and excise warehouse in terms of section 20 (4) (c).

3.13.12. The following particulars shall be reflected on a bill of entry for direct removal in bond (form DA 14)—

- (a) in the case of goods removed in bond to a place outside the Republic, full particulars as required in accordance with the bill of entry form;
- (b) in the case of goods which have been landed from a ship, aircraft or other vehicle at a place to which they were not consigned and are removed in bond by the master, pilot or other carrier to the place to which they were consigned in the first place, full particulars as required in accordance with manifest requirements in form DA 1 or 2 referred to in regulation 3.02.01 and such additional particulars as are available to such master, pilot or other carrier in respect of such goods; and
- (c) in other cases, full particulars as required in accordance with the bill of entry form, but the particulars relating to tariff heading/item and domestic value need not be furnished unless required to be furnished by the Secretary.

3.13.13. Suppliers' invoices in respect of goods entered for removal in bond in the circumstances stated in regulation 3.13.12 (a) shall be produced to the Controller at the time of entry for removal, and suppliers' invoices, documents of title and such other documents as may be required by the Controller shall be produced to the Controller at the time of due entry at the place of destination in respect of goods removed in the circumstances referred to in regulation 3.13.12 (b) or (c).

3.13.14. If goods which have been entered for warehousing at the place of importation are required for immediate removal in bond from that place before they have been deposited in the warehouse, they may be treated and entered for removal as if they had been so deposited.

3.13.15. If the final destination of any goods is a place other than the place of entry to which such goods have been removed in bond, no person shall remove such goods or cause such goods to be removed from such place of entry until such goods have been duly entered and the Controller has granted written authority for delivery thereof and if forwarded to the final destination without such written authority, such goods shall, if the Controller so requires, be returned at the expense of the carrier or other person who brought the goods into the Republic or who removed the goods without such written authority, to such place of entry or to such other place as the Controller may decide.

CHAPTER IV

CUSTOMS AND EXCISE WAREHOUSES: STORAGE AND MANUFACTURE OF GOODS IN CUSTOMS AND EXCISE WAREHOUSES

Approval of customs and excise warehouses

4.01.01. Customs and excise warehouses (excluding special customs and excise manufacturing warehouses) shall be licensed only at places appointed by the Secretary in terms of section 6 and on application on a form approved by him.

4.01.02. The application form shall be completed in all details and shall be accompanied by such plans, description of the warehouse or other particulars as the Secretary may require.

4.01.03. A licence for a customs and excise warehouse may be issued in respect of any premises, store, fixed vessel, fixed tank, yard or other place which complies with such conditions as the Secretary may impose in each case in regard to construction, situation, access, security or any other condition he considers necessary.

4.01.04. Different premises, stores, vessels, tanks, yards or other places on a single site, or on more than one site approved by the Secretary, may be licensed as a single customs and excise storage warehouse, a single customs and excise manufacturing warehouse or a single special customs and excise warehouse for the purpose of sales duty in the name of one licensee.

4.01.05. Separate customs and excise warehouses on the same site may be licensed in the names of different persons subject to the conditions referred to in regulation 4.01.03.

4.01.06. The Secretary may license a customs and excise warehouse for the storage or manufacture of any particular commodity or article or any class or kind of commodity or article and such warehouse shall not be used for any other purpose, except with the written permission of the Secretary.

4.01.07. If the security for the duty is at any time in the opinion of the Controller not sufficient in regard to any customs and excise warehouse in which goods are deposited, he may at the risk and expense of the licensee of such warehouse and the owner of such goods cause them to be immediately removed and deposited in another customs and excise warehouse or other place approved by him. Alternatively, the said licensee or owner may forthwith pay the duty on the goods.

4.01.08. The licensee of a customs and excise warehouse shall keep at the warehouse, in a place accessible to the Controller, a record in a form approved by the Secretary of all receipts into and deliveries or removals from the warehouse of goods not exempted from entry in terms of section 20 (3), with such particulars as will make it possible for all such receipts and deliveries or removals to be readily indentified with the goods warehoused, and with clear references to the relative bills of entry passed in connection therewith.

4.01.09. The licensee of a customs and excise warehouse shall display in a prominent position in the warehouse an extract of the relative regulations in Chapter IV hereof.

4.01.10. No goods entered for storage or manufactured in a customs and excise warehouse (except spirits or wine in the process of maturation or maceration in a customs and excise manufacturing warehouse) shall be retained in customs and excise warehouses for a total period of more than 5 years from when the goods were first entered for warehousing but the Secretary may, in exceptional circumstances and on such conditions as he may impose in each case, allow such goods for trade purposes to be so retained for a further period not exceeding 1 year and such other goods as he may decide to be retained for such further period as he may specify.

4.01.11. Any fixed vessel, tank, receiver, vat or other container licensed as a customs and excise warehouse or used in a customs and excise warehouse for the storage or manufacture of any goods in terms of Chapter IV of the Act shall be gauged in a manner approved by the Secretary and any fitting, meter, gauge or indicator necessary for ascertaining the quantity of any goods contained in such vessel, tank, receiver, vat or other container shall be supplied and fitted by the licensee at his expense.

4.01.12. The licensee of a customs and excise warehouse shall notify the Controller immediately of, or prior to, any change, or contemplated change, no matter of what nature, in his legal identity, name or address of his business or goods manufactured by him.

Goods deposited or to be deposited in a customs and excise warehouse

4.02.01. Subject to the provisions of regulation 4.02.02, goods which have been entered for warehousing in a customs and excise warehouse shall be conveyed to the warehouse immediately after such entry and there deposited. All goods entered for warehousing shall be conveyed to the warehouse only by the South African Railways or by a person who has given such security as the Secretary may require in terms of section 99.

4.02.02. Imported packages which have been entered for warehousing in a customs and excise warehouse but which are leaking, or of which the whole or part of the contents is missing, or which are in an otherwise damaged condition, shall not be removed to the warehouse unless examined in terms of regulation 3.06.07. If such package is however removed to the warehouse without such examination the full invoiced contents of such package shall be deemed to have been imported and shall be accounted for under the provisions of the Act.

4.02.03. The licensee of any customs and excise warehouse shall notify the owner of any imported goods entered for warehousing in such warehouse of the non-receipt of any such goods, or any part thereof, and the owner of such goods shall take immediate steps to account to the Controller for such goods or to pay the duty due thereon.

4.02.04. The licensee of any customs and excise warehouse into which goods are received shall ensure that such goods have been duly entered for warehousing in such warehouse and, unless proof that such goods have been so entered is in his possession at the time of receipt of such goods, he shall keep such goods separated from other goods in such warehouse and make a report to the Controller forthwith.

4.02.05. The licensee of a customs and excise warehouse shall not allow any goods of a dangerous or inconvenient nature to be stored in such warehouse unless it has been approved for the storage of such goods, and the licensee of a customs and excise warehouse which has been approved for a particular class of goods shall not allow any other goods to be deposited therein.

4.02.06. All goods in a customs and excise warehouse shall be so arranged and marked that it will be easily identifiable and accessible for inspection and that each consignment and the particulars thereof can readily be ascertained and checked.

4.02.07. Goods deposited in a customs and excise warehouse may at any time be examined by the Controller and the licensee of such warehouse, or his representative, shall be present during such examination and assist the Controller in the execution of such examination.

4.02.08. Goods deposited in a customs and excise warehouse in closed trade containers shall not be examined, nor the packages opened or altered in any way, except with the permission of the Controller and in the presence of an officer if he so requires, unless immediate action for the safety of the goods is necessary, in which case the licensee shall immediately notify the nearest available officer and the Controller.

4.02.09. No unpacked goods in liquid form shall be stored in ungauged containers in a customs and excise warehouse without the written permission of the Controller.

General regulations regarding manufacture of goods in customs and excise warehouses

4.03.01. The Secretary may, on such conditions as he may impose, in each case, allow the manufacture by a licensee in a customs and excise manufacturing warehouse of goods which shall not be subject to the provisions of Chapter IV of the Act.

4.03.02. Subject to the provisions of regulation 4.01.02, any application for the licensing of a customs and excise manufacturing warehouse shall state the nature of materials and the processes to be used in the manufacture of every excisable or other product, the expected annual quantities of such materials to be so used and the expected annual production of every excisable product: Provided that the nature and quantity of materials to be used in the manufacture of sales duty goods need not be stated.

4.03.03. The plans referred to in section 27 (5) shall be submitted to the Controller with as many copies as the Secretary may require. Distinguishing marks or numbers to the satisfaction of the Controller shall be indicated on every room, vessel, still, utensil or other plant and such mark or number shall be shown on schedules submitted with such plans.

4.03.04. Vessels, stills and other plant in a customs and excise manufacturing warehouse shall be placed, fixed and connected to the satisfaction of the Controller and the licensee shall not alter the shape, position or capacity of any plant or install any additional or new plant or remove any plant without the permission of the Controller after submission to him of an application for alteration of such plant.

4.03.05. No manufacturing shall commence in a customs and excise manufacturing warehouse without the permission of the Controller.

4.03.06. All rooms, places, distilling apparatus, spirits receivers and other fixed vessels or containers and such other plant as the Secretary may specify, in a customs and excise manufacturing warehouse shall be locked or otherwise secured in accordance with the instructions and in the discretion of the Controller and the licensee shall at his own expense and to the satisfaction of the Controller, provide, apply, repair and renew whatever is required to enable an officer to affix locks to such rooms, places, distilling apparatus, spirits receivers and other fixed vessels or containers and other plant specified by the Secretary, or to secure them in any other manner.

4.03.07. Every pipe in a customs and excise manufacturing warehouse shall, except with the permission of the Secretary or unless used exclusively for the discharge of water and spent wash, be so fixed and placed as to be capable of being examined for the whole of its length. Pipes for the conveyance of different materials or products shall if required by the Secretary, be painted in such colour for every material or product as he may require. The licensee shall paint such pipes at his own expense and shall repaint such pipes whenever required by the Controller. Every cock and valve used in such warehouse shall be of a type approved by the Secretary. The licensee shall keep such cocks and valves in proper repair at all times.

4.03.08. No person other than a licensee of a customs and excise manufacturing warehouse licensed for the manufacture of excisable goods shall own, use or control a machine for cutting tobacco or a machine, appliance or apparatus which is in the opinion of the Secretary of a type specially designed for any process in the manufacture of an excisable product except with the permission of the Secretary and no person to whom permission to own, use or control such machine, appliance or apparatus has been so granted, shall sell or dispose of such machine, appliance or apparatus or allow any other person to use it without the permission of the Secretary. The Secretary may require that any class or kind of such machine, appliance or apparatus shall be registered with him and shall bear such registration numbers in such manner as he may decide.

4.03.09. When a manufacturing operation has been completed in a customs and excise manufacturing warehouse, the licensee shall give the Controller all the necessary assistance in ascertaining the quantity and strength or other particulars of the goods manufactured and record such particulars and render such returns as the Secretary may require. A licensee shall stop any operation or the working of any still when required to do so by the Controller for the purpose of testing the output.

4.03.10. Every licensee who is required to do so by the Secretary shall furnish a diagram to scale of any still, utensil or other plant in his customs and excise manufacturing warehouse together with explanatory notes relating to the working of such still, utensil or other plant.

4.03.11. Except with the permission of the Controller no excisable goods manufactured in a customs and excise manufacturing warehouse shall be removed from a receiver, vessel or other container in which they were collected until account thereof has been taken by the Controller.

4.03.12. The Secretary may allow the quantity of any excisable goods in a customs and excise manufacturing warehouse to be ascertained by means of any massmeter, meter, gauge or other instrument or appliance of a type approved by him. The licensee shall supply and fit such massmeter, meter, gauge or other instrument or appliance to the satisfaction of the Secretary and keep it in proper repair at his expense and shall have it assized regularly and, in addition, at any time required by the Controller.

4.03.13. Every licensee of a customs and excise manufacturing warehouse shall unless exempted by the Secretary, keep a stock record, in a form approved by the Secretary, in which such licensee shall record daily such particulars of receipts of materials, nature and quantities of excisable goods manufactured, nature and quantities of by-products or other goods manufactured and disposal of goods manufactured and such other particulars as the Secretary may require in each case. Such stock record shall, when not in use, be kept in a fire-proof safe.

4.03.14. Every licensee of a customs and excise manufacturing warehouse shall furnish to the Controller such returns showing such particulars and at such times and under such conditions as the Secretary may decide.

4.03.15. The provisions of regulations 4.03.03 to 4.03.07, 4.03.09 and 4.03.13 shall not apply in respect of special customs and excise warehouses for purposes of sales duty.

General provisions regarding clearance and removal of goods from customs and excise warehouses and payment of duty

4.04.01. The licensee of a customs and excise warehouse shall not cause or permit any goods to be delivered or removed from such warehouse until he is in possession of a relative ex warehouse bill of entry, in the prescribed form, numbered and date-stamped by the Controller, and any person entering any goods for delivery or removal from a customs and excise warehouse shall do so on the forms prescribed herein.

4.04.02. Notwithstanding the provisions of regulation 4.04.01 and subject to the provisions of the Sixth Schedule hereto the Secretary may permit the licensee of any customs and excise warehouse to remove from such warehouse goods which are liable to excise duty and/or sales duty only or such other goods as the Secretary may specify from time to time, provided—

- (a) a certificate for removal of excisable/specified goods ex warehouse (form DA 32), duly completed by the licensee of such warehouse, is deposited by such licensee in the entry box referred to in regulation 4.04.03;
- (b) in the case of sales duty goods manufactured in the Republic an invoice prescribed in terms of regulations 4.04.11 and 4.15.07 is completed or complies with the provisions of regulation 3.08.04; and
- (c) he complies with the provisions of regulations 4.04.04, 4.04.05, 4.04.07 and 4.04.09.

4.04.03. Except with the permission of the Secretary subject to such conditions as he may impose, every licensee of a customs and excise warehouse who has been granted permission in terms of regulation 4.04.02 shall provide and fix to any convenient and permanent structure in an accessible place in such warehouse a box (to be known as an entry box) of a construction and design approved by the Secretary, for safe depositing of documents. The box in question shall be provided with fittings and shall be designed to enable the Controller to lock it with a State padlock so that documents deposited therein cannot be withdrawn and also so that at any time considered necessary by the Secretary documents can be neither deposited nor withdrawn.

4.04.04. In the case of excisable goods to be removed from any customs and excise warehouse for home consumption under Schedule No. 6 or for home consumption as State stores, the licensee of such warehouse shall, notwithstanding the provisions of regulation 4.04.02, not remove or permit such goods to be removed from such warehouse unless a declaration regarding restricted removal of excisable/specified goods ex warehouse (form DA 33) has been completed and signed by the manufacturer under Schedule No. 6 or an official of the State body in question, as the case may be, and a copy of such declaration has been attached to each copy of the certificate for removal of excisable/specified goods ex warehouse (form DA 32). In the case of goods to be so removed for consumption under Schedule No. 6 the Secretary may require that the said declaration shall be approved by the Controller in the area where the manufacturer's premises are situated before such goods are removed.

4.04.05. Joint excise and sales duty accounts together with the bills of entry as referred to in regulation 4.04.01 shall be presented to the Controller by the licensee of each customs and excise warehouse in respect of all motor vehicles which are subject to excise and sales duty and removed from such warehouse during the previous period of three months for the purposes mentioned in section 20 (4), on or before the 14th day of the month following the period of three months to which the account relates. All other bills of entry as referred to in regulation 4.04.01 shall be presented to the Controller by the licensee of each customs and excise warehouse in respect of all excisable/specified goods removed from such warehouse during the previous calendar month for the purposes mentioned in section 20 (4) within 14 days after stock-taking or the closing of accounts for duty purposes. Copies of all certificates (including certificates and invoices in respect of motor vehicles) deposited in the entry box for each such purpose or for each class or kind of bill of entry prescribed in these regulations, as the Secretary may require, shall be attached to the original of the respective bills of entry or shall be specified on a schedule attached to such bill of entry, such certificates being submitted to the Controller separately in accordance with conditions which the Secretary may impose. Any duty due in respect of goods to which such bills of entry relate shall be paid by such licensee.

4.04.06. Notwithstanding the provisions of regulation 4.04.01 the Secretary may also permit the licensee of a customs and excise warehouse, subject to compliance with the requirements of regulation 4.04.03, to remove from such warehouse imported oil classified under tariff headings 27.07.50, .60, .70, or .80 and 27.10.20, .30, .40 or .50 and such other imported goods as the Secretary may permit from time to time, for

consumption in terms of item 401.00 under the provisions of regulations 4.04.02 to 4.04.05 and in that event the provisions of the said regulations 4.04.02 to 4.04.05 shall *mutatis mutandis* apply and for the purpose of such application any reference in such regulations to excisable goods and excise duty shall be deemed to be a reference to the abovementioned goods and to customs duty or customs duty as well as excise duty, respectively.

4.04.07. Certificates may be deposited in the entry box in his customs and excise warehouse by a licensee at any time during the hours when goods are permitted to be delivered or removed from such warehouse, but the Secretary may require in writing that certificates relating to deliveries or removals from such warehouse for any date or any period stated by the Secretary shall be deposited in the entry box before a time indicated by him on that date or on each day during that period. The licensee shall number certificates consecutively in the space provided in respect of removals from each customs and excise warehouse.

4.04.08. When the Controller has authorized the delivery or removal of any goods from a customs and excise warehouse or the licensee has deposited a certificate in terms of regulation 4.04.02 in the entry box for delivery or removal of any such goods, the licensee of the warehouse shall cause such goods to be so delivered or removed immediately, unless the special permission of the Controller has been obtained for their retention, but for any retention exceeding a period of 7 days the permission of the Secretary shall be obtained. The Secretary may grant general permission for retention in respect of such class or kind of goods and for such periods as he considers necessary.

4.04.09. The duty on any goods removed from a customs and excise warehouse shall be payable before such goods are so removed, but in respect of goods removed under the provisions of regulation 4.04.02 by any licensee, the Secretary may, subject to such security as he may require and to such conditions as he may impose in each case, permit the removal of such goods without prior payment of any duty due, under cover of a certificate for removal of excisable/specified goods ex warehouse (form DA 32) and permit the payment of duty due in respect of such removals to be effected by such licensee monthly or three monthly, as determined by the Secretary, at the office of the Controller, provided stocktaking or the closing of duty accounts shall take place, by arrangement with the Controller, between the 25th day and the last day of the month or period of three months following the month or period of three months during which this regulation is published or the month or period of three months when goods are first removed in terms of regulation 4.04.02 by any licensee. The date so decided shall apply permanently in every month or period of three months except when such date falls on a Saturday, Sunday or public holiday in which case the Controller shall determine the said date, but the date of payment of duty as provided for hereafter shall not be effected thereby. The duty on goods removed without prior payment of duty in terms of this regulation between the date of stocktaking or closing of duty accounts in one month or period of three months and the said date in the next month or period of three months shall be paid within 30 days of the date of such stocktaking or closing of duty accounts but not later than the penultimate official working day of the month following the month or period of three months during which the date determined for stocktaking or closing of duty accounts occurs. The Secretary may, however, in circumstances which he deems exceptional and subject to such conditions as he may impose (including conditions as to the date of payment of duty) determine any date for stocktaking or the closing of duty accounts. The Secretary may also, in respect of imported or excisable petroleum products, subject to such security as he may require and to such conditions as he may impose, permit the removal of such products with payment of duty due thereon at such intervals as he may decide provided not less than 12 payments are made per annum.

4.04.10. Notwithstanding the provisions of regulation 4.04.09 every manufacturer of sales duty goods, every owner of sales duty goods manufactured for him partly or wholly from materials owned by such owner, and every manufacturer of and dealer in pearls, precious and semi-precious stones, precious metals or articles containing or manufactured of such pearls, precious and semi-precious stones or precious metals, shall present a quarterly sales duty account, in accordance with the directions of the Secretary, in respect of any goods removed from their premises which have been licensed as special customs and excise warehouses for the purposes of sales duty. The said sales duty account shall be presented to the Controller and the duty due paid to him on or before the 25th day of the month following the quarter

to which the account relates: Provided that, in the case of motor vehicles, accounts be presented and the duty paid at the times prescribed in regulations 4.04.05 and 4.04.09, respectively.

4.04.11. The provisions of regulation 4.15.07 shall *mutatis mutandis* apply in respect of any removal of sales duty goods ex warehouse and for that purpose any reference to beer shall be deemed to be a reference to any sales duty goods.

Clearance and removal of goods from customs and excise warehouses for home consumption

4.05.01. Excisable goods shall not be removed from any customs and excise warehouse for payment of duty in terms of regulation 4.04.01 or 4.04.02 except in such minimum quantities as the Secretary may determine in respect of each excisable product or spirituous beverage.

4.05.02. Subject to the provisions of regulation 4.04.06 imported goods liable to customs duty and/or sales duty shall not be removed from a customs and excise warehouse for home consumption until such goods have been entered in terms of section 20 (4) with payment of any duty due and the licensee of such warehouse is in possession of a copy of such entry numbered and date-stamped by the Controller.

Clearance and removal of goods from customs and excise warehouses for export (including supply as stores to foreign-going ships or aircraft)

4.06.01. The clearance and removal of goods from any customs and excise warehouse for export or supply as stores to any foreign-going ship or aircraft shall be subject to the provisions of regulations 4.04.01 to 4.04.09.

4.06.02. The Controller may require any goods entered for export or supply as stores from any customs and excise warehouse to be delivered to any examination shed or other place indicated by him or may require such goods to be retained in such warehouse for the purpose of examination prior to such export or supply and such goods shall not be removed, exported or supplied without the permission of the Controller.

4.06.03. The goods in question shall be kept separate from any other goods conveyed on the same vehicle and shall be accompanied by a copy of the relative bill of entry certificate or invoice mentioned in regulation 4.04.02. Unless the stores are conveyed by the actual remover or owner or licensee of the customs and excise warehouse in question or his employee, such stores shall, except with the permission of the Secretary be carried only by the South African Railways or a person who has given security in terms of section 99 of the Act. Such goods for export or supply as stores shall be conveyed immediately by the shortest route to the ship, aircraft or rail by means of which they will be exported. No carrier or other person shall divert such goods to any other destination or substitute any other goods for such goods intended for export or supply as stores or tamper with such goods in any manner.

4.06.04. The licensee of a customs and excise warehouse from which goods for supply to a foreign-going ship or aircraft as stores are removed, shall obtain on a copy of the bill of entry, certificate or invoice relating to such goods a receipt signed by an officer of the ship or aircraft to the effect that the stores have been received on board, and such receipted copy shall be handed to the Controller before the departure of the ship or aircraft.

4.06.05. The licensee shall produce proof to the satisfaction of the Secretary that goods entered for export or supply as stores to a foreign-going ship or aircraft have been exported and such proof shall be submitted within such period as the Secretary may require.

4.06.06. If any goods removed from a customs and excise warehouse for export or supply as ships' or aircraft stores, or any portion of such goods, are not shipped or despatched, the licensee of the said warehouse shall immediately report the facts to the Controller, and he shall forthwith pay the duty on such goods or cause them to be removed to the State warehouse or take such other action as the Controller may decide.

4.06.07. The master of a ship or the pilot of an aircraft, shall produce any stores on board his ship or aircraft (irrespective of where such stores were taken on board) whenever and wherever he is required to do so by a Controller, and shall provide facilities for such stores to be placed under seal. He shall also forthwith pay the duty on any stores which were shipped outside the Republic or which were shipped at any place in the Republic ex a customs and excise warehouse and which have been

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 (except such stores which have been so consumed for the operation of the ship or aircraft itself or which have been so consumed by the master or pilot or any member of the crew or any passenger as part of the service included in the service contract of such master, pilot or crew member or fare of such passenger without extra payment therefor).

4.06.08. For the purposes of regulation 4.06.01 goods which may be supplied to a ship or aircraft as stores shall include all consumable goods normally used on such ship or aircraft for propulsion, catering or maintenance but shall not include normal durable equipment or replacements of normal durable equipment of such ship or aircraft.

4.06.09. Normal durable equipment or replacements thereof shipped at any place in the Republic on any ship or any foreign-going aircraft shall, except if elsewhere provided for, be treated as an export of such goods and shall be subject to the provisions of the Act and these regulations in so far as they relate to the exportation of goods.

4.06.10. Goods may be removed from a customs and excise warehouse as stores for any foreign-going ship under the provisions of section 20 (4) (d) only if—

- (a) such ship is not a coasting ship (permanently or temporarily) in terms of the provisions of section 14; or
- (b) such ship, in respect of which the provisions of section 14 do not apply, is not registered in the Republic and does not operate for gain for or on behalf of or under any charter or other contract to any person in the Republic.

4.06.11. The master of a ship entering the coasting trade of the Republic and becoming a coasting ship, temporarily or permanently, shall pay all duties leviable on any unconsumed stores on board the ship at the time it so enters the coasting trade or shall warehouse such stores in a customs and excise warehouse. A clearance for the ship shall not be issued to such master until he has paid such duties or warehoused such stores: Provided that where tankers temporarily enter the coasting trade and their voyage starts and ends at a specific port the Controller may take a count of the stocks on board on first arrival as well as on return and shall collect the duty on the stores used during the coastal voyage.

Clearance of goods from customs and excise warehouses for removal in bond

4.07.01. The provisions of regulations 3.13.01 to 3.13.15 shall *mutatis mutandis* apply to goods removed in bond from any customs and excise warehouse.

4.07.02. The removal in bond of goods from a customs and excise warehouse shall also be subject to the provisions of regulations 4.04.01 to 4.04.09.

4.07.03. In the case of goods liable to excise duty only and removed in bond from one customs and excise warehouse to another any copy of a certificate for the removal of excisable/specified goods ex warehouse (form DA 32) relating to the removal of such goods shall on being deposited in the entry box in such warehouse to which such goods were so removed be deemed to be a bill of entry for rewarehousing in respect of such goods in that warehouse.

4.07.04. In the case of sales duty goods manufactured in the Republic, the owner may only remove such goods under cover of a form DA 32 for removal in bond and for rewarehousing only. Particulars of such removals shall be indicated on a form DA 75.22.

4.07.05. The consignee of any goods removed in bond shall notify the remover immediately of the non-receipt of such goods, or any part thereof, and such remover shall take immediate steps to account to the Controller for such missing goods or to pay the duty due thereon.

Ascertaining quantity of spirits by mass-measuring

4.08.01. The quantity of spirits in any container shall, if calculated by mass-measuring be ascertained in the manner specified by the Secretary and in accordance with the tables prescribed in paragraph 103.01 or 103.02 of the First Schedule hereto.

Control of the use of spirits for certain purposes

4.09.01. Samples for submission to the Government Brandy Board in terms of section 30 (1) of the Act, or for approval in terms of section 8 of the Wine and Spirits Control Act (Act No. 38 of 1956), shall, wherever possible, be taken by, or under

the supervision of the Controller, and shall be despatched in a manner determined by the Secretary. The licensee concerned shall furnish such declaration and in such form as the Secretary may require. The Government Brandy Board shall set forth in a certificate its decision concerning the certification or approval of any sample submitted.

4.09.02. No person shall without authority of the Controller tamper with, substitute or alter any sample or a label thereon after such sample has been taken for certification or approval.

4.09.03. A licensee who intends using for blending brandy in terms of section 30 (2) any spirits in respect of which a rebate of duty for maturation is provided for, shall notify the Controller at least twenty-four hours before commencement of such blending operation and comply with such conditions regarding supervision of the blending operation as he deems necessary. Where the Controller directs that an officer should be present at the blending operation, the blending must take place under the supervision of the officer.

Requirements in respect of stills

4.10.01. Subject to the provisions of regulation 4.10.02 no person, other than an agricultural distiller, shall use a pot still with a capacity of less than 680 litres or a continuous still which is not capable of distilling 910 litres or more of wine or wash per hour.

4.10.02. The provisions of regulation 4.10.01 shall not apply to any still lawfully in use at the time of the commencement of the Act, or to any still which the Secretary may, in his discretion, authorize to be used for the distilling or manufacture of essences or such other preparations as he may determine, or for experimental purposes.

4.10.03. No agricultural distiller shall use a still with a capacity of less than 90 litres for distilling spirits: Provided that this requirement shall not apply in respect of a still which is lawfully in the possession of an agricultural distiller immediately prior to the commencement of the Act.

4.10.04. No person shall use a still for distilling spirits, and no licence to distil spirits therein shall be issued, unless such still is made wholly of copper, tin, stainless steel or aluminium: The said stills shall only be repaired with one or more of the aforementioned metals (not coatings thereof) unless otherwise approved by the Secretary.

4.10.05. When an agricultural distiller ceases to operate as an agricultural distiller or ceases to be an agricultural distiller in terms of the provisions of the Act, he shall, in addition to any notification under any provision of the regulations regarding any spirits manufactured by him, forthwith notify the Controller of the disposal or intended disposal of any still in his possession.

Additional provisions regarding spirits manufactured by agricultural distillers

4.11.01. No agricultural distiller in the Province of the Transvaal or the Orange Free State shall distil spirits from any fruit other than fresh grapes, peaches, citrus, apricots, apples, figs, pears or plums. Such fresh fruit shall be grown on the farm occupied by the licensee.

4.11.02. An agricultural distiller shall not use a still which is not erected on a foundation of brick, stone or cement and is not securely built-in to the satisfaction of the Controller and in a position approved by him on the farm in question.

4.11.03. Every agricultural distiller shall submit on forms approved by the Secretary—

- (a) to the Controller within 30 days after the first day of January in each year, a return of spirits in his possession on the first day of January;
- (b) to the Controller within 14 days after completion of each new distillation or redistillation of spirits by him, a return of the quantity and strength of the spirits so distilled or redistilled; and
- (c) on demand by an officer, a return, declared by him to be correct, of the strength and quantity of spirits in his possession on the date of such demand.

4.11.04. The return required in terms of regulation 4.11.03 (a) shall also be rendered by a person who has ceased to be an agricultural distiller, but who was an agricultural distiller during the preceding calendar year.

4.11.05. When an agricultural distiller ceases to operate as an agricultural distiller or ceases to be an agricultural distiller in terms of the provisions of the Act he shall notify the Controller forthwith and furnish at the same time a return of the nature referred to in regulation 4.11.03 (c) on the date on which he ceases to operate as or to be an agricultural distiller. He shall also pay the duty forthwith on any spirits stated in such return to be in his possession on such date unless such spirits are consumed on such farm in accordance with the provisions of the Act and shall surrender to the Controller the counterfoils of any certificates issued in respect of any spirits, as well as any unused certificates in his possession.

4.11.06. The provisions of regulations 4.03.01 to 4.03.13, 4.04.01 to 4.04.09 and 4.12.01 to 4.12.03 shall *mutatis mutandis* apply to any agricultural distiller and to any spirits manufactured by him, and for the purpose of such application any reference to a customs and excise manufacturing warehouse shall be deemed to be a reference to the farm owned or occupied by such agricultural distiller or on which such spirits are manufactured, but the Secretary may exempt any class of agricultural distillers from the application of the provisions of all such regulations or any such regulation on such conditions as he may impose in each case.

Additional regulations regarding the manufacture of spirits in customs and excise manufacturing warehouses

4.12.01. All wash shall be fermented in the entered fermenting vessels and all wash and wine shall, before being conducted to a still for distillation, be placed in the entered chargers and conducted thence through the pump and head tank by means of closed metal pipes or other pipes of a kind approved by the Secretary direct to the still.

4.12.02. No person shall feed any wine, spirits or spirits mixed with wine or wash into any still from a charger unless the Controller has taken account of the quantity and strength thereof. Thereupon the Controller shall lock or seal the charger which shall be kept so locked or sealed throughout the distilling operation, but the Secretary may, in respect of such class or kind of charge and on such conditions as he may decide, dispense with the requirement of locking or sealing any charger or of taking account of any charge.

4.12.03. Every licensee shall keep, to the satisfaction of the Secretary, proper warehouse registers of all spirits in his customs and excise manufacturing warehouse, and he shall keep a true record in a transfer book in such form as the Secretary may require of all transfers of such spirits from one vessel or container to another. Such transfers shall not be effected without the permission of the Controller and shall be recorded in the transfer book immediately on completion of each such transfer.

4.12.04. In every case where any person is required to show in any entry, certificate, return, invoice, declaration or other document the strength of spirits manufactured in the Republic he shall state the true alcoholic strength, i.e. the strength as would be indicated by Sikes' hydrometer after the removal of any obscuration in such spirits.

4.12.05. All casks containing spirits for maturation shall be plainly marked to the satisfaction of the Controller, on one of the outside ends, with a distinguishing number, the year of removal to a customs and excise manufacturing warehouse for maturation and such other information as the Secretary may require from time to time.

4.12.06. The stacking of casks containing spirits for maturation in a customs and excise manufacturing warehouse shall be in a manner approved by the Controller. No spirits shall be removed from any cask during the period of maturation, except under the supervision of the Controller.

4.12.07. The stacking of packages or vessels containing spirits in a customs and excise manufacturing warehouse shall be in a manner approved by the Controller.

4.12.08. Such particulars as the Secretary may require shall be marked to the satisfaction of the Controller on one of the outside ends of all packages or vessels (except fixed vessels) containing spirits in a customs and excise manufacturing warehouse. All such particulars shall be legibly painted and kept so painted thereon in letters or figures of such size as the Controller requires.

Additional regulations regarding manufacture of spirituous beverages in any customs and excise storage warehouse and clearance of such beverages

4.13.01. Any bill of entry for removal in bond or rewarehousing (form DA 15 or 13) or a certificate for removal of excisable/specified goods ex warehouse (form DA 32), for transfer of any spirits from any customs and excise manufacturing warehouse to any customs and excise storage warehouse shall be for the actual quantity so removed and shall be reduced by the licensee of the said customs and excise storage warehouse by the percentage relating to spirits specified in section 75 (18) and such reduced quantity shall be deemed to have been received in such storage warehouse: Provided that, for the purposes of the allowance of the said percentage, the Secretary may regard any customs and excise storage warehouse as a customs and excise manufacturing warehouse provided the said percentage is thereby not allowed more than once in respect of the same spirits.

4.13.02. When any spirits so rewarehoused in a customs and excise storage warehouse are required for the blending of brandy or the manufacture of any other spirituous beverage, such spirits shall first be entered on a provisional bill of entry for payment of duty ex warehouse or a relative certificate for removal of excisable/specified goods ex warehouse (form DA 32) but payment of duty in respect of such spirits shall be subject to the provisions of regulation 4.13.05.

4.13.03. Any spirits or any spirits contained in spirituous beverages removed from any customs and excise storage warehouse for removal in bond, rewarehousing or supply under the provisions of Schedule No. 6, shall be subject to the provisions of regulations 4.04.01 to 4.04.09 and the actual quantity so removed shall in each case be entered on the relative bill of entry or certificate.

4.13.04. Stock shall be taken not later than on the last working day of every month or at such other times as the Secretary may decide, by the Controller and the licensee of every customs and excise storage warehouse, of all spirits and spirits contained in spirituous beverages in such warehouse.

4.13.05. The amount of duty payable in respect of any spirits removed from any customs and excise storage warehouse shall, in addition to any duty payable under the provisions of regulation 4.13.03, be calculated at the appropriate rates of duty on the difference between the total quantities deemed to have been received into such warehouse in terms of the provisions of regulation 4.13.01 during the month in question and the total quantities of spirits and spirits contained in spirituous beverages removed under the provisions of regulation 4.13.03 during that month plus the total quantities of spirits and spirits contained in spirituous beverages found to be in stock in accordance with the provisions of regulation 4.13.04 and payment of such duty shall be subject to the provisions of regulations 4.04.05 and 4.04.09. Any quantity mentioned in this regulation shall be such quantity expressed in litres alcohol by volume.

4.13.06. If spirits matured under the provisions of item 609.04.30 are used in the blending of brandy or the manufacture of any spirituous beverage under the provisions of section 30 (2) such blended brandy or beverage shall contain not less than one per cent or any multiple of one per cent (calculated at the strength of alcohol content by volume) of any class of matured spirits specified in paragraph (1), (2) or (3) of the said item, taken separately, and such blended brandy or beverage shall not be used in any other blend under the provisions of the said section without the permission of the Controller.

4.13.07. The Secretary may require that the blending or other formula in respect of the manufacture of any spirituous beverage in terms of section 30 shall be registered with him and such formula shall not be altered without the knowledge and permission of the Secretary.

4.13.08. The Secretary may, in respect of any blended brandy or other spirituous beverage manufactured under the provisions of section 30, require that any code mark approved by him in respect of any formula mentioned in regulation 4.13.07 and registered with him be indicated on any retail or wholesale container or any fixed vessel, tank or other container in a customs and excise storage warehouse containing any such brandy or beverage.

4.13.09. Any bill of entry or certificate for rewarehousing or removal in bond of any spirituous beverage in a customs and excise storage warehouse shall reflect sufficient particulars so that the duty payable in respect of the goods so entered can be readily calculated.

Additional regulations regarding the manufacture of wine

4.14.01. Regulations 4.01.01 to 4.01.11 shall *mutatis mutandis* apply to the approval and conduct of any special customs and excise warehouse for the manufacture of wine.

4.14.02. Regulations 4.03.01 to 4.03.13 and 4.04.01 to 4.04.09 shall *mutatis mutandis* apply to the manufacture of wine in any special customs and excise warehouse, but the Secretary may exempt any class of manufacturer of wine from the application of the provisions of such regulations or any such regulation on such conditions as he may impose in each case.

4.14.03. Invoices in such form and reflecting such particulars as the Secretary may require shall, prior to removal of any wine, be completed in respect of all wine removed from a special customs and excise warehouse or a customs and excise manufacturing warehouse, subject to such conditions or exemptions as the Secretary may impose or grant. The duplicates of such invoices shall at all times be available to the Controller for inspection. Consignment notes, shipping documents and any other documents relating to such wine shall also be made available to the Controller on demand.

4.14.04. In the case of any removal of wine ex warehouse for payment of duty, the relative invoice referred to in regulation 4.14.03 shall be deemed to be a certificate for removal of excisable/specified goods but copies of such invoices shall not be deposited in the entry box unless required in writing by the Secretary on the date or for the period mentioned in regulation 4.04.07. The quantities of wine removed for payment of duty under the provisions of this regulation may, at the time of declaration on a bill of entry in terms of the provisions of regulation 4.04.05, be reduced by the percentage specified in section 75 (18) in respect of wine and duty shall be calculated on such reduced quantities.

4.14.05. In the case of any removal of wine ex warehouse for a purpose other than payment of duty, the relative invoice referred to in regulation 4.14.03 shall not be accepted as a certificate for removal of excisable/specified goods and such removal shall be subject in all respects to the provisions of regulations 4.04.01 to 4.04.09.

4.14.06. When a wine-grower discontinues his operations as a wine-grower, he shall surrender to the Controller all the counterfoils of certificates which have been issued in respect of any wine and also all unused certificate forms in his possession.

Additional provisions regarding the manufacture of beer

4.15.01. At least 24 hours before any brew is begun, the manufacturer shall record in a brewing book, in a form approved by the Secretary, the day and hour of brewing, together with the date of making the entry, and at least 2 hours before commencing to mash he shall record the quantity and kind of materials to be used. The manufacturer shall also record in the same book the quantity of worts collected and the relative density of the worts before fermentation, the numbers and description of the vessels in which the worts were collected, and the time when the entry is made. Such entry shall be made not later than 1 hour after the collecting has been completed.

4.15.02. If worts of different brews are mixed at any stage of manufacture, the manufacturer shall record in the brewing book (within 1 hour of such mixing), the relative quantities, relative density before fermentation and such other particulars as the Secretary may require in respect of the different quantities so mixed and also the quantity and relative density before fermentation of the mixed worts.

4.15.03. The manufacturer shall keep the said brewing book in his customs and excise manufacturing warehouse where it shall at all times be accessible to the Controller and ready for his inspection. The manufacturer shall not, except with the permission of the Controller, obliterate or alter any entry in such book.

4.15.04. Sugar solutions shall not exceed 1150 degrees relative density. Pure caramel used for colouring purposes and sugar solutions shall be prepared, recorded and used in a manner approved by the Secretary.

4.15.05. In the manufacture or preparation of beer for sale, a manufacturer shall not use or add any saccharin, sucramine or sugarol, or any of the compounds of saccharin, sucramine or sugarol respectively, or any other substance (except sugar) that shows a positive reaction to the chemical tests for saccharin.

4.15.06. If at any time after fermentation has commenced in any worts so that the original relative density cannot be ascertained by the prescribed saccharometer, the original relative density thereof is required to be ascertained, such relative density shall be ascertained in the following manner—

- (a) from a sample taken from any part of such worts, a definite quantity at 15.6 degrees Celsius shall be distilled;
- (b) the distillate and residue shall each be made up with distilled water to the total quantity before distillation and the relative density of each shall be ascertained;

- (c) the number of degrees by which the relative density of the distillate is less than the relative density of distilled water shall be deemed the spirit indication of the distillate; and
- (d) the degrees of original relative density standing opposite to such indication in the table in paragraph 104.00 of the First Schedule to these regulations added to the relative density of the residue shall be deemed to be the original relative density of such worts.

4.15.07. Invoices in a form approved by the Secretary and reflecting such particulars as he may require, shall be completed by every manufacturer to cover all beer removed from any customs and excise manufacturing warehouse, and copies of such invoices shall at all times be accessible for inspection by the Controller. Consignment notes, shipping documents and such other documents and returns as the Controller may require, shall also be made available to him on demand.

4.15.08. In the case of any removal of beer ex warehouse for payment of duty, the relative invoice referred to in regulation 4.15.07 shall, for the purpose of regulation 4.04.02, be deemed to be a certificate for removal of excisable/specified goods, but copies of such invoices shall not be deposited in the entry box unless required in writing by the Secretary on the date or for the period mentioned in regulation 4.04.07. The quantities of beer so removed shall, however, be declared on a bill of entry monthly in terms of the provisions of regulation 4.04.05.

4.15.09. In the case of any removal of beer ex warehouse for any purpose other than payment of duty, the relative invoice referred to in regulation 4.15.07 shall not be accepted as a certificate for removal of excisable/specified goods and such removal shall be subject in all respects to the provisions of regulations 4.04.01 to 4.04.09.

Additional regulations regarding the manufacture of vinegar substitutes and acetic acid (including pyroligneous acid)

4.16.01. The provisions of regulations 4.15.07 to 4.15.09 shall *mutatis mutandis* apply in respect of any removal of vinegar substitutes or acetic acid ex warehouse and for that purpose any reference to beer shall be deemed to be a reference to vinegar substitutes or acetic acid.

Additional regulations regarding the manufacture of tobacco

4.17.01. The net mass per 1 000 cigarettes of each class of each brand of cigarettes manufactured in a customs and excise manufacturing warehouse shall be ascertained in such manner and at such times as the Secretary may require.

4.17.02. The Secretary may permit an average mass, ascertained from time to time in the manner determined by him, of each class of each brand of cigarettes or cigars manufactured in any customs and excise manufacturing warehouse to be used in that warehouse for purposes of calculating the duty on such class of cigarettes or cigars for such time as he may permit.

4.17.03. The provisions of regulations 4.15.07 to 4.15.09 shall *mutatis mutandis* apply in respect of any removal of manufactured tobacco ex warehouse and for that purpose any reference to beer shall be deemed to be a reference to manufactured tobacco.

Additional regulations regarding the manufacture of mineral oils

4.18.01. The provisions of regulations 4.15.07 to 4.15.09 shall *mutatis mutandis* apply in respect of any removal of mineral oils ex warehouse and for that purpose any reference to beer shall be deemed to be a reference to mineral oils.

Additional regulations regarding the manufacture of motor cars

4.19.01. Every manufacturer shall before he commences manufacturing, notify the Controller of the types and models of motor cars that he intends manufacturing, and shall thereafter notify the Controller in advance of any additions or alterations to the types and models of motor cars manufactured by him.

4.19.02. Except with the permission of the Controller, no manufacturer shall remove from his customs and excise manufacturing warehouse any motor car of a new type or model or variant thereof manufactured by him until such time as the Controller has determined the mass by measurement of the number as specified in regulation 4.19.06 of such type or model of motor car or variant thereof in terms of regulations 4.19.03, 4.19.04 and 4.19.05.

4.19.03. The Secretary may accept the weighted average mass of such number of a new type or model motor car or variant thereof as he may decide as the mass for duty purposes of each motor car of that type or model motor car or variant thereof manufactured in the relevant customs and excise manufacturing warehouse.

4.19.04. For the purposes of ascertaining the mass for duty purposes of any type or model of motor car or variant thereof, the mass of the water in the cooling system as well as in the windshield washer container and of the petrol, diesel oil or other propulsion fuel in the fuel tank of the motor car of the type or model or variant of which the mass was actually ascertained shall be excluded from the mass of such motor car, but the mass of any lubricating or other oil or other liquid required in such car when ready for the road and the mass of tools supplied as standard equipment shall be included. The mass of such fuel, lubricating or other oil or liquid shall be calculated in a manner determined by the Secretary if the mass thereof cannot readily be ascertained.

4.19.05. The mass of locally manufactured parts and materials shall be ascertained in the manner prescribed by the Secretary in regulation 4.19.07 who may accept the average mass of such number of any such part or material he decides as being the mass of such part or material for the purposes of items 609.17.20, 609.17.30 and 609.17.40.

4.19.06. For the purposes of ascertaining the weighted average percentage net local content of parts and materials manufactured in the Republic of any motor car certified by the Secretary for Industries to be a variant of any particular model motor car, the average mass of 10 vehicles of each variant must be obtained for the period during which such variant is manufactured but the ascertained mass shall be the actual average mass calculated to the nearest kilogramme.

4.19.07. For the purposes of ascertaining the mass of components manufactured in the Republic, the actual average mass of 10 components must be obtained and such mass will be valid for as long as the certificate of origin in respect of motor car components supplied by a component manufacturer to a motor car manufacturer or manufactured by a motor car manufacturer remains valid for the relative component in the original condition.

4.19.08. For the purposes of item 609.17 the Secretary may in respect of pneumatic tyres and tubes determine an average mass for each size.

4.19.09. The provisions of regulations 4.15.07 to 4.15.09 shall *mutatis mutandis* apply in respect of any removal of any motor car ex warehouse and for that purpose any reference to beer shall be deemed to be a reference to any motor car.

Additional regulations regarding the manufacture of sales duty goods

4.20.01. The Secretary may exempt manufacturers of sales duty goods from licensing and payment of sales duty if the value for sales duty purposes of such goods during the preceding calendar year—

- (a) did not exceed R250 in the case of motor vehicle number plates; and
- (b) did not exceed R2 000 in the case of all other goods.

CHAPTER V

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

Entry of goods and time of entry

5.01.01. Only the forms prescribed in these regulations shall be used for the entry of goods in terms of the provisions of the Act.

5.01.02. Except as otherwise provided, full particulars as indicated on such prescribed forms shall be furnished by the person entering such goods and he shall produce to the Controller such evidence as the Controller may require in each case to substantiate any particulars shown on such entry.

5.01.03. All bills of entry and duplicates thereof shall be completed in a clearly legible manner, and the Controller may refuse to accept any bill of entry if he considers that any part of it is illegible or that it has not been properly completed.

5.01.04. Any person entering any goods for any purpose in terms of the provisions of the Act shall also furnish, in addition to such particulars as are necessary for the calculation of the duty on such goods, such particulars of such goods as the Secretary may require from time to time for the compilation of trade returns in terms of section 117. Such particulars shall be entered only in the column relating to statistical quantity on the bill of entry in question (even if such particulars also relate to the calculation of duty) and no particulars not specified by the Secretary to be required for the compilation of trade returns shall be entered in the said column.

on the same basis as the domestic value) at which such or similar goods have been sold in the territory of export [including any territory deemed to be the territory of export in terms of the proviso to section 66 (1)] during the 6 months preceding the date of exportation of such goods to the Republic.

5.02.08. The goods mentioned in paragraph 107.00 of the First Schedule hereto and which are classifiable under the tariff headings indicated, shall not be regarded as having been produced or manufactured in any particular territory unless the spinning, weaving and printing processes were performed in that territory.

5.02.09. Any person who imports into the Republic from any particular territory, any goods mentioned in paragraph 107.00 of the First Schedule hereto, and claims that the spinning, weaving and printing processes were performed in that territory and that the preferential or most favoured nation rate of duty applies to such goods, shall furnish, in addition to the certificate of origin contained in the prescribed invoice form, a further certificate stating that the said spinning, weaving and printing processes were performed in that territory. Such certificate shall be given by a recognised Chamber of Commerce, or a similar body approved by the Secretary, in that territory.

Origin of goods

5.03.01. In the calculation, for the purposes of section 46, of the cost of materials produced and labour performed in respect of the manufacture of any goods in any territory, only the following items may be included—

- (a) the cost to the manufacturer of materials wholly produced or manufactured in the territory in question and used directly in the manufacture of such goods; and
- (b) the cost of labour directly employed in the manufacture of such goods.

5.03.02. In the calculation, for the purposes of section 46, of the production cost of any goods in any territory, only the following items expended in the manufacture of such goods may be included—

- (a) the cost to the manufacturer of all materials;
- (b) manufacturing wages and salaries;
- (c) direct manufacturing expenses;
- (d) overhead factory expenses;
- (e) cost of inside containers;
- (f) other expenses incidental to the manufacturing operations, in the discretion of the Secretary.

5.03.03. The following charges, which are charges incurred subsequent to the completion of the manufactured goods, may not be included in the production cost—

- (a) outside packages (including zinc linings, tarred paper, etc., in which the goods are ordinarily exported from the territory) and expenses in connection with the packing of goods therein;
- (b) manufacturer's or exporter's profit, or the profit or remuneration of any trader, broker or other person dealing with the article in its finished condition;
- (c) royalties;
- (d) carriage, insurance, etc., from the place of production or manufacture in the territory to the port of shipment or other place of final despatch; and
- (e) any other charges incurred subsequent to the completion of the manufacture of the goods.

Regulations regarding stamp duties

5.04.01. Application for stamp labels that are to be affixed to containers of cigarettes and cigarette tobacco shall be made to the Postmaster-General on a form approved by the Secretary. Manufacturers of goods liable to excise stamp duty shall keep proper account in a form approved by the Secretary of all stamp labels purchased and used by them, and shall submit to the Controller a monthly return in such form and at such time as the Secretary may require.

5.04.02. Stamp labels shall be affixed to containers in such a manner as will ensure the destruction of the label when the container is opened.

5.04.03. The name and address of the licensee of the customs and excise manufacturing warehouse in which any goods liable to excise stamp duty are manufactured or any identification mark or number, in lieu of such name and address, approved by the Secretary shall be permanently applied to any container of such goods in a manner approved by the Secretary.

5.04.04. Stamp labels that are unavoidably damaged in a stamping machine in the licensed customs and excise warehouse of a manufacturer of cigarettes may be exchanged for new stamp labels provided such damaged stamp labels are submitted to the Controller for examination and destruction and are accompanied by a declaration, signed by the manufacturer or his duly authorized agent, to the effect that the labels in question were damaged while they were being affixed to tobacco containers in the licensed customs and excise warehouse of the manufacturer concerned.

5.04.05. Subject to the proviso to section 54 (1), no manufacturer shall remove any tobacco liable to stamp duty or permit such tobacco to be removed from his licensed customs and excise manufacturing warehouse for consumption in the Republic and no importer shall import or remove any such tobacco or permit any such tobacco to be removed from the control of the department for consumption in the Republic and no person shall sell or offer or expose for sale or have in his possession any such tobacco (whether or not manufactured in the Republic) unless—

- (a) in the case of cigarettes they are securely enclosed in an unbroken and unopened container bearing an unbroken stamp label and holding ten, twenty or thirty cigarettes;
- (b) in the case of cigarette tobacco it is securely enclosed in an unbroken and unopened container bearing an unbroken stamp label and containing fifty grammes or multiples of fifty grammes up to a maximum of 200 grammes net mass;
- (c) in the case of cigarettes or cigarette tobacco the container has been stamped in the prescribed manner with a stamp label equivalent to the excise or customs stamp duty payable by means of such a label on the contents of the container; and
- (d) every container is marked in the manner prescribed.

5.04.06. The Secretary may exempt from such provisions of regulation 5.04.05 as he may decide any tobacco liable to stamp duty but intended for export or for supply as stores to foreign-going ships or aircraft or for supply under rebate of such stamp duty under the provisions of Schedule No. 4 or 6, subject to such conditions as he may impose in each case.

5.04.07. Notwithstanding the provisions of regulation 5.04.05 tobacco in bulk liable to excise stamp duty may be removed in bond from one customs and excise manufacturing warehouse to another such warehouse, subject to the provisions of these regulations and such conditions as the Secretary may impose.

5.04.08. No postal or railway official shall deliver to the consignee any tobacco liable to stamp duty and no person shall accept delivery of any such tobacco from any such official unless such tobacco has been stamped in accordance with these regulations or unless the Controller has expressly authorized delivery of such tobacco without stamps.

CHAPTER VI

ANTI-DUMPING DUTIES

6.01. No paragraph.

CHAPTER VII

AMENDMENT OF DUTIES

7.01.01. For the purposes of section 58 (2) the reference to importer in the said section shall not include a retail dealer who imports goods for sale or disposal solely in retail quantities through his retail business.

7.01.02. For the purposes of section 58 (3) goods which are in transit to an importer, manufacturer or dealer but which have not been entered for home consumption at the time of the taxation proposal referred to in the said section shall not be regarded as forming part of the stock of such importer, manufacturer or dealer.

7.01.03. Any importer, manufacturer or dealer referred to in section 58 (4) shall, after he has rendered a sworn statement in terms of the provisions of paragraph (b) of the said section, immediately advise the Controller of particulars of any inaccuracy in or omissions from such statement of which he becomes aware.

CHAPTER VIII

LICENSING

Issuing and renewal of licences

8.01.01. No licence prescribed in Schedule No. 8 shall be issued except on application to the Controller on a form approved by the Secretary with as many copies as the Controller may require.

8.01.02. The application form shall be completed in all respects and if false or incomplete information is furnished on such form the Secretary may treat any licence issued in terms of such form containing false or incomplete information as invalid.

8.01.03. The Secretary may, subject to such conditions as he may in each case impose, exempt certain applicants or groups of applicants from any provision or from all the provisions of regulations 8.01.01 and 8.01.02.

8.01.04. Licences issued under the provisions of the Act shall expire on the 31st day of December of every year and applications for new licences shall be submitted to the Controller before expiry of the period of validity.

Licensing of special customs and excise warehouses

8.02.01. A licence for a special customs and excise warehouse shall be issued either for the storage of dutiable goods or for the manufacture of dutiable goods and such warehouse shall be subject to the provisions of the Act and regulations relating to customs and excise storage warehouses and customs and excise manufacturing warehouses respectively in all other respects except in such respects as the Secretary considers reasonable in exceptional circumstances.

Allocation of numbers to customs and excise warehouses

8.03.01. No licence issued to any customs and excise warehouse under the provisions of the Act shall be valid unless the number allocated to such warehouse is reflected on such licence.

8.03.02. The number allocated to any customs and excise warehouse shall comprise—

- (a) the name of the warehousing place appointed under the provisions of section 6;
- (b) the letters VM for any such manufacturing warehouse, OS for any such storage warehouse, the letters SVM for any such special warehouse licensed as a manufacturing warehouse, SOS for any such special warehouse licensed as a storage warehouse, VS for such special customs and excise warehouse licensed as a manufacturing warehouse for sales duty goods and VSJ for such special customs and excise warehouse licensed for the manufacturing or storage of the following sales duty goods: Pearls, precious and semi-precious stones worked but loose and unmounted; and other articles of precious metal (excluding rolled precious metal) specified in item 144.00 whether or not mounted with pearls, precious or semi-precious stones and articles consisting entirely of natural or cultured pearls; and
- (c) a number allocated consecutively in respect of each of the six types of warehouses mentioned in (b) above at each appointed warehousing place;

and such number shall be reflected on all bills of entry, certificates or invoices which require entry of that number.

Issuing and renewal of licences to agricultural distillers

8.04.01. Application by an agricultural distiller for a licence to keep a still or to distil, shall be made to the Controller on forms approved by the Secretary.

Special provisions regarding stills and still makers

8.05.01. Every still maker shall immediately on importation or manufacture by him of any still obtain from the Secretary a registration number which he shall imprint or emboss legibly, together with his name and address and the capacity of the still, on the column or columns of every such still if it is a patent continuous still, and on both the shoulder and helm in the case of a pot still.

8.05.02. The Secretary may, subject to such conditions and safeguards as he may deem necessary, authorize the keeping of any still without a licence if it is proved to his satisfaction that such still will be used solely for distilling water or any other purpose for which, in his opinion, a licence is not necessary.

8.05.03. No person (not even a still maker) may sell, remove or otherwise dispose of a still unless the approval of the Controller has been obtained.

8.05.04. Whenever any still which has not been marked in accordance with regulation 8.05.01 is received by a still maker for the purpose of repair or otherwise, he shall immediately advise the Controller.

8.05.05. No person shall obliterate or alter the prescribed markings on any still without the authority of the Controller or have in his possession or under his control any still without such markings.

8.05.06. The provisions of regulations 4.03.13 and 4.03.14 shall *mutatis mutandis* apply to stills manufactured by a still maker and for that purpose any reference to a licensee of a customs and excise manufacturing warehouse and to excisable goods shall be deemed to be a reference to a still maker and stills respectively.

CHAPTER IX

VALUE

Rate of exchange

9.01.01. The domestic value and the free on board price of any imported goods shall be converted into the currency of the Republic at the rate of exchange for telegraphic transfers current at the date of shipment of such goods provided the goods are not liable to any anti-dumping duty, but if in the opinion of the Secretary there has been a significant change in the said rate between the date of purchase and the date of shipment, he may direct that the said value and price shall be converted at the relative rate ruling at the date of purchase. In the case of goods liable to any anti-dumping duty, the relative rate of exchange ruling at the date of purchase shall in each case be employed. The buying rate of exchange shall be so used for the conversion of the domestic value and the selling rate of exchange for the conversion of the free on board price.

9.01.02. If no rate of exchange for telegraphic transfers is quoted, the Secretary may, in consultation with the Reserve Bank, determine buying and selling rates of exchange which shall be deemed to be buying and selling rates of exchange for telegraphic transfers for the purposes of regulation 9.01.01.

Value to be declared on bills of entry

9.02.01. The domestic value of any imported goods need not be declared on the bill of entry in respect of such goods if they are not liable to any *ad valorem* duty or to any *ad valorem* duty in addition to or as an alternative to any other duty or if such goods are not liable to any anti-dumping duty unless such goods are classifiable under any heading or item of any Schedule to the Act according to the value for duty purposes or unless such goods are entered for warehousing.

CHAPTER X

REBATES, REFUNDS AND DRAWBACKS OF DUTY

General provisions

10.01.01. Any person desirous of obtaining any goods under the provisions of any item of Schedule No. 3 or of such items of Schedule No. 4, 6 or 7 as may be indicated in the regulations in the Fourth, Sixth or Seventh Schedule hereto, shall apply to the Secretary through the Controller, on a form approved by the Secretary, for registration to obtain such goods and for registration of the premises where such goods will be used or stored.

10.01.02. The Secretary may refuse to register any person in terms of the provisions of regulation 10.01.01 if, in his opinion, such person should not be permitted to use materials obtained under the provisions of section 75 or the premises on which such materials are to be used are so situated or such materials are to be used in such circumstances that such arrangements as the Secretary considers necessary to provide for official supervision or for adequate control are not practicable or if the number of operatives employed or the number of machines used or the quantity of such materials used or the quantity of goods produced from such materials by such person is less than such minimum number or quantity of operatives, machines, materials or goods as the Secretary may, subject to the provisions of section 75 (2) (c) in each case decide.

10.01.03. An applicant shall only be registered to obtain goods specified in such stated items of Schedule No. 3, 4, 6 or 7 as the Secretary may approve and upon registration the registrant in question shall be permitted to obtain and use such goods, subject to the provisions of the Act and these regulations, for the purposes specified in the said items of Schedule No. 3, 4, 6 or 7 in which such goods are specified.

10.01.04. Any registrant shall on entry of any goods referred to in regulation 10.01.01 declare on the relative bill of entry that he is registered to obtain such goods under the items stated in such entry and that such goods will be used by him solely in accordance with the provisions of such items. If such goods are not acquired as a

result of an unconditional sale and are not the property of such registrant, the owner shall declare on the relative bill of entry that the said goods are for transfer to the said registrant who shall also furnish the declaration referred to in this regulation. Any goods declared on a bill of entry in respect of which any registrant is required to declare that such goods will be used by him under rebate of duty shall, for the purposes of the Act and these regulations, be deemed to have been entered by such registrant, and acceptance of such bill of entry is subject to the conditions determined by the Secretary in each case.

10.01.05. Goods which have been entered under any item referred to in regulation 10.01.01 or which have been transferred in terms of the provisions of regulation 10.06.01 shall, except with the permission of the Secretary in circumstances which he considers exceptional and on such conditions as he may impose in each case, be conveyed directly to the appropriate approved store, vessel, tank, yard or other place for the storage of such goods on the registered premises of the registrant in question and shall be stored only in such store, vessel, tank, yard or other place which shall be kept locked or secured in a manner approved by the Controller at all times when not actually in use for depositing or removing any goods.

10.01.06. The books, documents, stocks and premises of every registrant shall at all reasonable times be open for inspection by a duly authorized officer.

10.01.07. Any registrant shall, when required to do so by the Controller, carry out under the supervision of an officer, at such times as the Controller may deem necessary, any manufacturing operation in which materials specified in and entered under any item referred to in regulation 10.01.01 are being used, and charges at the prescribed rates for the special or extra attendance of such officer shall be paid by such registrant.

10.01.08. A registrant shall notify the Controller immediately, or in advance, of any change, or contemplated change, no matter of what nature, in his legal identity, the name under which he trades, the address of his registered premises, the nature of the materials obtained by him under the provisions of Schedule No. 3, 4, 6 or 7, the nature of the goods manufactured from such materials and the position, size or other particulars of his rebate store mentioned in regulation 10.03.01.

10.01.09. An extract of all relative regulations shall be prominently displayed in the approved rebate store on the registered premises of every registrant.

10.01.10. In addition to the provisions of this Chapter (excluding regulation 10.08.01) the regulations in the Third, Fourth, Sixth and Seventh Schedules hereto, relating to goods specified in Schedules Nos. 3, 4, 6 and 7 respectively, shall be applicable to such goods.

Registered premises

10.02.01. The Secretary may, in his discretion, refuse to register any premises or may cancel the registration of any premises if—

- (a) any business other than manufacturing is or will be conducted on such premises;
- (b) more than one of the industries referred to in Schedule No. 3, 4, 6 or 7 are or will be conducted on such premises;
- (c) the premises are occupied by more than one person or business;
- (d) registration of the premises has been made subject to compliance with special conditions and such special conditions have not been complied with;

or any premises which he considers unsuitable on any other grounds for the manufacture of goods with material obtained under rebate of duty or for the storage of such material.

10.02.02. No registrant shall, without the written permission of the Controller and subject to such conditions as the Secretary may impose in each case, perform or permit or arrange to be performed any process or operation or any portion of the manufacture of any goods in which goods referred to in regulation 10.01.03 are used on any premises other than his registered premises.

10.02.03. The Secretary may require any registrant to provide separate stores, vessels, tanks, yards or other places for storage in respect of goods provided for in different items of Schedule No. 3, 4, 6 or 7 or to perform the manufacturing operations in which such goods are used in separate sections of his registered premises and he may impose such conditions and requirements in regard to such separation of stores or sections as he considers necessary.

Rebate stores

10.03.01. Every applicant for registration shall provide, on the premises to be registered in terms of the provisions of these regulations, a store, vessel, tank, yard or other place (to be known as a rebate store) which, in the opinion of the Secretary, is secure and adequate and complies with such requirements as the Secretary may impose in each case, for the storage of materials obtained under the provisions of section 75 and such applicant shall provide at his own expense such separate fastenings as will permit of such rebate store being locked by an officer but the Secretary may exempt any applicant from the requirements of this regulation on such conditions as he may impose in each case.

10.03.02. All goods in a rebate store shall be so arranged and marked that they will be easily identifiable and accessible for inspection and that each consignment and the particulars thereof can readily be ascertained and checked.

10.03.03. Except with the permission of the Controller, only goods which have been entered under rebate of duty under the provisions of Schedule No. 3, 4, 6 or 7 may be stored in a rebate store.

Security

10.04.01. An applicant, before being registered, shall furnish a bond in a form approved by the Secretary and in an amount required by the Secretary. The surety to such bond shall be a recognised banking or insurance institution and the Secretary may at any time require that the form, nature or amount of such bond shall be altered or renewed in such manner as he may determine.

Liability for duty

10.05.01. In addition to any liability for duty incurred by an importer or manufacturer in terms of the provisions of section 44, any registrant who has entered any goods or has completed a declaration in terms of the provisions of regulation 10.01.04 on any bill of entry in respect of any goods referred to in regulation 10.01.01 under rebate of duty shall be liable for the duty on such goods, subject to the provisions of section 75 (5) (a), and such liability shall continue until the registrant in question has proved to the satisfaction of the Secretary that all such goods have been used in accordance with the provisions of the said section 75 and of the item under which they were so entered, but the Secretary may regard normal manufacturing losses and waste to be goods used in accordance with the said provisions.

Transfer of goods

10.06.01. A registrant may transfer any goods entered under any item referred to in regulation 10.01.01 to any other registrant who is registered under the same item or to the same or any other registrant who is registered under any other item in which the same goods are specified if the extent of the rebate under such items at the time of such transfer is the same, provided such goods were acquired as a result of an unconditional sale and are owned by the first-mentioned registrant at the time of such transfer and an application on form DA 62 for such transfer is submitted to and except with the permission of the Secretary, approved by the Controller prior to such transfer. If the extent of the rebate under such items is not the same the Secretary may require the application on form DA 62 to be accompanied by a statement of the circumstances in which the transferor desires to transfer the goods in question. If such application is granted any difference in duty payable as a result of such transfer shall be paid to the Controller by the transferor before such transfer but no person shall be entitled to a refund of duty arising out of any such transfer.

10.06.02. Notwithstanding the provisions of regulation 10.06.01, the Secretary may, in circumstances which he considers to be exceptional (for example, insolvency of manufacturer, ceasing of operations), permit a registrant to transfer goods which are not owned by him under the provisions of the said regulation.

10.06.03. The transferor of any goods transferred in terms of the provisions of regulation 10.06.01 shall remain liable for the duty on such goods until they have been delivered to the transferee, whereupon the provisions of regulation 10.05.01 shall *mutatis mutandis* apply to such transferee as if he had entered such goods.

Stock records and working cards

10.07.01. Every registrant shall keep a stock record which shall be in a form approved by the Secretary and which shall show full particulars of all goods entered by him or in respect of which he has completed a declaration in terms of the provisions of regulation 10.01.04 or which he received from another registrant in terms of the provisions of regulation 10.06.01 as well as of the use or disposal of such goods.

The stock record shall be kept in such a manner that the said goods can readily be accounted for to the satisfaction of the Controller. The said stock record (which shall be known as a rebate stock record) shall contain at least the following particulars which shall be entered daily in such record:

RECEIPTS:

- Registrant's shipment or reference number.
- Number and date of bill of entry or transfer form.
- Name of ship or name and address of transferor/manufacturer.
- Date received.
- Tariff heading and rebate item.
- Description, quantity and value of goods.

ISSUES:

- Date issued to factory.
- Quantity issued.
- Nature and quantity of goods produced.
- Reference.
- Balance of stock on hand.

10.07.02. Any registrant shall, if required to do so by the Secretary, also keep a "working" book or "working" cards and shall show therein or thereon all receipts at factory ex rebate store, as well as the nature and quantities of the materials used and of the finished articles manufactured therefrom, in such a manner as the Secretary may decide. A registrant shall also keep such samples of materials obtained under rebate of duty as the Secretary may require and in such manner as he may decide.

10.07.03. The Secretary may, in respect of any goods referred to in regulation 10.01.01 or in respect of any industry or any class of registrant using such goods, require that a special stock record or special working cards, in a form approved by him and reflecting such particulars as he may decide, be kept in respect of such goods or for such industry or by such registrant in addition to or in lieu of the stock record or working cards referred to regulation 10.07.01 or 10.07.02.

10.07.04. A registrant shall retain in his records a copy of any bill of entry or transfer form in respect of goods obtained by him under rebate of duty, together with any clearance documents in his possession in respect of such goods, until all stocks of the goods to which such bill of entry, transfer form or clearance documents relate have been exhausted and such bill of entry, transfer form or clearance documents shall be made available to the Controller on demand.

10.07.05. A registrant who obtains goods for use under rebate of duty shall, unless he is in possession of a valid bill of entry or transfer form, store such goods separately from other goods in his rebate store and shall not use such goods until the permission of the Controller has been obtained.

10.07.06. A registrant shall keep his rebate stock record, when not in use, in a fire-proof safe.

General refunds in respect of imported, excisable or sales duty goods

10.08.01. 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 the Act, shall be submitted to the Controller in the prescribed form (form DA 66) together with all the documents relating to such application and there shall be no obligation on the Secretary to consider any application which has not been completed in all the relative details indicated in the form.

CHAPTER XI**PENAL PROVISIONS**

11.01.01. Any person who contravenes any provision of these regulations or who fails to comply with any such provision with which it is his duty to comply, shall, even where such contravention or failure is not elsewhere declared an offence, be guilty of an offence.

11.01.02. Any person guilty of an offence under these regulations 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.

CHAPTER XII

GENERAL

Removal of excisable goods between the Republic and South West Africa

12.01.01. Excisable goods (including spirits contained in spirituous beverages) manufactured in the Republic shall not be removed for consumption in South West Africa, and excisable goods (including spirits contained in spirituous beverages) manufactured in South West Africa shall not be removed for consumption in the Republic, unless the excise duty has been paid thereon or such goods are removed in bond to a place appointed as a place of entry under the Act. Any person who removes excisable goods between the said territories, shall endorse the relative invoices and bill of entry or certificates with the words "South West Africa" in the case of goods removed to South West Africa and with the words "Republic of South Africa" in the case of goods removed to the Republic. In addition, in the case of liquor removed to South West Africa, the invoice, bill of entry or certificate and the consignment note or other equivalent document shall be endorsed with the number and date of the permit allowing importation into that territory.

Examination of goods

12.02.01. Every importer, exporter, manufacturer or owner of any goods shall, whenever required to do so by the Controller, convey without delay any package selected for examination to any place approved or indicated by the Controller for such examination and shall ensure that such package is opened and unpacked at any time indicated by the Controller. The provisions of section 42 shall *mutatis mutandis* apply in respect of any goods examined under the provisions of this regulation.

Wreck

12.03.01. In the case of ships or aircraft which are wrecked, stranded or in distress at any place in the Republic or within the territorial waters or fishing zone of the Republic, the Secretary may station such officers as he considers necessary at the wreck in question.

12.03.02. If no portion of the ship or aircraft or of its cargo is landed, removed, sold or disposed of within a period of 7 days, the State shall bear all costs and expenses (including subsistence allowances) in connection with the stationing of such officers at such wreck.

12.03.03. On expiration of the period mentioned in regulation 12.03.02 or if the conditions mentioned in the said regulation do not apply, the master, pilot, underwriter, purchaser or other owner for the time being of such wreck shall be liable for all costs and expenses (including subsistence allowances) in connection with the stationing of such officers at such wreck while he is the owner or in possession or control of such wreck.

12.03.04. The number of officers and the period during which they are stationed at any wreck shall be in the discretion of the Secretary.

Goods unshipped, landed or brought or washed ashore from wrecked or distressed ships or aircraft

12.04.01. The person in control of goods recovered from wrecked or distressed ships or aircraft shall compile a list, in duplicate, of such goods. The list shall contain such particulars thereof as the Controller may require, and the said person shall declare in writing that the contents of such list are true and correct. If the goods are not immediately cleared by entry and payment of the duties after examination, the said person shall remove them to a warehouse, shed or other place approved by the Controller. The said person shall also furnish a bond in a form approved by the Secretary, and for a sum to the satisfaction of the Secretary or such other security as he may require, to cover the duty on such goods and to ensure compliance with the customs and excise requirements in respect of the goods. If the importation of any such goods is prohibited, they shall be liable to forfeiture unless they are immediately warehoused for exportation or have been dealt with in some other manner as directed by the Secretary.

12.04.02. The lists compiled in terms of regulation 12.04.01 shall be handed by the person who compiles them to the nearest officer who shall retain one copy and transmit the other to the Controller together with a statement regarding the manner of disposal of the goods concerned and such other particulars as the Secretary may decide.

Hours of general attendance

12.05.01. The hours of officers shall, except on Sundays and public holidays, or where otherwise stated, be as enumerated in paragraph 108.00 of the First Schedule hereto.

Charges for extra and special attendance

12.06.01. Where the attendance of an officer is required on Sundays or public holidays, or at any time not covered by the hours mentioned in regulation 12.05.01 or within those hours for any special purpose determined by the Secretary, the person requiring such attendance shall apply to the Controller on form DA 73 and he shall guarantee the payment of the charges approved in the regulations hereunder and shall pay the said charges immediately on demand. The Controller may, in his discretion, prior to allowing such attendance, demand payment of an amount sufficient to cover the charges that will be incurred.

12.06.02. Any person requiring any extra or special attendance shall provide the necessary transport for the officer rendering such attendance or such person may be required to pay to the Controller such travelling and other expenses incurred by such officer in connection with such attendance as the Controller considers reasonable.

12.06.03. For extra attendance in connection with the examination of post office parcels, the sealing of ships' or aircraft stores and the rummaging of ships and aircraft, no attendance charge will be made. Such attendance charge is also not to be made in respect of extra attendance in connection with the reporting of the arrival or departure of ships or aircraft at places specified by the Secretary.

12.06.04. No charge in connection with the supervision of the receipt of wine or the fortification of wine with spirits entered under rebate of duty shall be payable by the manufacturer of such wine or the supplier of such spirits and such manufacturer or supplier shall not be liable for any transport or other expenses.

12.06.05. Where the special attendance of an officer is required for the purpose of making a copy of a document or making and certifying a copy of a document or certifying only a copy of a document, the fee for such attendance shall be fifty cents per copy.

12.06.06. The charges for special or extra attendance, except when such attendance is given in respect of any service mentioned in regulation 12.06.05 shall be two rand per officer per hour or part thereof and shall be payable by means of revenue stamps.

Business in customs and excise offices

12.07.01. The representative of any importer, exporter, manufacturer or other principal who attends at any customs and excise office in connection with the clearance of goods or any other official business shall be conversant with the requirements of the department in respect of such business and shall be able to reply to such questions or to furnish such information as the Controller may put to him or require of him, but the Controller may demand the personal attendance of any person or any principal in connection with any official matter.

12.07.02. The conduct of any business in any customs and excise office shall be in accordance with such instructions as the Secretary or the Controller may issue and any person attending at such customs and excise office shall be subject to such instructions.

Surety bonds

12.08.01. No surety bond shall be accepted by the Secretary for any purpose unless such bond is given by a banking or insurance institution acceptable to the Secretary.

12.08.02. Any person who has given a surety bond which has been accepted by the Secretary may give the Secretary or Controller thirty days notice of withdrawal of such bond and after the expiry of this period his obligations under the bond will terminate in respect of transactions entered into thereafter. The surety, however, remains responsible in respect of transactions entered into prior to the expiry of the period of notice until the Controller has satisfied himself that all obligations under such bond have been fulfilled and he cancels it.

Licence to search or to search for wreck

12.09.01. Any licence to search or to search for wreck shall be granted by the Secretary subject to such security as he may require and such conditions as he may impose.

12.09.02. Any licence so issued shall not be transferable and shall expire on the 31st day of December of every year unless it is renewed on or before the said date.

Agents and carriers subject to the provisions of section 99

12.10.01. Any carrier who for his own account brings into or takes out goods from the Republic by road or transports goods overland through the Republic by road is subject to the provisions of section 99.

FIRST SCHEDULE**REGULATION 3.05.03****Paragraph**

101.00	Articles and quantities thereof which may be retained by the master or pilot and each member of the crew:	
101.01	The master or pilot (for a period of four days):	
	Tobacco in any form.....	230 grammes
	Potable spirits in any form.....	1 litre
	Wine.....	3 litres
	Beer or stout.....	3 litres
101.02	Officers, including pursers, surgeons, chief stewards, wireless operators and serangs (for a period of four days):	
	Tobacco in any form.....	175 grammes
	Potable spirits in any form.....	1 litre
	Wine.....	3 litres
	Beer or stout.....	3 litres
101.03	Other members of the crew (for a period of four days):	
	Tobacco in any form.....	115 grammes
	Potable spirits in any form.....	Nil
	Wine.....	3 litres*
	Beer or stout.....	Nil

* Only in the case of ships or aircraft belonging to countries where provision is made for wine in the statutory list of provisions or rations.

REGULATION 3.05.05**Paragraph**

102.00	Articles and quantities thereof which may be issued to the master or pilot and each member of the crew after a period of four days:	
102.01	The master or pilot (per day):	
	Tobacco in any form.....	30 grammes
	Potable spirits in any form.....	100 ml
	Wine.....	1 litre
	Beer or stout.....	1 litre
102.02	Officers, including pursers, surgeons, chief stewards, wireless operators and serangs (per day):	
	Tobacco in any form.....	25 grammes
	Potable spirits in any form.....	100 ml
	Wine.....	1 litre
	Beer or stout.....	1 litre
102.03	Other members of the crew (per day):	
	Tobacco in any form.....	15 grammes
	Potable spirits in any form.....	Nil
	Wine.....	1 litre*
	Beer or stout.....	Nil

* Only in the case of ships or aircraft belonging to countries where provision is made for wine in the statutory lists of provisions or rations.

REGULATION 4.08.01

Paragraph 103.01 Table for use with Sikes' A hydrometer or with Sikes' B hydrometer

Column A Indication on hydrometer	Column B Mass per litre	
	Sikes' A or Sikes' B with poise	Sikes' B without poise
0,0	0,7973	0,7810
2	0,7976	0,7813
4	0,7979	0,7816
6	0,7983	0,7820
8	0,7986	0,7823
1,0	0,7989	0,7826
2	0,7992	0,7829
4	0,7996	0,7832
6	0,7999	0,7836
8	0,8003	0,7839
2,0	0,8006	0,7842
2	0,8009	0,7845
4	0,8012	0,7848
6	0,8016	0,7852
8	0,8019	0,7855
3,0	0,8022	0,7858
2	0,8025	0,7861
4	0,8029	0,7865
6	0,8032	0,7868
8	0,8036	0,7872
4,0	0,8039	0,7875
2	0,8042	0,7878
4	0,8045	0,7881
6	0,8049	0,7885
8	0,8052	0,7888
5,0	0,8055	0,7891
2	0,8058	0,7894
4	0,8062	0,7897
6	0,8065	0,7901
8	0,8069	0,7904
6,0	0,8072	0,7907
2	0,8075	0,7910
4	0,8079	0,7914
6	0,8082	0,7917
8	0,8086	0,7921
7,0	0,8089	0,7924
2	0,8092	0,7927
4	0,8095	0,7930
6	0,8099	0,7934
8	0,8102	0,7937
8,0	0,8105	0,7940
2	0,8108	0,7943
4	0,8112	0,7947
6	0,8115	0,7950
8	0,8119	0,7954
9,0	0,8122	0,7957
2	0,8125	0,7960
4	0,8129	0,7963
6	0,8132	0,7967
8	0,8136	0,7970
10,0	0,8139	0,7973

Paragraph 103.02 Table to be used with Sikes' ordinary hydrometer

Column A Indication on Sikes' hydrometer	Column B Mass (kg) per litre	Column A Indication on Sikes' hydrometer	Column B Mass (kg) per litre	Column A Indication on Sikes' hydrometer	Column B Mass (kg) per litre
0,0	0,8139	3,0	0,8189	6,0	0,8240
2	0,8142	2	0,8192	2	0,8242
4	0,8146	4	0,8196	4	0,8246
6	0,8149	6	0,8199	6	0,8250
8	0,8153	8	0,8203	8	0,8254
1,0	0,8156	4,0	0,8206	7,0	0,8256
2	0,8159	2	0,8209	2	0,8260
4	0,8162	4	0,8213	4	0,8263
6	0,8166	6	0,8216	6	0,8267
8	0,8169	8	0,8220	8	0,8270
2,0	0,8172	5,0	0,8222	8,0	0,8274
2	0,8175	2	0,8226	2	0,8277
4	0,8179	4	0,8230	4	0,8281
6	0,8182	6	0,8232	6	0,8284
8	0,8186	8	0,8236	8	0,8288

Column A	Column B	Column A	Column B	Column A	Column B
Indication on Sikes' hydrometer	Mass (kg) per litre	Indication on Sikes' hydrometer	Mass (kg) per litre	Indication on Sikes' hydrometer	Mass (kg) per litre
9,0	0,8291	26,0	0,8583	43,0	0,8885
2	0,8294	2	0,8587	2	0,8889
4	0,8297	4	0,8590	4	0,8893
6	0,8301	6	0,8594	6	0,8896
8	0,8304	8	0,8597	8	0,8900
10,0	0,8307	27,0	0,8601	44,0	0,8904
2	0,8310	2	0,8605	2	0,8908
4	0,8313	4	0,8608	4	0,8911
6	0,8317	6	0,8612	6	0,8915
8	0,8320	8	0,8615	8	0,8918
11,0	0,8323	28,0	0,8619	45,0	0,8922
2	0,8326	2	0,8623	2	0,8926
4	0,8330	4	0,8626	4	0,8929
6	0,8333	6	0,8630	6	0,8933
8	0,8337	8	0,8633	8	0,8936
12,0	0,8340	29,0	0,8637	46,0	0,8940
2	0,8343	2	0,8641	2	0,8944
4	0,8347	4	0,8644	4	0,8948
6	0,8350	6	0,8648	6	0,8951
8	0,8354	8	0,8651	8	0,8955
13,0	0,8357	30,0	0,8655	47,0	0,8959
2	0,8361	2	0,8658	2	0,8963
4	0,8364	4	0,8661	4	0,8966
6	0,8368	6	0,8664	6	0,8970
8	0,8371	8	0,8668	8	0,8973
14,0	0,8375	31,0	0,8670	48,0	0,8977
2	0,8378	2	0,8674	2	0,8981
4	0,8382	4	0,8678	4	0,8985
6	0,8385	6	0,8682	6	0,8988
8	0,8389	8	0,8684	8	0,8992
15,0	0,8392	32,0	0,8688	49,0	0,8996
2	0,8395	2	0,8692	2	0,9000
4	0,8399	4	0,8696	4	0,9004
6	0,8402	6	0,8700	6	0,9007
8	0,8406	8	0,8702	8	0,9011
16,0	0,8409	33,0	0,8706	50,0	0,9015
2	0,8413	2	0,8710	2	0,9018
4	0,8416	4	0,8713	4	0,9022
6	0,8420	6	0,8717	6	0,9025
8	0,8423	8	0,8720	8	0,9029
17,0	0,8427	34,0	0,8724	51,0	0,9032
2	0,8430	2	0,8728	2	0,9036
4	0,8434	4	0,8731	4	0,9040
6	0,8437	6	0,8735	6	0,9043
8	0,8441	8	0,8738	8	0,9047
18,0	0,8444	35,0	0,8742	52,0	0,9051
2	0,8448	2	0,8746	2	0,9055
4	0,8451	4	0,8749	4	0,9058
6	0,8455	6	0,8753	6	0,9062
8	0,8458	8	0,8756	8	0,9065
19,0	0,8462	36,0	0,8760	53,0	0,9069
2	0,8465	2	0,8764	2	0,9073
4	0,8469	4	0,8767	4	0,9077
6	0,8472	6	0,8771	6	0,9080
8	0,8476	8	0,8774	8	0,9084
20,0	0,8479	37,0	0,8778	54,0	0,9088
2	0,8482	2	0,8782	2	0,9092
4	0,8485	4	0,8785	4	0,9095
6	0,8489	6	0,8789	6	0,9099
8	0,8492	8	0,8792	8	0,9102
21,0	0,8495	38,0	0,8796	55,0	0,9106
2	0,8499	2	0,8800	2	0,9110
4	0,8502	4	0,8803	4	0,9114
6	0,8506	6	0,8807	6	0,9116
8	0,8509	8	0,8810	8	0,9120
22,0	0,8513	39,0	0,8814	56,0	0,9124
2	0,8516	2	0,8818	2	0,9128
4	0,8520	4	0,8821	4	0,9132
6	0,8523	6	0,8825	6	0,9136
8	0,8527	8	0,8828	8	0,9140
23,0	0,8530	40,0	0,8832	57,0	0,9144
2	0,8534	2	0,8835	2	0,9148
4	0,8537	4	0,8839	4	0,9152
6	0,8541	6	0,8842	6	0,9154
8	0,8544	8	0,8846	8	0,9158
24,0	0,8548	41,0	0,8849	58,0	0,9162
2	0,8552	2	0,8853	2	0,9166
4	0,8555	4	0,8856	4	0,9170
6	0,8559	6	0,8860	6	0,9173
8	0,8562	8	0,8863	8	0,9177
25,0	0,8566	42,0	0,8867	59,0	0,9181
2	0,8569	2	0,8871	2	0,9185
4	0,8573	4	0,8874	4	0,9188
6	0,8576	6	0,8878	6	0,9192
8	0,8580	8	0,8881	8	0,9195

Column A	Column B	Column A	Column B	Column A	Column B
Indication on Sikes' hydrometer	Mass (kg) per litre	Indication on Sikes' hydrometer	Mass (kg) per litre	Indication on Sikes' hydrometer	Mass (kg) per litre
60,0	0,9199	74,0	0,9466	88,0	0,9739
2	0,9203	2	0,9470	2	0,9743
4	0,9207	4	0,9474	4	0,9747
6	0,9210	6	0,9477	6	0,9751
8	0,9214	8	0,9481	8	0,9755
61,0	0,9218	75,0	0,9485	89,0	0,9759
2	0,9222	2	0,9489	2	0,9763
4	0,9225	4	0,9493	4	0,9767
6	0,9229	6	0,9497	6	0,9771
8	0,9232	8	0,9501	8	0,9775
62,0	0,9236	76,0	0,9505	90,0	0,9779
2	0,9240	2	0,9509	2	0,9783
4	0,9244	4	0,9513	4	0,9787
6	0,9247	6	0,9516	6	0,9791
8	0,9251	8	0,9520	8	0,9795
63,0	0,9255	77,0	0,9524	91,0	0,9799
2	0,9259	2	0,9528	2	0,9803
4	0,9263	4	0,9532	4	0,9807
6	0,9266	6	0,9536	6	0,9810
8	0,9270	8	0,9540	8	0,9814
64,0	0,9274	78,0	0,9544	92,0	0,9818
2	0,9278	2	0,9548	2	0,9822
4	0,9282	4	0,9552	4	0,9826
6	0,9285	6	0,9554	6	0,9830
8	0,9289	8	0,9558	8	0,9834
65,0	0,9293	79,0	0,9562	93,0	0,9838
2	0,9297	2	0,9566	2	0,9842
4	0,9301	4	0,9570	4	0,9846
6	0,9304	6	0,9574	6	0,9850
8	0,9308	8	0,9578	8	0,9854
66,0	0,9312	80,0	0,9582	94,0	0,9858
2	0,9316	2	0,9586	2	0,9862
4	0,9320	4	0,9590	4	0,9866
6	0,9323	6	0,9594	6	0,9870
8	0,9327	8	0,9598	8	0,9874
67,0	0,9331	81,0	0,9602	95,0	0,9878
2	0,9335	2	0,9606	2	0,9882
4	0,9339	4	0,9610	4	0,9886
6	0,9342	6	0,9613	6	0,9890
8	0,9346	8	0,9617	8	0,9894
68,0	0,9350	82,0	0,9621	96,0	0,9898
2	0,9354	2	0,9625	2	0,9902
4	0,9358	4	0,9629	4	0,9906
6	0,9361	6	0,9632	6	0,9910
8	0,9365	8	0,9636	8	0,9914
69,0	0,9369	83,0	0,9640	97,0	0,9918
2	0,9373	2	0,9644	2	0,9922
4	0,9377	4	0,9648	4	0,9926
6	0,9381	6	0,9652	6	0,9931
8	0,9385	8	0,9656	8	0,9935
70,0	0,9389	84,0	0,9660	98,0	0,9939
2	0,9393	2	0,9664	2	0,9943
4	0,9397	4	0,9668	4	0,9947
6	0,9401	6	0,9672	6	0,9951
8	0,9405	8	0,9676	8	0,9955
71,0	0,9409	85,0	0,9680	99,0	0,9959
2	0,9413	2	0,9684	2	0,9963
4	0,9417	4	0,9688	4	0,9967
6	0,9420	6	0,9691	6	0,9971
8	0,9424	8	0,9695	8	0,9975
72,0	0,9428	86,0	0,9699	100,0	0,9979
2	0,9432	2	0,9703		
4	0,9436	4	0,9707		
6	0,9439	6	0,9711		
8	0,9443	8	0,9715		
73,0	0,9447	87,0	0,9719		
2	0,9451	2	0,9723		
4	0,9455	4	0,9727		
6	0,9458	6	0,9731		
8	0,9462	8	0,9735		

REGULATION 4.15.06 (d)

Paragraph 104.00 Table of "Spirit Indication" with corresponding "Degrees of Relative Density Lost" for determination of the original relative density of beer or worts.

Spirit Indication	Tenths									
	0,0	0,1	0,2	0,3	0,4	0,5	0,6	0,7	0,8	0,9
0	0,00	0,42	0,85	1,27	1,70	2,12	2,55	2,97	3,40	3,82
1	4,25	4,67	5,10	5,52	5,95	6,37	6,80	7,22	7,65	8,07
2	8,50	8,94	9,38	9,82	10,26	10,70	11,14	11,58	12,02	12,46
3	12,90	13,34	13,78	14,22	14,66	15,10	15,54	15,98	16,42	16,86
4	17,30	17,75	18,21	18,66	19,12	19,57	20,03	20,48	20,94	21,39
5	21,85	22,30	22,76	23,21	23,67	24,12	24,58	25,03	25,49	25,94
6	26,40	26,86	27,32	27,78	28,24	28,70	29,16	29,62	30,08	30,54
7	31,00	31,46	31,93	32,39	32,86	33,32	33,79	34,25	34,72	35,18
8	35,65	36,11	36,58	37,04	37,51	37,97	38,44	38,90	39,37	39,83
9	40,30	40,77	41,24	41,71	42,18	42,65	43,12	43,59	44,06	44,53
10	45,00	45,48	45,97	46,45	46,94	47,42	47,91	48,39	48,88	49,36
11	49,85	50,35	50,85	51,35	51,85	52,35	52,85	53,35	53,85	54,35
12	54,85	55,36	55,87	56,38	56,89	57,40	57,91	58,42	58,93	59,44
13	59,95	60,46	60,97	61,48	61,99	62,51	63,01	63,52	64,03	64,54
14	65,10	65,62	66,14	66,66	67,18	67,70	68,22	68,74	69,26	69,78
15	70,30	70,83	71,36	71,89	72,42	72,95	73,48	74,01	74,54	75,07
16	75,60	—	—	—	—	—	—	—	—	—

REGULATION 5.02.06

Paragraph
105.00

Goods which require special invoicing:

*Brussels Nomenclature Tariff Heading
and Description of Goods*

Particulars required

22.03	Beer made from malt	The relative density before fermentation
22.08	Ethyl alcohol or neutral spirits, undenatured, of a strength of 80 per cent alcohol by volume or higher; denatured spirits of any strength	Alcohol content by volume at a temperature of 15°C
22.09	Spirits (excluding those of heading No. 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages	Alcohol content by volume at a temperature of 15°C
Section VI	Products of the chemical and allied industries	Such products should, in addition to any proprietary name, be described by their common commercial designation
Chapter 28	Inorganic chemicals	Such chemicals should be described by their common chemical names
Chapter 29	Organic chemicals	
30.03	Medicaments (including veterinary medicaments)	In addition to the proprietary names of medicaments the active ingredients should be indicated
31.02 to 31.05	Fertilisers	Chemical composition should be disclosed
33.04	Alcoholic solutions of one or more odorous substances	Alcohol content by volume at a temperature of 15°C
33.06	Perfumery, cosmetics and toilet preparations	Alcohol content by volume at a temperature of 15°C
Chapter 39	Artificial resins and plastic materials	In addition to proprietary names of the products, the invoices must disclose the name of the artificial plastic material or resin
Chapter 48	Paper and paperboard	(i) The type of pulp from which the paper or paperboard is made (ii) The basis mass per m ² (iii) In respect of transformed papers and paperboard the nature of the treatment (such as coating, impregnation, printing)

Section XI	Textiles:	
	(1) Fibres	The composition (by mass) and finishing processes should be stated
	(2) Yarns, not put up for retail sale	The composition (by mass), linear density and finishing processes should be stated
	(3) Yarns, put up for retail sale	The mass per ball, card, reel, hank, etc. (inclusive of any support) should be stated
	(4) Fabrics	(i) Composition (by mass), measurement in linear metres and square metres, finishing processes, name and address of indent agent or confirming house and the supplier's sample number (identification number) of the fabric should be stated; (ii) A sample of at least 15 cm by 8 cm, stamped in indelible ink with the name of the supplier and the sample number, of each fabric represented by a sample number stated on the invoice shall be securely fastened to such invoice and to every copy thereof forwarded to the Republic
	(5) Textile articles	Composition (by mass) and number should be stated
Section XII	Footwear	Sizes of footwear, the nature of the outer soles and uppers and whether they are men's, women's, boys' or girls' footwear should be stated
Section XV	Base metals	Measurements, masses, sizes and the nature of the base metal should be stated
Chapter 84	Machinery and mechanical appliances	Blueprints, illustrations, drawings, plans, photographs or catalogues should be furnished in support of standardised invoices
Chapter 85	Electrical machinery and equipment	

REGULATION 5.02.07

Paragraph 106.00 Goods of which the ordinary market price during the six months prior to the date of export to the Republic must be shown on the invoices:

Brussels Nomenclature Tariff Heading and Description of Goods

29.02	Trichlorodi (chlorophenyl) ethane (D.D.T.)
38.11	Insecticides with trichlorodi (chlorophenyl) ethane (D.D.T.) as basis
55.08	Terry towelling and similar terry fabrics of cotton
60.03	Stockings of continuous synthetic fibres; three-quarter hose and socks for men or boys
60.04	Under garments, knitted or crocheted, not elastic nor rubberised for women
60.05	Outer garments, knitted or crocheted, not elastic nor rubberised, for women
61.02	Women's outer garments
61.04	Women's under garments
62.02	Towels of terry towelling
65.03 to 65.05	Hats and other headgear, for women

REGULATION 5.02.08

Paragraph 107.00 Goods for which special certificate of origin is required:

Brussels Nomenclature Tariff Heading and Description of Goods

51.04	Woven printed fabrics (excluding indigo blue discharge print fabrics) of man-made fibres (continuous), of a f.o.b. price per kg not exceeding 242c
55.09	Woven printed fabrics (excluding indigo blue discharge print fabrics) of cotton, of a f.o.b. price per kg not exceeding 242c
56.07	Woven printed fabrics (excluding indigo blue discharge print fabrics) of man-made fibres (discontinuous), of a f.o.b. price per kg not exceeding 242c

REGULATION 12.05.01

Paragraph

Paragraph	Office	Purpose	Hours of attendance
108.00	General Hours of Attendance: Administrative and Clerical Divisions:		
108.01	Official hours of attendance:		
108.01.01	Head Office	—	Monday to Friday: 8 a.m. to 1 p.m. and 1.30 p.m. to 4.30 p.m.
108.01.02	All district offices (except Durban and Lourenco Marques)	—	Monday to Friday: 8 a.m. to 1 p.m. and 1.30 p.m. to 4.30 p.m.
108.01.03	Durban	—	Monday to Friday: 7.30 a.m. to 12.30 p.m. and 1 p.m. to 4 p.m.
108.01.04	Lourenco Marques	—	Monday to Friday: 7.45 a.m. to 12 noon and 1.30 p.m. to 4.30 p.m.
108.02	Hours of business:		
108.02.01	Head Office	—	Monday to Friday: 8 a.m. to 12.45 p.m. and 1.30 p.m. to 4.30 p.m.
108.02.02	All district offices in the Republic, South West Africa and Mozambique (except Beit Bridge, Durban, Kimberley, Komatipoort, Lourenco Marques, Oshikango, Pietermaritzburg and customs and excise airports):		
108.02.02 (1)	Customs and Excise Office	(a) For the acceptance of bills of entry (except bills of entry for export and forms DA 13, DA 14 and DA 15) and for the receipt of duties and other revenue (b) For the acceptance of bills of entry for export and forms DA 13, DA 14 and DA 15 (c) For other business	Monday to Friday: 8 a.m. to 12.30 p.m. and 1.30 p.m. to 3 p.m. Monday to Friday: 8 a.m. to 12.30 p.m. and 1.30 p.m. to 4.30 p.m. Monday to Friday: 8 a.m. to 12.45 p.m. and 1.30 p.m. to 4.30 p.m.
108.02.02 (2)	Airfreight depot (Cape Town)	(a) For the acceptance of bills of entry (except bills of entry for export) and for the receipt of duties and other revenue (b) For the acceptance of bills of entry for export	Monday to Friday: 8 a.m. to 12.30 p.m. Monday to Friday: 8 a.m. to 12.30 p.m. and 1.30 p.m. to 4.30 p.m.
108.02.02 (3)	Examination Hall	For ordinary business (except for passengers and baggage)	Monday to Friday: 8 a.m. to 12.30 p.m. and 1.30 p.m. to 4.30 p.m.
108.02.02 (4)	All places other than 108.02.02 (1), 108.02.02 (2) and 108.02.02 (3)	(a) For business in transit sheds and customs and excise warehouses as well as for general business in connection with the landing and shipping, including the examination of passengers and their baggage (b) For business in the State warehouse	Monday to Friday: 7.30 a.m. to 12.30 p.m. and 1.30 p.m. to 4.30 p.m. Saturday: 7.30 a.m. to 11.30 a.m. Monday to Friday: 7.30 a.m. to 12.30 p.m. and 1.30 p.m. to 4.30 p.m.
	Other except Customs and Excise Airports:		
108.02.03	Beit Bridge	(a) For the acceptance of bills of entry (import and export) in respect of commercial consignments (b) For other business	Monday to Friday (except public holidays): 8 a.m. to 1 p.m. and 2 p.m. to 4 p.m. Saturday (except public holidays): 8.30 a.m. to 12 noon. Daily: 6 a.m. to 8 p.m.
108.02.04	Durban		
108.02.04 (1)	Customs and Excise Office	(a) For the acceptance of bills of entry (except bills of entry for export and forms DA 13, DA 14 and DA 15) and for the receipt of duties and other revenue (b) For the acceptance of bills of entry for export and forms DA 13, DA 14 and DA 15 (c) For other business	Monday to Friday: 8 a.m. to 12 noon and 1 p.m. to 3 p.m. Monday to Friday: 7.30 a.m. to 12 noon and 1 p.m. to 4 p.m. Monday to Friday: 7.30 a.m. to 12.15 p.m. and 1 p.m. to 4 p.m.
108.02.04 (2)	Airfreight depot	(a) For the acceptance of bills of entry (except bills of entry for export) and for the receipt of duties and other revenue (b) For the acceptance of bills of entry for export	Monday to Friday: 7.30 a.m. to 12 noon. Monday to Friday: 7.30 a.m. to 12 noon and 1 p.m. to 4 p.m.

	<i>Office</i>	<i>Purpose</i>	<i>Hours of attendance</i>
108.02.04 (3)	Examination Hall	For ordinary business (except for passengers and baggage)	Monday to Friday: 7.30 a.m. to 12 noon and 1 p.m. to 4 p.m.
108.02.04 (4)	All places other than 108.02.04 (1), 108.02.04 (2) and 108.02.04 (3)	(a) For business in transit sheds and customs and excise warehouses as well as for general business in connection with landing and shipping, including the examination of passengers and their baggage (b) For business in State warehouses	Monday to Friday: 7.30 a.m. to 12.30 p.m. and 1.30 p.m. to 4.30 p.m. Saturday: 7.30 a.m. to 11.30 a.m. Monday to Friday: 7.30 a.m. to 12.30 p.m. and 1.30 p.m. to 4.30 p.m.
108.02.05	Kimberley	For all business	Monday to Friday: 8 a.m. to 12.30 p.m.
108.02.06	Komatipoort	For all business	Daily: 7 a.m. to 8 p.m.
108.02.07	Lourenco Marques	(a) For the acceptance of bills of entry and for the receipt of duties and other revenue (b) For other business	Monday to Friday: 7.45 a.m. to 11.30 a.m. Monday to Friday: 7.45 a.m. to 12 noon and 1.30 p.m. to 4.30 p.m.
108.02.08	Oshikango	For all business	Daily: 9 a.m. to 1 p.m. and 3 p.m. to 6 p.m.
108.02.09	Pietermaritzburg	For all business	Monday to Friday: 8 a.m. to 12.30 p.m.
	Customs and Excise Airports:		
108.02.10	Jan Smuts Airport	(a) For the acceptance of bills of entry (except bills of entry for export and forms DA 13, DA 14 and DA 15) and for the receipt of duties and other revenue (b) For the acceptance of bills of entry for export and forms DA 13, DA 14 and DA 15 (c) For the examination of passengers and their baggage (d) For other business	Monday to Friday: 8 a.m. to 12.30 p.m. and 1.30 p.m. to 3 p.m. Monday to Friday: 8 a.m. to 12.30 p.m. and 1.30 p.m. to 4.30 p.m. Twenty-four hour service Monday to Friday: 8 a.m. to 12.45 p.m. and 1.30 p.m. to 4.30 p.m.
108.02.11	Messina Airport	For all business	Monday to Friday: 8 a.m. to 12 noon and 2 p.m. to 5.30 p.m. Saturday: 8 a.m. to 12 noon and 2 p.m. to 4.30 p.m.

- Notes.—1. Attention is drawn to the provisions of paragraph 4 of the Schedule to the rules in terms of which aircraft pilots requiring clearance at customs and excise airports other than Jan Smuts Airport must give at least twelve hours' notice of the time and date of their arrival in order that arrangements may be made for the attendance of the necessary officers.
2. Any reference in this paragraph to bills of entry for export relates to all types of bills of entry for export as well as to bills of entry for coastwise removal of goods.

SECOND SCHEDULE

PRESCRIBED FORMS

- 200.01 The prescribed forms required for customs and excise purposes shall be set out as shown in this Schedule and shall be printed—
- lengthwise or upright as printed herein;
 - on paper of a colour indicated on each form; and
 - in ink of a colour indicated on each form;
- and the printing shall be so arranged as to allow the maximum space for the particulars to be entered.
- 200.02 Any space marked "No." in the lower right-hand corner of any prescribed form (except forms DA 62, DA 63, DA 68, DA 69 and DA 70) shall be of a minimum dimension of 4 centimetres by 5 centimetres, any such space for a revenue stamp shall be of a minimum dimension of 4 centimetres by 2,5 centimetres and any space reserved for official use shall be of a minimum dimension of 4 centimetres by 5 centimetres.
- 200.03 A binding margin of 2 centimetres wide shall be left at the top of each prescribed form printed lengthwise and each prescribed form printed upright shall have a similar binding margin on the left-hand side.
- 200.04 The revenue stamp shall be affixed to the original of any prescribed form in respect of which it is required.
- 200.05 The original of any prescribed form and so many copies as the Controller may require in each case shall be presented to him when such form is used for any purpose under the provisions of the Act and these regulations.
- 200.06 In respect of every prescribed bill of entry form for the clearance of goods (excluding forms DA 23, DA 24, DA 25 and DA 26) there shall be a further prescribed form with the words "Voucher of Correction" added to the name of the form and the letter "A" added to the number of the form. The declaration(s) shall be omitted if such vouchers are printed separately and the blank portion for entry of the particulars of the goods shall be divided into equal portions with two parallel horizontal lines and the words "Originally entered on B/E No. of as" between the two lines. In respect of any form with a column relating to the amount of duty, the words "Difference in duty" shall be substituted for the word "Totals" on such form. Such vouchers may be printed separately or the normal prescribed forms may be used and the above-stated adjustments made thereto. Provision should in all cases be made for the signature of the person presenting such voucher to the Controller.

REPORT INWARDS/OUTWARDS FOR SHIPS

DA 1

FOR OFFICIAL USE ONLY	Port of	Date	No.
	1. Name of ship		
	2. Port of registry	3. Registered tonnage (net)	
	4. Name and nationality of master		
	5. Name and nationality of owners		
	6. Number of crew		
7. Date and time of arrival		8. Intended date and time of departure	
9. Where from (all places to be mentioned in the order called at).....			
10. Where bound (all places to be mentioned in order of intended voyage).....			
11. State whether laden or in ballast, and if laden, nature of cargo and tonnage thereof for/from this port.....			
12. Number of passengers for/from this port.....			
<p>* Annexures: † Manifest of cargo on board. Manifest of cargo loaded at this place. List of excisable goods and of imported non-duty-paid goods shipped as stores.</p> <p>I hereby declare that the above-mentioned particulars, as well as the particulars shown on the attached manifest (pages 1 to and/or lists, are true and correct.</p> <p>* I declare further that no goods have been taken on board or delivered out of or jettisoned from the ship or washed overboard since its departure from its last place of call. * I request that the ship be permitted to proceed on its intended voyage. * I request permission for the vessel to land and/or ship goods.</p> <p style="text-align: right;">..... <i>Master/Agent on behalf of the Master</i></p>			
<p>* Delete which is not applicable. † The following particulars should be reflected on the manifest:— Number of bill of lading, marks, numbers, quantity, description, mass and measurement of packages, description of goods name and address of consignees (or shipper, in the case of goods outwards), column for acquittance particulars (or destination of goods, in the case of goods outwards).</p>			
Report received/Permission granted.			
Date		Controller of Customs and Excise	

GENERAL DECLARATION FOR AIRCRAFT (Outward/Inward)	DA 2
-------------------------------------------------------------	------

Owner or operator		
Marks of nationality and registration	Flight No.	Date
Departure from (Place and country)	Arrival at	(Place and country)

FLIGHT ROUTING
("Place" column always to list origin, every en-route stop, and destination)

Place	Total number of crew	(1) Number of passengers on this stage	(2) Cargo
		Departure place:	
		Embarking.....	Cargo
		Through on same flight.....	manifests attached
		Arrival place:	
		Disembarking.....	(3) Stores
		Through on same flight.....	Stores
			lists attached

DECLARATION OF HEALTH

Persons on board known to be suffering from illness other than airsickness or the effects of accidents, as well as those cases of illness disembarked during the flight.....

Any other conditions on board which may lead to the spread of disease.....

Details of each disinsecting or sanitary treatment (place, date, time, method) during the flight. If no disinsecting has been carried out during the flight, give details of most recent disinsecting

Signature.....
Crew member concerned

For official use only

I declare that all statements and particulars contained in this General Declaration, and in any supplementary forms required to be presented with this General Declaration, are complete, exact and true to the best of my knowledge and that all through passengers will continue/have continued on this flight.

Signature.....
Authorised agent or pilot-in-command

- (1) Not to be completed when passenger manifests are presented. Passengers manifests should in addition to the flight particulars reflect the following:
Place and country of embarkation and disembarkation, surname and initials as well as nationality of passenger.
- (2) Cargo manifests should in addition to flight particulars reflect the following:
Place and country of lading and unloading, air waybill No., number of packages, nature of goods, and, in the case of inwards manifests, the name and address of consignee.
- (3) List of excisable goods and of imported non-duty-paid goods loaded as stores only required for outward clearance.

CERTIFICATE OF CLEARANCE FOR SHIPS FOR A DESTINATION OUTSIDE THE REPUBLIC		DA 3
FOR OFFICIAL USE ONLY	Port of	
	Name of ship	
	Nationality and port of registry	
	Registered tonnage (net)	
	Name and nationality of master	
Name and nationality of owners		
Where bound (all places to be mentioned in order of intended voyage)		
Nature of cargo		
The above-mentioned ship has been duly entered and cleared for the places mentioned.		
Controller of Customs and Excise		Revenue Stamp
		Date stamp

(This form must be printed in BLACK ink on WHITE paper and the dimensions thereof must be 148 mm × 210 mm.)

TRANSIRE—FOR A DESTINATION IN THE REPUBLIC		DA 4	
FOR OFFICIAL USE ONLY	Port of	Date	No.
	1. Name of ship		
	2. Nationality and port of registry		
	3. Name and nationality of master		
	4. Name and nationality of owners		
	5. Date and time of arrival		a.m./p.m.
	6. Nature of voyage		
7. Where from (all places to be mentioned in the order called at)			
8. Nature of cargo and tonnage thereof for this place			
9. Where bound (all places to be mentioned in order of intended voyage)			
10. Nature and tonnage of cargo taken from this place			
11. Have any goods ex customs and excise warehouses, goods on which a drawback of customs and excise duty is due on export, imported goods on which duty has not been paid and excisable goods, exported or removed in bond to a place outside the Republic been loaded at this place and has a manifest thereof been attached to the Certificate of Clearance?			
12. Intended date and time of departure			
I declare that the above-mentioned particulars, and the particulars shown on the enclosures hereto, are true and correct.			
Master/Agent on behalf of the Master.			
Date		Controller of Customs and Excise	

(This form must be printed in BLACK ink on WHITE paper and the dimensions thereof must be 297 mm × 210 mm.)

LIST OF SEALABLE GOODS ON BOARD SHIP OR AIRCRAFT

DA 5

(For instructions see page 4)

(Page 1)

UNCONSUMED STORES

Tobacco	Cigars	Cigarettes	Other preparations of or substitutes for tobacco (to be specified)	Potable spirits (to be specified)	Wines (still or sparkling)
Beer, stout, cider or perry	Other alcoholic beverages (to be specified)	Opium, opium preparations and opium outfits	Cocaine, preparations of cocaine, and other habit-forming drugs	Saccharin	Excisable goods and non-duty-paid imported goods shipped as stores at a place in the Republic

The above-mentioned particulars are true and correct and they include all the above-described unconsumed stores on board.

Date.....

.....
Master/Pilot

SEALABLE GOODS IN POSSESSION OF THE MASTER/PILOT, OFFICERS AND OTHER MEMBERS OF THE CREW

(Pages 2 and 3)

We, the master/pilot, officers and other members of the crew of the..... whose names appear hereunder, declare that we have in our possession the respective quantities of sealable goods, and no more, shown opposite our signatures, and we severally undertake that no portion of these goods will be landed without the permission of the Controller.

Signature	Rank or rating	Tobacco	Cigars	Cigarettes	Other preparations of or substitutes for tobacco (to be specified)	Potable spirits (to be specified)	Wine (still or sparkling)	Beer, stout, cider or perry	Other alcoholic beverages (to be specified)	Opium, opium preparations and opium outfits	Cocaine, preparations of Cocaine, and other habit-forming drugs	Saccharin	Articles brought or intended as gifts for, or for sale to, or exchange with, any person	Any other goods (to be specified)

GENERAL INFORMATION

1. This list must be completed and held in readiness for submission to the customs and excise officer who first visits the ship/aircraft. It must be signed by the master/pilot and every member of the crew, and each person must state opposite his signature what quantities of sealable goods he has in his possession, or that he has no such goods in his possession.

2. The master/pilot, officers and other members of the crew who remain on the ship/aircraft during its stay in port/at the airport may each be allowed to retain in his possession the following quantities (to cover four days) of the undermentioned sealable goods:—

	Tobacco in any form	Potable spirits in any form	Wine	Beer or stout
The master/pilot.....	230 grammes	1 litre	3 litres	3 litres
Officers (including pursers, surgeons, chief stewards, wireless operators and serangs)....	175 grammes	1 litre	3 litres	3 litres
Other members of the crew.....	115 grammes	nil	*3 litres	nil

3. When the quantities in possession of the master/pilot, officers or other members of the crew do not exceed those specified in paragraph 2, the goods need not be shown, but otherwise the entire quantities must be shown to the customs and excise officer who will place the excess under seal or release it upon payment of duty.

4. In any case where the master/pilot, officers or other members of the crew remain on board the ship/aircraft for more than four days, the Controller may on request authorise the issue from under seal, for consumption on board, of the following further quantities per day:—

	Tobacco in any form	Potable spirits in any form	Wine	Beer or stout
The master/pilot.....	30 grammes	100 millilitres	1 litre	1 litre
Officers (including pursers, surgeons, chief stewards, wireless operators and serangs)....	25 grammes	100 millilitres	1 litre	1 litre
Other members of the crew.....	15 grammes	nil	*1 litre	nil

5. Any sealable articles not enumerated in this list and found in the possession of the master/pilot, officers or any other member of the crew will be liable to forfeiture, and the person in whose possession they are found will be liable to prosecution. If any unconsumed stores which are sealable goods are omitted from this list, they will likewise be liable to forfeiture, and the master or pilot, as the case may be, will be liable to prosecution.

6. Tobacco in any form, potable spirits, wine, beer and stout not placed under seal or issued from under seal will be issued individually to each person entitled thereto in terms of the foregoing, and not in bulk for distribution by the master/pilot or other person.

7. The master/pilot may break the customs and excise seal as soon as the ship has passed beyond the limits of the port or as soon as the aircraft has departed direct for a destination outside the Republic, as the case may be, provided, in the case of a ship, that all physical contact with the shore has ceased.

* Only in the case of ships or aircraft belonging to countries where provision is made for wine in the statutory list of provisions or rations.

(This form must consist of one sheet of a size 420 mm wide by 297 mm long and must be printed in BLACK ink on WHITE paper.)

BILL OF ENTRY—FOR PAYMENT OF DUTY (EX WAREHOUSE)

DA 11

Place of entry					Owner						
Ex warehouse (name) No.					Address						
Whg. B/E. No. and date	Marks, Nos., No. and description of packages	Country of origin	Tariff heading/ item	Statistical quantity	Description and particulars of goods for duty purposes	F.O.B. price/Excise value	Domestic value/ Sales duty value	Customs duty		Excise duty/ Sales duty	
						R	R	R	c	R	c
Total No.		R.I.B. No.	Date		Totals						
I, _____ for owner, hereby declare that all the particulars entered herein are correct and that this entry complies with the requirements of a valid entry. I undertake to comply with all the relative provisions of the Customs and Excise Act in respect of the goods entered herein.						For Revenue Stamp (on original only)	No. _____				
for Owner _____				Date _____		Controller _____					

(This form must be printed in RED ink on PINK paper and the dimensions thereof must be 210 mm × 297 mm.)

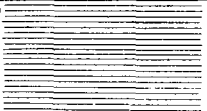
BILL OF ENTRY—FOR WAREHOUSING (DIRECT)

DA 12

Place of entry		Importer	
ex { Ship Aircraft Rail/Road	B/L., cons. note, invoice or waybill No. Date Issued at	Address	

For Warehousing in Customs and Excise Warehouse (Name)	No.
---------------------------------------------------------------	------------

Marks, Nos., No. and description of packages	Country of origin	Tariff heading/item	Statistical quantity	Description and particulars of goods for duty purposes	F.O.B. price/ Excise value	Domestic value/ Sales duty value
					R	R

Total No.	B/E. Sight No. Date R.I.B. No. Date	C.i.f. and c.: R	Total	
------------------	------------------------------------------------------------------------------------------	------------------	--------------	---------------------------------------------------------------------------------------

FOR OFFICIAL USE ONLY	I, _____ for importer, hereby declare that all the particulars entered herein are correct and that this entry complies with the requirements of a valid entry. I undertake to comply with all relative provisions of the Customs and Excise Act in respect of the goods entered herein.	For Revenue Stamp (on original only).	No.
	for Importer Date Controller		

(This form must be printed in BLACK ink on PINK paper and the dimensions thereof must be 210 mm × 297 mm.)

BILL OF ENTRY—FOR REWAREHOUSING (EX WAREHOUSE)

DA 13

Place of entry

Owner

Address

Goods removed ex warehouse

Goods removed to warehouse

Name

Name

No.

No.

Whg. B/E. No. and date	Marks, Nos., number and description of packages	Country of origin	Tariff heading/ item	Statistical quantity	Description and particulars of goods for duty purposes	F.O.B. price/ Excise value	Domestic value/Sales duty value
						R	R
Total No.	R.I.B. No.	Date	Total				

I, _____ for owner, hereby declare that all the particulars entered herein are correct and that this entry complies with the requirements of a valid entry. I undertake to comply with all relative provisions of the Customs and Excise Act in respect of the goods entered herein.

For Revenue
Stamp (on
original only)

No.

for Owner

Date

Controller

(This form must be printed in RED ink on PINK paper and the dimensions thereof must be 210 mm × 297 mm.)

BILL OF ENTRY—FOR REMOVAL IN BOND (DIRECT)

DA 14

Place of entry				Remover Address		Consignee Address	
ex {	Ship	B/L., cons. note, inv. or waybill		Removal in bond to			
	Aircraft	No.	Date				
Rail	Issued at						
Marks, Nos., No. and description of packages	Country of origin	Tariff heading/item	Statistical quantity	Description and particulars of goods for duty purposes			Value for duty purposes
						R	
Total No.						Total	
I, _____ for remover, hereby declare that all the particulars entered herein are correct and that this entry complies with the requirements of a valid entry. I undertake to comply with all relative provisions of the Customs and Excise Act in respect of the goods entered herein.				For revenue stamp (on original only)		No.	
for Remover		Date		Controller			

(This form must be printed in RED ink on BLUE paper except when used by the master of a ship or pilot of an aircraft to tranship goods to the place to which they were originally consigned, in which case it must be printed in BLACK ink on BLUE paper. The dimensions thereof must be 210 mm × 297 mm.)

BILL OF ENTRY—FOR REMOVAL IN BOND (EX WAREHOUSE)

DA 15

Place of entry

Consignee

Remover
Address

Address

Ex Warehouse (name)

No.

Removal in Bond to

Whg. B/E. No. and date	Marks, Nos., No. and description of packages	Country of origin	Tariff heading/ item	Statistical quantity	Description and particulars of goods for duty purposes	F.O.B. price/ Excise value	Domestic value/Sales duty value
						R	R
Total No.					Total		

I, _____, for remover, hereby declare that all the particulars entered herein are correct and that this entry complies with the requirements of a valid entry. I undertake to comply with all relative provisions of the Customs and Excise Act in respect of the goods entered herein.

For revenue stamp (on original only)

No.

for Remover

Date

Controller

(This form must be printed in RED ink on BLUE paper and the dimensions thereof must be 210 mm × 297 mm.)

BILL OF ENTRY—FOR HOME CONSUMPTION UNDER SCHEDULE NO. 3 (EX WAREHOUSE)

DA 17

Place of entry					Ex warehouse (name)			No.			
Owner					Registered manufacturer						
Address					Address						
Whg. B/E. number and date	Marks, Nos., No. and description of packages	Country of origin	Tariff heading/ item and rebate item	Statistical quantity	Description and particulars of goods for duty purposes	F.O.B. price	Domestic value/Sales duty value	Customs duty		Sales duty	
						R	R	R	c	R	c
Total No.		R.I.B. No.	Date		Totals						

Note: Both declarations must be completed, even if the registered manufacturer is also the owner.

I, _____, for owner, hereby declare that the goods entered herein under the above-mentioned rebate item(s) on behalf of the registered manufacturer stated above, are for transfer direct to the said manufacturer. I further declare that all the particulars entered herein are correct and that this entry complies with the requirements of a valid entry. I undertake to comply with all relative provisions of the Customs and Excise Act in respect of the goods entered herein.
Date _____

I, _____, for registered manufacturer, hereby declare that the said manufacturer is registered to obtain the goods entered herein under the above-mentioned rebate item(s) for use in the manufacture of the declared products. I further declare that the said manufacturer hereby accepts responsibility for such goods under the provisions of the Customs and Excise Act as from the date of receipt of such goods and that such goods will be used by him solely in accordance with such provisions.

for Registered Manufacturer

Date

Controller

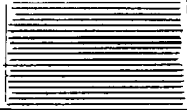
For
revenue
stamp
(on original
only)

No.

(This form must be printed in RED ink on GREEN paper and the dimensions thereof must be 210 mm × 297 mm.)

BILL OF ENTRY—FOR HOME CONSUMPTION UNDER SCHEDULE No. 4/7 EXCLUDING STATE STORES (DIRECT)

DA 18

Place of entry				Importer									
ex {	Ship	B/L., Cons. Note, Invoice or Waybill		Address									
	Aircraft	No.	Date										
	Rail/Road	Issued at											
Marks, Nos., number and description of packages	Country of origin	Tariff heading/ item and rebate item	Statistical quantity	Description and particulars of goods for duty purposes	F.O.B. price	Domestic value/ Sales duty value	Customs duty		Sales duty		Other payments (specify)		
					R	R	R	c	R	c	R	c	
Total No.	B/E. Sight No.	Date	C.i.f. and c.: R	Totals									
	R.I.B. No.	Date											
FOR OFFICIAL USE ONLY		I, _____, for importer, hereby declare that the said importer is entitled to obtain the goods declared herein under rebate of duty in terms of the item(s) stated above. I further declare that all the particulars entered herein are correct and that this entry complies with the requirements of a valid entry. I undertake to comply with all relative provisions of the Customs and Excise Act in respect of the goods entered herein.					For Revenue Stamp (on original only)		No. _____				
		for Importer _____		Date _____		Controller _____							

(This form must be printed in BLACK ink on YELLOW paper and the dimensions thereof must be 210 mm × 297 mm.)

OFFICIAL GAZETTE EXTRAORDINARY, 5 OCTOBER 1973

**BILL OF ENTRY—FOR HOME CONSUMPTION UNDER SCHEDULE NO. 4/6/7 EXCLUDING STATE STORES
(EX WAREHOUSE)**

DA 19

Place of entry	Ex warehouse (name) No.
Owner	Consignee
Address	Address

Whg. B/E. No. and date	Marks, Nos., number and description of packages	Country of origin	Tariff heading/ item and rebate item	Statistical quantity	Description and particulars of goods for duty purposes	F.O.B. price/ Excise value	Domestic value/ Sales duty value	Customs duty		Excise duty/ Sales duty	
						R	R	R	c	R	c
Total No.		R.I.B. No.	Date		Totals						

I, _____ for owner, hereby declare that the goods entered herein under the above-mentioned rebate item(s) on behalf of the consignee stated above will be transferred direct to the said consignee. I further declare that all the particulars entered herein are correct and that this entry complies with the requirements of a valid entry. I undertake to comply with all relative provisions of the Customs and Excise Act in respect of the goods entered herein.	For revenue stamp (on original only)	No. _____
for Owner Date _____	Controller _____	

(This form must be printed in RED ink on YELLOW paper and the dimensions thereof must be 210 mm × 297 mm.)

BILL OF ENTRY—SIGHT

DA 22

Place of entry		Importer		
ex {	Ship	B/L., cons. note, inv. or waybill		Address
	Aircraft	No.	Date	
	Rail/Road	Issued at		
Marks, Nos., No. and description of packages		Description and particulars of goods for duty purposes		
Total No.		R.I.B. No.		Date
FOR OFFICIAL USE ONLY		I, _____, for importer, hereby declare that the said importer cannot for want of full or conclusive information make due entry of the contents of the above-mentioned packages and hereby apply for permission to examine the said contents under customs and excise supervision.		No.
for Importer		Date	Controller	For Revenue Stamp (on original only)

(This form must be printed in **BLACK** ink on **WHITE** paper and the dimensions thereof must be 210 mm × 297 mm.)

**BILL OF ENTRY—FOR EXPORT OF SOUTH AFRICAN PRODUCTS
(NOT EX WAREHOUSE)**

DA 23

Exporter's reference
Forwarding agent's reference

Name and address of exporter

Place of entry

Country of final destination

Ship/Aircraft/Rail/Road

Marks and numbers	No. and description of packages	Line ref.	Description and particulars of goods
Total No.			

Line ref.	Country of origin	Statistical Code No.	Statistical quantity	Export value R
Total				

I, _____
for exporter, hereby declare that all the particulars entered herein are correct and that this entry complies with the requirements of a valid entry. I undertake to comply with all relative provisions of the Customs and Excise Act in respect of the goods entered herein.

_____ for Exporter _____ Date

Controller	For Revenue Stamp (on original only)	No.

(This form must be printed in BLACK ink on WHITE paper and the dimensions thereof must be 297 mm . 210 mm.)

VOUCHER OF CORRECTION—BILL OF ENTRY—FOR EXPORT OF SOUTH AFRICAN PRODUCTS (NOT EX WAREHOUSE)

DA 23A

Place of entry

Ship/Aircraft/Rail/Road

Country of final destination

Exporter

Address

Marks, Nos., No. and description of packages	Country of origin	Statistical Code No.	Statistical quantity	Description and particulars of goods	Export value
					R

ORIGINALLY ENTERED ON B/E. NO.....OF.....AS

--	--	--	--	--	--

Total No.

Total

No.

for Exporter.....

Date.....

Controller

(This form must be printed in BLACK ink on WHITE paper and the dimensions thereof must be 210 mm × 297 mm.)

BILL OF ENTRY—FOR EXPORT OF IMPORTED GOODS (NOT EX WAREHOUSE)

DA 24

Exporter's reference
Forwarding agent's reference

Name and address of exporter

Place of entry

Country of final destination

Ship/Aircraft/Rail/Road

Marks and numbers	No. and description of packages	Line ref.	Description and particulars of goods
Total No.			

Line ref.	Country of origin	Statistical Code No.	Statistical quantity	Export value R
Total				

I, _____
 for exporter, hereby declare that all the particulars entered herein are correct and that this entry complies with the requirements of a valid entry. I undertake to comply with all relative provisions of the Customs and Excise Act in respect of the goods entered herein.

for Exporter

Date

Controller

For revenue stamp
(on original only)

No.

(This form must be printed in BLACK ink on YELLOW paper and the dimensions thereof must be 297 mm × 210 mm.)

VOUCHER OF CORRECTION—BILL OF ENTRY—FOR EXPORT OF IMPORTED GOODS (NOT EX WAREHOUSE)

DA 24A

Place of entry

Ship/Aircraft/Rail/Road

Country of final destination

Exporter

Address

Marks, Nos., No. and description of packages	Country of origin	Statistical Code No.	Statistical quantity	Description and particulars of goods	Export value
					R

ORIGINALLY ENTERED ON B/E. NO.....OF.....AS

--	--	--	--	--	--

Total No.

Total

for Exporter.....

Date.....

Controller

No.

(This form must be printed in BLACK ink on YELLOW paper and the dimensions thereof must be 210 mm × 297 mm.)

DA 25

BILL OF ENTRY—FOR EXPORT OF SOUTH AFRICAN PRODUCTS (EX WAREHOUSE)

Exporter's reference
Forwarding agent's reference

Name and address of exporter

Place of entry

Ex warehouse (name) No.	Country of final destination
----------------------------	------------------------------

Ship/Aircraft/Rail/Road

Marks and numbers	No. and description of packages	Line ref.	Description and particulars of goods for duty purposes
Total No.			

Line ref.	Whg. B/E. No. and date	Country of origin	Tariff item and rebate item	Statistical quantity	Export value R	Excise value/ Sales duty value R	
Totals							

I, _____
for exporter, hereby declare that all the particulars entered herein are correct and that this entry complies with the requirements of a valid entry. I undertake to comply with all relative provisions of the Customs and Excise Act in respect of the goods entered herein.

for Exporter

Date

Controller	For revenue stamp (on original only)	No.

(This form must be printed in RED ink on WHITE paper and the dimensions thereof must be 297 mm × 210 mm.)

**BILL OF ENTRY—FOR EXPORT OF IMPORTED GOODS
(EX WAREHOUSE)**

DA26

Exporter's reference
Forwarding agent's reference

Name and address of exporter

Place of entry	Country of final destination
Ex warehouse (name) No.	
Ship/Aircraft/Rail/Road	

Marks and numbers	No. and description of packages	Line ref.	Description and particulars of goods for duty purposes
Total No.			

Line ref.	Whg. B/E. No. and date	Country of origin	Tariff heading/item and rebate item	Statistical quantity	Export value R	F.O.B. price R	Domestic value/Sales duty value R
Totals							

I,
for exporter, hereby declare that all the particulars entered herein are correct and that this entry complies with the requirements of a valid entry. I undertake to comply with all relative provisions of the Customs and Excise Act in respect of the goods entered herein.

for Exporter

Date

Controller	For revenue stamp (on original only)	No.

BILL OF ENTRY—FOR EXPORT AS SHIPS'/AIRCRAFT STORES (NOT EX WAREHOUSE)

DA 27

Place of entry				Exporter	
For supply to ship/aircraft				Address	
Nationality of owners of ship/aircraft					
Marks, Nos., No. and description of packages	Country of origin	Statistical Code No.	Statistical quantity	Description and particulars of goods	Export value
					R
Total No.				Total	
I, _____ for exporter, hereby declare that all the particulars entered herein are correct and that this entry complies with the requirements of a valid entry. I undertake to comply with all relative provisions of the Customs and Excise Act in respect of the goods entered herein.				For revenue stamp (on original only)	No. _____
for Exporter		Date	Controller		

(This form must be printed in BLACK ink on WHITE paper and the dimensions thereof must be 210 mm × 297 mm.)

BILL OF ENTRY—FOR EXPORT OF IMPORTED GOODS AS SHIPS'/AIRCRAFT STORES (EX WAREHOUSE)

DA 29

Place of entry	Exporter Address
For supply to ship/aircraft	
Nationality of owners of ship/aircraft	
Ex warehouse (name) No.	

Whg. B/E. No. and date	Marks, Nos., No. and description of packages	Country of origin	Tariff heading/item and rebate item	Statistical quantity	Description and particulars of goods for duty purposes	Export value	F.O.B. price	Domestic value/Sales duty value
						R	R	R
Total No.		R.I.B. No.	Date		Totals			

I, _____, for exporter, hereby declare that all the particulars entered herein are correct and that this entry complies with the requirements of a valid entry. I undertake to comply with all relative provisions of the Customs and Excise Act in respect of the goods entered herein.

For revenue stamp (on original only)

No. _____

for Exporter

Date

Controller

(This form must be printed in RED ink on PINK paper and the dimensions thereof must be 210 mm × 297 mm.)

**BILL OF ENTRY—FOR COASTWISE REMOVAL OR REMOVAL THROUGH CONTIGUOUS TERRITORIES OF
RELEASED GOODS**

DA 31

NOTE: This form may only be used for any abovestated removal to another destination in the Republic in respect of:
(a) imported and excisable goods which have already been duly entered and released from customs and excise control;
(b) non-excisable South African products.

Place of entry	Shipper/Consignor
Ship	Address
Place of discharge	Consignee
Name of contiguous territory	Address
Means of conveyance	
Final destination of goods	

Marks, Nos., No. and description of packages	Statistical quantity	Description and particulars of goods	Value
			R
Total No.			Total

<p>FOR OFFICIAL USE ONLY</p>	<p>I, _____ for shipper/consignor, hereby declare that the goods entered herein comply with the provisions of the above note and that no further entry is required to be made at the place of destination. I further declare that all particulars entered herein are correct and I undertake to comply with all relative provisions of the Customs and Excise Act in respect of the goods entered herein.</p> <p>for Shipper/Consignor _____ Date _____</p> <p>Permission granted _____ Date _____ Controller _____</p>	<p>No. _____</p>
-------------------------------------	-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	------------------

(This form must be printed in BLACK ink on WHITE paper and the dimensions thereof must be 210 mm × 297 mm.)

**CERTIFICATE FOR REMOVAL OF
EXCISABLE/SPECIFIED GOODS EX WAREHOUSE**

DA 32

Ex warehouse (name)	No.	Certificate No.
Consignee Address		To warehouse (name) No.

Purpose of removal: (To be indicated by an "X").

- A. For payment of duty.
- B. For rewarehousing as stated above.
- C. For home consumption under the undermentioned item(s) of Schedule No. 4 or 6.
- D. For home consumption as State stores.
- E. For removal in bond.

Marks, Nos., No. and description of packages	Tariff heading/item and rebate item	Statistical quantity	Description and particulars of goods for duty purposes	Value

(a) I, _____ for licensee, hereby declare that the above particulars are correct and I undertake to comply with all relative provisions of the Customs and Excise Act and the regulations in respect of the goods entered herein.

for Licensee Date

(b) I, _____ in bond— for remover, hereby declare that the goods entered herein will be removed

(i) for rewarehousing in customs and excise warehouse No. _____, or

(ii) for due entry at (state place)

and I undertake to comply with all relative provisions of the Customs and Excise Act and the regulations in respect of the removal in bond of such goods.

for Remover Date

- Notes:**
1. Declaration (a) shall be completed in all cases and declaration (b) only when the form is used for purpose E.
 2. This form may be used for purpose B only if goods are transferred to a warehouse in the same city or town. Otherwise purpose E applies.
 3. In the case of goods for use by a registered manufacturer and entered for purpose C, this form shall be supported by form DA 33 with declaration A completed.
 4. For use for purpose D, this form shall be supported by form DA 33 with declaration B completed.
 5. Form DA 33 referred to in paragraphs 3 and 4 above may be printed on the reverse side of this form.

DECLARATION REGARDING RESTRICTED REMOVAL OF EXCISABLE/SPECIFIED GOODS IN WAREHOUSE

DA 33

Ex warehouse (name)

No.

Licensee

Consignee

Address

Address

Quantity	Rebate item(s)	Description and particulars of goods for duty purposes

A. Declaration to be furnished by manufacturer registered under Schedule No. 4 or 6.

I, _____, for registered manufacturer, hereby declare that the said manufacturer is registered to obtain the goods enumerated above under the above-mentioned rebate item(s) for use under such item(s). I further declare that the said manufacturer hereby accepts responsibility for such goods under the provisions of the Customs and Excise Act as from the date of receipt of such goods and that such goods will be used by him solely in accordance with such provisions.

for Registered Manufacturer

Date

B. Declaration to be furnished by State body in respect of goods cleared under item 401.00 or 601.01.

I, _____ for (state name of Department/Administration/Government concerned), hereby declare that the goods entered herein comply with the conditions of paragraphs (a), (b) and (c) of item 401.00/601.01 and will not be returned, sold or disposed of to enter normal unrestricted trade in the Republic without payment or collection of the duty due thereon in accordance with customs and excise regulations. I undertake to comply with all relative provisions of the Customs and Excise Act in respect of the above-stated goods.

Office date stamp

Signature

Designation

Note: This declaration shall be attached to the bill of entry or certificate on which the goods in question are entered or it may be printed on the reverse side of form DA 32.

STANDARDISED INVOICE FOR THE EXPORT OF GOODS TO THE REPUBLIC OF SOUTH AFRICA

DA 60

Place..... Date.....

Name and address of seller.....

Name and address of purchaser.....

Order No..... Date of purchase.....

Nature of contract (F.O.B., C.I.F., ex warehouse, etc.).....

Shipped per..... Date.....

I Item	II Country of origin	III Packages		IV Description and quantity of goods	V Domestic value in currency of exporting country		VI Contract selling price to purchaser	
		Marks and Nos.	Number and type		@	Amount	@	Amount

Note: In columns V and VI gross amounts for each article should be inserted and discounts and allowances deducted should be specified. Particulars inserted in such columns should further comply with the requirements of paragraphs 3, 4 and 5 of the Certificate of Value hereon.

State the following costs included in the amounts shown in column VI in respect of each item enumerated herein (using a continuation sheet, if necessary) or the total costs for all goods enumerated herein (in which event allocation will be made by Customs and Excise in South Africa).

- | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| | <i>Amount</i> |
| 1. Transport, insurance, storage, handling, shipping and other charges from factory/warehouse to ship or vehicle at port or place of final shipment in country of export..... | |
| 2. Difference between cost (including labour costs) of export and domestic packing..... | |
| 3. If C.I.F. contract, state ocean freight and other charges after shipment included in Column VI..... | |

COMBINED CERTIFICATE OF VALUE AND ORIGIN FOR GOODS SENT TO THE REPUBLIC OF SOUTH AFRICA

I, (name and capacity).....
of (name and address of supplier).....
duly authorised by the supplier of the goods enumerated in this invoice (the total selling price of which is.....)
hereby declare that:

- The particulars in this invoice are correct in all respects.

VALUE

- The supplier is the manufacturer of the goods enumerated herein or a.....
agent or.....
- The total contract selling price in this invoice represents the full and final amount due by the purchaser in respect of the goods shown herein. The goods have been sold outright to the purchaser or.....
- Any domestic value quoted in column V in respect of any goods enumerated herein represents:—
A. the supplier's normal price of identical goods—
(a) under full competitive conditions to all purchasers in the domestic open market;

- (b) at the time of purchase of the goods enumerated herein;
- (c) in comparable quantities to the goods enumerated herein;
- (d) at the factory or warehouse of the supplier/delivered to domestic purchaser in which case state cost of transport, storage, handling and other delivery charges included in delivered price.....
-
- (e) including/excluding packing (state cost of packing).....
-
- (f) sold at the same level (e.g. to wholesalers, to retailers, to other factories for further processing or to tied distributors, etc.) as the goods enumerated herein (state level).....
-
- (g) including any royalties, agent's commission and other charges incidental to the sale of similar goods in the domestic market, or as follows.....
-
- (h) excluding any drawback, refund, rebate or remission of customs or excise duty or sales tax granted on export of similar goods, as follows (state nature of tax and rate).....
-

or

B. the domestic values of similar goods as determined by the Secretary for Customs and Excise in the Republic of South Africa, no change in the supplier's domestic sales policy having taken place since the date of such determination, or as follows.....

5. Any contract selling price to purchaser in column VI in respect of any goods enumerated herein represents—
 A. the normal price, at which such or similar goods would be sold by the supplier to any purchaser in the Republic under fully competitive conditions there being no commercial connection between the supplier and the purchaser,

or

B. a special selling price to the purchaser who is commercially connected with the supplier as follows.....
, the normal price at which the supplier would sell similar goods to any purchaser in the Republic
 being.....

6. A bounty is/is not payable on export of the goods enumerated opposite items.....
 as follows.....

ORIGIN

- 7. The goods enumerated opposite items..... in this invoice have been wholly produced or manufactured in the country stated in column II in respect of such goods from raw materials produced in that country.
- 8. The goods enumerated opposite items..... in this invoice have been wholly or partly manufactured from imported materials in the country specified in column II in respect of such goods and—
 - (a) the final process of manufacture has taken place in the said country;
 - (b) the cost to the manufacturer of the materials wholly produced or manufactured in the said country plus the cost of labour directly employed in the manufacture of such goods is not less than..... per cent of the total production cost of such goods;
 - (c) in calculating the production cost of such goods only the cost to the manufacturer of all materials plus manufacturing wages and salaries, direct manufacturing expenses, overhead factory expenses, cost of inside containers and other expenses incidental to manufacturing, used or expended in the manufacture of such goods have been included and profits and administrative, distribution and selling overhead expenses have been excluded.
- 9. The goods enumerated opposite items..... in this invoice do not comply with the requirements of paragraph 7 or 8 above in that.....

Dated at..... this..... day of..... 19.....

.....
Signature of witness

.....
Signature of deponent

Notes: (1) It is preferred that suppliers should use their own billheads provided they are printed in this form which may be of any convenient size and may be printed lengthwise or upright.
 (2) The certificates of value and origin shall be continued on the reverse side of the form.
 (3) Delete words which are not applicable.

SUPPLEMENT TO STANDARDISED INVOICE (FORM DA 60) FOR THE EXPORT OF TEXTILE FABRICS TO THE REPUBLIC OF SOUTH AFRICA

N.B.—Before filling in this form, please read the notes on the reverse side.

Standardised invoice No.

NAME OF SELLER

NAME OF PURCHASER

1. Supplier's brand name

2. Sample (Identification) No.

3. BASIC PROCESS (mark with X in the block applicable)

- | | | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><i>Woven</i></p> <ul style="list-style-type: none"> <input type="checkbox"/> Plain (slub or repp). <input type="checkbox"/> Plain (crepe or seersucker). <input type="checkbox"/> Plain (other). <input type="checkbox"/> Twill. <input type="checkbox"/> Sateen. <input type="checkbox"/> Jacquard. <input type="checkbox"/> Dobby. <input type="checkbox"/> Swivel. <input type="checkbox"/> Lappet. <input type="checkbox"/> Gauze or leno. <input type="checkbox"/> Other (specify)..... <p><i>Net</i></p> <ul style="list-style-type: none"> <input type="checkbox"/> Tulle. <input type="checkbox"/> Other (specify)..... | <p><i>Lace</i></p> <ul style="list-style-type: none"> <input type="checkbox"/> Leavers. <input type="checkbox"/> Schiffl. <input type="checkbox"/> Nottingham. <input type="checkbox"/> Other (specify)..... <p><i>Non-woven</i></p> <ul style="list-style-type: none"> <input type="checkbox"/> Wadding. <input type="checkbox"/> Felt. <input type="checkbox"/> Bonded fibre fabric. <p><i>Knitted (excluding open-work similar to lace or net)</i></p> <ul style="list-style-type: none"> <input type="checkbox"/> Tricot. <input type="checkbox"/> Jacquard. <input type="checkbox"/> Other (specify)..... | <p><i>Knitted (open-work similar to lace or net)</i></p> <ul style="list-style-type: none"> <input type="checkbox"/> Raschel. <input type="checkbox"/> Other (specify)..... <p><i>Warp pile fabrics</i></p> <ul style="list-style-type: none"> <input type="checkbox"/> Terry. <input type="checkbox"/> Uncut (excluding terry) or semi-cut. <input type="checkbox"/> Cut. <p><i>Weft pile fabrics</i></p> <ul style="list-style-type: none"> <input type="checkbox"/> Corduroy. <input type="checkbox"/> Velveteen. <input type="checkbox"/> Other (specify)..... |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

4. SUPPLEMENTARY PROCESS (mark with X in the block applicable)

- Embroidered.
- Quilted.
- Laminated.
- Combined (specify).....

5. COMPOSITION (BY MASS) (fill in below)

<i>Natural fibres</i>		<i>Man-made fibres</i>		<i>Other</i>	
	%	<i>Contin-uous</i>	<i>Dis-contin-uous</i>		%
Cotton.....	%	Cellulosic—		Glass.....	%
Linen (flax)....	%	Acetate.....	%	Rubber.....	%
Jute.....	%	Cuprammonium	%	Metal.....	%
Wool—		Nitrocellulose...	%	Other (specify)	%
Combed		Polynosic.....	%		
(worsted)	%	Viscose.....	%		
Carded.....	%	Other (specify)			
Hair—fine					
(Specify type)					
.....					
Combed.....	%	Synthetic—			
Carded.....	%	Acrylic.....	%		
Hair—coarse		Polyalcohols...	%		
(specify type)		Polyamide.....	%		
.....		Polyester (stretch	%		
Combed.....	%	or bulked)...	%		
Carded.....	%	Polyester (other)	%		
Silk.....	%	Polypropylene...	%		
Other (specify)		Polyurethane...	%		
.....		Other (specify)	%		
.....		%		
.....		%		

6. MASS (fill in below)

Nett mass per m².....g
Total nett mass.....

7. MEASUREMENTS (fill in below)

Width (including selvages).
Total linear metres
Total square metres.....

8. CONSTRUCTION (fill in below)

Threads per cm—
Warp.....
Weft.....
TOTAL.....
British cotton count—
Warp.....
Weft.....

9. FINISHING [mark with X in the block(s) applicable]

- | | |
|-----------------------------------------------|----------------------------------------------------------|
| <input type="checkbox"/> Bleached. | <input type="checkbox"/> Coated with (specify)..... |
| <input type="checkbox"/> Yarn-dyed. | <input type="checkbox"/> Impregnated with (specify)..... |
| <input type="checkbox"/> Piece-dyed. | <input type="checkbox"/> Water-repellent. |
| <input type="checkbox"/> Glazed. | <input type="checkbox"/> Waterproofed. |
| <input type="checkbox"/> Mercerised. | <input type="checkbox"/> Other (specify)..... |
| <input type="checkbox"/> Stiffened with size. | |
| <input type="checkbox"/> Raised (napped). | |

10. DECORATING (mark with X in the block applicable)

- Block printed.
- Roller printed.
- Screen printed.
- Indigo blue discharge printed.
- Other discharge printed.
- Flocked.
- Other (specify).....

I, (name and capacity).....
of (name and address of supplier).....
duly authorised by the supplier hereby declare that the above particulars are correct in all respects.
Dated at..... this..... day of..... 19.....

Signature of Witness

Signature of Deponent

This form may be of any convenient size and may be printed lengthwise or upright. Notes 1 to 10 must be printed on the reverse side of the form.

DA 60A

NOTES

1. The use of this form is optional, but if not used all the relative details must be included in form DA 60.
2. A separate form should be completed in respect of each type of textile fabric.
3. Where applicable the expressions appearing on this form have the meanings assigned thereto in the "EXPLANATORY NOTES TO THE BRUSSELS NOMENCLATURE".
4. The particulars to be furnished are in respect of the fabrics in their finished state (*not in the greige*).
5. No tolerances are allowed.
6. Should there be a variation in the width, the narrowest and the widest measurements (inclusive of selvages) should be stated, e.g. 145/150 cm.
7. The particulars called for under item 8 are required only in respect of woven fabrics in which silk, cotton or man-made fibres predominate in mass over any other single textile material.
8. Water-repellent fabrics (item 9) are fabrics where the yarn has been treated by a chemical process the effect of which is not visible. Fibres of yarns so treated do not absorb water.
9. Waterproof fabrics (item 9) are either coated or impregnated with a visible water-insoluble substance so as to close or cover the interstices between the yarns.
10. Where applicable, the following particulars are to be stated in respect of items 9 or 10 under "Other (specify)":—
 - (a) "Dyed black" in respect of fabrics in a twill or sateen weave; and
 - (b) "Scarf designs" in respect of woven printed fabrics which are defined by pattern or which bear an indication in any manner where they should be cut for the purpose of hemming to form finished scarves, mufflers or stoles.

CUSTOMS AND EXCISE DELIVERY ORDER

DA 61

The undermentioned goods from
may be delivered to: Name
Address

ex aircraft/rail/road

Agent

Marks, Nos., No. and description of packages	Description and particulars of goods for duty purposes	Mass of consignment	Cons. Note/ Invoice/Waybill No. and date	Advice/Delivery Note No. and date	Truck No.
Total No.	B/E. No.	Date	Controller		

(This form must be printed in BLACK ink on WHITE paper when used in respect of duty-paid or duty-free goods, or in RED ink on WHITE paper when used in respect of dutiable goods on which duty has not been paid and the dimensions thereof must be 210 mm x 297 mm.)

APPLICATION FOR TRANSFER OF GOODS ENTERED UNDER REBATE OF DUTY

DA 62

Transfer to
Address

Name of manufacturer/Registered stockist (transferor)
Address

On (date) _____ per Invoice No. _____

B/E. No. and date	Country of origin	Tariff heading/Item and rebate item as entered	Rebate item under which goods will be used by transferee	Statistical quantity	Description and particulars of goods for duty purposes	Value
						R

I, _____, for transferor, hereby declare that the above particulars are correct and that the above-mentioned goods, which are my property, are being transferred to the above-mentioned transferee to be used under the rebate item(s) stated above. Transfer of title in the goods is also given/is not given.

for Transferor _____ Date _____

I, _____, for transferee, hereby accept responsibility under the provisions of the Customs and Excise Act and regulations in respect of the above-mentioned goods as from the date of receipt thereof and I declare that the said transferee is registered to obtain the said goods under the above-mentioned rebate item(s) and will use them solely in accordance with the provisions of such item(s).

for Transferee _____ Date _____

Note.—1. This form must be completed in quadruplicate by the transferor and transferee.
2. When rebate stocks are transferred by a *manufacturer* these forms must be submitted to the local Controller of Customs and Excise for approval before transfer of the goods is effected.
3. In the case of a transfer by a *registered stockist* prior approval is not required, but the original and one copy of all forms issued by him must be submitted once a week in numerical order to the local Controller of Customs and Excise.

Transfer approved

Controller

No. _____

(This form must be printed in BLACK ink on GREEN paper and the dimensions thereof must be 210 mm × 297 mm.)

APPLICATION FOR REFUND—EXPORT FOR TRADE PURPOSES OF IMPORTED DUTY-PAID GOODS

DA 63

Place of entry	Exporter
Ship/Aircraft/Rail/Road To	
Country of destination	

Marks, Nos., No. and description of packages	Country of origin	Tariff heading and item	Statistical quantity	Description and particulars of goods for duty purposes	Value as entered on importation		Duty paid		Original B/E. No., date and place of entry
					R	c	R	c	
Total No.				Totals					

I, _____ for exporter, declare that the above is a true description and complete return of the goods in the above-mentioned packages and that the goods are in the same condition in which they were imported. In terms of Item 522.03 of Schedule No. 5/Item 706.02 of Schedule No. 7 to the Customs and Excise Act, I hereby apply for a refund of the duty originally paid on the goods as indicated above.	I hereby certify that particulars of the goods described above were compared with the original and forwarding invoices and found to be correct. <div style="display: flex; justify-content: space-between;"> Customs and Excise Officer Date </div>
_____ for Exporter	_____ Controller
_____ Date	_____ B/E. Export No. and date _____ No.

(This form must be printed in BLACK ink on WHITE paper and the dimensions thereof must be 210 mm x 297 mm.)

APPLICATION FOR DRAWBACK

DA 64

THE CONTROLLER OF CUSTOMS AND EXCISE,

Date

Sir,

I/We hereby declare that duty was paid on importation, as shown below, on the materials/articles used in the manufacture/processing/packing of the goods which I/we exported:—

Place	No. and date of entry	Country of origin	Tariff heading/item	Statistical quantity	Description	Value		Duty		
						R		R	c	
Total										

I/We hereby declare that the undermentioned goods were manufactured/processed/packed from the above-mentioned materials/articles and have been exported as indicated below:—

No. and date of invoice	No. and date of export entry	Drawback item	Description	Value		Name and address of consignee
				R		

In proof of exportation I/we attach a copy of the B/E. export/receipt of acceptance on ship/rail/aircraft/other vehicle and in terms of the provisions of the above-stated drawback item(s) of the Customs and Excise Act, I/we hereby apply for a drawback of the duty paid on the materials/articles mentioned above.

Name of firm

Signature

Capacity

REGISTRATION OF GOODS FOR RE-IMPORTATION

DA 65

- Notes.—1. Only articles which can be adequately described and are capable of identification beyond all doubt upon their return to the Republic may be registered.
 2. A diagonal line must be drawn through the unused portion of the form and/or after the last entry in the lower portion.
 3. This form must be retained by the owner and submitted to the Controller when the articles registered are returned to the Republic, otherwise full duty will be levied thereon.

THE CONTROLLER OF CUSTOMS AND EXCISE,

I request permission to have registered, for the purpose of re-importation, the undermentioned articles which I intend taking with me/forwarding per.....to....., on Bill of Entry No.....of.....

MOTOR VEHICLE	RADIO FITTED
Make and model:	Make:
Year of manufacture:	Serial No.:
No. of tyres:	TRAILER/CARAVAN
Registration No.:	Description:
Engine No.:	Registration No.:

CAMERAS, BINOCULARS, TYPEWRITERS, FIRE-ARMS, PROJECTORS, RADIOS, TAPE RECORDERS, OUTBOARD MOTORS OR OTHER IDENTIFIABLE ARTICLES

Full description and make	Serial No.	Nature and cost of repairs, if any, effected outside the Republic (to be supported by invoices)

Name and permanent address of applicant (block letters)

Signature of applicant

Date

Controller

GENERAL APPLICATION FOR REFUND	DA 66 (Page 1)
---------------------------------------	-------------------

FOR OFFICIAL USE ONLY			
Date of receipt by Controller	District office Application number	Schedule number	Number and date allocated by Head Office Accounting Section

THIS PORTION MUST BE COMPLETED BY THE APPLICANT	
Date	Reference number
The Controller of Customs and Excise,	
An overpayment of R..... was made in respect of*	
..... in the circumstances set out on page 2 hereof.	
Name of applicant (block letters)	
Address	
*Mention customs duty, state warehouse rent, etc., as the case may be.	

FOR OFFICIAL USE ONLY					
The Secretary, Submitted for consideration.					
Amount of refund	Amount in words.....				
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; padding: 2px;">R</td> <td style="width: 50%; padding: 2px;">c</td> </tr> <tr> <td style="height: 20px;"></td> <td></td> </tr> </table>	R	c			
R	c				
Date	Refund Officer				
The Controller.....					
Refund approved.					
Date	Secretary				
Voucher of Correction No..... Date.....					
Allocation	Paid by cheque:				
	Number.....				
	Date.....				

BINDING MARGIN

DA 66
(Page 2)

STATEMENT BY APPLICANT OF CIRCUMSTANCES IN WHICH REFUND IS CLAIMED.

(The applicant must paste a copy of the draft voucher of correction on the blank page opposite)

An overpayment of R.....was made on bill of entry/.....
 (state nature, if other document) No.....of.....as result of *short
 shipment, dual clearance, incorrect tariff heading/item/value/duty computation/other (specify).....
in the following circumstances:

The following documents are enclosed: *bill of lading, standardised invoice, commercial invoice, covering statement, packing slip, draft voucher of correction, worksheet.
 (* Delete which is not applicable.)

FOR OFFICIAL USE ONLY

Report by Refund Officer when application is acceptable.

1.

2. Tariff heading/item..... H.O. Ref. and date.....

3. Value: Value sheet No..... H.O. Ref. and date.....

4. Rate of exchange:

Date of purchase	Buying rate	Selling rate
Date of shipment	Buying rate	Selling rate

BINDING MARGIN

BINDING MARGIN

DA 66
(Page 3)

BINDING MARGIN

DA 66
(Page 4)

Messrs.....

Date stamp

Gentlemen,

I regret being unable to grant this application for the reason that.....

.....

Any fresh application must be submitted, duly completed, by the
otherwise it will be rejected as time-expired.

(Date)

Yours faithfully,

Controller of Customs and Excise

(This form must consist of one sheet 420 mm wide by 297 mm long and must be printed upright and in BLACK ink on WHITE paper. When it is folded upright in the centre, there must furthermore be a central binding margin of 3 cm in width on each page.)

BINDING MARGIN

APPLICATION FOR DELIVERY OF GOODS EX STATE WAREHOUSE

DA 68

THE CONTROLLER OF CUSTOMS AND EXCISE,

I/We apply for delivery, on payment of rent, of the undermentioned consignment/part consignment.

The following document(s) is/are attached:

- *(a) Your letter dated _____ authorizing release.
- *(b) A copy of the relative delivery order stamped by customs and excise.
- (*Delete which is not applicable.)

Note.—If simultaneous clearance of the goods is not effected a copy of the relative delivery order stamped by customs and excise must be attached.

Name of importer/agent _____ Signature _____ Date _____

Slip No.	Date	B/E. No.	Date	ex Ship/Aircraft/Rail/Road	from		
Marks and numbers of original package(s) entered	Description and particulars of goods for duty purposes	Date of receipt into State warehouse	Rent paid up to	No. of weeks	Mass	Rent	
						R	c
Total.....							

<p>FOR OFFICIAL USE ONLY</p>	<p>The Officer-in-Charge, State warehouse, The requirements of the department have been met and the goods may be released on payment of the State warehouse rent.</p> <p>Controller _____ Date _____</p>	<p>Delivered on (Date stamp)</p> <p>Officer-in-Charge, State warehouse.</p>	<p>Checked that correct rent has been collected. Particulars compared with State warehouse register. Checking Officer _____ Date _____</p> <p>Cash Book Folio No. _____</p> <p>No. _____</p>
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(This form must be printed in BLACK ink on WHITE paper and the dimensions thereof must be 210 mm × 297 mm.)

**APPLICATION TO REPACK GOODS IN A
CUSTOMS AND EXCISE WAREHOUSE**

DA 69

The Controller,.....

I,
undermentioned goods as indicated below.

for owner, hereby apply for permission to repack the

for Owner

Date

Warehouse (Name)

No.

B/E. No.

Date

PRESENT PACKING AND CONTENTS

Marks, Nos., No. and description of packages	Description and particulars of goods for duty purposes

TO BE REPACKED INTO

--	--

Name of firm

Signature

Address

Date

Controller

Permission granted

Date

No.

APPLICATION TO MAKE PROVISIONAL PAYMENT

DA 70
(Page 1)

Amount

--	--	--	--	--	--	--	--

--	--

 (Amount in words.....)
Place

Circumstances of or reason for application (including, in the case of an admission of guilt in terms of section 91 of Act 91 of 1964, the section of the said Act and a description of the transaction involved).

B/E. No.	Date	Importer
Supplier		of (country)

Marks, Nos., No. and description of packages	Country of origin	Tariff heading/item	Description and particulars of goods for duty purposes	Value	Duty	
				R	R	c

I/We, hereby undertake to comply with the requirements of the department in terms of the Customs and Excise Act and the regulations in respect of the goods or circumstances to which this payment relates within the understated period determined by the Controller.

Date Signature

ADMISSION OF GUILT UNDER SECTION 91 OF ACT 91 OF 1964

I/We, hereby admit—

- * that I/we have contravened the provisions of the above-mentioned section of Act 91 of 1964.
- * that I/we have failed to comply with the provisions of the above-mentioned section of Act 91 of 1964.

I/We, agree to abide by the Secretary's decision and apply, pending such decision, to make provisional payment as indicated above. (* Delete which is not applicable.)

Date Signature

FOR OFFICIAL USE ONLY

The provisional payment may be accepted provided the relative requirements are complied with within (period)

..... Date Controller of Customs and Excise

DISPOSAL INSTRUCTIONS

The amount of R may be refunded and the balance of R (if any) must remain in the account.

..... Date Controller of Customs and Excise

Cheque No. Date No.

DA 70
(Page 2)

OFFICER'S REPORT

APPLICATION FOR SPECIAL/EXTRA ATTENDANCE

DA 73

THE CONTROLLER OF CUSTOMS AND EXCISE,

I/We require the attendance of officer(s) between the hours of
 and on for the purpose of (state nature of service required)

 and agree to pay the amount due for such attendance.

.....
 Date

.....
 Name of person/firm

.....
 Signature of person/firm's representative

The attendance required is approved.

.....
 Date

.....
 Controller

Name of Officer	Rank	Time of actual attendance	No. of hours	Rate per hour	Amount due to State	
					R	c

REVENUE STAMPS FOR THIS AMOUNT TO BE AFFIXED BELOW

.....
 Date on which service was rendered

.....
 Signature(s) of officer(s)

REVENUE STAMPS FOR THE AMOUNT DUE TO STATE

(This form must be printed in BLACK ink on WHITE paper and the dimensions thereof must be 297 mm × 210 mm.)

RELEASE ORDER OF GOODS ORIGINALLY DETAINED

DA 74

THE GOODS SUPERINTENDENT,

Ref. No.

OFFICE OF THE CONTROLLER OF CUSTOMS AND EXCISE,

The following package(s) which was/were detained for customs purposes, may now be released.

Name of ship

Landing, delivery and forwarding order No.

Marks, Nos., No. and
description of packages

Importer

B/E. No. and date

Date stamp

CONTROLLER OF CUSTOMS AND EXCISE

(This form must be printed in **BLACK** ink on **WHITE** paper and the size thereof must be 148 mm × 210 mm.)

THIRD SCHEDULE

INDUSTRIAL REBATES OF CUSTOMS DUTIES
(Schedule No. 3 to the Act)*General regulations regarding Schedule No. 3 to the Act.*

- 300.01.01 The Secretary may, on such conditions as he may impose in each case, in respect of any goods specified in such item of Schedule No. 3 to the Act as he may decide, register a licensee of a customs and excise storage warehouse as a stockist of such goods and may permit such stockist to enter such goods under the said item and retain them unpacked in such warehouse in such a manner as the Controller requires, for supply in small quantities to persons registered to obtain such goods under such item.
- 300.01.02 The provisions of regulations 10.04.01 and 10.06.01 to 10.06.03 shall *mutatis mutandis* apply in respect of any goods referred to in regulation 300.01.01 and supplied by a stockist to any other registrant, but the Secretary may, on such conditions as he may impose, exempt stockists from the requirement of prior approval of transfer applications.
- 300.01.03 Any customs and excise storage warehouse approved for the purpose stated in regulation 300.01.01 shall be approved and used only for the purpose stated in the said regulation and such warehouse and the licensee thereof shall otherwise be subject to the provisions of Chapter IV of these regulations.
- 300.01.04 The Secretary may, on such conditions as he may impose in each case, permit a registered stockist to supply any goods referred to in regulation 300.01.01 to a person other than a registered manufacturer provided the duty on such goods is paid by such stockist at such times and in such manner as the Secretary may determine.
- 300.01.05 If any person registered in terms of these regulations to use any goods specified in Schedule No. 3 is reported to the Minister by the Board of Trade and Industries, because he is maintaining unsatisfactory labour conditions, and, if not less than six weeks and not more than six months after such person has been notified of such report, he is again reported to the Minister by the said Board because he has taken no adequate steps to maintain satisfactory labour conditions, his registration may be cancelled by the Minister, and in the event of such cancellation he shall thereafter not be permitted to import or receive under rebate of duty any of the goods specified in the said Schedule.
- 300.01.06 In addition to any other relative regulation, the undermentioned regulations shall apply in respect of the goods specified in the items of Schedule No. 3 mentioned in such regulations.
- Item 301.02.**
- 301.02.01 No person shall use common salt entered in terms of this item except on premises registered in terms of the Dairy Industry Act, 1961.
- Item 304.06.**
- 304.06.01 A manufacturer of jams from pulp entered in terms of this item shall, on demand by the Controller, either produce such jams for inspection by the Controller or furnish proof to his satisfaction that the said jams have been duly exported for consumption outside the Republic.
- Item 305.02.**
- 305.02.01 The provisions of regulation 606.04.20(1) in the Sixth Schedule hereto, shall *mutatis mutandis* apply in respect of petrol entered in terms of this item for mixing with locally manufactured ethyl alcohol.
- Item 311.19.**
- 311.19.01 Manufacturers registered in terms of this item shall maintain the following—
- (a) records giving details of the process of conversion of the raw materials into manufactured articles (clothing, shirts, etc.) in such a manner that the use to which each consignment of goods entered under rebate of duty has been put can readily be established; and
 - (b) cutting orders, sales invoices and sample books which shall be available at all reasonable times for inspection by duly authorised officers, the said cutting orders, (which shall have a sample snippet of the material affixed thereto) to reflect inter alia the number and date of the bill of entry, the total number of metres entered, the rating (i.e. the number of metres required in the manufacture of each garment or unit) and the number of garments intended to be manufactured and the number actually manufactured.
- Item 311.20.**
- 311.20.01 The provisions of regulation 311.19.01 shall apply to registrants under this item.
- Item 311.21.**
- 311.21.01 The provisions of regulation 311.19.01 shall apply to registrants under this item.
- Item 311.22.**
- 311.22.01 The provisions of regulation 311.19.01 shall apply to registrants under this item.
- Item 311.25.**
- 311.25.01 The provisions of regulation 311.19.01 shall apply to registrants under this item.

FOURTH SCHEDULE

GENERAL REBATES OF CUSTOMS DUTIES
(Schedule No. 4 to the Act)

PART I

400.01.01 In addition to any other relative regulation, the undermentioned regulations shall apply in respect of the goods specified in the following items of Schedule No. 4.

Item 401.00.

401.00.01 Goods entered under the provisions of this item shall not be returned by the State body concerned to the supplier of such goods in the Republic without the permission of the Secretary or payment of the duty thereon to the Controller and the supplier of such goods shall not accept any goods so returned to him until such permission has been obtained or such duty paid or otherwise until he obtains such permission or pays such duty.

401.00.02 Goods entered under the provisions of this item may not be sold or disposed of in a new or unused condition by the State body concerned so as to come into the possession of or use by any person not legally entitled to obtain the same under rebate of duty without collection of the duty on such goods from the purchaser. Such duty may be retained by the department, administration, government, board or corporation mentioned in items 401.05 to 401.27 and 401.35 to 401.45 of Schedule No. 4, but the armed forces mentioned in item 401.30 of the said Schedule shall pay such duty to the Controller.

401.00.03 Goods entered under the provisions of this item may be sold or disposed of in a used condition by the State body concerned and the selling price shall be regarded as including the duty on such goods and such duty shall be retained by such body or paid to the Controller as prescribed in regulation 401.00.02.

401.00.04 For the purposes of regulation 401.00.03 the duty included in the selling price shall be deemed to be as follows—

- (a) goods which are free of duty—no duty included in selling price;
- (b) goods (not being motor cars) liable to an *ad valorem* rate of duty—duty at the appropriate rate;
- (c) goods (not being motor cars) liable to a specific rate of duty—one-tenth of the selling price;
- (d) goods (not being motor cars) liable to an *ad valorem* and a specific rate of duty or to an *ad valorem* or a specific rate of duty—duty at the appropriate rate or one-tenth of the selling price, whichever amount of duty is greater; and
- (e) motor cars classified under Tariff Heading No. 87.02.10—one-tenth of the selling price or the full duty rebated on first entry less 10 per cent of such duty for each completed period of use of 6 months, whichever amount of duty is the greater, with a maximum, in the case of any such motor car which is sold or disposed of in terms of a subsidised scheme, of an amount calculated according to the formula

$$\frac{A \times (B - C)}{B} \text{ where—}$$

“A” represents the full duty rebated on first entry;

“B” represents the official life kilometres determined by the State body concerned in respect of such motor car;

“C” represents the kilometres covered up to and including the date of sale or disposal.

401.00.05 The provisions of regulation 401.00.02 shall not apply in respect of medicaments and drugs entered under the provisions of this item and supplied by the State body concerned to patients directly or indirectly through any body not being a commercial concern.

401.00.06 The provisions of item 401.00 shall not be construed to debar from entry thereunder any goods which are to be supplied to any other person by the State body concerned, for further processing or incorporation into any article manufactured for such State body by such person in terms of a contract which provides that such goods so entered shall be supplied at its own expense by such State body, provided the goods so entered remain the property of such State body at all times.

401.00.07 The Secretary may permit entry under this item of any machine or other equipment which is intended for supply to or installation in the premises of any State body mentioned in this item for use by such body on a rental basis, but on return of such machine or equipment to the supplier or on removal thereof from the premises of such body, duty thereon shall be calculated on a basis decided by the Secretary and shall be paid forthwith to the Controller.

401.00.08 Entry of any goods under the provisions of item 401.00 shall be subject to such declaration in writing being furnished by the State body concerned on or attached to the bill of entry as is required on the relative form prescribed in these regulations.

Item 402.00.

402.00.01 In respect of goods entered in terms of item 402.00 the relative bill of entry shall be accompanied by or contain a declaration, signed by the secretary of the local authority in question, and countersigned by the chairman thereof, to the effect that such goods are to be used solely for the purposes specified in the said item, and a written undertaking shall be furnished by such secretary that, if any of such goods are used for any other purpose or are sold or otherwise disposed of by such local authority so as to come into the possession of or to be used by any person not legally entitled to obtain the same under rebate of duty, the Controller will be advised in writing of such use, sale or disposal, and that the duty due will immediately be paid to the Controller by the local authority concerned.

- 402.00.02 The secretary or accounting officer of any local authority to which the foregoing provisions of this regulation apply, shall keep a stock book showing separately the quantities of all goods received under rebate of duty, the place at which such goods were entered under rebate and the quantities issued for road construction or maintenance or for any other purpose, together with the separate dates of receipt and issue. Such book shall at all reasonable times be open to inspection by the Controller.
- 402.00.03 The said secretary or accounting officer shall at the end of each financial year render to the Controller at each place where the goods were entered under rebate of duty by or on behalf of the local authority concerned a certificate in a form approved by the Controller.
- 402.00.04 If goods entered under this item are sold or disposed of in a new or unused condition by the local authority which so entered them, the full duty thereon shall be paid to the Controller and if such goods are sold in a used condition duty thereon calculated on the basis of regulation 401.00.04, shall be paid to the Controller.

Item 404.00.

- 404.00.01 For the purposes of this item any reference to any approved public hospital shall be deemed to be a reference to any hospital with bed facilities for the general public and any reference to any approved educational institution shall be deemed to be a reference to any institution the main purpose of which is education and which is approved by the Secretary.
- 404.00.02 Subject to the provisions of regulation 404.00.03 below, the provisions of regulations 401.00.01, 401.00.02, 401.00.06 and 401.00.07 in so far as they relate to the supply, return, sale or disposal of goods in a new or unused condition, shall *mutatis mutandis* apply to any goods [except goods referred to in paragraph (III) of item 404.01] entered under this item but any duty payable or to be collected in respect of such goods in terms of the provisions of the said regulations shall in each case be paid to the Controller.
- 404.00.03 The provisions of regulations 405.01.01 to 405.01.04 shall *mutatis mutandis* apply in respect of any goods entered under paragraph (III) of item 404.02.

Item 405.00.

- 405.01.01 In respect of goods entered in terms of item 405.01 the relative bill of entry shall be accompanied by or contain a declaration, signed by the secretary or the officer in charge of the specified association to the effect that the fabrics are intended solely for the manufacture of uniforms for the use of members of such association, or that the appointments and insignia are intended solely for the use of such members and a written undertaking shall be furnished by such secretary or officer that, if any of the said fabrics, appointments or insignia are sold or otherwise used or disposed of the duty due thereon will forthwith be paid to the Controller.
- 405.01.02 The secretary or officer referred to in regulation 405.01.01 shall keep a register, in a form approved by the Controller, showing receipts and disposals of fabrics, appointments and insignia on which duty has been rebated. Such register shall be open to inspection by the Controller at all reasonable times.
- 405.01.03 In the case of fabrics the register shall also show the quantities received, the number of uniforms made therefrom and the manner of disposal of such uniforms.
- 405.01.04 If fabrics entered under this item are sold or disposed of, before being made up into uniforms, by the association which so entered them, the duty thereon shall be paid to the Controller.
- 405.02.01 The provisions of regulations 401.00.01 and 401.00.02 in so far as they relate to the return, sale or disposal of goods in a new or unused condition, shall *mutatis mutandis* apply to any goods entered under item 405.02 but any duty payable or to be collected in respect of such goods in terms of the provisions of the said regulations shall in each case be paid to the Controller.
- 405.02.02 Any body or person entering any goods under the said item shall produce to the Controller, at the time of entry, such evidence of the licence mentioned in the said item as the Controller may require and the relative bill of entry shall contain or be accompanied by a declaration that the goods in question will be used solely for such public radio or television service and an undertaking that the duty due will be paid to the Controller on return, sale or disposal of such goods in a new or unused condition in terms of the regulations.
- 405.03.01 The Secretary may permit slides (including film slides) entered for educational purposes and slides (including film slides) approved by him for instruction in industry to be entered under item 405.03 on such conditions as he may impose.
- 405.03.02 The Secretary may permit cinematographic projectors, image projectors, loudspeakers and amplifiers for use with projectors and portable screens for projectors to be entered under item 405.03 by or on behalf of any member of the National Film Library or any body or person, approved by the Secretary, whose main purpose is educational (including adult or religious education) provided, that any person entering such goods on behalf of any such member, body or person, shall, at the time of entry, be in possession of a firm order by such member, body or person and that such conditions as the Secretary may impose shall be complied with.
- 405.03.03 The provisions of regulations 401.00.01 to 401.00.04 shall *mutatis mutandis* apply in respect of any goods entered under item 405.03 which are returned to the supplier thereof in the Republic or within two years of the date on which such entry was made are sold or disposed of by the member, body or other person entitled to the rebate in question and any duty payable under the provisions of the said regulations shall be paid to the Controller.

- 405.04.01 The rebate of duty for which provision is made in item 405.04 may be claimed by any organisation mentioned in regulation 405.04.02 subject to the conditions that—
- (a) the secretary or other person in charge of the said organisation certifies on the relative bill of entry that the goods are intended solely for use by the blind for the manufacture of goods for sale;
 - (b) the said secretary or other person gives an undertaking in writing that, if any of the goods entered under rebate of duty are used for any purpose other than that specified in paragraph (a) or are sold or disposed of in the Republic, the duty due thereon will forthwith be paid to the Controller; and
 - (c) the said secretary or other person keeps a stock book showing receipts and disposals of all goods entered under rebate of duty, and that such book and all machines, implements and unused materials are available for inspection by the Controller at all reasonable times.
- 405.04.02 Organisations which may clear goods under item 405.04:
- (1) Athlone School for the Blind, Faure, C.P.
 - (2) Blind Worker's Society, Brakpan, Tvl.
 - (3) Civilian Blind Societies at Salt River, East London, Grahamstown, Port Elizabeth, Stellenbosch, Bloemfontein.
 - (4) Institute for Blind Workers, Johannesburg.
 - (5) League of Friends of the Blind, Cape Town.
 - (6) Natal Bantu Blind Society, Durban.
 - (7) Natal European and Coloured Civilian Blind Association, Durban.
 - (8) Natal Indian Blind Society, Durban.
 - (9) S.A. Library for the Blind, Grahamstown.
 - (10) School for the Blind, Worcester, C.P.
 - (11) Society to help Civilian Blind, Pretoria.
 - (12) St. Dunstan's (South Africa).
 - (13) Transvaal Society for the Care of Non-European Blind, Johannesburg.
 - (14) Worcester Workshop and Homes for the Blind, Worcester, C.P.
 - (15) New Horizon School for the Blind, Pietermaritzburg.
 - (16) Siloe School for Bantu Blind, Pietersburg.
- 405.05.01 Goods entered under the provisions of item 405.05 (II) shall not be returned to the supplier thereof in the Republic or transferred to any other person or sold or disposed of without the permission of the Controller. The provisions of regulation 402.00.04 shall *mutatis mutandis* apply in respect of any such goods returned to the supplier in the Republic or transferred to any other person or sold or disposed of with the permission of the Controller.
- 405.09.01 Goods entered under the provisions of item 405.09 shall not be returned to the supplier thereof in the Republic or transferred to any other person or sold or disposed of without the permission of the Controller. The provisions of regulation 402.00.04 shall *mutatis mutandis* apply in respect of any such goods returned to the supplier in the Republic or transferred to any other person or sold or disposed of with the permission of the Controller.

Item 406.00.

- 406.00.01 Admission of any goods under the provisions of this item shall be subject to such written declarations as the Secretary may require to be furnished by the representative who claims the rebate or by the Head of the Mission to which he is attached and to such other conditions as the Secretary may impose.
- 406.00.02 Return to the supplier in the Republic or sale or disposal of any goods (excluding motor cars) obtained under rebate of duty by any person under this item shall be subject to payment to the Controller in each case of duty on such goods calculated on the basis of regulations 401.00.01 to 401.00.04 if such goods are so returned, sold or disposed of within two years of the date of entry under this item.
- 406.00.03 Duty calculated as follows shall be payable to the Controller, after the permission of the Secretary has been obtained, in respect of any motor vehicle classifiable under tariff heading 87.02.10 which has been obtained under rebate of duty under item 406.00 and is sold or disposed of within two years of the date of entry under rebate of duty, by the person who obtained such motor vehicle under rebate of duty:
- | | |
|--------------------------------------------------------------------|----------------------------------------|
| (a) In use for less than 1 month..... | The full duty rebated. |
| (b) In use for 1 month or more, but less than 6 months..... | 87½ per cent of the full duty rebated. |
| (c) In use for 6 months or more, but less than 12 months..... | 75 per cent of the full duty rebated. |
| (d) In use for 12 months or more, but not more than 24 months..... | 70 per cent of the full duty rebated. |
| (e) In use for more than 24 months..... | No duty payable. |

Item 407.00.

- 407.01.01 In order to qualify for the rebate of duty in terms of item 407.01 the goods shall—
- (a) be in quantities which the Controller deems reasonable; and
 - (b) at the time of importation, be the personal property of the passenger and be intended for his own use and not for sale, gift or exchange.
- 407.03.01 The importer of any goods entered under item 407.03 shall furnish such security as the Secretary may require. The duty due on such goods shall become payable by the importer to the Controller at the place where the goods were so entered unless such goods have been exported within twelve months of the date of importation and such evidence as the said Controller may require of such exportation is produced to him.

- 407.03.02 Notice of intended exportation of any goods entered under the said item shall be given by the importer to the Controller at the place of exportation together with a copy of the bill of entry relating to the importation of such goods or such other particulars as the Controller may require and the importer shall produce such goods to the Controller on demand.
- 407.04.01 In respect of any motor vehicle entered under item 407.04 the immigrant or returning permanent resident of the Republic shall furnish the Controller with a declaration (in the case of an immigrant endorsed by an officer of the Immigration or Passport Control Authorities to the effect that permanent domicile in the Republic has been granted him) setting forth the circumstances and particulars in respect of the importation of such vehicle and in which the owner furnishes any undertaking in respect of the sale of such vehicle as required by the item.
- 407.05.01 The provisions of regulation 407.04.01 shall *mutatis mutandis* apply in respect of any motor vehicle entered under item 407.05.
- 407.06.01 In respect of any goods entered under item 407.06 the rebate of duty shall be subject to the conditions that—
- (a) in the case of used household effects, such effects have been in use by the immigrant or returning permanent resident of the Republic prior to shipment;
 - (b) the immigrant or returning permanent resident of the Republic furnishes the Controller with a declaration in a form approved by the Secretary; and
 - (c) in the case of an immigrant such declaration is endorsed by an officer of the Immigration or Passport Control Authorities to the effect that permanent domicile in the Republic has been granted him.

Item 408.00.

- 408.02.01 The granting of any rebate under the provisions of item 408.02 shall be subject to the discretion of the Secretary and to such conditions as he may impose in each case.

Item 409.00.

- 409.01.01 In respect of goods entered in terms of item 409.01 the importer shall at the time of entry of the goods upon re-importation attach to the relative bill of entry a statement indicating—
- (a) the reasons why the goods are being returned;
 - (b) whether any change in the ownership of the goods has taken place;
 - (c) whether the goods have been subjected to any process of manufacture or manipulation since their exportation from the Republic and if so, to what extent;
 - (d) whether the goods were manufactured in a customs and excise warehouse and exported in bond ex such warehouse;
 - (e) whether at the time of export, or at any other time, any refund, rebate, drawback or remission of customs or excise duty was granted in respect of such goods or any materials from which such goods were manufactured;
 - (f) the number and date of the bill of entry relating to the export of such goods and the place where such entry was made; and
 - (g) the place where duty was paid on the goods upon their first importation into the Republic, and of the number and date of the bill of entry on which such duty was brought to account, but in the case of goods which are personal and private property and not merchandise, or which have been exported and returned by post, the Controller may accept any other evidence to his satisfaction that the goods were previously imported and that duty was paid thereon.
- 409.01.02 The importer or person claiming the rebate shall, if required to do so by the Controller, submit to him all documents and correspondence relating to the export and subsequent return of the goods.
- 409.01.03 The Secretary may exempt any class or kind of goods not being merchandise for trade purposes from the requirement of entry upon re-importation provided the Controller is satisfied that such goods satisfy the requirements of entry under item 409.01, and he may permit the registration of any goods with the Controller, prior to export of such goods, for the purpose of subsequent re-importation thereof under the provisions of item 409.01.
- 409.01.04 The Secretary may refuse to accept entry under the provisions of item 409.01 if, in his opinion, such re-importation will constitute an attempt at evasion of duty or he may accept such entry on such conditions as he may impose and payment of the difference in duty on such goods at the time of exportation and at the time of re-importation.
- 409.02.01 The provisions of regulations 409.01.01 to 409.01.04 shall *mutatis mutandis* apply to any goods entered under item 409.02.
- 409.03.01 A statement of the particulars of original importation into or manufacture in the Republic and payment of any duty due at that time and of the export of any goods entered under the provisions of item 409.03 shall be attached to any entry under the said item.
- 409.04.01 The provisions of regulations 409.01.01 to 409.01.04 shall *mutatis mutandis* apply to any goods entered under item 409.04.

Item 410.00.

- 410.02.01 The admission of seed potatoes under the provisions of item 410.02 shall be subject to a certificate, issued by an officer of the Department of Agricultural Economics and Marketing duly appointed for the purpose, that such seed potatoes satisfy the conditions and purpose of the permit mentioned in item 410.02 in relation to seed potatoes.
- 410.02.02 The admission under rebate of duty of any goods specified against any tariff heading under item 410.02 shall be subject to a declaration by the importer/owner or attached to any bill of entry in respect of such goods that it will not be used or disposed of for any purpose not specified in the said item in relation to such goods without the permission of the Secretary.

- 410.03.01 The provisions of item 410.03 (tariff heading 22.03) shall not apply unless the beer entered under such item is mixed with beer manufactured in the Republic in a licensed customs and excise manufacturing warehouse in terms of the provisions of Chapter IV of the Act.
- 410.03.02 Admission under rebate of duty of any goods specified against tariff headings 34.02 and 38.06 under item 410.03 shall be subject to a declaration by the importer/owner on or attached to the bill of entry in question that such goods will not be used or disposed of for any purpose not specified against the said tariff headings without the permission of the Secretary.
- 410.03.03 Admission under rebate of duty of any goods specified against tariff heading 44.21 under item 410.03 shall be subject to a declaration by the importer/owner on or attached to the bill of entry in question that such goods will not be used or disposed of for any purpose not specified against the said tariff heading without the permission of the Secretary.
- 410.03.04 Admission under rebate of duty of any goods specified in paragraph (1) of item 410.03 shall be subject to the provisions of regulations 10.01.01 to 10.07.04.
- 410.04.01 Illuminating and heating kerosene and power kerosene shall be admitted under rebate of duty to the extent stated in paragraphs (1) and (2) respectively of tariff heading 27.10 relating to kerosene in item 410.04 subject to the following conditions—
- (a) the importer shall make on or attach to the relative bill of entry a declaration that the illuminating or heating kerosene is to be used solely as fuel in lamps or stoves for illuminating or heating or that the power kerosene is to be used solely as fuel in spark ignition piston engines in tractors used for agricultural (including forestry) purposes and in stationary spark ignition piston engines;
 - (b) the importer shall likewise furnish a written undertaking that if any such kerosene is used, sold or disposed of as fuel for purposes of road transport (not being public passenger bus transport services or road transport for agricultural, including forestry, purposes) or for mixing with other mineral oil products or other goods the full duty provided for in tariff heading 27.10.30 and in tariff item 105.10.20 will be paid to the Secretary in respect of such kerosene, and if any such kerosene is used, sold or disposed of for any purposes other than such road transport or such mixing or those specified in paragraphs (1) and (2) of tariff heading 27.10 relating to kerosene in item 410.04 the unrebated portion of the duty as specified in paragraph (4) of tariff heading 27.10 relating to kerosene in item 410.04 will be paid to the Secretary in respect of such kerosene;
 - (c) every case, drum, tin or other container in which power kerosene is sold or disposed of for consumption in the Republic shall be conspicuously and indelibly marked "POWER KEROSENE—not to be used in lamps or stoves—DANGEROUS: KRAGKEROSEEN—mag nie in lampe of stowe gebruik word nie—GEVAARLIK", and the flash point in degrees Celsius (closed test at sea-level) shall in addition also be indicated thereon in figures;
 - (d) power kerosene shall be coloured a permanent shade of green giving a reading of not less than 3,6 on the yellow scale and 4,0 on the blue scale of the Lovibond tintometer when a 50 mm cell is used; and
 - (e) when imported into the Republic in cases, drums, tins or other containers, power kerosene shall be properly coloured before release is obtained from the department, and when imported unpacked, it shall be properly coloured before or during discharge from the ship or vehicle bringing it to the Republic.
- 410.04.02 (a) Admission under rebate of duty of aviation kerosene specified in paragraph (3) of tariff heading 27.10 relating to kerosene mentioned in item 410.04 shall be subject to the provisions of regulations 10.01.01 to 10.07.04.
- (b) Clearance of kerosene under the provisions of paragraph (4) of tariff heading 27.10 relating to kerosene mentioned in item 410.04 shall be subject to the provisions of regulation 410.04.04 and for that purpose any reference to distillate fuels and residual fuel oil shall be deemed to include a reference to kerosene.
- 410.04.03 (a) Any distillate fuels and residual fuel oils shall be entered under the provisions of paragraph (1) of tariff heading 27.10 relating to such oils mentioned in item 410.04 on a bill of entry for home consumption under Schedule No. 4 or 6 (ex warehouse) if supplied direct ex warehouse to coasting ships but the provisions of regulations 10.01.01 to 10.07.04 shall *mutatis mutandis* apply if such oils are so entered by any person for supply to whalers, trawlers and other ocean-going fishing boats registered in the Republic (excluding such vessels used for pleasure).
- (b) No person shall, without the written permission of the Controller and subject to such conditions as he may impose, land at any place in the Republic any oil shipped under the said provisions.
- (c) The registered supplier of any oil under the provisions of this regulation shall obtain from the master or owner of the ship on which such oil is shipped an acknowledgement of receipt and undertaking in a form approved by the Secretary.
- 410.04.04 (a) Except as may be permitted by the Secretary no person shall be entitled to be supplied with distillate fuels (for example, gas oil and diesel oil) or residual fuel oils (furnace oils) under rebate of duty under the provisions of paragraph (2) of tariff heading 27.10 relating to such oils in item 410.04, unless, at the time of purchase or delivery of such oil, he furnishes the supplier thereof with a declaration in a form approved by the Secretary and no supplier or re-seller shall supply or sell oil admissible under rebate of duty in terms of the said paragraph unless the person to whom such oil is supplied or sold, has complied with the provisions of this paragraph.
- (b) The supplier or re-seller shall keep such books and documents relating to such supply as the Secretary may require, and the said books and documents shall at all reasonable times be available for inspection by the Controller.

- (c) The end-user of any goods obtained under rebate of duty under the provisions to which this regulation relates shall keep all invoices and receipts relating to purchases of such goods available, for inspection at any time by the Controller, for a minimum period of two years from the date of purchase.

Item 411.00.

- 411.00.01 (a) Admission under rebate of duty of any goods provided for in item 411.00 shall, where applicable, be subject to a written declaration being furnished by the importer on or attached to the bill of entry in respect of such goods that it will be used only for the purposes specified and will not be used or disposed of for any other purpose without the permission of the Secretary.
- (b) Admission of any goods as aforesaid shall further be subject to such conditions as the Secretary may impose including compliance with any regulation in Chapter IV hereof.

Item 412.00.

- 412.01.01 In respect of goods entered in terms of item 412.01 the relative bill of entry shall contain a declaration or be accompanied by a declaration, signed by the head of a Government department that—
- (a) the goods in question are imported solely for experimental purposes;
- (b) the importer has been authorised to conduct such experiments, which shall be specified;
- (c) such experiments are in the public interest and will be carried out under the control or supervision of the aforesaid department; and
- the relative bill of entry shall also contain a declaration, or be accompanied by a declaration by the importer that the goods so admitted under rebate will be used solely for experimental purposes, as well as an undertaking in writing by him that, if the goods or any portion thereof are sold, used or disposed of for any other purpose, the duty due thereon will be paid forthwith to the Secretary.
- 412.03.01 Admission of any goods under the provisions of item 412.03 shall be subject to a written statement of the circumstances and particulars of the bequest and that the goods are for the importer's own use and not for sale being furnished by the importer on or attached to the relative bill of entry and to production to the Controller of such evidence relating to such bequests as the Controller may require.
- 412.04.01 The provisions of regulation 412.03.01 shall *mutatis mutandis* apply in respect of any goods entered under the provisions of item 412.04.
- 412.07.01 Any offer to abandon any goods to the department or application to destroy any goods under the provisions of item 412.07 shall be subject to the following conditions—
- (a) it shall be made in writing by or on behalf of the owner of the goods and shall indemnify the department against any claim by any other person;
- (b) it shall be unconditional;
- (c) it shall state the full identifying particulars and description of the goods in question;
- (d) it shall state the reason for abandonment or the reason why destruction and not abandonment is requested;
- (e) it shall furnish full particulars of the place of entry and the number and date of the warehousing or other bill of entry in respect of the goods in question;
- (f) it shall be accompanied by the invoices and other documents relating to the importation of such goods;
- (g) the owner shall be responsible for the cost of storage in and removal to the State warehouse or any place of security indicated by the Secretary as well as for any other expenses including the cost of destruction, if any: Provided that removal need not be insisted upon; and
- (h) it shall be destroyed under the supervision of an officer if destruction is authorised by the Secretary.
- 412.07.02 For the purposes of item 412.07 goods in respect of which security of the duty due has been furnished to the department are to be taken to be still under the control of the department.
- 412.08.01 Any loss in respect of which a rebate of duty is claimed under the provisions of item 412.08 shall be proved to the satisfaction of the Secretary.
- 412.08.02 Any application for a rebate of duty under the provisions of item 412.08 shall be submitted to the Controller on a form approved by the Secretary and shall be accompanied by such documents as the Secretary may specify.
- 412.15.01 Admission under rebate of duty of any goods specified in and entered under item 412.15 shall be subject to a declaration, on or attached to the relative bill of entry, signed by the Chief of the S.A. Army or a person designated by him, certifying that such goods are for sale to and consumption by members of the South African Defence or Police Force at places approved by the Secretary, while such members are serving on the borders of the Republic.
- 412.15.02 Proper records reflecting the nature and quantity of all goods ordered for clearance under item 412.15, those actually received, those supplied to frontier posts and those on hand, shall be kept and such records shall be available for inspection by the Secretary.
- 412.15.03 A monthly return, in a form approved by the Secretary, reflecting the particulars prescribed by regulation 412.15.02, shall be submitted to the Secretary within seven days after the end of the month in respect of which the return is rendered.
- 412.15.04 A quarterly certificate, in a form approved by the Secretary and signed by the Chief of the S.A. Army or a person designated by him, to the effect that the goods received at the frontier posts from the central supply depot were sold in reasonable quantities to approved members of the forces only or are still in stock, shall be submitted to the Secretary within seven days from the end of the quarter in respect of which the certificate is rendered.

PART 2

TEMPORARY REBATES OF CUSTOMS DUTIES

- 460.23.01 Goods cleared in terms of the provisions of this item may not without the permission of the Secretary and payment of the full duty thereon to the Controller be returned to the supplier of such goods in the Republic and the supplier of such goods in the Republic shall not accept any such goods so returned to him before such permission has been obtained and such duty has been paid or otherwise before such permission is obtained and such duty is paid by him.
- 460.23.02 Goods cleared in terms of the provisions of this item, shall not be used or retained for use by the person for whom they were so cleared, in a new or unused condition for any purpose other than as provided for in the item and shall not be transferred or sold or disposed of by him to any other person without the permission of the Secretary and before the full duty due thereon has been paid to the Controller.
- 460.23.03 Goods cleared in terms of the provisions of this item which, with the permission of the Secretary, are used or retained for use by the person for whom they were so cleared for any purpose other than as provided for in the item or transferred or sold or disposed of by him to any other person after a period of use in terms of the provisions of the item by the person for whom they were so cleared, are subject to payment of duty to the Controller by the person for whom they were so cleared on the undermentioned basis and such duty shall, for purposes of calculation thereof, be deemed to be included in any selling price—
- (a) goods which are free of duty—no duty included in selling price;
 - (b) goods (not being motor cars) liable to an *ad valorem* rate of duty—duty at the appropriate rate;
 - (c) goods (not being motor cars) liable to a specific rate of duty—one-tenth of the selling price;
 - (d) goods (not being motor cars) liable to an *ad valorem* and a specific rate of duty or to an *ad valorem* or a specific rate of duty—duty at the appropriate rate or one-tenth of the selling price, whichever amount of duty is greater; and
 - (e) motor cars classified under tariff heading 87.02.10—one-tenth of the selling price or the full duty rebated on the first entry under rebate less 10 per cent of such duty for each completed period of six months, whichever amount of duty is greater.

PART 3

TEMPORARY IMPORTATION OF GOODS UNDER REBATE OF CUSTOMS DUTIES

Item 490.00.

- 490.00.01 The temporary importation of any goods under the provisions of this item shall be subject in each case to—
- (a) such procedure;
 - (b) examination;
 - (c) marking for the purpose of subsequent identification;
 - (d) method of entry on importation and exportation;
 - (e) provision of security of the duty due; and
 - (f) such other conditions;
- as the Secretary may impose.
- 490.00.02 In addition to the provisions of regulation 490.00.01, the provisions of regulations 522.00.01 to 522.00.03 shall *mutatis mutandis* apply in respect of any goods entered under the provisions of item 490.00.
- 490.18.01 For the purposes of item 490.18 the expression "containers and other articles used as packing" includes all articles used, or to be used as packing in the state in which they are imported, in particular—
- (a) those used, or to be used, as external or internal coverings for goods; and
 - (b) those on which goods are, or are to be, rolled or wound, or to which they are or are to be attached.
- 490.18.02 The articles should be so marked that they can be readily identified by the Controller at the time of importation and re-exportation. On re-exportation the import documents should be produced to the Controller.
- 490.18.03 The articles must be re-exported by the importer.
- 490.18.04 Re-exportation of the articles must take place within six months of the date of entry or within such further period as the Secretary may in exceptional circumstances allow.
- 490.18.05 Articles imported filled may only be used in the Republic for the transport and storage of the imported goods. Once they are emptied, they shall be exported empty or used for the purpose of exporting goods.

FIFTH SCHEDULE

SPECIFIC DRAWBACKS AND REFUNDS OF CUSTOMS DUTIES

(Schedule No. 5 to the Act)

PART I

SPECIFIC DRAWBACKS OF CUSTOMS DUTIES

- 500.00.01 Any person desirous of claiming a drawback of duty under the provisions of any item of Part I of Schedule No. 5 in respect of any goods specified in such item, shall make application to the Secretary through the Controller, on a form approved by the Secretary, for registration to entitle him to such drawback and for registration of the premises where such goods will be used.

- 500.00.02 The provisions of regulations 10.01.02, 10.01.03, 10.01.06, 10.01.07, 10.02.01, 10.02.02 and 10.02.03 shall *mutatis mutandis* apply in respect of any drawback claimed under the provisions of any item in Part 1 of Schedule No. 5 and for that purpose any reference to Schedule No. 3, 4 or 6 shall be deemed to include a reference to Part 1 of Schedule No. 5 and any reference to a rebate of duty shall be deemed to be a reference to a drawback of duty.
- 500.00.03 The Secretary may require any applicant for registration under the provisions of regulation 500.00.01 to provide for a separate store, vessel, tank, yard or other place, in respect of which the provisions of regulations 10.03.01 and 10.03.02 shall *mutatis mutandis* apply, for the storage of goods specified in any item of Part 1 of Schedule No. 5 in respect of which registration is sought under regulation 500.00.01.
- 500.00.04 Every registrant shall keep a stock record which shall be in a form approved by the Secretary and shall show such particulars as the Secretary may require in each case. Such particulars shall be entered daily.
- 500.00.05 The Secretary may require any registrant to keep such working records as he may decide in the case of the conversion of the goods specified in any item of Part 1 of Schedule No. 5 into the goods which are to be exported and such other particulars as he may decide or to keep such samples, invoices or other documents as he may decide.
- 500.00.06 Every applicant shall submit to the Controller with his application for registration in terms of the provisions of regulation 500.00.01, a statement indicating the methods he proposes to follow for the purposes of proving that any imported materials specified in any item of Part 1 of Schedule No. 5 in respect of which registration is sought have been used in the manufacture of the products specified in such item and that he is entitled to a drawback in respect of the duty on such materials.
- 500.00.07 Every registrant shall notify the Controller immediately, or in advance, of any change or contemplated change in the registered name under which he trades, the address of his registered premises, the nature of the materials obtained by him under the provisions of Part 1 of Schedule No. 5 and the nature of the goods manufactured therefrom or the method by which it is his intention to prove his claim to a drawback in respect of such materials.
- 500.00.08 The Secretary may require that the formula to be used by any registrant under such items of Part 1 of Schedule No. 5 as he may decide shall be registered with him and no registrant under such item shall depart from such formula except with the permission of the Secretary.
- 500.00.09 Any application for a drawback of duty under the provisions of any item of Part 1 of Schedule No. 5 shall be submitted to the Controller on the prescribed form (form DA 66) together with an application for drawback on form DA 64 and such supporting evidence as the Controller may require.
- 500.00.10 Every registrant shall establish and prove to the Secretary the quantity of each class or kind of imported goods specified in the item of Part 1 of Schedule No. 5 actually incorporated or used in any exported product specified in the said item and also the quantity of waste of such imported goods incurred in the manufacture of such exported product. If in the opinion of the Secretary such waste is normal for the product in question, he may accept a claim for a drawback of the duty on such imported goods actually incorporated or used in such exported product and the normal waste incurred in the manufacture of such exported product.
- 500.00.11 No drawback of duty in excess of the duty actually paid on importation of any goods specified in any item of Part 1 of Schedule No. 5 shall be paid in terms of the said Part and the onus of proving the amount of duty so paid on importation of such goods to the satisfaction of the Secretary shall rest upon the registrant claiming a drawback in respect of such goods. If such goods were imported or cleared for payment of duty by a person other than the claimant in question, such claimant shall obtain and submit an authenticated copy of the relative bill of entry from such person or arrange for such copy to be submitted to the Controller by such person.
- 500.00.12 Any claim for a drawback of duty in terms of Part 1 of Schedule No. 5 shall be based on the consignments of the imported goods in question which have been in the possession of the claimant for the longest period.
- 500.00.13 The Secretary may accept a claim for a drawback of duty on any goods specified in Part 1 of Schedule No. 5 from a person other than the manufacturer of the exported product and he may authorise a drawback of duty to an exporter who is not the importer or a person who paid the duty on entry for home consumption provided the rights of the last-mentioned are not prejudiced. No claim for drawback in terms of this regulation shall be accepted by the Secretary unless the said manufacturer is registered in terms of and has complied with the provisions of regulations 500.00.01 to 500.00.08 and the Secretary may require that any product manufactured from any such imported goods shall be given such identifying mark or number as he may decide and that any declaration by such manufacturer as mentioned in this regulation shall refer to such mark or number.
- 500.00.14 In respect of any goods referred to in the proviso to section 75 (7), the following conditions shall apply—
- (a) the quality, type and description of any locally manufactured goods of the same class or kind as the specified imported goods used in the manufacture of any exported product specified in the item relating to such imported goods shall be approximately the same as the quality, type and description of such imported goods to which any claim for drawback of duty relates;
 - (b) such specified imported goods shall be used only in accordance with the provisions of the item of Part 1 of Schedule No. 5 in which they are specified and shall not be used, sold or disposed of for any other purpose;

- (c) any claim for drawback of duty shall be based on the duty paid on the consignments of the specified imported goods in the order in which they were acquired by the registrant or if the Secretary is satisfied that this method is not practicable and different values or different rates of duty applied in respect of different consignments of such imported goods, he may determine an amount of duty and such amount shall be deemed to be the amount of duty paid in respect of such imported goods;
- (d) for the purposes of this regulation the Secretary may determine the quantity of exported goods which shall be deemed to have been manufactured from any given quantity of specified imported goods or the quantity of specified imported goods which shall be deemed to have been used in the manufacture of any given quantity of exported products manufactured therefrom.

500.00.15 The Secretary may accept a claim for a drawback of duty on any goods specified in any item of Part 1 of Schedule No. 5 and incorporated or used in any goods exported on or after the date on which the claimant in question was registered in terms of regulation 500.00.01 provided the Secretary is satisfied that the provisions of the said item and the relative regulations have been materially complied with in respect of such goods.

PART 2

REGULATIONS REGARDING THE REFUNDS OF CUSTOMS DUTIES ON GOODS EXPORTED IN THE SAME CONDITION AS IMPORTED

(Part 2 of Schedule No. 5)

- 522.00.01 The granting of a refund of duty on any goods specified in and exported in terms of the provisions of item 522.00 shall be subject to the following conditions—
- (a) a copy of the bill of entry relating to the importation of such goods or such other or additional evidence of the payment of duty on and the identity of such goods shall be submitted by the person claiming the refund;
 - (b) the identity of such goods shall be established to the satisfaction of the Controller before exportation takes place and for that purpose any documents produced to the Controller at the time of importation of such goods shall again be produced;
 - (c) the exporter shall arrange with the Controller for exportation to take place under official supervision or to take place on such conditions as the Controller may impose and, if such goods are exported overland, evidence of their arrival in the country of destination or any other evidence of exportation as the Secretary may require shall be produced; and
 - (d) item 522.00 shall not apply to goods which have already gone into use in the Republic.
- 522.00.02 Any application for a refund of duty in terms of the provisions of item 522.00 shall be submitted on the prescribed form which shall be completed in detail and shall be supported by evidence of compliance with the conditions stated in regulation 522.00.01 and by the evidence required in terms of the provisions of the said regulation.
- 522.00.03 Where the Controller considers it necessary that any goods to be exported under the provisions of item 522.00 shall be examined or that such goods or their containers shall be sealed by an officer, the exporter shall pay at the prescribed rates for the attendance of such officer.
- 522.00.04 In addition to the provisions of regulations 522.00.01 to 522.00.03 the undermentioned regulations shall apply in respect of the items in Part 2 of Schedule No. 5 enumerated below.
- 522.03.01 No person shall be granted any refund of duty for which provision has been made in item 522.03 unless the bill of entry for export is at the time of passing thereof accompanied by an application for refund in the prescribed form (form DA 63): Provided that, in the case of goods to be exported by parcel post or from a place where there is no customs and excise office, the exporter shall, prior to the export of the goods, deliver the said application for refund to the Controller at the customs and excise office nearest the place from where the goods are to be exported, and that the said goods shall not be exported until permission to export has been granted by the Controller.
- 522.04.01 No person shall be granted the refund of duty for which provision has been made in item 522.04 unless such person has complied with the conditions of the said item and—
- (a) return of the goods to the sender has taken place under the supervision of a customs and excise officer or post office official and proof of payment of duty on importation has been furnished to the satisfaction of that officer or official;
 - (b) the application for refund is in a form approved by the Secretary and is supported by a certificate signed by the customs and excise officer or post office official concerned to the effect that the requirements of paragraph (a) have been met.

PART 3

REGULATIONS REGARDING THE MISCELLANEOUS REFUNDS OF CUSTOMS DUTIES

(Part 3 of Schedule No. 5)

- 530.00.01 The payment of any refund of duty or of an amount determined by the Minister in lieu of such refund in terms of the provisions of item 530.00 shall be subject to submission to the Secretary at such time as he may require of such particulars and documents or other evidence of the purchases in question as he may consider necessary to calculate the amount of such refund or payment.

531.00.01 Any refund of duty under the provisions of item 531.00 shall be subject to the following conditions—

- (a) the importer shall report the circumstances in which any goods are destroyed to the Controller immediately and shall immediately take steps to prevent further loss;
- (b) the importer shall arrange with the Controller for an examination under official supervision of the consignment involved in such loss to establish the nature and quantity of the goods destroyed and such loss shall be certified by the Controller;
- (c) an application for refund of duty shall be made in writing to the Controller by the importer of the goods, on a form approved by the Secretary, stating the circumstances in which the goods in question were destroyed; and
- (d) such application shall be supported by the record of the examination mentioned in paragraph (b), certified by the Controller, and the supplier's invoices and other documents relating to such goods.

532.00.01 The provisions of regulations 412.07.01 and 412.07.02 shall *mutatis mutandis* apply in respect of any refund of duty claimed under the provisions of item 532.00.

533.00.01 Any person who has purchased kerosene (paraffin), distillate fuels (for example, gas oil or diesel oil) or residual fuel oil (furnace oil) at a price inclusive of the full duty and has used such oil for purposes other than road transport, not being public passenger bus transport services or road transport for agricultural purposes (including forestry), may apply for a refund of the duty to the extent specified in item 533.00, subject to the conditions that such application is made on the prescribed form (form DA 66) and is received by the department within one month of the date of purchase of the said oil (provided that the Secretary may, in such circumstances as he may consider exceptional, consider any such application after expiration of such period) and is supported by the receipted account or cash sale invoice, as the case may be, and by a declaration in the following form—

“I,.....
hereby declare that the total quantity of.....litres
of oil shown on the attached invoice has been used by me for the purpose of.....
.....
Date..... Signature.....”

533.00.02 Any scheduled air service operator licensed to undertake scheduled flights and who is a member of the Association of Scheduled Air Service Operators of South Africa, who has purchased aviation fuel (aviation kerosene and aviation spirit) at a price inclusive of the full duty and has used such aviation fuel for the purpose of undertaking scheduled flights, may apply for a refund of the duty to the extent specified in item 533.00, subject to the conditions that such application is made on the prescribed form (form DA 66) and is received by the department within one month of the date of purchase of the said aviation fuel (provided that the Secretary may, in such circumstances as he may consider exceptional, consider any such application after expiration of such period) and is supported by the receipted account or cash sale invoice, as the case may be, as well as the aviation fuel delivery receipt and by a declaration in the following form—

“I,.....hereby declare that
the total quantity of.....litres
(R.....) aviation kerosene/aviation spirit shown on the attached
invoice has been used by.....
for the purpose of undertaking scheduled flights. I further declare that.....
.....is licensed to undertake scheduled
flights and is a member of the Association of Scheduled Air Service Operators of
South Africa.
Date..... Signature.....”

SIXTH SCHEDULE

SPECIFIC REBATES AND REFUNDS OF EXCISE DUTIES (Schedule No. 6 to the Act)

600.01.01 In addition to any other relative regulations, the regulations in this Schedule shall apply in respect of the goods specified in the items of Schedule No. 6 mentioned in such regulations.

Item 601.00.

601.01.01 The provisions of regulations 401.00.01 to 401.00.08 shall *mutatis mutandis* apply in respect of any goods specified in and entered under item 601.01 but for that purpose any reference in regulation 401.00.04(e) to full duty shall be deemed to be a reference to the full excise duty rebated in terms of the provisions of item 601.01 to the State body concerned (excluding any duty rebated in terms of item 609.17.20).

601.02.01 The provisions of regulations 402.00.01 to 402.00.04 shall *mutatis mutandis* apply in respect of any goods specified in and entered under item 601.02.

601.03.01 The relative provisions of regulations 404.00.01, 404.00.02 and 412.01.01 shall *mutatis mutandis* apply in respect of any goods specified in and entered under item 601.03.

601.03.02 Any goods entered under the provisions of item 601.03 shall be kept under lock and key until required for use and the hospital or institution concerned shall exercise adequate control to prevent the use or disposal of any such goods for any purpose other than the official purposes of such hospital or institution or the purposes specified in the said item. Entry of such goods shall further be subject to such conditions as the Secretary may impose in each case and the duty due thereon shall forthwith be paid to the Secretary on any such goods not used for official or specified purposes, as the case may be.

601.05.01 Goods entered under the provisions of item 601.05 shall not be returned to the supplier thereof in the Republic or transferred to any other person or sold or disposed of without the permission of the Controller. The provisions of regulation 402.00.04 shall *mutatis mutandis* apply in respect of any such goods returned to the supplier in the Republic or transferred to any other person or sold or disposed of with the permission of the Controller.

601.06.01 The provisions of regulations 412.15.01 to 412.15.04 shall *mutatis mutandis* apply in respect of any goods specified in and entered under item 601.06.

Item 602.00.

602.01.01 The provisions of regulations 406.00.01 to 406.00.03 shall *mutatis mutandis* apply in respect of any goods specified in and entered under item 602.01 but for that purpose any reference in regulation 406.00.03 to full duty shall be deemed to be a reference to the full excise duty rebated in terms of the provisions of item 602.01 to the representative in question (excluding any duty rebated in terms of item 609.17.20).

Item 603.00.

603.01.01 The provisions of regulations 4.06.01 to 4.06.11 shall *mutatis mutandis* apply in respect of any goods specified in and entered under item 603.01 or any such goods in respect of which a refund of duty is claimed under the provisions of item 603.01.

603.01.02 Any refund of duty in terms of the provisions of item 603.01 in respect of any goods exported shall be limited to the duty actually paid in respect of such goods.

603.01.03 Any person claiming any refund of duty in terms of the provisions of item 603.01 in respect of any goods exported, shall produce evidence to the satisfaction of the Secretary of the duty actually paid on such goods and if no such evidence can be produced, the Secretary may determine the amount of duty to be refunded in respect of such goods.

603.01.04 The Secretary may exempt any goods liable to an excise stamp duty under the provisions of Part 2 of Schedule No. 1 from the requirement of being stamped if such goods are intended for export (including supply as stores for foreign-going ships or aircraft) subject to such conditions as he may impose. Such goods shall not be permitted to enter home consumption without being stamped and on export of such unstamped goods any reference to a rebate or refund of duty in item 603.01 in respect of such goods shall be construed to exclude any reference to any stamp duty thereon.

Item 604.00.

604.01.01 Any person entitled to a rebate of duty under the provisions of this item shall furnish to the Controller on demand, full particulars of the receipt, nature and use of any goods obtained under the provisions of the said item.

604.01.02 Use or supply of any goods specified in item 604.00 by or to any person under rebate of duty shall be subject to such conditions, declarations, undertakings or returns as the Secretary may decide.

604.01.03 The Secretary may permit any wine-growers' co-operative agricultural society to remove from the customs and excise warehouse (including any special warehouse) of such society, on one bill of entry, such quantities of the goods specified in item 604.03 and 604.04 as he may decide, to any room or place approved by him for supply to persons entitled to rebate of duty under the provisions of the said items on such conditions as he may decide.

604.01.04 No wine-growers' co-operative agricultural society or holder of a wine farmers' licence or producer of any goods specified in item 604.00 shall supply such goods to any person not entitled to obtain such goods under rebate of duty or in excess of the quantity specified in the said item unless the duty thereon has been paid and no person shall accept any such goods to which he is not entitled from any such society, holder or producer, unless the duty thereon has been paid with the permission of the Controller.

604.01.05 No person who is entitled to obtain or use any goods under rebate of duty under the provisions of item 604.00 shall sell or dispose of any such goods to any other person, whether or not the latter person is entitled to a rebate of duty under the said item and no person shall accept any such goods so obtained under rebate of duty if he is not entitled thereto under the provisions of the Act and these regulations.

Item 605.00.

605.00.01 The provisions of the regulations in the Fifth Schedule hereto shall *mutatis mutandis* apply to any refund of duty under the provisions of item 605.00 and for that purpose any reference to Schedule No. 5 shall be deemed to be a reference to item 605.00.

Item 606.00.

606.00.01 No excisable goods specified in item 606.00 for use in the manufacture of other excisable goods shall be used in such manufacture except under the provisions of sections 27, 35 and 64 and the relative regulations.

606.00.02 Except as specified herein, no excisable goods specified in item 606.00 for use in the manufacture of other excisable goods so specified shall be removed under the provisions of the said item from the customs and excise warehouse where such goods were manufactured or used for the purpose of manufacture of such other excisable goods, without the permission of the Controller.

606.00.03 The use of any goods specified in item 606.00 in the manufacture of any other excisable goods so specified shall be subject to such conditions as the Secretary may impose in each case and to the keeping by the licensee in question of such records of any manufacturing operation as the Secretary may decide.

- 606.00.04 In addition to any other relative regulation, the regulations under this item shall apply in respect of the excisable goods specified in the items mentioned in such regulations
- 606.04.05 (1) *Unfortified still wine entered for use in the manufacture of fortified still wine.*
- (a) Except with the permission of the Controller no fortification of unfortified wine in the manufacture of fortified wine shall take place without official supervision and such notice and particulars of any intended fortification operation as the Controller may require shall be given to him by the manufacturer of the fortified wine in question.
 - (b) The minimum quantity of unfortified wine which may be fortified in any one operation and in any particular vessel shall be 1 140 litres but the Controller may permit a smaller quantity to be so fortified in circumstances which he considers exceptional.
 - (c) Such returns as the Secretary considers necessary and in such form as he may decide shall be rendered to the Controller by the manufacturer of the fortified wine in question immediately after completion of every fortification operation.
- 606.04.05 (3) *Unfortified still wine entered for use in the manufacture of spirits.*
- (a) Unfortified wine acquired in terms of the provisions of paragraph (3) of item 606.04.05 shall be kept apart from any other wine to the satisfaction of the Controller.
 - (b) Unfortified wine, other than unfortified wine acquired as distilling wine, shall be removed to the charger tanks only under the supervision of the Controller and secured to his satisfaction.
 - (c) Unfortified wine for the distillation of rebate spirits (as defined in regulation 609.04.30) shall be stored in vessels specially set apart for such purpose. These vessels shall be subject to approval by the Controller for the purpose and shall be marked, numbered and gauged to his satisfaction. All such vessels shall be kept clean and sweet and reasonably free from such bacteria as may affect the quality of the wine after approval thereof by the Government Brandy Board.
 - (d) All approved vessels containing wine for the distillation of rebate spirits shall be locked or otherwise secured to the satisfaction of the Controller.
 - (e) Every manufacturer shall keep, on the premises where rebate spirits is distilled, a register in respect of each vessel approved in terms of paragraph (c), showing the quantity in litres as well as litres at 11 per cent alcohol by volume and the strength of the wine received and removed and such register shall at all times be accessible to the Controller and ready for his inspection. At the end of each month a proper balance of such wine shall be struck.
 - (f) A fair average sample of the unfortified wine intended for the distillation of rebate spirits shall be submitted to the Government Brandy Board for approval. Such sample shall be taken, where possible, by or under the supervision of the Controller and shall be sealed by him, and the manufacturer concerned shall forward such sample and furnish the declaration on the approved form in support of such a sample to the Government Brandy Board, which shall set forth its decision concerning the approval of such sample in a certificate.
 - (g) In the event of such sample of unfortified wine submitted not being approved by the Board the wine from which such sample was drawn shall immediately be removed from the approved vessel and the removal recorded in the register.
 - (h) Unfortified wine approved by the Government Brandy Board for the distillation of rebate spirits shall be removed from the approved vessels to the pre-heater or still through a closed pipe of a material approved by the Secretary, secured to the vessel and pre-heater or still in a manner satisfactory to the Controller, and no spirits shall be submitted to the Board for certification unless such wine has been so removed.
 - (i) Unfortified wine approved for distillation of rebate spirits may, with a view to preservation be topped or fortified with rebate spirits certified by the Government Brandy Board and wine so fortified or topped shall not be regarded as fortified wine on distillation.
 - (k) No distilling operations shall be commenced unless the whole distilling system has been secured by means of customs and excise locks or seals to the satisfaction of the Controller. Distillation of wine in the manufacture of rebate spirits shall be fractional and non-continuous.
 - (l) The pipes used by a distiller in connection with the distillation of rebate spirits shall be of copper or other material approved by the Secretary and shall be closed throughout their entire length. The discharge ends of pipes shall be secured in the receivers in a manner approved by the Controller.
 - (m) All spirit receivers for rebate spirits shall be constructed of a material approved by the Secretary.
- 606.04.10 (2) *Fortified still wine entered for use in the preservation or sweetening of unfortified still wine.*
- (a) Except with the permission of the Controller, all preservation or sweetening operations in terms of the provisions of item 606.04.10 (2) shall take place under official supervision and such notice as the Controller may require shall be given to him by the licensee of the particulars of any intended operation of preservation or sweetening of unfortified still wine.

- (b) Fortified still wine entered under rebate of duty under this provision shall not be used in the preservation or sweetening of unfortified still wine if the alcoholic strength of such unfortified still wine is thereby increased by more than 0,6 per cent of alcohol by volume at 15 °C per annum and if so used such fortified wine shall be dutiable separately at the appropriate rate of duty applicable to such fortified wine and the total quantity of the blended wine shall be dutiable in accordance with the provisions of Note 5 to Chapter 22 of Part 1 of Schedule No. 1.
- 606.04.10 (3) *Fortified still wine entered for use in the manufacture of spirits.*
- (a) Fortified still wine entered for distillation in the manufacture of spirits may, with the permission of the Controller, be diluted with water.
- 606.04.15 (1) *Sparkling wine entered for use in the manufacture of spirits.*
- (a) Sparkling wine entered for distillation in the manufacture of spirits may, with the permission of the Controller, be diluted with water.
- 606.04.20 (1) *Plain spirits entered for use in the manufacture of petrol by mixing with petrol.*
- (a) The Controller shall, in the discretion of the Secretary, take samples of the wood naphtha, benzine, and pyridine bases or other substances intended for use as denaturants in petrol, and he shall submit the samples to any government chemical laboratory. Unless a certificate is received from such laboratory to the effect that the substances are of the standards approved by the Secretary, they shall not be permitted to be used for the purpose aforesaid. Such denaturants shall be kept in vessels secured to the satisfaction of the Controller.
- (b) The Secretary may require any manufacturer to pay any reasonable expenses incurred by an officer who is to supervise any operation by direction of the Secretary, including payment at the prescribed rate for the officer's attendance.
- 606.04.20 (2) *Plain spirits entered for use in the manufacture of acetic acid by a process other than acetic fermentation.*
- (a) Any spirits entered for use for this purpose shall be denatured to the satisfaction of the Secretary.
- 606.04.20 (3) *Plain spirits entered for use in the manufacture of acetic acid by a process of acetic fermentation.*
- (a) Any spirits entered for use for this purpose shall be denatured to the satisfaction of the Secretary.
- 606.04.25 (1) *Wine spirits or grape spirits entered for use in the manufacture of fortified still wine.*
- (a) The strength of wine spirits or grape spirits used for fortification or preservation purposes shall not be lower than 60 per cent alcohol by volume.
- (b) The Controller may, subject to such conditions as he may impose, permit the removal of spirits from any customs and excise warehouse for the purpose of fortification of wine in another such warehouse or the use of spirits in the same warehouse for such purpose without the licensee obtaining the prior permission of the Controller provided such removal or use of such spirits is covered by a certificate for the removal of excisable/specified goods ex warehouse (form DA 32) which shall be deposited in the entry box in such warehouse in terms of the provisions of regulation 4.04.02 prior to such removal or use.
- (c) No spirits forwarded under a certificate of removal to a wine-grower for fortification or preservation purposes may be kept unused in the wine-grower's customs and excise warehouse for a period longer than 30 days without the special permission, in writing, of the Controller.
- (d) For the purposes of this regulation grape spirits means the distillate resulting from the distillation of grape juice fermented on the husks together with the husks of the grapes from which that juice was obtained.
- 606.04.25 (2) *Wine spirits or grape spirits entered for use in the topping or preservation of unfortified still wine.*
- (a) With the exception of wine spirits or grape spirits entered for use in the topping or preservation of any class or kind of unfortified still wine as the Secretary may decide, the provisions of regulation 606.04.10 (2) shall *mutatis mutandis* apply in respect of any spirits used under the provisions of item 606.04.25 (2).
- 606.04.30 The clearance of cigarette tobacco or pipe tobacco under rebate of duty under the provisions of item 606.04.30 shall be subject to such conditions as the Secretary may impose in each case.
- 606.05.10 (1) *Petrol and aviation spirit entered for use in the manufacture of petrol and aviation spirit by mixing with spirits manufactured in the Republic.*
- (a) The provisions of regulation 606.04.20 (1) shall *mutatis mutandis* apply in respect of any mixing in terms of item 606.05.10 (1).
- 606.05.20 (1) *Petrol and aviation spirit entered for use in the manufacture of petrol and aviation spirit by mixing with spirits manufactured in the Republic.*
- (a) The provisions of regulation 606.04.20 (1) shall *mutatis mutandis* apply in respect of any mixing in terms of item 606.05.20 (1).
- 606.05.30 *Residual fuel oils entered for use in the manufacture of base oils for prepared lubricating oils.*
- (a) The clearance of residual fuel oils under rebate of duty under this provision shall be subject to such conditions as the Secretary may impose in each case.
- 606.22.10 *Excisable goods, in a customs and excise warehouse, entered for use in the manufacture, by reprocessing, of excisable goods of the same or another class or kind.*
- (a) The clearance of any goods under rebate of duty under this provision shall be subject to such conditions as the Secretary may impose in each case.

Item 607.00.

- 607.04.05 (1) (a) The provisions of regulations 10.01.01 to 10.07.04 (excluding regulations 10.06.01 and 10.06.02) shall *mutatis mutandis* apply in respect of any goods specified in and entered under item 607.04.05(1).
- (b) Except with the special permission of the Controller a quantity of fortified or unfortified still wine of less than 1 140 litres for any single conversion into vinegar by a process of acetic fermentation shall not be entered under rebate of duty under item 607.04.05(1). Any wine entered under the provisions of the said item shall, except with the special permission on the Controller, be denatured under official supervision on the registered premises of the registrant by the addition of vinegar to such extent that the acidity of the mixture shall be equivalent to at least 1 per cent by mass of acetic acid. The registrant shall inform the Controller of the date and time when any manufacturing operation involving the wine in question is to take place.
- 607.04.10 (1) (a) No spirits entered under the provisions of item 607.04.10(1) shall be methylated except by the licensee of a customs and excise manufacturing warehouse approved for the manufacture of spirits and in accordance with the provisions of Chapter IV of the Act and the relative regulations.
- (b) The methylation of spirits shall take place only in a room or place which has been specially set aside in such manufacturing warehouse for that purpose only and which has been approved by the Controller for such purpose.
- (c) No methylation of spirits under item 607.04.10(1) shall take place except under official supervision and the licensee who intends to methylate any spirits shall give the Controller such notice and particulars of such intended methylation as he may require.
- (d) Only the following (and no other spirits) may be used for methylation: Unsweetened and unflavoured spirits of such strength as will ensure that the methylated spirits shall be of a strength of not less than 91,4 per cent alcohol by volume.
- (e) The quantity of spirits entered or used for methylation at any one time shall not, except with the permission of the Secretary, be less than 1 140 litres.
- (f) The methylation of spirits shall be restricted to the following—
- (i) non-coloured methylated spirits, which shall mean spirits methylated in accordance with paragraph (g) below;
 - (ii) mineralised methylated spirits which shall mean non-coloured methylated spirits to which has been added not less than 0,15 grammes of powdered quinine dye (methyl violet) and 1 gram benzyl-diethyl [(2,6—xylyl carbamoyl) methyl] ammonium benzoate of every 100 litres of non-coloured methylated spirits and not less than 0,375 per cent by volume mineral naphtha of a relative density of not less than 0,796 at 20° Celsius.
- (g) The Secretary may authorise methylated spirits to be prepared according to any of the following formulae:

	<i>Litres</i>
(i) Spirits.....	95,0
Crude methyl alcohol or methanol.....	3,5
Pyridine bases.....	1,5
	100,0
	<i>Litres</i>
(ii) Spirits.....	97,5
Simonsen oil.....	1,0
Pyridine bases.....	1,5
	100,0
	<i>Litres</i>
(iii) Spirits.....	95,0
Crude butyl alcohol.....	4,0
Pyridine bases.....	1,0
	100,0
	<i>Litres</i>
(iv) Spirits.....	95,0
Crude butyl alcohol.....	3,5
Petrol (excluding petrol manufactured in terms of item 606.00 of Schedule No. 6).....	1,5
	100,0
	<i>Litres</i>
(v) Spirits.....	95,0
Crude butyl alcohol.....	3,5
Benzine.....	1,5
	100,0

Notwithstanding the above, in the case of non-coloured methylated spirits manufactured in accordance with formula (i) or (iii) and required for hospital or laboratory purposes, the pyridine bases may, with the special permission of the Secretary, be dispensed with. In such cases the quantity of crude methyl alcohol, methanol or crude butyl alcohol shall be increased to 6,0 per cent.

- (h) Any crude methyl alcohol or methanol referred to in paragraph (g) above shall be of a strength of not less than 91,4 per cent alcohol by volume, and all the other substances referred to in the said regulation shall conform to such specifications as the Secretary may determine.
- (ij) Before a licensee carries out any process of methylation, the Controller shall submit samples of such substances prescribed in paragraph (g) above for use in the methylation of spirits as may be specified by the Secretary to any government chemical laboratory, and, unless a certificate is received from such laboratory to the effect that the substances are of the standards approved by the Secretary, they shall not be permitted to be used for the purpose aforesaid. Such denaturants shall be kept in vessels secured to the satisfaction of the Controller.
- (k) Every vessel in which a licensee stores, keeps or supplies non-coloured methylated spirits or mineralised methylated spirits shall be labelled in such a manner as to show that the methylated spirits are non-coloured or mineralised, as the case may be.
- (l) A licensee shall keep stock accounts in a form approved by the Secretary in which he shall enter daily, separately, the particulars of non-coloured and mineralised methylated spirits manufactured by him and removed from stock, and such stock accounts shall at all times be accessible to the Controller and ready for his inspection.
- (m) Invoices, consecutively numbered and in duplicate sets, shall be completed by every licensee in respect of all disposals of methylated spirits, and the duplicates of such invoices shall be made available to the Controller on demand.
- (n) In the Republic a licensee may supply mineralised methylated spirits only to the holder of a general dealer's or a chemist's and druggist's licence; an agent or master of a ship if the methylated spirits is intended for export or a closed trading co-operative society registered with the Secretary, and non-coloured methylated spirits only to a person registered with the Secretary.
- (o) The Secretary may, on application, authorise and register any person to obtain non-coloured methylated spirits from a licensee or from a specially registered person, for use by the State or other bodies mentioned in items 601.03.10 (1) and (2) or in the manufacture of articles not elsewhere prohibited, or for any other purpose approved by the Secretary. The authority shall not be granted until the applicant has made a declaration on the application form as prescribed by the Secretary, that he will use such non-coloured methylated spirits solely for the purpose authorised.
- (p) No essential oil, flavouring matter or other substance shall be added to or mixed with methylated spirits by a licensee or a specially registered person referred to in paragraph (o) above but a licensee may be allowed to add, in addition to other prescribed denaturants, a quantity of resin, not being less than 85 grammes per 4,5 litres, to non-coloured methylated spirits for supply to furniture-makers for polishing furniture, and such furniture-makers shall not be required to be registered in terms of paragraph (o) above.
- 607.04.10 (2) (a) The provisions of regulations 10.01.01 to 10.07.04 (excluding regulations 10.06.01 and 10.06.02) shall *mutatis mutandis* apply in respect of any goods specified in and entered under item 607.04.10 (2).
- (b) Full particulars regarding any process of manufacture (including the formula, in quadruplicate) of any preparation to be manufactured shall be submitted to the Secretary, through the Controller, for approval before permission to manufacture under rebate of duty can be granted. Should any manufacturer so desire, such particulars may be confidentially communicated direct to the Secretary. Where the applicant proposes to use mixtures of oils and ingredients the composition of which is unknown to him, the formula shall be accompanied by an analytical report signed by a competent analyst.
- (c) No approval will be given to manufacture medicinal preparations unless such manufacture takes place under the personal supervision of a registered chemist and druggist, and on the premises of a duly licensed chemist and druggist.
- (d) Except with the permission of the Secretary the registrant shall apply to the Controller for permission on a form approved by the Secretary for the removal to him of spirits, and such form shall be attached to any bill of entry or certificate referred to in regulation 4.04.01 or 4.04.02 and any duty not rebated shall, subject to the provisions of regulation 4.04.09, be payable at the time of clearance of such spirits from a customs and excise warehouse.
- (e) Except with the special approval of the Secretary no permission mentioned in paragraph (d) above shall be granted for a quantity of spirits less than 110 litres of alcohol by volume at 15° C, and, should the quantity of any particular preparation made be less than 4,5 litres, or should the quantity of spirits used during any one operation be less than 110 litres of alcohol by volume at 15° C, no rebate will be allowed, except with the special permission of the Secretary.
- (f) The registrant shall inform the Controller of the date and time when any manufacturing operation involving the spirits in question is to take place, and shall furnish him with a list showing the description and quantity of each preparation to be manufactured, as well as the quantity and strength of the spirits to be used.
- (g) No spirits may be kept unused by the registrant for a period longer than 30 days without the special permission, in writing, of the Controller.
- (h) Except with the special permission of the Controller all manufacturing operations shall take place under official supervision.

- (j) (i) Immediately upon completion of the manufacturing operation, the registrant shall render to the Controller a return on a form approved by the Secretary showing, in addition to the particulars of the spirits used, the quantity and description of each preparation manufactured, the quantity and strength of the spirits used for each preparation, and such other information as the Secretary may require from time to time, and shall declare that such return is correct, and that the preparations were made strictly in accordance with the formulae and methods approved by the Secretary.
 - (ii) In the case of medicinal preparations an additional declaration similarly made, shall be furnished on the said form by the supervising chemist and druggist to the effect that the preparations were made under his immediate supervision and strictly in accordance with the formulae approved by the Secretary.
 - (iii) The use of plain spirits denatured according to a formula approved by the Secretary, in the manufacture of approved preparations under the provisions of item 607.04.10 (2), shall be subject to such conditions as the Secretary may impose in each case.
 - (k) Every registrant shall record in the stock record mentioned in regulation 10.07.01 such additional particulars relating to the manufacturing operation as the Secretary may prescribe.
 - (l) The presence of an officer during the manufacturing operations does not relieve the manufacturer of responsibility for the proper carrying out of his obligations under the relative regulations, and should completed preparations manufactured with spirits under rebate of duty not conform to the registered formula, the manufacturer shall be liable for the duty due on spirits used therein.
 - (m) In the event of any preparation being made in a considerable quantity and being deemed by the Secretary or Controller to be capable of being converted into an alcoholic beverage, the manufacturer shall furnish full particulars regarding the disposal of such preparation.
 - (n) When the operations of any manufacturer who uses spirits in large quantities are continuous, the Secretary may, notwithstanding anything to the contrary contained in these regulations, make such special arrangements as may be required by the particular nature of the operations.
 - (o) The Secretary shall have the right at any time to cancel any formula previously approved by him for manufacture under rebate of duty.
- 607.04.10 (3) The provisions of regulation 607.04.10 (2) shall *mutatis mutandis* apply in respect of any spirits used under the provisions of item 607.04.10 (3).
- 607.04.10 (4) The provisions of regulation 607.04.10 (2) shall *mutatis mutandis* apply in respect of any spirits used under the provisions of item 607.04.10 (4).
- 607.04.10 (5) The provisions of regulation 607.04.10 (2) shall *mutatis mutandis* apply in respect of any spirits used under the provisions of item 607.04.10 (5).
- 607.04.10 (6) The provisions of regulation 607.04.10 (2) shall *mutatis mutandis* apply in respect of any spirits used under the provisions of item 607.04.10 (6).
- 607.04.10 (7) The provisions of regulation 607.04.10 (2) shall *mutatis mutandis* apply in respect of any spirits used under the provisions of item 607.04.10 (7).
- 607.04.10 (8) The provisions of regulation 607.04.10 (2) shall *mutatis mutandis* apply in respect of any spirits used under the provisions of item 607.04.10 (8).
- 607.04.15 (1) The use of any spirits under rebate of duty under this provision shall be subject to such conditions as the Secretary may impose in each case.
- 607.04.20 (1) The provisions of regulation 607.04.10 (2) shall *mutatis mutandis* apply in respect of any goods specified in and entered under the provisions of item 607.04.20 (1).
- 607.04.25 (1) (a) The use of manufactured tobacco under rebate of duty under this provision shall be subject to such conditions as the Secretary may impose in each case.
- (b) Such manufactured tobacco shall be thoroughly mixed to the satisfaction of the Controller with not less than 2 per cent flowers of sulphur or any other substance approved by the Secretary.
- 607.05.10 The provisions of regulation 607.04.10 (2) shall *mutatis mutandis* apply in respect of any goods specified in and entered under the provisions of item 607.05.10 and in addition, in respect of any goods entered under the provisions of item 607.05.10 (5) by any person for supply in accordance with the provisions of the said paragraph, the provisions of regulation 410.04.03 shall also *mutatis mutandis* apply.
- 607.05.20 The provisions of regulation 607.04.10 (2) shall *mutatis mutandis* apply in respect of base oils specified in and entered under the provisions of item 607.05.20.
- 607.05.30 The provisions of regulation 607.04.10 (2) shall *mutatis mutandis* apply in respect of residual fuel oil specified in and entered under the provisions of item 607.05.30.

Item 608.00.

- 608.01.01 The granting of a rebate or refund of duty in terms of the provisions of item 608.01 shall be subject to submission to the Controller, on a form approved by the Secretary and incorporating such declaration as he may require, of an application by the licensee of the customs and excise manufacturing warehouse in question and the granting of such rebate or refund shall be indicated by the Controller on such form.
- 608.01.02 No licensee shall be entitled to a rebate or refund of duty under the provisions of item 608.01 unless—
- (a) any loss through evaporation and other natural causes to which an application for such rebate or refund relates is proved to the satisfaction of the Secretary;

- (b) any loss through leakage to which an application for rebate or refund relates is proved to the satisfaction of the Secretary and satisfactory evidence is submitted with such application that such leakage was reported to the Controller immediately and that steps to repair the container in question or to prevent further losses were taken immediately;
 - (c) any deficiency resulting from natural drying out or other cause, of tobacco or such other excisable goods as the Secretary may specify from time to time is established and recorded in the licensee's stock book in a manner indicated by the Secretary;
 - (d) any individual loss or deficiency of any particular type does not exceed such percentage of the goods in which such loss or deficiency occurred as the Secretary may determine in respect of such excisable goods and in such circumstances as he may decide.
- 608.01.03 The removal of any excisable goods which are in the process of manufacture, from one customs and excise manufacturing warehouse to another such warehouse for the purpose of further manufacturing thereof shall for the purpose of the provisions of item 608.01, be deemed to be in the customs and excise manufacturing warehouse to which such goods are in transit, provided such goods are removed in a manner and in containers approved by the Secretary.
- 608.02.01 The granting of any rebate or refund under the provisions of item 608.02 shall be subject to the discretion of the Secretary and to such conditions as he may impose in each case.
- 608.02.02 Any offer to abandon or application to destroy any goods under the provisions of item 608.02 shall comply with the relative conditions stated in regulation 412.07.01 but the Secretary may exempt any offer of abandonment in respect of such goods of any class or kind or any goods to which such circumstances apply as he may specify from any of said conditions.
- 608.02.03 No application to destroy any goods in a customs and excise warehouse under the provisions of item 608.02 shall be considered by the Secretary unless such goods have no commercial value or unless he is satisfied that the disposal of such goods will be detrimental to the applicant or the industry in question.
- 608.02.04 The provisions of regulation 412.07.02 shall *mutatis mutandis* apply in respect of any offer to abandon or application to destroy any goods under the provisions of item 608.02.
- 608.03.01 The provisions of regulations 412.08.01 and 412.08.02 shall *mutatis mutandis* apply in respect of any rebate of duty claimed under the provisions of item 608.03.
- 608.04.01 No licensee shall be entitled to a rebate of duty under the provisions of item 608.04 unless such loss to which an application for rebate relates is proved to the satisfaction of the Secretary and satisfactory evidence is submitted with such application that—
- (a) all possible steps were taken to ensure that the containers and equipment including those for the conveyance of goods in bond are in a good condition;
 - (b) any loss in transit by road was immediately reported to the nearest Controller and the South African Police or a traffic officer and that steps to repair the containers in question or to prevent further loss were taken immediately;
 - (c) any loss in transit by rail was immediately reported to the nearest Controller and Railway Police; and
 - (d) any loss in a licensed warehouse was immediately reported to the Controller and if the Controller is not available such loss was reported without delay to the South African Police and that steps to prevent further loss were immediately taken.
- Item 609.00.**
- 609.04.05 The granting of any rebate under the provisions of item 609.04.05 shall be subject to such conditions as the Secretary may impose in each case.
- 609.04.10 (a) The Secretary may, for such time and on such conditions as he may decide, regard any premises where Bantu beer is manufactured as a licensed customs and excise manufacturing warehouse for the purposes of sections 27, 60 and 61.
- (b) No person shall be entitled to a rebate of duty under the provisions of item 609.04.10 unless he furnishes such returns, particulars and declarations regarding the manufacture or disposal of any Bantu beer by him as the Secretary may require from time to time.
- (c) The granting of any rebate provided for in item 609.04.10 shall, for such time and on such conditions as the Secretary may decide, not be subject to any provisions of the Act or these regulations relating to the making of due entry.
- 609.04.20 Any rebate granted under the provisions of item 609.04.20 shall be subject to a declaration by a responsible official of the church in question that the wine supplied will be used in such church solely for religious purposes being attached to the bill of entry or certificate by which clearance of such wine is effected and to acknowledgment of receipt of such wine by such official within one month or within the further period allowed by the Secretary of the date of such entry or certificate.
- 609.04.30 (a) For the purposes of these regulations, rebate spirits shall mean spirits which are distilled for maturation under the provisions of item 606.04.05 (3) and of any relative regulations.
- (b) A fair average sample of the distilled rebate spirits shall be taken direct from the receiver and submitted to the Government Brandy Board for certification. Only the "middle run" of any distillation shall be accepted for certification.
- (c) Feints (first runnings and after runnings) of rebate spirits distilling or re-distilling operations may be added to approved wine for distillation or to the low wines for re-distillation of rebate spirits and the former operation may be treated as a mixed distillation.

- (d) Any customs and excise manufacturing warehouse or any portion thereof for the storage of rebate spirits for maturation shall be specially approved by the Secretary for such purpose and such approved warehouse or portion thereof shall not be used for any other purpose without the written consent of the Secretary.
- (e) All casks for the storage of rebate spirits for maturation shall be approved by the Secretary and shall be sound and clean. They shall not be painted in any manner, except that the heads may be painted with water paint. They shall not have undergone any internal treatment, shall be free from mustiness or greenness, and shall not exceed 340 litres in capacity: Provided that certified spirits matured in casks not exceeding 340 litres in capacity for a period of not less than three years may, with the written permission of the Controller, thereafter be transferred under official supervision to casks, approved by the Secretary, not exceeding 545 litres in capacity, for further maturation.
- (f) The storage of rebate spirits for maturation shall further be subject to the provisions of regulations 4.12.05 and 4.12.06.
- 609.04.40** Any person who intends manufacturing gin under the provisions of item 609.04.40 shall furnish the Secretary with such particulars, documents and declarations as he may require.
- 609.05.07** The provisions of regulation 533.00.02 shall *mutatis mutandis* apply in respect of any refund of duty claimed under the provisions of item 609.05.07.
- 609.05.10** The provisions of regulation 410.04.04 or 533.00.01, as the case may be, shall *mutatis mutandis* apply in respect of any goods specified in and supplied under the provisions of item 609.05.10.
- 609.05.20**
- (a) The provisions of regulation 410.04.01 shall *mutatis mutandis* apply in respect of any goods specified in and supplied under the provisions of item 609.05.20 (1) and (2) and for that purpose any reference to importer, imported, paragraph (1), (2) or (4) of tariff heading 27.10 relating to kerosene in item 410.04 or discharge from a ship shall be deemed to be a reference to manufacturer, delivery from manufacturing warehouse, paragraph (1), (2) or (4) of item 609.05.20 and delivery from manufacturing warehouse, respectively.
- (b) The provisions of regulation 410.04.02 (a) shall *mutatis mutandis* apply in respect of any goods specified in and supplied under the provisions of item 609.05.20 (3) and for that purpose any reference to paragraph (3) of tariff heading 27.10 relating to kerosene in item 410.04 shall be deemed to be a reference to item 609.05.20 (3).
- (c) The provisions of regulation 410.04.02 (b) shall *mutatis mutandis* apply in respect of any goods specified in and supplied under the provisions of item 609.05.20 (4) and for that purpose any reference to paragraph (4) of tariff heading 27.10 relating to kerosene in item 410.04 shall be deemed to be a reference to item 609.05.20 (4).
- 609.17.10**
- (a) The manufacture of any excisable vehicle under the provisions of item 609.17.10 shall be subject to the provisions of regulations 10.01.01 to 10.07.04 (excluding 10.06.01 and 10.06.02), but the Secretary may exempt any such manufacturer of a single vehicle for his own use and not for sale from any such provision or all such provisions.
- (b) Any manufacturer who intends manufacturing any excisable vehicle under the provisions of item 609.17.10 shall furnish the Secretary with such particulars, documents and declarations as he may require.
- 609.17.20**
- (a) No rebates of duty shall be allowed in respect of any vehicle specified in item 609.17.20 unless such vehicle has been manufactured in a customs and excise manufacturing warehouse under the provisions of Chapter IV of the Act and any relative regulations.
- (b) A manufacturer of any vehicle specified in and qualifying for a rebate of duty under the provisions of item 609.17.20 shall establish the mass of any locally manufactured parts and materials incorporated or used in such vehicle in the presence of the Controller and shall furnish a record to the Controller, on a form approved by the Secretary, in respect of every model of such vehicle, of the dutiable mass of such model (as established under the provisions of regulation 4.19.04) and the individual mass of each class or kind of such parts and materials, the number of such parts and the total mass of such parts and materials incorporated or used in such model as well as the percentage of the total mass of such locally manufactured parts and materials of the total dutiable mass of such model.
- (c) The Secretary may determine a percentage of the dutiable mass of any vehicle specified in item 609.17.20 as representing the mass of miscellaneous locally manufactured materials such as welding rods, paints, solder, putty, lubricating oil and such other materials as the Secretary may specify, incorporated or used in such vehicle and in determining such percentage he shall not take into account any waste.

- (d) For the purposes of item 609.17.20 locally manufactured parts and materials shall include the following—
- (i) parts and materials obtained by a manufacturer of vehicles under the provisions of item 609.17.20 from a manufacturer in the Republic who is not a manufacturer of vehicles under the provisions of item 609.17.20 and who is not a subsidiary of or affiliated to such first-mentioned manufacturer; or
 - (ii) parts and materials manufactured by a manufacturer of vehicles under the provisions of item 609.17.20 and the manufacture of which under rebate of duty is provided for in any item of Schedule No. 3 or listed in Note 01.00 and paragraph (I) under item 317.03 of Schedule No. 3 (excluding radio apparatus); or
 - (iii) such parts and materials as the Secretary, in consultation with the Secretary for Industries may specify.
- (e) The manufacturer of any vehicle under the provisions of item 609.17.20 shall advise the Secretary in advance of the intended manufacture of any new model, discontinuation or replacement of any locally manufactured part or material incorporated or used in any vehicle, substitution of any imported part or material for a locally manufactured part or material or *vice versa* or any change whatever in the particulars of the record furnished by such manufacturer under the provisions of paragraph (b) above, whether or not such discontinuation, replacement, substitution or change is temporary or permanent. No increased rebate shall be allowed as a result of any such replacement, substitution or change until the mass of such replaced or substituted part or material has been established in terms of the provisions of paragraph (b) above.
- (f) The manufacturer of any vehicle under the provisions of item 609.17.20 shall keep such stock records of locally manufactured parts and materials used by him as the Secretary may require.
- (g) For the purposes of Notes 2 (b) and 2 (c) under item 609.17 automatic transmission, engine, power steering, body styles (two-door, four-door and station wagon) and braking equipment are regarded as functional components whilst the following are regarded as non-functional components:
- (i) *Variations to standard equipment*
 - Tyres and tubes.
 - Paint.
 - Tinted windshield.
 - Sports steering-wheel.
 - Steering-wheel cover.
 - Interior body trim (e.g. seats, carpets, door panels, etc.).
 - Road wheels.
 - Interior rear-view mirror.
 - Rear axle.
 - (ii) *Additional to standard equipment*
 - Cigar lighters.
 - Heating or air conditioning equipment.
 - Plastic roof covering.
 - Exterior rear-view mirrors.
 - Fog lamps.
 - Radio and other sound receiving and reproduction apparatus.
 - Exterior body trim (e.g. additional chrome, etc.).
 - Wheel trims.
 - Roof rack.
 - Mud flaps.

609.17.30 The provisions of regulation 609.17.20 shall *mutatis mutandis* apply in respect of any motor vehicle specified in and entered under the provisions of item 609.17.30.

609.17.40 The provisions of regulation 609.17.20 shall *mutatis mutandis* apply in respect of any motor vehicle specified in and entered under the provisions of item 609.17.40.

609.22.10 (a) No refund of duty shall be paid under the provisions of item 609.22.10 except to the manufacturer of such goods.

(b) A manufacturer who desires to avail himself of the concession provided for in item 609.22.10 shall advise the Controller in advance of detailed particulars of the class or kind of goods it is intended to withdraw from the market and of the steps he intends taking to keep such goods intact and entirely separate from any other goods or materials in his customs and excise manufacturing warehouse which steps shall be approved by the Controller before such goods are returned.

(c) Any goods returned under the provisions of item 609.22.10 shall be kept intact and entirely separate from any other goods or materials until they have been examined and identified by the Controller. Such goods shall then be unpacked and transferred to and mixed with stocks of materials for processing, under official supervision.

(d) If any goods returned under the provisions of item 609.22.10 bear any stamp labels in terms of the provisions of any item of Part 2 of Schedule No. 1, such manufacturer shall destroy such stamp labels to the satisfaction of the Controller under official supervision.

- (e) The onus shall be on the manufacturer of any goods returned under the provisions of item 609.22.10 to produce evidence to the satisfaction of the Secretary of the duty paid on the goods so returned and if such evidence cannot be produced the Secretary may determine an amount which shall be deemed to be the duty paid on such goods for the purposes of the said item.
- (f) Charges at the prescribed rate shall be paid by the manufacturer in question for the special attendance of the Controller in terms of the provisions of paragraphs (c) and (d) above.

609.22.20 The provisions of regulation 408.02.01 shall *mutatis mutandis* apply in respect of any goods specified in and entered under the provisions of item 609.22.20.

SEVENTH SCHEDULE

REBATES AND REFUNDS OF SALES DUTY (Schedule No. 7 to the Act)

700.01.01 In addition to any other relative regulations, the regulations in this Schedule shall apply in respect of the goods specified in the items of Schedule No. 7 mentioned in such regulations.

Item 701.00.

701.01.01 The provisions of regulations 401.00.01 to 401.00.07 shall *mutatis mutandis* apply in respect of any goods specified in and entered under item 701.01 but for that purpose any reference in the said regulations to duty shall be deemed to include sales duty rebated in terms of the provisions of item 701.01 to the State body concerned.

701.01.02 The provisions of regulation 401.00.08 shall *mutatis mutandis* apply in respect of imported sales duty goods entered under item 701.01.

701.01.03 Clearance of sales duty goods manufactured in the Republic under the provisions of item 701.01 is subject to the submission by the State body concerned of the written declarations which the Secretary desires and any other conditions imposed by the Secretary.

701.02.01 For the purposes of item 701.02 any reference to a public hospital shall be deemed to be a reference to any hospital which provides bed facilities for and admits members of the general public.

701.02.02 The provisions of regulations 401.00.01 and 401.00.02 shall *mutatis mutandis* apply in respect of any goods entered under item 701.02 but any duty payable or to be collected in respect of such goods in terms of the provisions of the said regulations shall in each case be paid to the Controller.

701.03.01 The provisions of regulations 401.00.01 and 401.00.02 shall *mutatis mutandis* apply in respect of any goods entered under item 701.03 but any duty payable or to be collected in respect of such goods in terms of the provisions of the said regulations shall in each case be paid to the Controller.

701.05.01 The provisions of regulations 401.00.01 and 401.00.02 shall *mutatis mutandis* apply in respect of any goods (excluding motor vehicles) entered under item 701.05 but any duty payable or to be collected in respect of such goods in terms of the provisions of the said regulations shall in each case be paid to the Controller.

701.05.02 Motor vehicles entered under the provisions of item 701.05 shall not be returned to the supplier thereof in the Republic without the permission of the Controller or transferred to another person or sold or disposed of. The provisions of regulation 402.00.04 shall *mutatis mutandis* apply in respect of any such goods returned to the supplier thereof in the Republic with the permission of the Controller or transferred to another person or sold or disposed of.

Item 702.00.

702.00.01 The provisions of regulations 406.00.01 to 406.00.03 shall *mutatis mutandis* apply in respect of goods entered under item 702.00 but for that purpose any reference in the said regulations to duty shall be deemed to include sales duty rebated in terms of item 702.00 to the representative concerned.

Item 703.00.

703.03.01 The provisions of regulations 407.03.01 and 407.03.02 shall *mutatis mutandis* apply in respect of goods entered under item 703.03.

Item 704.00.

704.00.01 The provisions of regulations 490.00.01 and 490.00.02 shall *mutatis mutandis* apply in respect of any goods entered under item 704.00.

Item 705.00.

705.02.01 No sales duty goods for use in the manufacture of other sales duty goods shall be entered under item 705.02 and used for such manufacture except under the provisions of sections 27, 36 A and 37 (8) and the relative regulations.

705.03.01 The provisions of regulations 10.01.01 to 10.07.04 shall *mutatis mutandis* apply in respect of goods entered under item 705.03: Provided that the Secretary may in his discretion, not insist on security in terms of the provisions of regulation 10.04.01.

Item 706.00.

- 706.01.01 The clearance and removal of sales duty goods from any customs and excise warehouse for export or supply as stores to any foreign-going ship or aircraft shall be subject to the provisions of regulations 4.04.01, 4.04.02, 4.04.05, 4.04.10 and 4.04.11.
- 706.01.02 For the purposes of regulation 706.01.01 goods which may be supplied to a ship or aircraft as stores shall include all consumable goods normally used on such ship or aircraft for propulsion, catering or maintenance but shall not include normal durable equipment or replacements of normal durable equipment of such ship or aircraft.
- 706.01.03 The provisions of regulations 4.06.02 to 4.06.07 and 4.06.09 to 4.06.10 shall *mutatis mutandis* apply in respect of any goods entered under item 706.01 or any goods in respect of which a refund of sales duty is claimed under the provisions of item 706.01.
- 706.01.04 Any refund of duty in terms of the provisions of item 706.01 in respect of any goods exported, shall be limited to the duty actually paid in respect of such goods.
- 706.01.05 Any person claiming any refund of duty in terms of the provisions of item 706.01 in respect of any goods exported, shall produce evidence to the satisfaction of the Secretary of the duty actually paid on such goods and if no such evidence can be produced, the Secretary may determine the amount of duty to be refunded in respect of such goods.

Item 707.00.

- 707.01.01 The granting of any rebate or refund under the provisions of item 707.01 shall be subject to the discretion of the Secretary and to such conditions as he may impose in each case.
- 707.01.02 Any offer to abandon or application to destroy any goods under the provisions of item 707.01 shall comply with the relative conditions stated in regulation 412.07.01 but the Secretary may exempt any offer of abandonment in respect of such goods of any class or kind or any goods to which such circumstances apply as he may specify from any of the said conditions.
- 707.01.03 No application to destroy any goods in a customs and excise warehouse under the provisions of item 707.01 shall be considered by the Secretary unless such goods have no commercial value or unless he is satisfied that the disposal of such goods will be detrimental to the applicant or the industry concerned.
- 707.02.01 Any loss in respect of which a rebate or refund of sales duty is claimed in terms of the provisions of item 707.02 shall be proved to the satisfaction of the Secretary.
- 707.03.01 The provisions of regulation 608.04.01 shall *mutatis mutandis* apply in respect of any sales duty goods entered under item 707.03.

Item 708.00.

- 708.00.01 The provisions of regulations 409.01.01 to 409.01.04 shall *mutatis mutandis* apply in respect of any goods entered under item 708.00.

Item 709.00.

- 709.01.01 All holders of licences with a VSJ warehouse number in terms of regulation 8.03.02(b) shall keep stock records, which shall be in a form approved by the Secretary in respect of the goods mentioned in item 709.01, in which shall be indicated particulars of all goods received under rebate of sales duty as well as the disposal of such goods (including cash sales). The stock record shall be kept in such a manner that the said goods can readily be accounted for to the satisfaction of the Controller. The said stock record shall contain at least the following particulars which shall be entered daily in such record:

Receipts:

- Licence's customs and excise warehouse number (VSJ number).
- Number and date of the bill of entry in the case of imported goods and VSJ number and serial number as well as the date of the invoice in the case of all other goods.
- Name of ship in respect of imported goods.
- Sales duty and rebate items.
- Description and quantity of goods.

Sales:

- VSJ number and serial number as well as the date of the invoice.
- Description and quantity of goods in respect of each separate invoice (including cash sales).

- 709.01.02 A licensee shall retain with his records a copy of any bill of entry or invoice in respect of goods obtained by him under rebate of duty together with any clearance documents in his possession in respect of such goods as prescribed in regulation 1.04.
- 709.03.01 The provisions of regulation 412.04.01 shall *mutatis mutandis* apply in respect of goods entered under item 709.03.

No. R. 1771 (Republic)

5 October 1973

CUSTOMS AND EXCISE ACT, 1964.—RULES

Under section 120 of the Customs and Excise Act, 1964, the following rules are hereby made in substitution of the rules published under Government Notice No. R. 556 of 13 April 1966.

V. PIENAAR, Secretary of Customs and Excise.

CHAPTER I

GENERAL PROVISIONS

1. In these rules "the Act" means the Customs and Excise Act, 1964, and any definition in that Act shall, unless inconsistent with the context, apply to these rules.

CHAPTER II

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

2. No paragraph.

CHAPTER III

IMPORTATION, EXPORTATION AND TRANSIT AND COASTWISE CARRIAGE OF GOODS

Appointment of places of entry, authorized roads and routes, etc.

3.01. The places, roads, routes, sheds, entrances and exits listed in the Schedule hereto shall be the places, roads, routes, sheds, entrances and exits appointed or prescribed under the provisions of section 6 of the Act and their use or employment for the purposes for which they have been so appointed or prescribed shall be subject to the conditions stated in the said Schedule.

Calling of ships at places in the Republic other than places of entry (section 6 of the Act).

3.02. The master of any ship not registered in the Republic shall only call at a place in the Republic appointed as a place of entry in terms of section 6.

Breaking of seals on ships' or aircraft stores (section 9 of the Act).

3.03.01. The master of a ship shall not permit any customs and excise seal on any goods in terms of section 9 to be broken while the ship is within the limits of the port, but as soon as the ship has passed beyond the limits of the port, whether en route to places outside the Republic or en route to the next port of call in the Republic, such seal may be broken, provided all physical contact between the ship and the shore has ceased.

3.03.02. The pilot of an aircraft shall not permit any customs and excise seal on any goods in terms of section 9 to be broken until the aircraft is en route to a place outside the Republic without intending to land again at any place in the Republic.

Rent to be paid on goods in a State warehouse (section 17 of the Act).

3.04. The charge for rent on goods (except State stores) in any State warehouse in the Republic shall be calculated at the rate of 50 cents for every 100 kg or portion thereof for every week or portion thereof.

Declaration of goods as sealable goods (section 9 of the Act).

3.05. The following goods are declared to be sealable goods—

- (a) undesirable publications, objects or cinematograph film as defined in the Publications and Entertainments Act, 1963 (Act 26 of 1963);
- (b) fire-arms (which include gas and alarm pistols and gas rifles of a calibre of 5,6 mm and larger) and ammunition; and
- (c) dangerous weapons (which include swords, daggers, bayonets, knives with cutting edges of 10 cm or more in length (excluding knives for domestic or industrial purposes), loaded or spiked sticks, knuckle dusters, flick knives, batons of solid rubber, tear-gas pens and pistols, etc., and walking-sticks, etc. which are capable of concealing a blade or any other deadly weapon).

CHAPTER IV

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

Samples of goods in customs and excise warehouses (section 22 of the Act).

4.01. Samples of warehoused goods, in such quantities as the Controller may at his discretion permit, may be taken by importers, under customs and excise supervision and subject to the provisions of section 22 of the Act, provided application is made to the Controller by the importer. Such application must state the number and date of the bill of entry on which the goods were entered for warehousing and the marks and numbers of the packages from which the samples are to be extracted.

Ships' or aircraft stores (section 24 of the Act).

4.02. Naval ships and military and naval aircraft on a visit to any port or place in the Republic (including naval ships of the United Kingdom of Great Britain and Northern Ireland stationed at Simonstown) shall be exempt from the payment of duty on stores consumed on such ship in any port in the Republic or such aircraft on a flight between any places in the Republic.

Transfer of ownership.

4.03. The transfer of ownership of dutiable goods in a customs and excise warehouse shall only be acknowledged if a form DA13 is presented to the Controller duly completed in all respects and is supported by or includes a declaration as indicated hereunder—

- (a) "I,.....for transferor, hereby declare that ownership of the above-mentioned goods, which are my property, is given to..... address.....
For transferor. Date. "
- (b) "I,.....for transferee, hereby accept responsibility in terms of the provisions of the Customs and Excise Act, 1964, and regulations in respect of the above-mentioned goods.
For transferee. Date. "

CHAPTER V

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

Origin of goods (section 46 of the Act).

5.01. Excisable goods, sales duty goods and goods specified in Schedule No. 3, 4, 5, 6 or 7 to the Act and produced or manufactured in the Republic shall be excluded from the provisions of section 46 (1) of the Act.

Production of true copies of invoices (section 39 of the Act).

5.02. True copies of prescribed invoices in respect of goods cleared or classified in terms of any tariff heading in Schedule No. 1 to the Act (whether or not such goods are also cleared under rebate of duty in terms of any item of Schedule No. 3 or Schedule No. 4 to the Act) shall at the time of clearance of these goods be produced to the Controller for retention by him.

CHAPTER VI

ANTI-DUMPING DUTIES

6.01. No paragraph.

CHAPTER VII

AMENDMENT OF DUTIES

7.01. No paragraph.

CHAPTER VIII

LICENSING

8.01. No paragraph.

CHAPTER IX

VALUE

9.01. No paragraph.

CHAPTER X

REBATES, REFUNDS AND DRAWBACKS OF DUTY

10.01. No paragraph.

CHAPTER XI

PENAL PROVISIONS

11.01. Any person who contravenes any provision of these rules or who fails to comply with any such provision with which it is his duty to comply, shall, even where such contravention or failure is not elsewhere declared an offence, be guilty of an offence.

11.02. Any person guilty of an offence under these rules 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.

CHAPTER XII

GENERAL

12.01. No paragraph.

SCHEDULE

1. Places of entry.

[Section 6 (1) (a) of the Act.]

Cape Town
Durban
East London
Lüderitz
Mossel Bay
Port Elizabeth
Walvis Bay

2. Warehousing places.

[Section 6 (1) (c) of the Act.]

Beit Bridge
Bloemfontein
Cape Town
Durban
East London
Germiston
Jan Smuts Airport
Johannesburg
Kimberley
Komatipoort
Lüderitz
Mafeking
Mossel Bay
Oudtshoorn
Paarl
Pietermaritzburg
Port Elizabeth
Pretoria
Robertson
Stellenbosch
Upington
Vredendal
Walvis Bay
Windhoek
Worcester

and such places in the vicinity of the above-stated places as may be allowed on application.

3. Places for particular and limited purposes.

[Section 6 (1) (d) of the Act.]

(a) Beit Bridge
Jan Smuts Airport
Komatipoort
Lebombo
Mafeking
Oshikango

through which goods may be imported or exported, through which persons may enter or leave the Republic and where goods may be entered for customs and excise purposes.

(b) Mpondweni
Muzi
Pafuri

through which persons may enter or leave the Republic.

- (c) Bloemfontein
- Germiston
- Johannesburg
- Kimberley
- Lourenco Marques
- Pietermaritzburg
- Pretoria
- Windhoek

being places of entry where goods may be entered for customs and excise purposes.

- (d) Oudtshoorn
- Paarl
- Robertson
- Stellenbosch
- Upington
- Vredendal
- Worcester

where excisable goods and such other goods as the Secretary may decide may be entered for customs and excise purposes.

- (e) Durban—Mooring Buoy off Reunion Rocks
- Mossel Bay
- Oranjemund

where foreign-going ships may call for discharging imported and locally produced bulk petroleum products through the submarine pipe line.

- (f) Alexander Bay
- Doring Bay
- Hondeklip Bay
- Hottentot Bay
- Lamberts Bay
- Port Nolloth
- Port St. Johns
- Saldanha Bay
- Sandwich Harbour
- Simonstown
- Stompneus Bay

Note.—The following conditions shall apply in respect of the places specified in paragraph (f):

- (1) No goods shall be landed at any of the said places unless such goods—
 - (a) were produced or manufactured in the Republic with the exception of excisable goods and sales duty goods on which duty has not been paid, or, if they are imported goods, have previously been entered for the payment of duty at an appointed place of entry; and
 - (b) have been conveyed thereto by a ship engaged solely in the coasting trade.
- (2) No goods shall be exported from any of the said places in any ship which has on board goods liable to customs duty, excise duty or sales duty except under the supervision of a customs and excise officer. The expense in connection with the attendance of the said officer, when such attendance is required at any of the said places, shall be guaranteed to the satisfaction of the Secretary by the master or agent of the ship.
- (3) All goods loaded for export at any of the said places shall previously have been entered for export, and the ship in which the goods are loaded shall have obtained clearance at such place of entry as may be indicated by the Secretary.
- (4) In the case of Alexander Bay, the following further condition shall apply: No goods shall be landed at Alexander Bay unless they are intended for use or consumption within the area controlled by the Alluvial State Diggings and within the area bounded on the west by the low-water mark of the sea for a distance of 50 kilometres in a northerly direction from the northern bank of the Orange River, on the north by a line parallel to the northern bank of the Orange River for a distance of 50 kilometres, on the east by a line parallel to the low-water mark of the sea, and on the south by the northern bank of the Orange River.
- (5) Notwithstanding the provisions of paragraphs (1), (2) and (3), furnace and diesel oil imported in bulk may be landed at Saldanha Bay and Simonstown direct ex ship for storage in an approved warehouse for supply to ships, provided that all customs and excise requirements in respect of entry inwards and outwards of the ships and the warehousing and clearance of such oil shall first have been complied with at Cape Town, and the Secretary may, in his discretion allow dutiable fish to be landed, for processing at Saldanha Bay direct ex ship, under such conditions as he may impose in each case.

4. Customs and excise airports.

(Section 6 (1) (e) of the Act.)

The Civil Airports at—

- Cape Town: D. F. Malan Airport
- Durban: Louis Botha Airport
- Germiston controlled area: Rand Airport
- Grooffontein, South-West Africa
- Jan Smuts Airport
- Komatipoort
- Mafeking
- Messina
- Pretoria: Wonderboom Airport
- Windhoek: J. G. Strijdom Airport

Note.—Aircraft pilots requiring clearance at the above-mentioned airports (except Jan Smuts Airport) at which no resident customs and excise officers are stationed, are required to give at least twelve hours' notice of the time and date of their arrival to the customs and excise office at the places mentioned in order that arrangements may be made for the attendance of the necessary officers.

5. Places for the landing or embarkation of persons and the landing, loading or examination of goods (including baggage) at places of entry or at customs and excise airports.

(Section 6 (1) (f) of the Act.)

Cape Town

For persons and goods:

Victoria Basin:

East Pier
Quays Nos. 6 and 7
No. 2 Jetty
South Arm
The Elbow

Duncan Dock:

Berths "A" to "M"

D. F. Malan Airport

For goods:

Alfred Basin:

West Quay
North Quay

Victoria Basin:

Cross Berth
Collier Jetty

Duncan Dock:

Landing Dolphins at the Eastern Mole
Tanker Basin
Dry Dock Landing Wharf
Lay-up Basin

Durban

For persons and goods:

Main Wharf
Maydon Wharf
Bluff Wharf
Island View Wharf
Salisbury Island Wharves
Louis Botha Airport

East London

For persons and goods:

East Bank:

Quays Nos. 3, 4 and 5 (Hely Hutchinson Quay)
Quay No. 6 (C. W. Malan Basin)

West Bank:

West Quay

For goods:

Tanker Berth

Germiston controlled area

For persons and goods:

Rand Airport

Grootfontein, South-West Africa

For persons and goods:

The Airport Area

Jan Smuts Airport

For persons and goods:

The Airport Area

Komatipoort

For persons and goods:

Komatipoort Aerodrome

Lüderitz

For persons and goods:

East Jetty
West Jetty

Mafeking

For persons and goods:

Mafeking Aerodrome
The Railway Station

Messina

For persons and goods:

Messina Aerodrome

Mossel Bay

For persons and goods:

No. 1 Jetty

For goods:

No. 3 Quay
Tanker Mooring**Port Elizabeth**

For persons and goods:

Charl Malan Quay
No. 2 Quay
No. 3 Quay

For goods:

South Jetty
Dom Pedro Jetty
Tanker Berth at the breakwater
Ore Quay between the Dom Pedro Jetty and the Tanker Berth**Pretoria**

For persons and goods:

Wonderboom Airport

Walvis Bay

For persons and goods:

Hofmeyr Wharf

For goods:

Tanker Berth

Windhoek

For persons and goods:

J. G. Strijdom Airport

6. Transit sheds.

[Section 6 (1) (g) of the Act.]

Cape Town

All the sheds situated upon the wharves.

Storeroom situated in the Air Freight Depot of the South African Railways,
off Hertzog Boulevard, Foreshore, Cape Town.**Durban**

All the sheds situated upon the wharves.

Freight Office, situated in the terminal building at Louis Botha Airport.
Storeroom situated in the Air Freight Depot of the South African Railways,
Buckingham Court Building, cor. of Smith and Farewell Streets,
Durban.**East London**

East Bank and West Bank:

All the sheds situated upon the wharves.

Germiston controlled area

Rand Airport:

Room No. 20 in the airport building.

Jan Smuts AirportAir Freight Depots situated between the Control Tower and the catering
building of the South African Airways.**Lüderitz**

One shed situated west of West Jetty and facing the harbour.

Mafeking

Railway Shed No. 5.

Mossel Bay

Shed situated on No. 3 Quay.

Port Elizabeth

All the sheds situated upon the wharves.

Storeroom situated in the Air Freight Depot in the administrative building
of the South African Railways, North Union Street, Port Elizabeth.**Walvis Bay**

All the sheds situated upon Hofmeyr Wharf.

WindhoekStoreroom situated in the Air Freight Depot of the South African Railways,
Carl List Building, Peter Müller Street, Windhoek.

7. Entrances to and exits from dock or wharf areas and hours during which places may be used.

[Section 6 (1) (h) of the Act.]

Cape Town

General:

1. Main Gates, Dock Road.
2. Ebenezer Road Gate.*
3. North Gate, Portsworld Road.*
4. Heerengracht Gate.
5. Pirow Street Gate.*
6. Woodstock Gate (Mole Gate).

*Note.—These gates are open as follows:

Ebenezer Road Gate, on weekdays only, except public holidays.

Monday to Friday, from 7 a.m. to 10 p.m.

Saturday, from 7 a.m. to 2 p.m.

North Gate.

Monday to Friday, from 5.30 a.m. to 10 p.m.

Saturday, from 5.30 a.m. to 6.30 p.m.

Sunday and public holidays—

from 5.30 a.m. to 9 a.m.

from 11.30 a.m. to 12.30 p.m.

from 4.30 p.m. to 6.30 p.m.

Pirow Street Gate, on weekdays only, except public holidays.

Monday to Friday, from 7 a.m. to 6 p.m.

Saturday, from 7 a.m. to 2 p.m.

Special:

1. Main Gate (central)—for railway traffic only—to be locked when not in use.
2. Power Station Gates in Duncan Dock—for railway traffic only—to be locked when not in use.
3. Mispion Gate—for pedestrians only.
Monday to Friday, from 5.30 a.m. to 10 p.m.
Saturday, from 6 a.m. to 2 p.m. and 5 p.m. to 6 p.m.
Sunday and public holidays, from 7 a.m. to 6 p.m.
4. Entrance and exit for trains to and from the docks, adjacent to the Woodstock Gate.

Durban

General:

1. North Pier Gate—for all traffic other than cargo.*
2. Port Office Gate—for all traffic other than cargo.
3. Gate on Point Road at "B" Shed.*
4. Gate on Point Road at "D" Shed.
5. Main Gate, Cato Creek Fly-over Bridge.
6. Entrance from Canal Road to Fish Jetty.
7. All main routes and rail entrances leading to Maydon Wharf.
8. All roads leading to the Graving Dock and Ship-building Areas.
9. Causeway Road entrance to Piers 1 and 2 and to Tanker Berth No. 9, Salisbury Island.
10. Wharfside Road running parallel to the wharves at Island View and also giving entrance to the Bluff.
11. Railway line to Wests Station.
12. Bayhead Road entrance to Piers 1 and 2, Salisbury Island.

Special:

1. Gate on Point Road at "A" Shed—for railway traffic only—to be locked when not in use.
2. Bell Street Fly-over Bridge—for pedestrians only—from 6 a.m. to 6 p.m.
3. Eight openings on and one under Quayside Road where railway lines run from harbour area into the railway marshalling yards—for railway traffic only.
4. Entrance next to S.A.N. "Inkonkoni" [South African Naval (Reserve) Training Base]—for pedestrians only.
5. Entrance to Graving Dock (Caisson End—East)—for pedestrians only.*

*Note.—These entrances to and exits from the dock and wharf areas are open open between the hours of 6 a.m. and 10 p.m.

East London

General:

East Bank:

1. Main Gate across Hely Hutchinson Road.
2. Gate across Pontoon Road entrance to new Graving Dock.

West Bank:

3. Gate across road at bridgehead.
4. Oil Wharf Gate—from 6.30 a.m. to 5.30 p.m.

Special:

East Bank:

1. Gate near mouth of Buffalo River, giving access to Orient Beach—for pedestrians only—from 7 a.m. to 7 p.m.
2. Opening under footbridge at lower end of Oxford Street, where railway line from East London enters harbour area—for railway traffic only.
3. Two gates situated at lower end of Oxford Street Footbridge—for pedestrians only—one from 6 a.m. to 10 p.m. and the other from 8 a.m. to 5 p.m.
4. Crane Gate at foot of old pier—to be locked when not in use.
5. Gate across railway line to harbour area at Buffalo Bridge—for railway traffic only—to be locked when not in use.
6. Gate across railway line to Irvin and Johnson's jetty or siding—for railway traffic only—to be locked when not in use.
7. The tunnel underneath Pontoon Road where the railway line leaves the dock area to Port Rex Station and where it joins the main line at Chiselhurst Station—for railway traffic only.

West Bank:

8. Opening near the Oil Wharf Gate where the railway line to the Oil Storage Site passes through—for railway traffic only.
9. Convict Gate—for transport of convicts only—to be locked when not in use.
10. Gate on Strand Street between Alexandra and Ogilvie Streets—for railway traffic only.
11. Opening where the railway line across the bridgehead enters the dock area—for railway traffic only.

Lüderitz

General:

1. Main Gate, Hafen Street.

Special:

1. Pedestrian Gate next to Main Gate, Hafen Street—for pedestrians only.
2. Main Gate West, Hafen Street—for railway traffic only—to be locked when not in use.
3. Railway Gate, Insel Street—for railway traffic only—to be locked when not in use.
4. West Gate, Hafen Street—for heavy goods only—to be locked when not in use.
5. Insel Street Gate—for heavy goods only—to be locked when not in use.

Mossel Bay

General:

1. Main Gate across road leading to dock area.

Special:

1. East Gate across railway line to Railway Station—for railway traffic only—to be locked when not in use.
2. West Gate across railway line—for railway traffic only—to be locked when not in use.

Port Elizabeth

General:

1. Main Gate, Jetty Street Fly-over Bridge.
2. South Arm Gate to No. 2 Quay.

Special:

1. North Arm Rail Entrance to Charl Malan Quay between the sea-wall and the end of the security fence—for railway traffic only.
2. North Arm Gate on the sea-wall next to special entrance No. 1 above—for railway traffic only—to be locked when not in use.
3. Shunting Gate under Jetty Street Fly-over Bridge—for railway traffic only—to be locked when not in use.
4. South Arm Gate to No. 2 Quay—for railway traffic only—to be locked when not in use.
5. Railway Gate between the road and Baakens River on No. 3 Quay—for railway traffic only—to be locked when not in use.

Walvis Bay

General:

1. Main Gate, Thirteenth Road.
2. South Gate, Fifth Road.*

*Note.—This gate is open on weekdays only, except public holidays, as follows:

Monday to Friday, from 6.30 a.m. to 5.30 p.m.
Saturday, from 6.30 a.m. to 1 p.m.

Special:

1. Gate "C" at the fish factory of Ovenstone S.W.A. Ltd.—for railway traffic only—to be locked when not in use.
2. Gate "D" at Main Gate—for railway traffic only—to be locked when not in use.
3. Gate "E" at dock and goods yard—for railway traffic only—to be locked when not in use.

INHOUD

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