



**STAATSKOERANT
VAN DIE REPUBLIEK VAN SUID-AFRIKA**

**REPUBLIC OF SOUTH AFRICA
GOVERNMENT GAZETTE**

REGULASIEKOERANT No. 1846

As 'n Nuusblad by die Poskantoor Geregistreer

PRYS 20c PRICE
OORSEE 30c OVERSEAS
POSVRY — POST FREE

REGULATION GAZETTE No. 1846

Registered at the Post Office as a Newspaper

VOL. 100]

PRETORIA, 5 OKTOBER 1973

[No. 4040

GOEWERMENTSKENNISGEWINGS

DEPARTEMENT VAN DOEANE EN AKSYNS

No. R. 1770

5 Oktober 1973

DOEANE- EN AKSYNSWET, 1964.—REGULASIES

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.

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

GOVERNMENT NOTICES

DEPARTMENT OF CUSTOMS AND EXCISE

No. R. 1770

5 October 1973

CUSTOMS AND EXCISE ACT, 1964.—REGULATIONS

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, 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. Indien daar geen Kontroleur by die regulasie 3.01.01 vermelde plek gestasioneer is nie, moet sodanige gesagvoerder ofloods onverwyld die omstandighede van sy aankoms aan die landdros of 'n lid van die polisiemag by of naaste aan daardie plek, rapporteer en sodanige gesagvoerder ofloods moet ook so gou moontlik 'n rapport kragtens artikel 7 aan die Kontroleur by die plek waar sodanige skip of vliegtuig daarna sou aandoen of land of aan die Kontroleur naaste aan die plek waar hy aangedoen of geland het, indien.

3.01.03. Sodanige gesagvoerder ofloods moet onverwyld die nodige stappe doen om die landing, verlies, skade, verwydering of diefstal van enige vrag of ander goedere op sodanige skip of vliegtuig te verhoed of, indien enige vrag of ander goedere geland is uit sodanige skip of vliegtuig wat in nood verkeer, om die verlies, skade, verwydering of diefstal van enige vrag of ander goedere aldus geland, te verhoed. Hy moet ook die beskikbare besonderhede van al die vrag of ander goedere uit sodanige skip of vliegtuig geland, aan die Kontroleur, landdros of 'n lid van die polisiemag rapporteer.

3.01.04. Die gesagvoerder ofloods van sodanige skip of vliegtuig moet ook verhoed dat die passasiers en bemanning van sodanige skip of vliegtuig die onmiddellike omgewing daarvan verlaat, tensy die toestemming van die Kontroleur, landdros of 'n lid van die polisiemag verkry is of die omstandighede anders vereis.

3.01.05. 'n Landdros of 'n lid van die polisiemag aan wie 'n rapport deur 'n gesagvoerder ofloods van sodanige skip of vliegtuig gedoen is, moet die omstandighede aan die naaste Kontroleur by wyse van die spoedigste metode beskikbaar rapporteer, en moet alle moontlike bystand aan sodanige gesagvoerder ofloods verleen om aan die vereistes van regulasies 3.01.03 en 3.01.04 te voldoen.

Rapporteer van aankoms of vertrek van skepe of vliegtuie

3.02.01. Die in artikel 7 (1) (a) bedoelde rapport moet, in die geval van 'n skip die inligting vermeld wat in die vorm DA 1 in hierdie regulasies voorgeskryf, vereis word en, in die geval van 'n vliegtuig, die inligting wat in vorm DA 2, aldus voorgeskryf, vereis word.

3.02.02. Die gesagvoerder van 'n skip op buitelandse vaart en dieloods van 'n vliegtuig op buitelandse vlug, moet, voor vertrek daarvan van enige plek af in die Republiek, aan die Kontroleur een uitklaringsertifikaat (vorm DA 3) of algemene verklaring (vorm DA 2) ten opsigte van al sodanige bestemmings tesame en 'n afsonderlike Geleibiljet—Vir 'n Bestemming in die Republiek (vorm DA 4) ten opsigte van elke sodanige bestemming, oorhandig.

3.02.03. 'n Manifes, in 'n vorm deur die Sekretaris goedgekeur, van al die goedere wat as voorrade uit 'n doeane-en-aksynspakhuis verskeep is en van alle synbare en verkoopreggoedere wat as voorraad op sodanige skip of vliegtuig op buitelandse vaart of vlug verskeep is (of so nie, afskrifte van alle klaringsbriewe vir die verskeping van sodanige goedere), moet deur die Kontroleur aan sodanige uitklaringsertifikaat of algemene verklaring verseël word.

3.02.04. 'n Manifes, in 'n vorm deur die Sekretaris goedgekeur, van alle goedere uit 'n doeane-en-aksynspakhuis of goedere waarop 'n teruggawe van doeane- of aksynsreg by uitvoer betaalbaar is of ingevoerde goedere waarop geen reg betaal is nie of synbare of verkoopreggoedere, uitgevoer of onder waarborg op sodanige skip of vliegtuig op buitelandse vaart of vlug na 'n plek buite die Republiek vervoer (of so nie, afskrifte van alle klaringsbriewe vir die verskeping van sodanige goedere), moet aan sodanige uitklaringsertifikaat of algemene verklaring verseël word.

3.02.05. 'n Afskrif van die rapport uitwaarts (vorm DA 1 of 2), waarby afskrifte van die manifeste van alle goedere by daardie plek op sodanige skip of vliegtuig op buitelandse vaart of vlug vir 'n bestemming buite die Republiek verskeep, ingesluit is (weer met inbegrip van die in regulasie 3.02.04 vermelde goedere), moet aan sodanige uitklaringsertifikaat of algemene verklaring verseël word.

3.02.06. Die gesagvoerder ofloods van sodanige skip of vliegtuig op buitelandse vaart of vlug moet, ten tyde van rapportering van aankoms van sodanige skip of vliegtuig, aan die Kontroleur by elke plek in die Republiek waar sodanige skip of vliegtuig aandoen, die uitklaringsertifikaat of algemene verklaring wat aan hom uitgereik is by elke plek in die Republiek waar sodanige skip of vliegtuig voorheen aangedoen het, voorlê, en sodanige sertifikaat of verklaring kan deur die Kontroleur tot die tyd van vertrek van sodanige skip of vliegtuig, gehou word.

3.02.07. Aan die geleibiljet wat ingevolge artikel 7 (6) deur die gesagvoerder ofloods van 'n skip of vliegtuig op 'n buitelandse vaart of vlug ten opsigte van elke plek in die Republiek waar dit die voorneme is om aan te doen, voorgelê word, moet 'n manifes, in 'n vorm deur die Sekretaris goedgekeur, van goedere onder waarborg vervoer of, so nie, afskrifte van alle klaringsbriewe vir die vervoer van goedere onder waarborg, na daardie plek, deur die Kontroleur verseël word (of indien geen goedere vir vervoer onder waarborg na daardie plek verskeep is nie, moet die betrokke geleibiljet 'n verklaring met daardie strekking bevat) en sodanige geleibiljet moet 'n

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

verklaring bevat of goedere van die in regulasie 3.02.03 of 3.02.04 bedoelde aard van enige plek in die Republiek af verskeep is al dan nie. Sodanige geleibiljet moet ook 'n manifes van goedere wat langs die kus vervoer is, bevat, en moet aan die Kontroleur ten tyde van rapportering van aankoms van sodanige skip of vliegtuig by die plek van bestemming, oorhandig word en deur die Kontroleur by daardie plek gehou word.

3.02.03. Die gesagvoerder van 'n skip wat nie 'n skip op buitelandse vaart is nie moet, behoudens die bepalings van artikel 7 (10), aan die bepalings van regulasies 3.02.02 en 3.02.07 vir sover dit na geleibiljette verwys, voldoen.

3.02.09. Die Kontroleur kan uitklaring vir die vertrek van enige skip of vliegtuig van enige plek af weier, tensy bewys tot sy bevrediging voorgelê is dat die gesagvoerder ofloods van sodanige skip of vliegtuig voldoen het aan die bepalings van alle wetsbepalings van die Republiek, waaraan dit sy plig was om te voldoen.

3.02.10. Die gesagvoerder ofloods van enige skip of vliegtuig wat by of van enige plek af in die Republiek aankom of vertrek, moet aan die Kontroleur die getal afskrifte van die in regulasies 3.02.01 tot 3.02.09 vermelde dokumente wat die Kontroleur vereis, voorlê.

Algemene of spesiale geleibiljette vir skepe vir die vang van vis, robbe of walvisse en skepe wat gebruik word vir die afhaal of vervoer van ghwano of die herwinning van ongeslypte diamante

3.03.01. Geen skip [behalwe 'n skip wat kragtens artikel 68 van die Handelskeepvaartwet, 1951 (Wet No. 57 van 1951) vereis word gelisenseer te wees] wat in die Republiek geregistreer is en wat vir die vang van vis, robbe of walvisse of vir die afhaal en vervoer van ghwano of die herwinning van ongeslypte diamante langs of op die hoogte van die kus van die Republiek gebruik word en waarvan die tuishawe permanent of tydelik 'n plek in die Republiek is, mag sodanige plek sonder 'n geldige geleibiljet ooreenkomsdig regulasie 3.02.08 verlaat nie, tensy die gesagvoerder van sodanige skip in besit is van 'n spesiale geleibiljet wat deur die Kontroleur by daardie plek of deur die naaste Kontroleur, uitgerek is.

3.03.02. Die spesiale geleibiljet word toegestaan vir die tydperke (hoogstens drie maande) en die reise waarop die bedoelde Kontroleur besluit, en die naam en tonnemaat van die skip, die naam van sy tuishawe en die naam van die gesagvoerder moet op so 'n geleibiljet vermeld word. Aan die geleibiljet moet 'n lys verseël word wat volledige besonderhede bevat van die brandstof wat met korting op reg vir die gebruik van die skip verskeep is, en enige aanvullings van sodanige brandstof wat van tyd tot tyd gedoen word, moet by die lys gevoeg word. Die geleibiljet moet uitdruklik bepaal dat die skip geen hawe of plek buite die Republiek mag aandoen nie.

3.03.03. Die gesagvoerder moet, tensy hy van die Sekretaris vrystelling verkry het, 'n logboek hou waarin hy die volgende moet aanteken—

- (a) die bewegings of posisie van sy skip van dag tot dag;
- (b) die naam van enige baai, inham, hawe of ander plek in die Republiek waarby aangedoen is of van enige eiland wat binne of buite die gebiedswaters van die Republiek besoek is, ongeag of 'n landing daar gedoen is of nie, en die besonderhede van goedere wat geland of verskeep is; en
- (c) besonderhede met betrekking tot enige skip ter see verbygegaan, waarmee in verband getree of aan boord gegaan is, of enige skip in 'n hawe (behalwe 'n hawe wat as 'n klaringsplek aangewys is), baai of inham gesien is, of wat gedurende sy verblyf aldaar in enige sodanige hawe, baai of inham aangekom het.

3.03.04. Wanneer sodanige skip enige plek (behalwe sy tuishawe) besoek waar daar 'n Kontroleur is, of 'n ander persoon wat as sodanige optree, moet die gesagvoerder so gou moontlik na aankoms van die skip die spesiale geleibiljet en sy logboek aan die bedoelde Kontroleur voorlê wat die logboek onmiddellik onder die laaste inskrywing daarin moet onderteken en aan die gesagvoerder moet teruggee. Die bedoelde Kontroleur moet egter die spesiale geleibiljet hou totdat die gesagvoerder gereed is om ter see uit te vaar, wanneer dit dan op aansoek aan hom oorhandig moet word met die tyd en datum van aankoms en voorgenome vertrek van die skip en met besonderhede van enige goedere wat daar geland of verskeep is daarop aangeteken. Die gesagvoerder mag nie met sodanige skip ter see uitvaar nie tensy hy in besit is van die bedoelde geleibiljet, aldus aangeteken.

Aan bord gaan en deursoek van skepe en vliegtuie

3.04.01. Alle verseëlbare goedere wat nie deur die gesagvoerder ofloods of enige lid van die bemanning van 'n skip of vliegtuig by enige plek in die Republiek kragtens artikel 9 verklaar is nie, en enige ander goedere (nie die persoonlike bagasie of besittings van die gesagvoerder,loods, bemanning of passasiers nie), wat die gesagvoerder nie in staat is om tot die bevrediging van die Kontroleur te bewys op 'n manifes te verskyn vir aflaai by enige ander plek nie, moet as onwettige goedere behandel word en is aan verbeuring onderhewig.

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. Die Kontroleur kan enige persoon wat geen amptelike besigheid in verband met enige skip of vliegtuig op sodanige skip of vliegtuig het nie, belet om aan boord van sodanige skip of vliegtuig te gaan totdat die formaliteitie by aankoms van 'n skip of vliegtuig met betrekking tot doeane-en-aksynsvereistes waarop hy besluit, afgehandel is.

Voorrade van skepe of vliegtuie

3.05.01. Die verklaring kragtens artikel 9 (1) vereis, moet op vorm DA 5 afgelê word en moet op versoek onmiddellik by aankoms van enige skip of vliegtuig by 'n plek in die Republiek aan die Kontroleur oorhandig word, en indien dit nie voor die tyd van rapportering van sodanige skip of vliegtuig gevra word nie, moet die bedoelde vorm aan die Kontroleur ten tyde van rapportering van sodanige skip of vliegtuig voorgelê word.

3.05.02. Die ingevolge artikel 9 (1) vereiste verklarings moet afsonderlik op dieselfde vorm deur die gesagvoerder ofloods en elke lid van die bemanning van enige skip of vliegtuig afgelê word.

3.05.03. Die gesagvoerder ofloods en elke lid van die bemanning word elkeen toegelaat om vir sy eie gebruik die goedere en die hoeveelhede te hou wat in paragrawe 101.01 tot 101.03 van die Eerste Bylae hierby aangegee word. Hierdie regulasie verleen nie aan die gesagvoerder ofloods of 'n lid van die bemanning die reg om sodanige goedere sonder die toestemming van die Kontroleur en die betaling van reg te land nie. Indien dit deur die Kontroleur verlang word, moet die gesagvoerder ofloods of 'n lid van die bemanning alle verseelbare goedere in sy besit, toon.

3.05.04. Die Kontroleur moet al die hoeveelhede verseel wat die hoeveelhede in paragrawe 101.01 tot 101.03 van die Eerste Bylae hierby aangegee, oorskry sowel as enige ander goedere in artikel 9 en reël 3.05 vermeld (en die gesagvoerder ofloods moet alle fasilitete vir sodanige verseëling verskaf) maar die Kontroleur kan dieloods van 'n vliegtuig of enige lid van die bemanning van 'n vliegtuig toelaat om enige verseelbare voorrade in sy besit by aankoms van sodanige vliegtuig in die Republiek in die bewaring van die Kontroleur te laat totdat dit onder amptelike toesig deur sodanigeloods of lid van die bemanning heruitgevoer word.

3.05.05. In die gevalle waar die gesagvoerder ofloods en bemanning meer as 4 dae by enige plek aan boord bly, kan die Kontroleur op versoek van die gesagvoerder,loods of enige lid van die bemanning verdere hoeveelhede van die verseelde artikels, soos in paragrawe 102.01 tot 102.03 van die Eerste Bylae hierby aangegee, uitreik.

Landing van goedere uit skepe of vliegtuie; plasing van goedere op kaaie of in deurvoerloodse

3.06.01. Die gesagvoerder,loods, agent, of die verteenwoordiger van sodanige gesagvoerder,loods, agent, of enige ander persoon (met inbegrip van die Suid-Afrikaanse Spoorweë) wat goedere land voor behoorlike klaring daarvan, moet sodanige goedere slegs na 'n behoorlik aangewese deurvoerloods (of 'n ander plek wat vooraf deur die Kontroleur goedgekeur is) verwyder, en moet sodanige goedere op so 'n wyse opstapel dat al die pakke geredelik en volledig nagegaan kan word. Goedere moet nie sonder die uitdruklike toestemming van die Kontroleur van een deurvoerloods na 'n ander verwyder word nie.

3.06.02. Goedere in transito, of goedere vir 'n ander plek gemerk, moet by landing geheel en al afsonderlik van ander goedere gehou word, en pakke wat beskadig is of waaruit die hele of 'n gedeelte van die inhoud vermis word, moet nie op enige skip of voertuig gelaai word om na 'n ander plek vervoer te word voordat dit nie in die teenwoordigheid van die Kontroleur ondersoek en die inhoud daarvan vasgestel is nie. Die pakke moet dan tot bevrediging van die Kontroleur herstel en deur hom verseel word.

3.06.03. Goedere moet by landing nie buite opgestapel word nie, behalwe met die spesiale toestemming van die Kontroleur.

3.06.04. In alle gevalle waar gelande goedere buite geplaas word, is die voorwaardes met betrekking tot opstapeling, soos in regulasies 3.06.01 en 3.06.02 bepaal, van toepassing.

3.06.05. Goedere wat voor landing behoorlik geklaar is, kan regstreeks uit 'n skip op voertuie gelaai word om onmiddellik na die bestemming daarvan vervoer te word, op voorwaarde dat die goedere op so 'n wyse op die voertuig geplaas word dat dit maklik nagegaan kan word, maar goedere mag slegs met die toestemming van die Kontroleur aldus regstreeks uit 'n vliegtuig op voertuie gelaai word.

3.06.06. Die Sekretaris kan toestemming verleen dat goedere van enige klas of soort wat nie voor landing geklaar is nie regstreeks uit 'n skip of vliegtuig op voertuie gelaai word op die voorwaardes wat hy in elke geval ople.

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) Indien 'n pak wat van 'n skip geland word, lek of indien die hele of 'n gedeelte van die inhoud daarvan vermis word of indien die pak in 'n beskadigde toestand is of die massa van 'n pak verskil van die gefakteerde of die op die manifes aangetoonde massa daarvan, wórd die inhóúd van sodanige pak (hierna 'n gebrekkige pak genoem), vasgestel by ondersoek soos hieronder vermeld, behoudens die bepalings van artikel 44 (1), aanvaar al die goedere te wees wat in sodanige pak ingevoer is, mits—

- (i) sodanige pak so vroeg moontlik na landing ondersoek word maar nie later as verstryking van die in artikel 38 (1) vermelde tydperk of verwydering van sodanige pak van die deurvoerloods waar dit by landing geplaas is, wat ookal die vroegeste is, of, indien nie aldus geplaas nie, voor verwydering van die kaai of ander plek waar dit geland is nie;
- (ii) sodanige pak ondersoek word, in die geval van ondersoek van die pak na behoorlike klaring daarvan deur die invoerder en in die geval van ondersoek van die pak voor behoorlike klaring daarvan, deur die gesagvoerder van die skip waarvan dit geland is, in die teenwoordigheid van en in samewerking met 'n verteenwoordiger van die Suid-Afrikaanse Spoorweë;
- (iii) 'n relaas van die inhoud van die pak (of van die vermistie goedere), op die Suid-Afrikaanse Spoorweë se vorm T. 896, aan die Sekretaris verskaf word deur die invoerder of die gesagvoerder, na gelang van die geval;
- (iv) die relaas op die gemelde vorm T. 896 leesbaar is, die vermistie goedere tot bevrediging van die Sekretaris identifiseer, geteken en gedateer is deur die verteenwoordiger van die Suid-Afrikaanse Spoorweë en die invoerder of gesagvoerder, na gelang van die geval, wat die ondersoek behartig het;
- (v) die relaas op vorm T. 896 die uitkenmerke, -nommers en ander besonderhede van elke pak wat ondersoek is spesificeer en die werklike inhoud (of die vermistie goedere) van elke pak apart spesificeer; en
- (vi) daar geen bewys is dat die vermistie goedere (of enige gedeelte daarvan) in die Republiek in verbruik gegaan het nie.

(b) Die bepalings van paragraaf (a) van hierdie regulasie is *mutatis mutandis* van toepassing ten opsigte van 'n gebrekkige pak wat van 'n vliegtuig geland is en vir daardie doel word enige verwysing in die genoemde paragraaf na die Suid-Afrikaanse Spoorweë, na die gesagvoerder van die skip en na 'n relaas op vorm T. 896 geag 'n verwysing, onderskeidelik, na die Kontroleur, na dieloods van die vliegtuig en na die relaas wat deur die Kontroleur van die inhoud van sodanige pak aangeteken is, te wees: Met dien verstande dat die inhoud van sodanige gebrekkige pak aanvaar word as al die goedere wat in daardie pak ingevoer is selfs waar die reg op die goedere daaruit vermis hoogstens R25 bedra.

(c) Die bepalings van paragraaf (a) van hierdie regulasie is *mutatis mutandis* van toepassing ten opsigte van 'n gebrekkige pak wat geland is van 'n spoorwegtrein waarop sodanige pak ingevoer is, en vir daardie doel word enige verwysing na die gesagvoerder van die skip geag 'n verwysing na die katweier van die pak te wees.

(d) Die bepalings van paragraaf (a) van hierdie regulasie is *mutatis mutandis* van toepassing ten opsigte van 'n gebrekkige pak wat per pad ingevoer is en vir daardie doel word enige verwysing in genoemde paragraaf na die Suid-Afrikaanse Spoorweë, na die gesagvoerder van die skip, na die tyd van ondersoek en na enige relaas op vorm T. 896 geag 'n verwysing, onderskeidelik, na die Kontroleur by die plek waar die voertuig wat die pak vervoer die Republiek binnegekom het, na die karweier van die pak, na die tydperk terwyl sodanige voertuig onder die beheer van die Kontroleur by sodanige plek is en na die relaas wat deur die Kontroleur van die inhoud van sodanige pak aangeteken is, te wees.

(e) Die bepalings van paragraaf (a) van hierdie regulasie is *mutatis mutandis* van toepassing ten opsigte van enige gebrekkige pak wat deur die pos ingevoer word en vir daardie doel word enige verwysing in genoemde paragraaf na die Suid-Afrikaans Spoorweë, na die tyd van ondersoek en na enige relaas op vorm T. 896 geag 'n verwysing, onderskeidelik, na 'n posbeampte in wie se bewaring die pak voor aflewering is, na die tydperk terwyl sodanige pak in die bewaring van sodanige beampte is en na 'n relaas van die vermistie goedere wat deur sodanige beampte op die betrokke posmanifes aangeteken word, te wees: Met dien verstande dat die inhoud van sodanige gebrekkige pak aanvaar word as al die goedere wat in daardie pak ingevoer is selfs waar die reg op die goedere daaruit vermis hoogstens R25 bedra.

(f) Die bepalings van paragrawe (a) tot (d) van hierdie regulasie is *mutatis mutandis* van toepassing ten opsigte van enige ondersoek wat kragtens die bepalings van regulasie 3.06.02 gedoen word en vir daardie doel word enige verwysing na die Suid-Afrikaanse Spoorweë en na 'n relaas op vorm T. 896 geag 'n verwysing, onderskeidelik, na die Kontroleur en na die relaas wat deur hom van die inhoud van sodanige pak aangeteken is, te wees.

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) Die bepalings van paragraaf (a) van hierdie regulasie is slegs van toepassing op 'n gebrekkeige pak by die eerste plek van landing daarvan in die Republiek en is nie van toepassing op enige gebrekkeige pak nadat dit onder waarborg vervoer is nie.

3.06.08. Die ondersoek, massameting, herstel of verwydering van 'n pak ingevolge regulasie 3.06.07 is, na goedunke van die Kontroleur, onderworpe aan toesig deur hom en hy kan te eniger tyd vereis dat die betrokke pak herondersoek word.

Aflewering van goedere van kaaie, deurvoerloodse of lughawens af

3.07.01. Niemand mag goedere uit 'n skip of vliegtuig geland van 'n deurvoerloods, kaai of ander goedgekeurde plek af aflewer voordat hy, in die geval van goedere uit 'n skip geland, 'n afskrif van 'n landings-, afleverings- en afsendingsorder (in 'n deur die Sekretaris goedgekeurde vorm) met betrekking tot sodanige goedere en wat aflewering van sodanige goedere aan die invoerder magtig, en in die geval van goedere uit 'n vliegtuig geland, 'n afskrif van die betrokke doeane-en-aksynsafleveringsorder (vorm DA 61), aan die owerheid in beheer van sodanige loods, kaai of ander plek, voorgelê het nie.

3.07.02. Indien enige goedere afgelewer is voordat 'n geldige landings-, afleverings- en afsendingsorder of doeane-en-aksynsafleveringsorder, na gelang van die geval, deur die Kontroleur ten opsigte van sodanige goedere vir die aflewering of afsending daarvan aan die invoerder verleen is, moet sodanige goedere, indien die Kontroleur dit verlang, op koste van die gesagvoerder of loods na die plek waarvandaan sodanige goedere aldus afgelewer is, teruggestuur word, of na so 'n ander plek wat die Kontroleur besluit, gebring word.

3.07.03. Die Sekretaris kan met die Suid-Afrikaanse Spoorweë of lugvaartondernemers sodanige ander ooreenkomste aangaan wat hy ten opsigte van die hantering van goedere ooreenkomstig hierdie Hoofstuk nodig ag.

3.07.04. Die aflewering van goedere van 'n dokgebied of lughawedeurvoerloods af voordat die aflaai uit 'n skip of vliegtuig afgehandel is, word toegelaat mits die landings-, afleverings- en afsendingsorder of doeane-en-aksynsafleveringsorder, na na gelang van die geval, wat bewys dat die goedere behoorlik geklaar is, deur die owerheid in beheer van sodanige dokgebied of lughawedeurvoerloods ontvang is en die goedere nie vir die doeleindes van die departement vereis word om aangehou te word nie.

3.07.05. Geen landings-, afleverings- en afsendingsorder of doeane-en-aksynsafleveringsorder is geldig en daar mag nie daarkragtens gehandel word, tensy sodanige vorm deur die Kontroleur onderteken en met 'n stempel gedateer is en die nommer en datum van die klaringsbrief bevat waarin die goedere waarop sodanige order betrekking het, ooreenkomstig die Wet geklaar is nie.

3.07.06. Die Kontroleur kan by endossement op enige landings-, afleverings- en afsendingsorder of doeane-en-aksynsafleveringsorder, of op enige ander wyse, die aanhouding van of die aflewering by 'n deur hom bepaalde plek vir die doeleindes van die departement van die geheel of enige gedeelte van die goedere waarop sodanige order betrekking het, gelas en sodanige goedere mag nie afgelewer of verwyder word behalwe soos deur die Kontroleur gelas nie.

3.07.07. Elke agent, spoorwegbeampte of ander persoon wat goedere by enige plek land of aflewer, moet binne 'n tydperk van 14 dae van die datum waarop sodanige landing begin, of binne die verdere tydperk wat die Kontroleur toestaan, 'n verklaring aan die Kontroleur verstrek met besonderhede van die pakke wat vir landing by daardie plek en ooreenkomstig artikel 7 gerapporteer maar nie by daardie plek geland is nie en van die pakke wat by daardie plek geland maar nie aldus gerapporteer is nie, en moet, voor die verstryking van die bedoelde tydperk van 14 dae of sodanige verdere tydperk deur die Kontroleur toegestaan, alle goedere wat geland maar nie gerapporteer is nie (tensy die bedoelde verklaring die besonderhede van behoorlike klaring en aflewering van sodanige goedere aangee) asook alle goedere ten opsigte waarvan behoorlike klaring nie gedoen is nie, by die Staatspakhuis of 'n ander plek deur die Kontroleur goedgekeur, aflewer.

Uitvoer van goedere

3.08.01. Iemand wat goedere vir uitvoer klaar, moet indien dit deur die Kontroleur verlang word, alle dokumente wat betrekking het op die goedere tesame met die verskepings- en afhaalorder (in 'n deur die Sekretaris goedgekeurde vorm), lugvragbrief of vraagbrief voorlê.

3.08.02. Behoudens die bepalings van regulasie 3.08.04 laat niemand enige goedere vir uitvoer op 'n skip, vliegtuig of enige ander voertuig laai tensy sodanige persoon 'n afskrif van die verskepings- en afhaalorder, lugvragbrief of vraagbrief met betrekking tot sodanige goedere, deur die Kontroleur onderteken en met 'n stempel gedateer, wat die uitvoer van sodanige goedere in daardie skip, vliegtuig of enige ander voertuig magtig, ontvang het nie.

(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. Die gesagvoerder ofloods van enige skip of vliegtuig waarin enige in regulasie 3.02.03 of 3.02.04 vermelde goedere vir uitvoer gelaaï is, moet, voor vertrek van die laaste plek af in die Republiek aangedoen, sodanige goedere op versoek van die Kontroleur vir doeleindes van nasien aan hom uitwys of aan hom rekenskap gee van sodanige goedere. Geen sodanige goedere mag sonder die uitdruklike toestemming van die Kontroleur by enige plek in die Republiek geland word nie, en indien geland, word sodanige goedere behandel soos ingevoerde goedere wat sonder rapportering ooreenkomsartikel 7 geland is.

3.08.04. In die geval van goedere wat van 'n plek in die Republiek af uitgevoer word waar daar geen doeane-en-aksynskantoor is nie, kan die Sekretaris ten opsigte van sodanige goedere wat hy nodig ag en op die voorwaardes wat hy ople, aan die uitvoerder toestemming verleen om die klaringsbrief vir uitvoer van—

- (a) goedere nie ex pakhuis nie (vorm DA 23 of 24) tesame met die betrokke dokumente aan die spoorweg- of lugvervoerbeampte by daardie plek voor te lê; en
- (b) ex pakhuis verkoopreggoedere wat in die Republiek vervaardig is (vorm DA 25) en per spoor uitgevoer word deur die gelisensieerde vervaardiger, tesame met die betrokke faktuur aan die spoorwegbeampte by daardie plek voor te lê.

Sodanige beampte moet seker maak dat aan die vereistes van die Wet voldoen word voordat die uitvoer van die onderhawige goedere gemagtig word, en moet die oorspronklike van die betrokke klaringsbrief aan die Sekretaris stuur.

Invoer of uitvoer van goedere van en na Afrika-gebiede

3.09.01. Die invoer van enige goedere van of die uitvoer van enige goedere na enige Afrika-gebied met die regering waarvan 'n ooreenkoms kragtens enige bepaling van die Wet aangegaan is, is aan die bepalings van sodanige ooreenkoms onderworpe.

Invoer of uitvoer van goedere van, na of deur Mosambiek

3.10.01. Goedere van of deur die Provincie Mosambiek ingevoer, kan vir Suid-Afrikaanse doeanedoeleindes by Lourenco Marques geklaar word. Die vorms by hierdie regulasies vir behoorlike klaring van goedere in Suid-Afrika voorgeskryf, moet gebruik word, en in alle gevalle waar behoorlike klaring voor die Suid-Afrikaanse Konsul (Doeane) te Lourenco Marques gedoen is, mag die karweier, indien hy iemand anders as die Suid-Afrikaanse Spoorweë is, die betrokke goedere nie aan die geadresseerde in Suid-Afrika aflewer nie, tensy bedoelde karweier 'n afskrif van die betrokke klaringsbrief, genommer en met 'n stempel gedateer, van daardie Konsul ten opsigte van sodanige goedere ontvang het en waar sodanige goedere per pad ingevoer word, moet sodanige afskrif aan die Kontroleur te Komatiopoort of ander aangewese klaringsplek tot die Republiek of Swaziland voorgelê word.

3.10.02. In alle gevalle waar behoorlike klaring vir Suid-Afrikaanse doeanedoeleindes nie voor die Suid-Afrikaanse Konsul (Doeane) te Lourenco Marques gedoen is nie, kan goedere wat van of deur die Provincie Mosambiek ingevoer word slegs na plekke wat as klaringsplekke aangewys is, gestuur word, en die Suid-Afrikaanse Spoorweë of ander karweier moet, indien dit vereis word, enige goedere wat nie behoorlik vir Suid-Afrikaanse doeanedoeleindes te Lourenco Marques geklaar is nie, maar wat vir vervoer aangeneem is na 'n ander plek as 'n plek wat as 'n klaringsplek aangewys is, aan die Kontroleur onder wie se jurisdiksie sodanige ander plek ressorteer, aflewer.

3.10.03. Indien behoorlike klaring van goedere wat van of deur die Provincie Mosambiek Suid-Afrika binnegebring word nie by die Suid-Afrikaanse Konsul (Doeane) te Lourenco Marques gedoen is nie, moet die geadresseerde sodanige goedere binne 7 dae na aankoms daarvan, of binne die verdere tydperk wat die Kontroleur by die plek van bestemming toelaat, vir doeanedoeleindes op die voorgeskrewe vorms klaar. So nie moet die Suid-Afrikaanse Spoorweë of ander karweier die goedere by die Staatspakhuis of enige ander deur die Kontroleur goedgekeurde plek by die plek van bestemming aflewer.

3.10.04. Wanneer goedere van 'n in regulasie 3.11.02 vermelde klas of soort by enige plek in die Republiek vir verwydering oor Lourenco Marques na 'n ander plek in die Republiek gelaaï word, moet die persoon wat sodanige goedere aldus laat laai aan die prosedure en voorwaardes voldoen waarop die Sekretaris in elke geval besluit, en as daar nie aan sodanige prosedure en voorwaardes voldoen word nie, word die goedere by herinvoer daarvan in die Republiek as ingevoerde goedere onderhewig aan reg beskou.

Kusvervoer en kusvaarders

3.11.01. In die geval van goedere wat vir kusvervoer gelaaï is, moet die verskeper aan die Kontroleur, voordat die goedere aldus gelaaï word, 'n klaringsbrief vir kusvervoer of vervoer deur aangrensende gebiede van vrygestelde goedere (vorm DA 31) oorhandig en die gesagvoerder van die betrokke skip moet aan die Kontroleur

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 Komatiport 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

voor vertrek van die skip van die plek af waar die goedere aldus gelaai is; 'n manifes in 'n deur die Sekretaris goedgekeurde vorm wat die besonderhede van sodanige goedere bevat, oorhandig. Die verskeper moet 'n afskrif van sodanige klaringsbrief (deur die Kontroleur genommer en met 'n stempel gedateer) aan die geadresseerde van die goedere waarop dit betrekking het, stuur.

3.11.02. 'n Klaringsbrief vir kusvervoer van goedere kan slegs aan die departement voorgelê word, en is slegs geldig ten opsigte van ingevoerde of synbare goedere of verkoopreggoedere waarop die verskuldige reg betaal is, of ten opsigte van goedere wat in die Republiek verbou, geproduceer of vervaardig en nie aan aksyns- of verkoopreg onderhewig is nie of sodanige ander goedere waarop die Sekretaris van tyd tot tyd besluit, vir vervoer per skip van enige plek in die Republiek na enige ander plek in die Republiek of na enige plek buite die Republiek wat ooreenkomstig artikel 6 as 'n klaringsplek aangewys is of in enige ander omstandighede wat die Sekretaris goeddink. 'n Afsonderlike klaringsbrief moet aan die Kontroleur ten opsigte van elke afsonderlike vervoeraartig en elke afsonderlike geadresseerde voorgelê word.

3.11.03. Geen goedere mag op enige skip vir kusvervoer gelaai word voordat 'n verskepings- en afhaalorder ten opsigte van sodanige goedere deur die Kontroleur onderteken en met 'n stempel gedateer is, wat die laai van sodanige goedere in daardie skip magtig nie.

3.11.04. Die geadresseerde van goedere wat langs die kus vervoer is, moet aan die Kontroleur by die plek waar sodanige goedere geland word 'n afskrif van die klaringsbrief vir kusvervoer of vervoer deur aangrensende gebiede van vrygestelde goedere (vorm DA 31), deur die Kontroleur by die plek waar sodanige goedere gelaai is, genommer en met 'n stempel gedateer ten opsigte van sodanige goedere voorlê, tesame met 'n afskrif van die ladingsbrief vir daardie goedere en enige ander getuienis wat die Kontroleur verlang dat geen reg op sodanige goedere betaalbaar is nie of dat aan geen verpligting ten opsigte van sodanige goedere kragtens die Wet voldoen moet word nie. Geen sodanige goedere mag verwijder of afgelê word deur die landingsowerheid voordat die Kontroleur die aflewering op 'n landings-, aflewering- en afsendingsorder gemagtig het en 'n afskrif van sodanige order deur die Kontroleur onderteken en met 'n stempel gedateer in besit van die landingsowerheid is nie.

3.11.05. Regulasie 3.07.02 is van toepassing op goedere wat langs die kus vervoer word.

3.11.06. Goedere wat langs die kus vervoer word, moet na landing by die plek van bestemming geheel en al afsonderlik van ander goedere gehou word.

3.11.07. Die bepalings van regulasie 3.02.08 is ten opsigte van kusvaarders van toepassing maar die Sekretaris kan die uitreiking van algemene of spesiale geleibiljette aan kusvaarders in sodanige omstandighede wat hy nodig ag, magtig. Elke algemene of spesiale geleibiljet ooreenkomstig hierdie regulasie uitgereik, is aan die bepalings van regulasies 3.03.01 tot 3.03.04 onderworpe.

Persone wat die Republiek binnekum of verlaat en hulle bagasie

3.12.01. Iemand wat die Republiek binnekum mag nie sy bagasie, of enige ander goedere wat hom vergesel, van doeane-en-aksynsbeheer verwijder of sodanige bagasie of goedere aldus laat verwijder, totdat dit deur die Kontroleur vrygestel is nie, en niemand (selfs nie die gesagvoerder ofloods, sy agente of beampies van die Suid-Afrikaanse Spoorweë nie) mag enige sodanige bagasie of goedere wat vir aflewering by hom gelaat of aan hom oorhandig is, aflewer nie, totdat sodanige vrystelling verleen is nie.

3.12.02. Elke persoon wat die Republiek binnekum of verlaat, moet sonder voorbehoud aan die Kontroleur die goedere wat hy in sy besit het, verklaar en moet in besonder sorg dra om, in die geval van binnekoms, artikels soos die volgende te noem—

tabak, sigare, sigarette, spiritus (met inbegrip van geparfumeerde of toiletspirit, gewoonlik bekend as parfumerie), waarop die reg nie ingevolge item 407.02 (1) gekort word nie; vuurwapens; geværlike wapens; horlosies; juweliersware; pelsklerasie; lewende diere; plantaardige stowwe; afhanglikheidsvormende stowwe en geskenke vir of pakkies ten behoeve van ander persone saamgebring.

Elke persoon wat die Republiek binnekum of verlaat moet ook aan die Kontroleur enige goedere waarvan die invoer of uitvoer verbode of beperk is, voorlê en oorhandig.

3.12.03. Die Kontroleur kan na goeddunke 'n skriftelike verklaring eis in die plek van 'n mondelinge verklaring wat aan hom afgelê is.

3.12.04. Enige goedere wat die Republiek binnegebring word en vir verkoop bestem is, moet spesiaal as vrag aangegee word en moet as sodanige vir doeane-en-aksynsdoelindes op die voorgeskrewe vorms geklaar word.

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. Enige goedere behalwe vrag wat ooreenkomsdig artikel 7 gerapporteer is, wat sonder 'n geldige verklaring ingevoer of uitgevoer of uit doeane-en-aksynsbeheer verwyder is of ten opsigte waarvan 'n poging tot invoer, uitvoer of verwydering aangewend is, moet behandel word as goedere wat sonder behoorlike klaring ingevoer, uitgevoer of verwyder is.

Vervoer van goedere onder waarborg

3.13.01. Alle goedere kragtens die bepalings van artikel 18 (1) onder waarborg vervoer, moet op 'n klaringsbrief vir vervoer onder waarborg (vorm DA 14 of 15) geklaar word, maar die Sekretaris kan, ten opsigte van sodanige klas of soort goedere waarop hy besluit, sodanige ander vorm van klaring aanvaar wat hy goedkeur op die voorwaarde wat hy ople.

3.13.02. Behoudens die bepalings van regulasies 3.13.06 en 3.13.07 mag geen goedere onder waarborg vervoer word nie, totdat die vervoerder deur die Kontroleur op 'n landings-, afleverings- en afsendingsorder of ander dokument gemagtig is om sodanige goedere te vervoer.

3.13.03. Goedere mag binne die Republiek onder waarborg vervoer word slegs na 'n plek wat as 'n klaringsplek aangewys is of, in omstandighede wat die Sekretaris buitengewoon na enige spoorwegstasie of sylyn, of enige perseel of pakhuis binne die beheergebied van die Kontroleur by daardie plek of, in die geval van synbare goedere, na 'n gelisensieerde doeane-en-aksynspakhuis indien sodanige goedere vir opslag in daardie doeane-en-aksynspakhuis bestem is: Met dien verstaande dat verkoopreggoedere wat in die Republiek vervaardig is onder waarborg vervoer mag word slegs na 'n plek wat as 'n klaringsplek aangewys is en slegs vir heropslag op daardie piek.

3.13.04. Behalwe waar in hierdie regulasies anders bepaal is, mag die geadresseerde van goedere wat onder waarborg na 'n plek in die Republiek verwyder is nie sodanige goedere by die bestemmingsplek in ontvangs neem of dit laat opslaan of uitvoer nie totdat hy die goedere by 'n doeane-en-aksynskantoor by daardie plek, vir verbruik, opslag of uitvoer behoorlik geklaar het en die skriftelike magtiging van die Kontroleur vir sodanige aflevering, opslag of uitvoer verkry het nie. Die bedoelde geadresseerde moet ook aan die Kontroleur alle sodanige fakture en dokumente met betrekking tot die goedere voorlê wat hy verlang asook 'n afskrif van die betrokke klaringsbrief vir vervoer onder waarborg genommer en met 'n stempel gedateer. Indien die goedere nie binne 7 dae na aankoms daarvan by die plek van bestemming, of binne die verdere tydperk wat die Kontroleur toelaat, by daardie plek geklaar is nie, moet die verwyderaar of die Suid-Afrikaanse Spoorweë of ander persoon wat die goedere in bewaring het, dit onverwyld by die Staatspakhuis of 'n ander plek deur die Kontroleur goedgekeur, aflever.

3.13.05. Enigeen wat goedere onder waarborg na 'n plek in die Republiek vervoer, moet die goedere per adres van die Kontroleur van Doeane en Aksyns by daardie plek versend en moet op die vragbrief op opvallende wyse, die woorde "onder waarborg" aanbring. Die Suid-Afrikaanse Spoorweë of ander karweier moet sy beampes of agente by die plek van bestemming in kennis stel dat die goedere onder waarborg is, en mag nie die goedere sonder die skriftelike magtiging van die Kontroleur aflever nie.

3.13.06. Behoudens die bepalings van regulasie 3.13.07, kan die Sekretaris, in die geval van goedere in transito deur die Republiek van enige ander gebied in Afrika per lug of per spoor na enige bestemming buite die Republiek, toelaat dat die onderhawige goedere vir verwydering geklaar word, in die geval van goedere per lug vervoer, by die plek waar die goedere eerste in die Republiek geland word of, in die geval van goedere per spoor vervoer, by die plek waar die goedere uit die Republiek uitgevoer word, mits die reg op enige tekort onverwyld betaal word. Niemand mag toelaat dat sodanige goedere van sodanige lughawe of plek verder vervoer of uitgevoer word totdat sodanige goedere behoorlik vir vervoer onder waarborg geklaar is en die Kontroleur by dié betrokke plek skriftelike magtiging vir sodanige vervoer of uitvoer verleen het nie.

3.13.07. Goedere in transito oor land deur die Republiek van enige ander gebied in Afrika of behalwe per lug of spoor moet vir vervoer onder waarborg by die plek waar dit die Republiek binnekomm, geklaar word, maar indien sodanige goedere van Lourenco Marques af verwyder word, moet sodanige klaring by die kantoor van die Suid-Afrikaanse Konsul (Doeane) te Lourenco Marques gedoen word of indien per pad vervoer, kan sodanige klaring by die kantoor van die Kontroleur by Komatiopoort gedoen word.

3.13.08. Behalwe met die toestemming van die Sekretaris moet goedere in transito deur die Republiek na 'n bestemming buite die Republiek onmiddellik uitgevoer word en indien uitvoer nie onmiddellik kan geskied nie, moet sodanige goedere in 'n gelisensieerde doeane-en-aksynspakhuis opgeslaan word nadat dit vir opslag geklaar is.

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. Beesvleis of ander vleis en sodanige ander goedere waarop die Sekretaris besluit, in transito per spoor deur die Republiek na 'n bestemming buite die Republiek, moet in verseêlede trokke regstreeks van die afsendingstasie na die plek van uitvoer in die Republiek vervoer word, en sodanige seëls mag nie gebreek word nie behalwe met die toestemming van die Kontroleur by daardie plek. Sodanige goedere wat op enige ander wyse vervoer word, is onderworpe aan sodanige voorwaardes wat die Sekretaris ople.

3.13.10. Wanneer goedere onder waarsborg van 'n plek in die Republiek na 'n ander plek in die Republiek oor Lourenco Marques vervoer word moet die vervoerder sodanige goedere op 'n klaringsbrief vir vervoer onder waarsborg (vorm DA 14 of 15) klaar en moet hy, in die geval van goedere wat die Republiek weer by 'n kushawe binnekomm, 'n afskrif van sodanige klaringsbrief aan die Kontroleur by daardie hawe voorlê. In die geval van goedere wat oor land oor Lourenco Marques weer die Republiek binnekomm, moet 'n afskrif van sodanige klaringsbrief aan die Suid-Afrikaanse Konsul (Doeane) te Lourenco Marques gestuur word.

3.13.11. Goedere wat na 'n doeane-en-aksynspakhuis vir vervaardigingsdoeleindes onder waarsborg vervoer is, of vir opslag in sodanige pakhuis, moet op 'n klaringsbrief vir opslag of heropslag (vorm DA 12 of 13) geklaar word, maar goedere wat onder waarsborg na 'n klaringsplek vir enige ander doeleindes vervoer is, kan behoorlik vir sodanige doeleindes geklaar word al is dit na sodanige plek van 'n doeane-en-aksynspakhuis ooreenkomsdig artikel 20 (4) (c) vervoer.

3.13.12. Die volgende besonderhede moet op 'n klaringsbrief vir regstreekse vervoer onder waarsborg (vorm DA 14) verstrek word—

- (a) in die geval van goedere onder waarsborg na 'n plek buite die Republiek vervoer, volle besonderhede soos in ooreenstemming met die klaringsbriefvorm vereis word;
- (b) in die geval van goedere wat uit 'n skip, vliegtuig of ander voertuig geland is by 'n plek waarheen dit nie versend is nie en wat deur die gesagvoerder,loods of ander karweier onder waarsborg vervoer word na die plek waarheen dit in die eerste plek versend is, volle besonderhede soos in ooreenstemming met manifestvereistes in vorm DA 1 of 2 in regulasie 3.02.01 vermeld, vereis word en sodanige bykomende besonderhede wat aan die gesagvoerder,loods of ander karweier ten opsigte van sodanige goedere beskikbaar is; en
- (c) in ander gevalle, volle besonderhede soos in ooreenstemming met die klaringsbriefvorm vereis word, maar die besonderhede met betrekking tot tariefpos-/item en binnelandse waarde hoef nie verstrek te word nie tensy verstrekking daarvan deur die Sekretaris vereis word.

3.13.13. Fakteure van die leveransier ten opsigte van goedere wat in die omstandighede in regulasie 3.13.12. (a) vir vervoer onder waarsborg geklaar word, moet aan die Kontroleur ten tyde van klaring vir vervoer voorgelê word en fakture van die leveransier, bewysstukke van eiendomsreg en sodanige ander dokumente wat die Kontroleur vereis, moet aan die Kontroleur voorgelê word ten tyde van behoorlike klaring by die plek van bestemming ten opsigte van goedere wat in die omstandighede in regulasie 3.13.12 (b) of (c) vermeld, vervoer word.

3.13.14. Indien goedere wat by die plek van invoer vir opslag geklaar is, vir onmiddellike vervoer onder waarsborg van daardie plek af nodig is voordat dit in die pakhuis geplaas is, kan dit behandel en vir vervoer geklaar word asof dit aldus daarin geplaas was.

3.13.15. Indien die finale bestemming van enige goedere 'n ander plek is as die klaringsplek waarheen sodanige goedere onder waarsborg vervoer is, mag niemand sodanige goedere verwijder of sodanige goedere van sodanige klaringsplek af laat verwijder nie totdat sodanige goedere behoorlik geklaar is en die Kontroleur 'n skriftelike magtiging vir aflewering daarvan verleen het en indien na die finale bestemming sonder sodanige skriftelike magtiging gestuur, moet sodanige goedere, indien die Kontroleur dit verlang, op koste van die karweier of ander persoon wat die goedere die Republiek binnegebring het of wat die goedere sonder sodanige skriftelike magtiging verwijder het, teruggestuur word na sodanige klaringsplek of na sodanige ander plek waarop die Kontroleur besluit.

HOOFSTUK IV

DOEANE-EN-AKSYNSPAKHUISE: OPSLAG EN VERAARDIGING VAN GOEDERE IN DOEANE-EN-AKSYNSPAKHUISE

Goedkeuring van doeane-en-aksynspakhuisse

4.01.01. Doeane-en-aksynspakhuisse (uitgesonderd spesiale doeane-en-aksynsvervaardigingspakhuisse) word gelisensieer slegs op plekke wat kragtens artikel 6 deur die Sekretaris aangewys is en op aansoek op 'n vorm deur hom goedgekeur.

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 removor 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. Die aansoekvorm moet in alle besonderhede ingevul word en moet vergesel wees van die planne, beskrywing van die pakhuis of ander besonderhede wat die Sekretaris vereis.

4.01.03. 'n Licensie vir 'n doeane-en-aksynspakhuis kan uitgereik word ten opsigte van enige persele, pakkamer, vaste bevatter, vaste tenk, werf of ander plek wat aan die vereistes wat die Sekretaris in elke geval ople in verband met konstruksie, ligging, toegang, veiligheid of enige ander voorwaarde wat hy nodig ag, voldoen.

4.01.04. Verskillende persele, pakkamers, bevatters, tenks, werwe of ander piekke op 'n enkele standplaas, of op meer as een standplaas deur die Sekretaris goedgekeur, kan as 'n enkele doeane-en-aksynsopslagpakhuis, 'n enkele doeane-en-aksynsvervaardigingspakhuis of 'n enkele spesiale doeane-en-aksynspakhuis vir doeleindes van verkoopreg in die naam van een licensiehouer gelisensieer word.

4.01.05. Behoudens die voorwaardes wat in regulasie 4.01.03 vermeld word, kan afsonderlike doeane-en-aksynspakhuse op dieselfde standplaas in die name van verskillende persone gelisensieer word.

4.01.06. Die Sekretaris kan 'n doeane-en-aksynspakhuis vir die opslag of vervaardiging van enige besondere kommoditeit of artikel of enige klas of soort kommoditeit of artikel licensieer en sodanige pakhuis mag nie vir enige ander doel gebruik word nie, behalwe met die skriftelike toestemming van die Sekretaris.

4.01.07. Indien die sekerheid vir die reg te eniger tyd na die mening van die Kontroleur met betrekking tot 'n doeane-en-aksynspakhuis waarin goedere opgeslaan is, nie voldoende is nie, kan hy op risiko en koste van die licensiehouer van sodanige pakhuis en die eienaar van sodanige goedere, daardie goedere onmiddellik laat verwyder en in 'n ander doeane-en-aksynspakhuis of ander plek deur hom goedgekeur, laat plaas. Anders kan die bedoelde licensiehouer of eienaar dadelik die reg op die goedere betaal.

4.01.08. Die licensiehouer van 'n doeane-en-aksynspakhuis moet by die pakhuis, op 'n plek wat vir die Kontroleur toeganklik is, 'n rekord hou in 'n vorm wat deur die Sekretaris goedgekeur is van al die ontvangste in en aflewering of verwyderings uit die pakhuis van goedere wat nie kragtens artikel 20 (3) van klarings vrygestel is nie, met sodanige besonderhede wat dit moontlik sal maak om al die ontvangste en aflewering of verwyderings met die opgeslaande goedere te identifiseer en met duidelike verwysings na die betrokke klaringsbriewe wat in verband daar mee aangeneem is.

4.01.09. Die licensiehouer van 'n doeane-en-aksynspakhuis moet op 'n opvallende plek in die pakhuis 'n uittreksel van die betrokke regulasies in Hoofstuk IV hiervan vertoon.

4.01.10. Geen goedere geklaar vir opslag of vervaardig in 'n doeane-en-aksynspakhuis (behalwe spiritus of wyn in die proses van veroudering of weking in 'n doeane-en-aksynsvervaardigingspakhuis) mag in doeane-en-aksynspakhuse vir 'n totale tydperk van meer as 5 jaar van eerste opslag af gehou word nie, maar die Sekretaris kan, in buitengewone omstandighede en op die voorwaardes wat hy in elke geval ople, toelaat dat sodanige goedere vir handelsdoeleindes bestem vir 'n verdere tydperk wat nie 1 jaar oorskry nie, aldus gehou word en dat sodanige ander goedere waarop hy besluit vir sodanige verdere tydperk wat hy neerië, aldus gehou word.

4.01.11. Enige vaste bevatter, tenk, opvanghouer, vat of ander houer wat as 'n doeane-en-aksynspakhuis gelisensieer is of in 'n doeane-en-aksynspakhuis vir die opslag of vervaardiging van enige goedere ingeval Hoofstuk IV van die Wet gebruik word, moet gemaat word op 'n wyse wat deur die Sekretaris goedgekeur is, en enige toebehoersel, meter, ykmaat of inhoudswyser wat nodig is om die hoeveelheid van enige goedere wat in sodanige bevatter, tenk, opvanghouer, vat of ander houer aanwesig is, vas te stel, moet deur die licensiehouer op sy koste voorsien en aangebring word.

4.01.12. Die licensiehouer van 'n doeane-en-aksynspakhuis moet die Kontroleur onmiddellik of vooraf in kennis stel van enige verandering of voorgenome verandering van watter aard ook al in sy regspersoonlikheid, naam of adres van sy besigheid of goedere wat hy vervaardig.

Goedere opgeslaan of vir opslag in 'n doeane-en-aksynspakhuis

4.02.01. Behoudens die bepalings van regulasie 4.02.02, moet goedere wat vir opslag in 'n doeane-en-aksynspakhuis geklaar is onmiddellik na klarings na die pakhuis vervoer en daarin opgeslaan word. Alle goedere wat vir opslag geklaar is moet siegs deur die Suid-Afrikaanse Spoorweë of 'n persoon wat sodanige sekerheid gestel het wat die Sekretaris kragtens artikel 99 kan vereis, na die pakhuis vervoer word.

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 identified 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 intended 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. Ingevoerde pakke wat vir opslag in 'n doeane-en-aksynspakhuis geklaar is maar wat lek of waarvan die geheel of 'n gedeelte van die inhoud vermis word of wat in 'n andersins beskadigde toestand is moet nie na die pakhuis verwijder word tensy ingevolge regulasie 3.06.07 ondersoek nie. Indien sodanige pak egter sonder sodanige ondersoek na die pakhuis verwijder is, word die volle inhoud volgens die faktuur van sodanige pak geag ingevoer te gewees het en moet daarvoor kragtens die bepalings van die Wet rekenskap gegee word.

4.02.03. Die lisenziehouer van enige doeane-en-aksynspakhuis moet die eienaar van enige ingevoerde goedere wat vir opslag in sodanige pakhuis geklaar is, in kennis stel van die nie-ontvangs van enige sodanige goedere of enige gedeelte daarvan en die eienaar van sodanige goedere moet onmiddellik stappe doen om aan die Kontroleur van sodanige goedere rekenskap te gee of die verskuldigde reg daarop te betaal.

4.02.04. Die lisenziehouer van enige doeane-en-aksynspakhuis waarin goedere ontvang word moet seker maak dat sodanige goedere behoorlik vir opslag in sodanige pakhuis geklaar is en, tensy bewys dat sodanige goedere aldus geklaar is ten tyde van ontvangs van daardie goedere in sy besit is, moet hy sodanige goedere apart hou van ander goedere in sodanige pakhuis en dadelik aan die Kontroleur verslag doen.

4.02.05. Die lisenziehouer van 'n doeane-en-aksynspakhuis mag nie toelaat dat enige goedere van 'n gevaaarlike of ongerieflike aard in sodanige pakhuis opgeslaan word nie tensy dit vir die opslag van sodanige goedere goedgekeur is en die lisenziehouer van 'n doeane-en-aksynspakhuis wat vir 'n besondere klas goedere goedgekeur is, mag nie toelaat dat enige ander goedere daarin opgeslaan word nie.

4.02.06. Alle goedere in 'n doeane-en-aksynspakhuis moet so gerangskik en gemerk word dat dit maklik uitkenbaar en toeganklik is vir inspeksie en dat elke besending en die besonderhede daarvan geredelik vasgestel en nagegaan kan word.

4.02.07. Goedere opgeslaan in 'n doeane-en-aksynspakhuis kan te eniger tyd deur die Kontroleur ondersoek word en die lisenziehouer van sodanige pakhuis, of sy verteenwoordiger, moet gedurende sodanige ondersoek teenwoordig wees en die Kontroleur bystand verleen met die uitvoering van sodanige ondersoek.

4.02.08. Goedere opgeslaan in 'n doeane-en-aksynspakhuis in toe handelsverpakkings mag nie, behalwe met die toestemming van die Kontroleur en in die teenwoordigheid van 'n beampete as hy so verlang, ondersoek, of die pakke oopgemaak of op enige wyse verander word nie tensy onmiddellike optrede vir die veiligheid van die goedere nodig is, in welke geval die lisenziehouer onmiddellik die naaste beskikbare beampete en die Kontroleur in kennis moet stel.

4.02.09. Geen onverpakte goedere in vloeistofvorm mag sonder die skriftelike toestemming van die Kontroleur in ongemete houers in 'n doeane-en-aksynspakhuis opgeslaan word nie.

Algemene regulasies betreffende vervaardiging van goedere in doeane-en-aksynspakhuisse

4.03.01. Die Sekretaris kan, op die voorwaardes wat hy in elke geval kan ople, die vervaardiging deur 'n lisenziehouer in 'n doeane-en-aksynsvervaardigingspakhuis toelaat van goedere wat nie aan die bepalings van Hoofstuk IV van die Wet onderworpe sal wees nie.

4.03.02. Behoudens die bepalings van regulasie 4.01.02 moet 'n aansoek vir die lisensiëring van 'n doeane-en-aksynsvervaardigingspakhuis die aard van die stowwe en die prosesse gebruik te word by die vervaardiging van elke synbare of ander produk, die verwagte jaarlikse hoeveelhede van sodanige stowwe aldus gebruik te word en die verwagte jaarlike produksie van elke synbare produk vermeld: Met dien verstande dat die aard van en hoeveelheid stowwe gebruik te word by die vervaardiging van verkoopreggoedere nie vermeld hoef te word nie.

4.03.03. Die in artikel 27 (5) vermelde planne moet met soveel afskrifte as wat die Sekretaris vereis aan die Kontroleur voorgelê word. Onderskeidende merke of nommers tot die tevredenheid van die Kontroleur moet op elke kamer, houer, distilleerketel, werktuig of ander installasie aangebring word en sodanige merk of nommer moet aangedui word op bylaes wáámet sodanige planne voorgelê word.

4.03.04. Bevatters, distilleerketels en ander installasies in 'n doeane-en-aksynsvervaardigingspakhuis moet tot bevrediging van die Kontroleur geplaas, gemonteerd en verbind word en die lisenziehouer mag nie die vorm, posisie of kapasiteit van enige installasie verander of enige bykomende of nuwe installasie installeer of enige installasie verwijder sonder die toestemming van die Kontroleur na voorlegging aan hom van 'n aansoek om sodanige installasie te verander nie.

4.03.05. Geen vervaardiging neem in 'n doeane-en-aksynsvervaardigingspakhuis 'n aanvang sonder die toestemming van die Kontroleur nie.

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. Alle kamers, plekke, distilleerapparaat, spiritusopvanghouers en ander vaste bevatters of houers en sodanige ander installasies wat die Sekretaris aandui, in 'n doeane-en-aksynsvervaardigingspakhuis, moet gesluit of andersins beveilig word in ooreenstemming met die opdragte en na die goeddunke van die Kontroleur en die lisensiehouer moet op sy eie koste en tot bevrediging van die Kontroleur voorsien, aanbring, herstel en hernieu wat ook al vereis word om 'n beampete in staat te stel om slotte te sit aan sodanige kamers, plekke, distilleerapparaat, spiritusopvanghouers en ander vaste bevatters of houers en ander installasies deur die Sekretaris aangedui of om dit op enige ander wyse te beveilig.

4.03.07. Elke pyp in 'n doeane-en-aksynsvervaardigingspakhuis moet, behalwe met die toestemming van die Sekretaris of tensy dit uitsluitlik vir die afvoer van water en ketelaafloop gebruik word, so gemonteer en geplaas word dat dit oor die hele lengte daarvan ondersoek kan word. Pype vir die vervoer van verskillende materiale of produkte moet, indien deur die Sekretaris verlang, in die kleur vir elke materiaal of produk geverf word wat hy vereis. Die lisensiehouer moet sodanige pype op sy eie koste verf en moet sodanige pype weer verf wanneer die Kontroleur dit ookal vereis. Elke kraan en klep wat in sodanige pakhuis gebruik word moet van 'n tipe wees wat die Sekretaris goedgekeur het. Die lisensiehouer moet sodanige krane en kleppe ten alle tye in 'n behoorlike toestand hou.

4.03.08. Niemand behalwe 'n lisensiehouer van 'n doeane-en-aksynsvervaardigingspakhuis wat vir die vervaardiging van synbare goedere gelisensieer is, mag 'n tabakkerfmasjien of 'n masjien, toestel of apparaat wat na die mening van die Sekretaris van 'n tipe is wat spesiaal ontwerp is vir enige proses by die vervaardiging van 'n synbare produk besit, gebruik of beheer nie behalwe met die toestemming van die Sekretaris en niemand aan wie toestemming aldus verleen is om sodanige masjien, toestel of apparaat te besit, gebruik of beheer mag sodanige masjien, toestel of apparaat verkoop of veryreem of enige ander persoon toelaat om dit te gebruik sonder die toestemming van die Sekretaris nie. Die Sekretaris kan vereis dat enige klas of soort van sodanige masjien, toestel of apparaat by hom geregistreer word en sodanige registrasienommers op so 'n wyse as hy kan besluit, moet ophê.

4.03.09. Wanneer 'n vervaardigingsoperasie in 'n doeane-en-aksynsvervaardigingspakhuis afgehandel is, moet die lisensiehouer die Kontroleur al die nodige bystand verleen om die hoeveelheid en sterkte of ander besonderhede van die vervaardigde goedere vas te stel en moet hy sodanige besonderhede opteken en sodanige opgawes verstrek wat die Sekretaris vereis. 'n Licensiehouer moet enige operasie of die werking van enige distilleerketel stopsit wanneer die Kontroleur dit vir die doel om die produksie te toets vereis.

4.03.10. Elke lisensiehouer wat deur die Sekretaris vereis word om dit te doen, moet 'n diagram volgens skaal van enige distilleerketel, werktuig of ander installasie in sy doeane-en-aksynsvervaardigingspakhuis tesame met verklarende opmerkings met betrekking tot die werking van sodanige distilleerketel, werktuig of ander installasie verskaf.

4.03.11. Behalwe met die toestemming van die Kontroleur word geen synbare goedere in 'n doeane-en-aksynsvervaardigingspakhuis vervaardig uit 'n opvanghouer, bevatter of ander houer waarin dit opgevang is, verwyder voordat opname daarvan deur die Kontroleur geneem is nie.

4.03.12. Die Sekretaris kan toelaat dat die hoeveelheid van enige synbare goedere in 'n doeane-en-aksynsvervaardigingspakhuis deur middel van 'n massameter, meter, ykmaat of ander instrument of toestel van 'n tipe wat deur hom goedgekeur is, vasgestel word. Die lisensiehouer moet sodanige massameter, meter, ykmaat of ander instrument of toestel tot bevrediging van die Sekretaris voorsien en aanbring en op sy koste in 'n behoorlike toestand hou en hy moet dit gereeld laat yk en daarbenewens ook te eniger tyd wanneer die Kontroleur dit vereis.

4.03.13. Elke lisensiehouer van 'n doeane-en-aksynsvervaardigingspakhuis moet, tensy vrygestel deur die Sekretaris, 'n voorraadrekord in 'n deur die Sekretaris goedgekeurde vorm hou waarin sodanige lisensiehouer daagliks moet aanteken die besonderhede van ontvangste van materiale, aard en hoeveelhede van synbare goedere vervaardig, aard en hoeveelhede van neweprodukte of ander goedere vervaardig, en die van die hand sit van vervaardigde goedere en sodanige ander besonderhede wat die Sekretaris in elke geval kan vereis. Sodanige voorraadrekord moet wanneer dit nie gebruik word nie in 'n vuurvaste kluis bewaar word.

4.03.14. Elke lisensiehouer van 'n doeane-en-aksynsvervaardigingspakhuis moet aan die Kontroleur sodanige opgawes wat sodanige besonderhede aantoon en op sodanige tye en op sodanige voorwaarde wat die Sekretaris kan besluit, voorlê.

4.03.15. Die bepalings van regulasies 4.03.03 tot 4.03.07, 4.03.09 en 4.03.13 is nie van toepassing ten opsigte van spesiale doeane-en-aksynspakhuse vir doeleindes van verkoopreg nie.

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.

Algemene bepalings betreffende klaring en verwydering van goedere uit doeane-en-aksynspakhuis en betaling van reg

4.04.01. Die lisensiehouer van 'n doeane-en-aksynspakhuis mag nie enige goedere uit sodanige pakhuis laat aflewer of verwyder of toelaat dat dit daaruit aangelewer of verwyder word nie voordat hy in besit is van 'n toepaslike klaringsbrief ex pakhuis, in die voorgeskrewe vorm, deur die Kontroleur genommer en met 'n stempel gedateer, en iemand wat enige goedere vir aflewing of verwydering uit 'n doeane-en-aksynspakhuis klaar moet dit doen op die vorms hierin voorgeskryf.

4.04.02. Ondanks die bepalings van regulasie 4.04.01 en behoudens die bepalings van die Sesde Bylae hierby kan die Sekretaris die lisensiehouer van enige doeane-en-aksynspakhuis toelaat om goedere wat slegs aan aksyns- en/of verkoopreg onderhewig is of sodanige ander goedere wat die Sekretaris van tyd tot tyd kan spesifiseer uit sodanige pakhuis te verwyder mits—

- (a) 'n sertifikaat vir verwydering van synbare/gespesifiseerde goedere ex pakhuis (vorm DA 32), behoorlik deur die lisensiehouer van sodanige pakhuis ingevul, deur die lisensiehouer in die klaringsbus waarna in regulasie 4.04.03 verwys word, geplaas word;
- (b) in die geval van verkoopreggoedere wat in die Republiek vervaardig is, 'n faktuur ingevolge regulasies 4.04.11 en 4.15.07 voorgeskryf, ingevul of aan die bepalings van regulasie 3.08.04 voldoen word; en
- (c) hy aan die bepalings van regulasies 4.04.04, 4.04.05, 4.04.07 en 4.04.09 voldoen.

4.04.03. Behalwe met die toestemming van die Sekretaris op die voorwaarde wat hy kan ople, moet elke lisensiehouer van 'n doeane-en-aksynspakhuis aan wie toestemming kragtens regulasie 4.04.02 verleen is, 'n bus (bekend te staan as 'n klaringsbus) van 'n konstruksie en ontwerp wat deur die Sekretaris goedgekeur is, vir veilige bewaring van dokumente, voorsien en vasheg aan enige gerieflike en permanente bouwerk op 'n toeganklike plek in sodanige pakhuis. Die betrokke bus moet van toebehoersels voorsien wees en moet so ontwerp wees om die Kontroleur in staat te stel om dit met 'n Staathangslot te sluit sodat dokumente wat daarin geplaas is nie uitgehaal kan word nie en ook sodat te eniger tyd wat die Sekretaris nodig ag, dokumente nie daarin geplaas of uitgehaal kan word nie.

4.04.04. In die geval van synbare goedere wat uit enige doeane-en-aksynspakhuis verwyder staan te word vir binnelandse verbruik kragtens Bylae No. 6 of vir binnelandse verbruik as Staatsvoorrade, mag die lisensiehouer van sodanige pakhuis, ondanks die bepalings van regulasie 4.04.02, nie sodanige goedere uit sodanige pakhuis verwyder of toelaat dat sodanige goedere daaruit verwyder word nie tensy 'n verklaring betreffende beperkte verwydering van synbare/gespesifiseerde goedere ex pakhuis (vorm DA 33) deur die vervaardiger kragtens Bylae No. 6 of 'n beampie van die betrokke Staatsliggaam, na gelang van die geval, ingevul en onderteken is en 'n afskrif van sodanige verklaring aan elke afskrif van die sertifikaat vir verwydering van synbare/gespesifiseerde goedere ex pakhuis (vorm DA 32) vaseheg is nie. In die geval van goedere wat vir gebruik kragtens Bylae No. 6 aldus verwyder staan te word, kan die Sekretaris vereis dat die bedoelde verklaring deur die Kontroleur in die gebied waar die vervaardiger se persele geleë is, goedgekeur moet word voordat sodanige goedere verwyder word.

4.04.05. Gesamentlike aksyns- en verkoopregrekeninge tesame met die klaringsbriewe waarna in regulasie 4.04.01 verwys word, moet deur die lisensiehouer van elke doeane-en-aksynspakhuis aan die Kontroleur voorgelê word ten opsigte van alle motorvoertuie wat aan aksyns- en verkoopreg onderhewig is en wat gedurende die vorige tydperk van drie maande uit sodanige pakhuis verwyder is vir die doeleindes vermeld in artikel 20 (4), voor of op die 14de dag van die maand wat volg op die tydperk van drie maande waarop die rekening betrekking het. Alle ander klaringsbriewe waarna in regulasie 4.04.01 verwys word, moet deur die lisensiehouer van elke doeane-en-aksynspakhuis aan die Kontroleur voorgelê word ten opsigte van alle synbare/gespesifiseerde goedere wat gedurende die vorige kalendermaand uit sodanige pakhuis verwyder is vir die doelcindes vermeld in artikel 20 (4), binne 14 dae na voorraadopname of die sluit van rekeninge vir belastingdoeleindes. Afskrifte van alle sertifikate (met inbegrip van sertifikate en fakture ten opsigte van motorvoertuie) wat in die klaringsbus geplaas is vir elke sodanige doel of vir elke klas of soort klaringsbrief in hierdie regulasies voorgeskryf, soos die Sekretaris vereis, moet aan die oorspronklike van die onderskeidelike klaringsbriewe vaseheg word of moet op 'n bylae uiteengesit word wat aan sodanige klaringsbrief vaseheg word, sodanige sertifikate afsonderlik aan die Kontroleur voorgelê te word in ooreenstemming met voorwaarde wat die Sekretaris ople. Enige reg betaalbaar ten opsigte van goedere waarop sodanige klaringsbriewe betrekking het, moet deur die lisensiehouer betaal word.

4.04.06. Ondanks die bepalings van regulasie 4.04.01, kan die Sekretaris ook die lisensiehouer van 'n doeane-en-aksynspakhuis toelaat, onderworpe aan voldoening aan die vereistes van regulasie 4.04.03, om ingevoerde olie wat in tarieffoste 27.07.50, .60, .70 of .80 en 27.10.20, .30, .40 of .50 ingedeel word en sodanige ander ingevoerde

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

goedere wat die Sekretaris van tyd tot tyd toelaat, vir verbruik ingevolge item 401.00 kragtens die bepalings van regulasies 4.04.02 tot 4.04.05 uit sodanige pakhuis te verwijder in welke geval die bepalings van bedoelde regulasies 4.04.02 tot 4.04.05 *mutatis mutandis* van toepassing is en vir die doel van sodanige toepassing word enige verwysing in sodanige regulasies na synbare goedere en aksynsreg geag 'n verwysing te wees na, onderskeidelik, die bovermelde goedere en na doeancereg of doeancereg sowel as aksynsreg.

4.04.07. Sertifikate mag deur 'n licensiehouer in die klaringsbus in sy doeane-en-aksynspakhuis te eniger tyd gedurende die ure wanneer goedere toegelaat is om aangelever of verwijder te word uit sodanige pakhuis, geplaas word, maar die Sekretaris kan skrifstelsel vereis dat sertifikate wat betrekking het op aflewering of verwydering uit sodanige pakhuis op enige datum of vir enige tydperk deur die Sekretaris vermeld voor 'n tyd deur hom aangedui op daardie datum of op elke dag gedurende daardie tydperk in die klaringsbus geplaas moet word. Die licensiehouer moet ten opsigte van verwyderings uit elke doeane-en-aksynspakhuis die sertifikate agtereenvolgens nommer in die ruimte daarvoor.

4.04.08. Wanneer die Kontroleur aflewering of verwydering van enige goedere uit 'n doeane-en-aksynspakhuis gemagtig het of die licensiehouer 'n sertifikaat ingevolge regulasie 4.04.02 vir aflewering of verwydering van enige sodanige goedere in die klaringsbus geplaas het, moet die licensiehouer van die pakhuis sodanige goedere dadelik laat aflewer of verwijder tensy die spesiale toestemming van die Kontroleur verkry is om dit terug te hou, maar vir enige terughouding wat 'n tydperk van 7 dae oorskry moet die toestemming van die Sekretaris verkry word. Die Sekretaris kan algemene toestemming vir terughouding ten opsigte van die klas of soort goedere en vir die tydperke wat hy nodig ag, toestaan.

4.04.09. Die reg op enige goedere uit 'n doeane-en-aksynspakhuis verwijder is betaalbaar voor sodanige goedere aldus verwijder word, maar ten opsigte van goedere deur 'n licensiehouer kragtens die bepalings van regulasie 4.04.02 verwijder, kan die Sekretaris, onderworpe aan die sekerheid wat hy vereis en die voorwaardes wat hy in elke geval ople, die verwydering van sodanige goedere sonder voorafgaande betaling van enige betaalbare reg toelaat onder dekking van 'n sertifikaat vir verwydering van synbare/gespesifieerde goedere ex pakhuis (vorm DA 32) en toestemming verleen dat die betaling van verskuldigde reg ten opsigte van sodanige verwyderinge deur sodanige licensiehouer maandeliks of driemaandeliks, soos deur die Sekretaris bepaal, geskied by die kantoor van die Kontroleur, mits voorraadopname of die sluit van belastingrekeninge, volgens reëlings met die Kontroleur, plaasvind tussen die 25ste dag en die laaste dag van die maand of die tydperk van drie maande wat volg op die maand of die tydperk van drie maande waarin hierdie regulasie gepubliseer word of die maand of tydperk van drie maande waarin goedere vir die eerste keer kragtens regulasie 4.04.02 deur enige licensiehouer verwijder is. Die datum waarop so besluit word sal permanent gedurende elke maand of tydperk van drie maande van toepassing bly behalwe wanneer sodanige datum op 'n Saterdag, Sondag of openbare vakansiedag val in welke geval die Kontroleur die bedoelde datum vasstel, maar die datum vir betaling van reg soos hierna voorsien word nie daardeur geraak nie. Die reg op goedere wat sonder voorafgaande betaling van reg kragtens hierdie regulasie verwijder word tussen die datum van voorraadopname of die sluit van belastingrekeninge in een maand of tydperk van drie maande en die bedoelde datum in die volgende maand of tydperk van drie maande moet binne 30 dae na die datum van sodanige voorraadopname of die sluit van belastingrekeninge maar nie later as die voorlaaste amptelike werkdag van die maand wat volg op die maand of die tydperk van drie maande waarin die datum vir voorraadopname of die sluit van belastingrekeninge voorkom, betaal word nie. Die Sekretaris kan egter in omstandighede wat hy buitengewoon ag en onderworpe aan sodanige voorwaardes wat hy stel (met inbegrip van voorwaardes aangaande die datum van betaling van reg) enige datum vir voorraadopname of die sluit van belastingrekeninge vasstel. Die Sekretaris kan ook, ten opsigte van ingevoerde of synbare petroleumprodukte, onderworpe aan die sekerheid wat hy vereis en op die voorwaardes wat hy ople die verwijdering van sodanige produkte toelaat met betaling van verskuldigde reg daarop met die tussenposes waarop hy besluit mits nie minder as 12 betalings per jaar gedoen word nie.

4.04.10. Ondanks die bepalings van regulasie 4.04.09 moet elke vervaardiger van verkoopreggoedere, elke eienaar van verkoopreggoedere wat vir hom ten dele of geheel en al van materiaal wat aan sodanige eienaar behoort, vervaardig is en elke vervaardiger van en handelaar in pêrels, edelstene en halfedelstene, edelmetale of artikels bevattende of vervaardig van sodanige pêrels, edelstene en halfedelstene of edelmetale 'n kwartaallikse verkoopregrekening voorlê, in ooreenstemming met die voorskrifte van die Sekretaris, ten opsigte van enige goedere wat uit hulle persele wat as spesiale doeane-en-aksynspakhuis vir doeleindes van verkoopreg gelisensieer is, verwijder is. Bedoelde verkoopregrekening moet aan die Kontroleur voorgele word en die verskuldigde reg aan hom betaal word voor of op die 25ste dag van die

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

maand wat volg op die kwartaal waarop die rekening betrekking het: Met dien verstande dat, in die geval van motorvoertuie, rekening voorgelê en die reg betaal word op die tye voorgeskryf in regulasies 4.04.05 en 4.04.09, onderskeidelik.

4.04.11. Die bepalings van regulasie 4.15.07 is *mutatis mutandis* van toepassing ten opsigte van enige verwydering ex pakhuis van verkoopreggoedere en vir daardie doel word 'n verwysing na bier geag 'n verwysing na verkoopreggoedere te wees.

Klaring en verwydering van goedere uit doeane-en-aksynspakhuisse vir binnelandse verbruik

4.05.01. Synbare goedere mag nie uit enige doeane-en-aksynspakhuis ingevolge regulasie 4.04.01 of 4.04.02 vir betaling van reg verwyder word nie behalwe in die minimum hoeveelhede wat die Sekretaris ten opsigte van elke synbare produk of spiritusdrank bepaal.

4.05.02. Behoudens die bepalings van regulasie 4.04.06 kan ingevoerde goedere wat aan doeane-en/of verkoopreg onderhewig is nie uit 'n doeane-en-aksynspakhuis vir binnelandse verbruik verwyder word nie voordat sodanige goedere ooreenkomsdig artikel 20 (4) met betaling van enige verskuldigde reg geklaar is nie en die lisensiehouer van sodanige pakhuis in besit is van 'n afskrif van sodanige klaringsbrief deur die Kontroleur genommer en met 'n stempel gedateer.

Klaring en verwydering van goedere uit doeane-en-aksynspakhuisse vir uitvoer (met inbegrip van voorrade wat aan skepe of vliegtuie op buitelandse vaart of vlug verskaf word)

4.06.01. Die klaring en verwydering van goedere uit enige doeane-en-aksynspakhuis vir uitvoer of verskaffing as voorrade aan enige skip of vliegtuig op buitelandse vaart of vlug is onderworpe aan die bepalings van regulasies 4.04.01 tot 4.04.09.

4.06.02. Die Kontroleur kan gelas dat enige goedere wat vir uitvoer of verskaffing as voorrade uit 'n doeane-en-aksynspakhuis geklaar is, by enige ondersoekloeds of ander plek deur hom aangedui afgelewer moet word of kan gelas dat sodanige goedere in sodanige pakhuis vir ondersoek voor sodanige uitvoer of verskaffing, gehou moet word en sodanige goedere mag nie sonder die toestemming van die Kontroleur verwyder, uitvoer of verskaf word nie.

4.06.03. Die onderhawige goedere moet afsonderlik van enige ander goedere wat op dieselfde voertuig vervoer word, gehou word en moet deur 'n afskrif van die betrokke klaringsbrief, sertikaat of faktuur in regulasie 4.04.02 vermeld vergesel wees. Tensy die voorrade deur die werklike verwyderraar of eienaar of lisensiehouer van die betrokke doeane-en-aksynspakhuis of sy werknemer vervoer word, moet sodanige voorrade, behalwe met die toestemming van die Sekretaris, slegs deur die Suid-Afrikaanse Spoorwëe, of 'n persoon wat sekerheid kragtens artikel 99 van die Wet gestel het, vervoer word. Sodanige goedere vir uitvoer of verskaffing as voorrade moet onmiddellik langs die kortste weg na die skip, vliegtuig of spoorweg deur middel waarvan dit uitgevoer word, vervoer word. Geen karweier of ander persoon mag sodanige goedere na enige ander bestemming awend of sodanige goedere wat vir uitvoer of as voorrade verskaf is deur enige ander goedere vervang nie of met sodanige goedere op enige wyse peuter nie.

4.06.04. Die lisensiehouer van 'n doeane-en-aksynspakhuis waaruit goedere vir die verskaffing as voorrade aan 'n skip of vliegtuig op buitelandse vaart of vlug verwyder is, moet op 'n afskrif van die klaringsbrief, sertikaat of faktuur met betrekking tot sodanige goedere 'n ontvangsbewys verkry, deur 'n offisier van die skip of vliegtuig onderteken en met die strekking dat die voorrade aan boord ontvang is, en sodanige afskrif met ontvangsbewys moet aan die Kontroleur voor die vertrek van die skip of vliegtuig oorhandig word.

4.06.05. Die lisensiehouer moet tot bevrediging van die Sekretaris bewys lewer dat goedere wat geklaar is vir uitvoer of verskaffing as voorrade aan 'n skip of vliegtuig op buitelandse vaart of vlug, uitgevoer is en sodanige bewys moet binne die tydperk wat die Sekretaris vereis, voorgelê word.

4.06.06. Indien enige goedere uit 'n doeane-en-aksynspakhuis vir uitvoer of verskaffing as skeeps- of vliegtuigvoorraad verwyder is, of enige gedeelte van sodanige voorrade, nie verskeep of versend word nie, moet die lisensiehouer van die bedoelde pakhuis onmiddellik die feit aan die Kontroleur rapporteer, en hy moet onverwyld die reg op sodanige goedere betaal of dit na die Staatspakhuis laat verwyder of die ander stappe doen wat die Kontroleur besluit.

4.06.07. Die gesagvoerder van 'n skip of dieloods van 'n vliegtuig, moet enige voorrade aan boord van sy skip of vliegtuig (ongeag waar sodanige voorrade aan boord geneem is) wanneren en waar hy ook al deur die Kontroleur gelas word om dit te doen, toon, en moet die fasilitete verskaf om sodanige voorrade onder seël te laat plaas. Hy moet ook onverwyld die reg betaal op enige voorrade wat buite die Republiek verskeep is of wat by enige plek in die Republiek uit 'n doeane-en-aksynspakhuis verskeep is en wat verbruik, verkoop of van die hand gesit is op sodanige

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

skip in enige hawe in die Republiek of op sodanige vliegtuig op enige plek in die Republiek wanneer die vliegtuig nie in die lug is nie of op sodanige vliegtuig op 'n vlug tussen enige plekke in die Republiek (behalwe sodanige voorrade wat aldus verbruik is in die werking van die skip of vliegtuig self of wat aldus verbruik is deur die gesagvoerder ofloods of enige lid van die bemanning of enige passasier as deel van die diens inbegrepe by die dienskontrak van sodanige gesagvoerder,loods of bemanningslid of reisgeld van sodanige passasier sonder ekstra betaling daarvoor).

4.06.08. By die toepassing van regulasie 4.06.01 sluit goedere wat as voorrade aan 'n skip of vliegtuig verskaf kan word alle verbruikbare goedere in wat gewoonlik op sodanige skip of vliegtuig vir aandrywing, proviandering of instandhouding gebruik word, maar sluit nie normale duursame toerusting of vervangstukke van normale duursame toerusting van sodanige skip of vliegtuig in nie.

4.06.09. Normale duursame of vervangstukke daarvan wat op enige plek in die Republiek op enige skip of vliegtuig op vreemde vlug verskeep is, moet, behalwe waar elders voorsiening daarvoor gemaak word, as uitvoer van sodanige goedere behandel word en is onderworpe aan die bepalings van die Wet en hierdie regulasies vir sover dit op die uitvoer van goedere betrekking het.

4.06.10. Goedere kan kragtens die bepalings van artikel 20 (4) (d) as voorrade vir enige skip op vreemde vaart uit 'n doeane-en-aksynspakhuis verwijder word slegs indien—

- (a) sodanige skip nie 'n kusvaarder (permanent or tydelik) kragtens die bepalings van artikel 14 nie; of
- (b) sodanige skip, ten opsigte waarvan die bepalings van artikel 14 nie van toepassing is nie, nie in die Republiek geregistreer is en nie vir wins vir of ten behoeve van of ingevolge enige huur- of ander kontrak met enige persoon in die Republiek optree nie.

4.06.11. Die gesagvoerder van 'n skip wat tot die kusvaart van die Republiek toetree en 'n kusvaarder word, tydelik of permanent, moet al die regte hefbaar op enige onverbruikte voorrade aan boord van die skip ten tyde wat hy aldus tot die kusvaart toetree, betaal of sodanige voorrade in 'n doeane-en-aksynspakhuis opslaan. 'n Klaring vir die skip sal nie aan sodanige gesagvoerder uitgereik word nie totdat hy sodanige regte betaal of sodanige voorrade opgeslaan het nie: Met dien verstande dat waar tenkskepe tydelik tot die kusvaartdiens toetree en hulle vaart by 'n spesifieke kushawe 'n aanvang neem asook daar eindig, die Kontroleur 'n opname mag maak van die voorrade aan boord by eerste aankoms asook by terugkeer en die reg mag vorder op die voorrade wat tydens die kusvaart verbruik is.

Klaring van goedere uit doeane-en-aksynspakhuisse vir vervoer onder waarborg

4.07.01. Die bepalings van regulasies 3.13.01 tot 3.13.15 is *mutatis mutandis* van toepassing op goedere wat uit enige doeane-en-aksynspakhuis onder waarborg vervoer word.

4.07.02. Vervoer onder waarborg van goedere uit 'n doeane-en-aksynspakhuis is ook aan die bepalings van regulasies 4.04.01 tot 4.04.09 onderworpe.

4.07.03. In die geval van goedere wat slegs aan aksynsreg onderhewig is en van een doeane-en-aksynspakhuis na 'n ander een onder waarborg vervoer word, word 'n afskrif van 'n sertifikaat vir verwydering van synsbare/gespesifiseerde goedere ex pakhuis (vorm DA 32) met betrekking tot die vervoer van sodanige goedere by plasing in die klaringsbus in sodanige pakhuis waarheen sodanige goedere aldus vervoer is, geag 'n klaringsbrief vir heropslag ten opsigte van sodanige goedere in daardie pakhuis te wees.

4.07.04. In die geval van verkoopreggoedere wat in die Republiek vervaardig is, mag die eienaar sodanige goedere slegs onder dekking van 'n vorm DA 32 onder waarborg vervoer en slegs vir heropslag. Besonderhede van sodanige verwyderings moet op 'n vorm DA 75.22 aangedui word.

4.07.05. Die geadresseerde van enige goedere onder waarborg vervoer moet die vervoerder onmiddellik van die nie-ontvangs van sodanige goedere, of enige gedeelte daarvan, in kennis stel en sodanige vervoerder moet onmiddellik stappe doen om aan die Kontroleur van sodanige vermistte goedere rekenskap te gee of om die verskuldigde reg daarop te betaal.

Vasstelling van die hoeveelheid spiritus deur die massa te meet

4.08.01. Die hoeveelheid spiritus in enige houer moet, indien dit bereken word deur die massa te meet, op die wyse deur die Sekretaris bepaal en ooreenkomsdig die voorgeskrewe tabelle in paragraaf 103.01 of 103.02 van die Eerste Bylae hierby, vasgestel word.

Beheer van die gebruik van spiritus vir sekere doeleindes

4.09.01. Monsters vir voorlegging aan die Regeringsbrandewynraad ooreenkomsdig artikel 30 (1) van die Wet, of vir goedkeuring ooreenkomsdig artikel 8 van die Wet op Beheer oor Wyn en Spiritualieë (Wet No. 38 van 1956), moet, waar

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

moontlik, deur of onder toesig van die Kontroleur geneem en op 'n deur die Sekretaris bepaalde manier weggestuur word. Die betrokke lisensiehouer moet die verklaring en in die vorm wat die Sekretaris vereis, voorlê. Die Regeringsbrandewynraad moet sy beslissing aangaande die sertifisering of goedkeuring van enige voorgelegde monster in 'n sertifikaat vermeld.

4.09.02. Niemand mag sonder magtiging van die Kontroleur met 'n monster of 'n etiket daarvan, peuter, dit vervang of verander nadat sodanige monster vir sertifisering of goedkeuring geneem is nie.

4.09.03. 'n Licensiehouer wat van voorname is om vir die vermenging van brandewyn ooreenkomstig artikel 30 (2) enige spiritus te gebruik ten opsigte waarvan 'n korting op reg vir veroudering voorsiening voor gemaak is, moet die Kontroleur minstens vier-en-twintig uur voordat sodanige vervaardigingsproses 'n aanvang neem in kennis stel en aan sulke voorwaardes wat hy oor toesighouding van die vermengingsproses kennis nodig ag, voldoen. Waar die Kontroleur gelas dat 'n beampete by die vermengingsproses teenwoordig moet wees, moet die vermenging onder die beampete se toesig plaasvind.

Vereistes ten opsigte van distilleerketels

4.10.01. Behoudens die bepalings van regulasie 4.10.02 mag niemand, behalwe 'n landboudistilleerde, 'n potketel met 'n inhoudsmaat van minder as 680 liter of 'n kontinu-distilleerketel wat nie minstens 910 liter wyn of beslag per uur kan distilleer, gebruik nie.

4.10.02. Die bepalings van regulasie 4.10.01 is nie op enige distilleerketel van toepassing wat ten tyde van die inwerkingtreding van die Wet wettiglik in gebruik gewees het nie of op 'n distilleerketel wat die Sekretaris, na goeddunke, vir gebruik by die distillering of vervaardiging van essense of sodanige ander preparate wat hy kan bepaal, of vir eksperimentele doeleinades, kan magtig.

4.10.03. Geen landboudistilleerde mag 'n distilleerketel met 'n inhoudsmaat van minder as 90 liter vir die distillering van spiritus gebruik nie: Met dien verstande dat hierdie vereiste nie ten opsigte van 'n distilleerketel wat onmiddellik voor die inwerkingtreding van die Wet wettiglik in die besit van 'n landboudistilleerde gewees het, van toepassing is nie.

4.10.04. Niemand mag 'n distilleerketel vir die distillering van spiritus gebruik nie, en geen lisensie vir die distillering van spiritus daarin word uitgereik nie tensy sodanige distilleerketel geheel en al van koper, tin, vlekvrye staal of aluminium gemaak is. Bedoelde distilleerketels mag ook slegs met een of meer van die voormelde metale (nie bestrykings daarvan nie) herstel word tensy die Sekretaris anders goedkeur.

4.10.05. Wanneer 'n landboudistilleerde sy werkzaamhede as 'n landboudistilleerde beëindig of ophou om 'n landboudistilleerde ooreenkomstig die bepalings van die Wet te wees, moet hy, bo en behalwe enige kennisgewing kragtens enige bepalings van die regulasies met betrekking tot enige spiritus deur hom vervaardig, die Kontroleur onverwyld van die hand sit of voorgenome van die hand sit van enige distilleerketel in sy besit, in kennis stel.

Bykomende bepalings betreffende spiritus vervaardig deur landboudistilleerders

4.11.01. Geen landboudistilleerde in die Provinsie van Transvaal of die Oranje-Vrystaat mag spiritus van enige vrug behalwe vars druwe, perskes, sitrus, appelkose, appels, vye, pere of pruime distilleer nie. Sodanige vars vrugte moet op die plaas wat deur die lisensiehouer ge-okkupeer word, verbou word.

4.11.02. 'n Landboudistilleerde mag nie 'n distilleerketel gebruik wat nie op 'n fondament van baksteen, klip of cement opgerig is en tot bevrediging van die Kontroleur op 'n deur hom goedgekeurde ligging op die betrokke plaas behoorlik ingebou is nie.

4.11.03. Elke landboudistilleerde moet op vorms deur die Sekretaris goedgekeur—
(a) binne 30 dae na die eerste dag van Januarie van elke jaar 'n opgawe van spiritus in sy besit op die eerste dag van Januarie, aan die Kontroleur voorlê;
(b) binne 14 dae na voltooiing van elke nuwe distillasie of herdistillasie van spiritus deur hom, 'n opgawe van die hoeveelheid en sterkte van die spiritus aldus gedistilleer of herdistilleer aan die Kontroleur voorlê; en
(c) op versoek van 'n beampete 'n opgawe, deur hom as juis verklaar, van die sterkte en hoeveelheid van spiritus in sy besit op die datum van sodanige versoek, voorlê.

4.11.04. Die opgawe ooreenkomstig regulasie 4.11.03 (a) vereis, moet ook deur iemand wat opgehou het om 'n landboudistilleerde te wees, maar wat gedurende die voorafgaande kalenderjaar 'n landboudistilleerde was, verstrek word.

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. Wanneer 'n landboudistilleerdeerder sy werksaamhede as 'n landboudistilleerdeerder staak of ophou om 'n landboudistilleerdeerder ooreenkomsdig die bepalings van die Wet te wees, moet hy onverwyld die Kontroleur in kennis stel en terselfdertyd 'n opgawe van die aard in regulasie 4.11.03 (c) vermeld op die datum waarop hy sy werksaamhede staak of ophou om 'n landboudistilleerdeerder te wees, verstrek. Hy moet ook die reg onverwyld betaal op enige spiritus in sodanige opgawe vermeld wat hy op sodanige datum in sy besit het, tensy sodanige spiritus op sodanige plaas, deur hom ooreenkomsdig die bepalings van die Wet verbruik word en hy moet die teenblaale van enige sertifikate wat hy ten opsigte van spiritus uitgerek het asook enige ongebruikte sertifikate in sy besit, aan die Kontroleur afgee.

4.11.06. Die bepalings van regulasies 4.03.01 tot 4.03.13, 4.04.01 tot 4.04.09 en 4.12.01 tot 4.12.03 is *mutatis mutandis* op enige landboudistilleerdeerder en op enige spiritus deur hom vervaardig, van toepassing en vir die doel van sodanige toepassing word enige verwysing na 'n doeane-en-aksynsvervaardigingspakhuis geag 'n verwysing na die plaas deur die landboudistilleerdeerder besit of bewoon of waarop sodanige spiritus vervaardig word, te wees, maar die Sekretaris kan enige klas van landboudistilleerdeers van die toepassing van die bepalings van alle sodanige regulasies of enige sodanige regulasie op die voorwaardes wat hy in elke geval oplê, vrystel.

Bykomende regulasies aangaande die vervaardiging van spiritus in doeane-en-aksynsvervaardigingspakhuisse

4.12.01. Alle beslag moet in die ingeskreve giskuipe gegis word en alle beslag en wyn moet, voordat dit vir distillering na 'n distilleerketel gelei word, in die ingeskreve toevoertenke geplaas en daarvandaan deur middel van geslote metaalpype of ander pype van 'n soort deur die Sekretaris goedgekeur deur die pomp en keteltoevoervat regstreeks na die distilleerketel gelei word.

4.12.02. Niemand mag enige wyn, spiritus of spiritus met wyn of beslag gemeng uit 'n toevoertenk in enige distilleerketel voer nie, tensy die Kontroleur 'n opname van die hoeveelheid en sterkte daarvan gemaak het. Daarna moet die Kontroleur die toevoertenk sluit of verseël en dit moet dwarsdeur die distilleeroperasie aldus gesluit of verseël gehou word, maar die Sekretaris kan, ten opsigte van die klas of soort toevoermateriaal en op die voorwaardes waarop hy besluit die vereiste dat enige toevoertenk gesluit of verseël moet word of dat enige toevoermateriaal opgeneem moet word, ophef.

4.12.03. Elke lisensiehouer moet tot bevrediging van die Sekretaris behoorlike pakhusregisters van alle spiritus in sy doeane-en-aksynsvervaardigingspakhuis hou, en hy moet juiste aantekening in 'n oorplasingsboek in die vorm wat die Sekretaris verlang van alle oorplasings van sodanige spiritus uit een bevatter of houer na 'n ander hou. Behalwe met die toestemming van die Kontroleur mag sodanige oorplasings nie bewerkstellig word nie en sodanige oorplasings moet onmiddellik na afhandeling van elke sodanige oorplasing in die oorplasingsboek geboekstaaf word.

4.12.04. In elke geval waar daar van iemand vereis word om in enige klaring, sertifikaat, opgawe, faktuur, verklaring of ander dokument die sterkte van spiritus in die Republiek vervaardig aan te dui, moet hy die juiste alkoholiesterke sterkte vermeld, d.w.s. die sterkte soos dit deur Sikes se hidrometer na die verwydering van enige vreemde stowwe in sodanige spiritus aangedui sou word.

4.12.05. Alle vate wat spiritus vir veroudering bevat, moet tot bevrediging van die Kontroleur duidelik op een van die buite-ente daarvan met 'n onderskeidingsnommer die jaar van verwydering na 'n doeane-en-aksynsvervaardigingspakhuis vir veroudering, en die ander inligting wat die Sekretaris van tyd tot tyd vereis, gemerk word.

4.12.06. Die opstapeling van vate wat spiritus vir veroudering in 'n doeane-en-aksynsvervaardigingspakhuis bevat, moet op 'n wyse geskied wat deur die Kontroleur goedgekeur is. Geen spiritus mag gedurende die verouderingstydperk uit 'n vat verwyder word nie, behalwe onder die toesig van die Kontroleur.

4.12.07. Die opstapeling van pakke of bevatters wat spiritus bevat in 'n doeane-en-aksynsvervaardigingspakhuis moet op 'n wyse deur die Kontroleur goedgekeur, geskied.

4.12.08. Die besonderhede wat die Sekretaris verlang moet tot bevrediging van die Kontroleur op een van die buite-ente van alle pakke of bevatters (behalwe vaste bevatters) wat spiritus in 'n doeane-en-aksynsvervaardigingspakhuis bevat, gemerk word. Alle sodanige besonderhede moet in duidelike leesbare letters of syfers van die grootte wat die Kontroleur verlang geverf word en geverf gehou word.

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.

Bykomende regulasies betreffende vervaardiging van spiritusdranke in 'n doeane-en-aksynsopslagpakhuis en klaring van sodanige dranke

4.13.01. Enige klaringsbrief vir vervoer onder waarborg of heropslag (vorm DA 15 of 13) of sertifikaat vir verwydering van synsbare/gespesifieerde goedere ex pakhuis (vorm DA 32), vir oordrag van enige spiritus van 'n doeane-en-aksynsvervaardigingspakhuis na 'n doeane-en-aksynsopslagpakhuis moet vir die werklike hoeveelheid aldus verwyder wees en moet deur die lisensiehouer van die bedoelde doeane-en-aksynsopslagpakhuis met die persentasie vermeld in artikel 75 (18) met betrekking tot spiritus verminder word en sodanige verminderde hoeveelheid sal geag word in sodanige opslagpakhuis ontvang te gewees het: Met dien verstande dat, vir doeleinades van die toelating van die bedoelde persentasie, die Sekretaris enige doeane-en-aksynsopslagpakhuis as 'n doeane-en-aksynsvervaardigingspakhuis kan beskou mits bedoelde persentasie nie daardeur meer as een keer ten opsigte van dieselfde spiritus toegelaat word nie.

4.13.02. Wanneer enige spiritus aldus in 'n doeane-en-aksynsopslagpakhuis heropgeslaan, benodig word vir die vermenging van brandewyn of die vervaardiging van enige ander spiritusdrank, moet sodanige spiritus eers op 'n voorlopige klaringsbrief vir betaling van reg ex pakhuis of 'n ooreenstemmende sertifikaat vir verwydering van synsbare/gespesifieerde goedere ex pakhuis (vorm DA 32) geklaar word maar betaling van reg ten opsigte van sodanige spiritus is aan die bepalings van regulasie 4.13.05 onderworpe.

4.13.03. Enige spiritus of enige spiritus bevat in spiritusdranke wat uit enige doeane-en-aksynsopslagpakhuis vir vervoer onder waarborg, heropslag of verskaffing kragtens die bepalings van Bylae No. 6 verwyder word, is aan die bepalings van regulasies 4.04.01 tot 4.04.09 onderworpe en die werklike hoeveelheid aldus verwyder moet in elke geval op die betrokke klaringsbrief of sertifikaat geklaar word.

4.13.04. Voorraad word opgeneem nie later as op die laaste werksdag van elke maand nie of op die ander tye waarop die Sekretaris besluit, deur die Kontroleur en die lisensiehouer van elke doeane-en-aksynsopslagpakhuis van al die spiritus en die spiritus in spiritusdranke bevat in sodanige pakhuis.

4.13.05. Die bedrag aan reg betaalbaar ten opsigte van enige spiritus uit enige doeane-en-aksynsopslagpakhuis verwyder moet, benewens enige reg kragtens die bepalings van regulasie 4.13.03 betaalbaar, bereken word teen die toepaslike skale van reg op die verskil tussen die totale hoeveelhede wat ooreenkomsdig die bepalings van regulasie 4.13.01 geag word gedurende die betrokke maand in sodanige pakhuis ontvang te gewees het en die totale hoeveelhede spiritus en spiritus in spiritusdranke bevat wat gedurende daardie maand kragtens die bepalings van regulasie 4.13.03 verwyder is plus die totale hoeveelhede spiritus en spiritus in spiritusdranke bevat wat in ooreenstemming met die bepalings van regulasie 4.13.04 in voorraad gevind is en die betaling van sodanige reg is aan die bepalings van regulasies 4.04.05 en 4.04.09 onderworpe. Enige hoeveelheid in hierdie regulasie vermeld, is sodanige hoeveelheid uitgedruk in liter alkohol volgens volume.

4.13.06. Indien spiritus wat kragtens die bepalings van item 609.04.30 verouder is, by die vermenging van brandewyn of die vervaardiging van enige spiritusdrank kragtens die bepalings van artikel 30 (2) gebruik word, moet sodanige gemengde brandewyn of drank nie minder as een persent of enige veelvoud van een persent (teen die sterkte van alkoholinhoud volgens volume bereken) van enige klas verouderde spiritus in paragraaf (1), (2) of (3) van die bedoelde item vermeld, afsonderlik geneem, bevat nie en sodanige gemengde brandewyn of drank mag nie sonder die toestemming van die Kontroleur in enige ander vermenging kragtens die bepalings van die bedoelde artikel gebruik word nie.

4.13.07. Die Sekretaris kan vereis dat die vermengings- of ander formule ten opsigte van die vervaardiging van enige spiritusdrank kragtens die bepalings van artikel 30 by hom geregistreer moet word en sodanige formule mag nie sonder die wete en toestemming van die Sekretaris verander word nie.

4.13.08. Die Sekretaris kan, ten opsigte van enige gemengde brandewyn of ander spiritusdrank kragtens die bepalings van artikel 30 vervaardig, vereis dat enige kodemerk deur hom goedgekeur ten opsigte van enige formule in regulasie 4.13.07 vermeld en by hom geregistreer op enige kleinhandel- of groothandelhouer of enige vaste bevatter, tenk of ander houer in 'n doeane-en-aksynsopslagpakhuis wat enige sodanige brandewyn of drank bevat, aangedui word.

4.13.09. 'n Klaringsbrief of sertifikaat vir heropslag of vervoer onder waarborg van enige spiritusdrank in 'n doeane-en-aksynsopslagpakhuis moet genoegsame besonderhede bevat sodat die reg betaalbaar ten opsigte van die goedere aldus geklaar, geredelik bereken kan word.

Bykomende regulasies betreffende die vervaardiging van wyn

4.14.01. Regulasies 4.01.01 tot 4.01.11 is *mutatis mutandis* op die goedkeuring en bestuur van enige spesiale doeane-en-aksynspakhuis vir die vervaardiging van wyn van toepassing.

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. Regulasies 4.03.01 tot 4.03.13 en 4.04.01 tot 4.04.09 is *mutatis mutandis* by die vervaardiging van wyn in enige spesiale doeane-en-aksynspakhuis van toepassing, maar die Sekretaris kan enige klas vervaardiger van wyn by die toepassing van die bepalings van sodanige regulasies of enige sodanige regulasie op die voorwaardes wat hy in elke geval ople vrystel.

4.14.03. Fakte in sodanige vorm en wat sodanige besonderhede aangee wat die Sekretaris vereis, moet, voor die verwydering van enige wyn, ten opsigte van alle wyn uit 'n spesiale doeane-en-aksynspakhuis of 'n doeane-en-aksynsvervaardigingspakhuis verwijder, voltooi word, onderworpe aan sodanige voorwaardes of vrystellings wat die Sekretaris ople of verleen. Die duplike van sodanige fakture moet te alle tye aan die Kontroleur vir ondersoek beskikbaar wees. Vragbriewe, verskepingsdokumente en enige ander dokumente met betrekking tot sodanige wyn moet ook op versoek aan die Kontroleur beskikbaar gestel word.

4.14.04. In die geval van enige verwydering van wyn ex pakhuis vir betaling van reg, word die betrokke faktuur in regulasie 4.14.03 vermeld geag 'n sertifikaat vir verwydering van synbare/gespesifieerde goedere te wees, maar afskrifte van sodanige fakture moet nie in die klaringsbus geplaas word nie tensy die Sekretaris dit skriftelik vereis op die datum of vir die tydperk in regulasie 4.04.07 vermeld. Die hoeveelhede wyn kragtens die bepalings van hierdie regulasie vir betaling van reg verwyder, kan ten tyde van verklaring op 'n klaringsbrief ooreenkomsdig die bepalings van regulasie 4.04.05 met die persentasie in artikel 75 (18) ten opsigte van wyn vermeld, verminder word en reg moet op sodanige verminderde hoeveelheid bereken word.

4.14.05. In die geval van enige verwydering van wyn ex pakhuis vir 'n ander doel as betaling van reg, word die betrokke faktuur in regulasie 4.14.03 vermeld nie as 'n sertifikaat vir verwydering van synbare/gespesifieerde goedere aanvaar nie en sodanige verwydering is in alle opsigte aan die bepalings van regulasies 4.04.01 tot 4.04.09 onderworpe.

4.14.06. Wanneer 'n wynbouer sy werkzaamhede as 'n wynbouer staak, moet hy al die teenblaais van sertifikate wat ten opsigte van enige wyn uitgereik is en ook alle ongebruikte sertifikaatvorms in sy besit aan die Kontroleur afgee.

Bykomende bepalings betreffende die vervaardiging van bier

4.15.01. Die vervaardiger moet minstens 24 uur voordat daar met 'n brou begin word in 'n brouboek, in 'n vorm deur die Sekretaris goedgekeur, die dag en uur van brou, tesame met die datum waarop die inskrywing gemaak word, opteken, en minstens 2 uur voordat daar met die meng begin word, moet hy die hoeveelheid en soort materiale wat gebruik gaan word, boekstaaf. Die vervaardiger moet ook in dieselfde boek die hoeveelheid worts opgevang en die relatiewe digtheid van die worts voor gisting, die nommers en beskrywing van die bevatters waarin die worts opgevang is, sowel as die tydwanneer die inskrywing gemaak word, boekstaaf. Sodanige inskrywing moet nie later as 1 uur nadat die opvangs afgehandel is, gemaak word nie.

4.15.02. Indien worts van verskillende broue op enige stadium van vervaardiging gemeng word, moet die vervaardiger in sy brouboek opteken (binne 1 uur na sodanige vermenging), die betrokke hoeveelhede, relatiewe digtheid voor gisting en die ander besonderhede wat die Sekretaris ten opsigte van die verskillende hoeveelhede aldus vermeng, verlang en ook die hoeveelheid en relatiewe digtheid voor gisting van die gemengde worts.

4.15.03. Die vervaardiger moet die bedoelde brouboek in sy doeane-en-aksynsvervaardigingspakhuis hou waar dit te alle tye vir die Kontroleur toeganklik en gereed vir sy ondersoek moet wees. Die vervaardiger mag nie, behalwe met die toestemming van die Kontroleur, enige inskrywing in sodanige boek uitwis of wysig nie.

4.15.04. Suikeroplossings mag nie 'n relatiewe digtheid van 1 150 grade oorskry nie. Suiwer karamel wat vir kleurdoeleindes gebruik word en suikeroplossings, moet op 'n wyse deur die Sekretaris goedgekeur, berei, geboekstaaf en gebruik word.

4.15.05. By die vervaardiging van bereiding van bier vir verkoop, mag 'n vervaardiger nie saggarien, sukramien of sugarol, of samestellings onderskeidelik van saggarien, sukramien of sugarol, of enige ander stof (uitgesonderd suiker) wat 'n positiewe reaksie op die chemiese toetse vir saggarien toon, gebruik of byvoeg nie.

4.15.06. Indien te eniger tyd na gisting in enige worts begin het, sodat die oorspronklike relatiewe digtheid nie met die voorgeskrewe saggarameter vasgestel kan word nie, die oorspronklike relatiewe digtheid daarvan vasgestel moet word, moet sodanige relatiewe digtheid op die volgende wyse vasgestel word—

- (a) 'n bepaalde hoeveelheid teen 15,6 grade Celsius van 'n monster wat uit enige deel van sodanige worts uitgehaal is, word gedistilleer;
- (b) die distillaat en oorblyfsel word elkeen met gedistilleerde water tot die totale hoeveelheid voor distillasie aangevul en die relatiewe digtheid van elkeen word vasgestel;

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 1 150 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) die getal grade waarby die relatiewe digtheid van die distillaat minder is as die relatiewe digtheid van gedistilleerde water word geag die spiritusaanduiding van die distillaat te wees; en
- (d) die grade oorspronklike relatiewe digtheid wat teenoor bedoelde aanduiding in die tabel in paragraaf 104.00 van die Eerste Bylae by hierdie regulasies staan, plus die relatiewe digtheid van die oorblyfsel word geag die oorspronklike relatiewe digtheid van sodanige worts te wees.

4.15.07. Fakture in 'n vorm deur die Sekretaris goedgekeur en wat die besonderhede aandui wat hy verlang, moet deur elke vervaardiger ingeval word om alle bier wat uit enige doeane-en-aksynsvervaardigingspakhuis verwijder word, te dek, en afskrifte van sodanige fakture moet te alle tye vir ondersoek deur die Kontroleur toeganklik wees. Vragbriewe, verskeepingsdokumente en enige ander dokumente en opgawes wat die Kontroleur verlang, moet op versoek ook aan hom beskikbaar gestel word.

4.15.08. In die geval van enige verwijdering van bier ex pakhuis vir betaling van reg, word die betrokke faktuur in regulasie 4.15.07 vermeld, by die toepassing van regulasie 4.04.02, geag 'n sertificaat vir verwijdering van synbare/gespesifieerde goedere te wees, maar afskrifte van sodanige fakture moet nie in die klaringsbus geplaas word nie tensy die Sekretaris dit skriftelik vereis op die datum of vir die tydperk in regulasie 4.04.07 vermeld. Die hoeveelhede bier aldus verwijder, moet egter maandeliks ooreenkomsdig die bepalings van regulasie 4.04.05 op 'n klaringsbrief verklaar word.

4.15.09. In die geval van enige verwijdering van bier ex pakhuis vir 'n ander doel as betaling van reg, word die betrokke faktuur in regulasie 4.15.07 vermeld nie as 'n sertificaat vir verwijdering van synbare/gespesifieerde goedere aanvaar nie en sodanige verwijdering is in alle opsigte aan die bepalings van regulasies 4.04.01 tot 4.04.09 onderworpe.

Bykomende regulasies betreffende die vervaardiging van asynsurrogate en asynsuur (met inbegrip van houtasy)

4.16.01. Die bepalings van regulasies 4.15.07 tot 4.15.09 is *mutatis mutandis* van toepassing ten opsigte van enige verwijdering ex pakhuis van asynsurrogate of asynsuur en vir daardie doel word 'n verwysing na bier geag 'n verwysing na asynsurrogate of asynsuur te wees.

Bykomende regulasies betreffende die vervaardiging van tabak

4.17.01. Die netto massa per 1 000 sigarette van elke klas van elke merk sigarette wat in 'n doeane-en-aksynsvervaardigingspakhuis vervaardig word, moet op die wyse en op die tye wat die Sekretaris vereis vasgestel word.

4.17.02. Die Sekretaris kan toestemming verleen dat 'n gemiddelde massa wat van tyd tot tyd op 'n deur hom bepaalde wyse vasgestel word, van elke klas van elke merk sigarette of sigare wat in enige doeane-en-aksynsvervaardigingspakhuis vervaardig word, in daardie pakhuis vir doeleindes van berekening van die reg op sodanige klas sigarette of sigare vir die tyd wat hy toelaat, gebruik word.

4.17.03. Die bepalings van regulasies 4.15.07 tot 4.15.09 is *mutatis mutandis* van toepassing ten opsigte van enige verwijdering ex pakhuis van bewerkte tabak en vir daardie doel word 'n verwysing na bier geag 'n verwysing na bewerkte tabak te wees.

Bykomende regulasies betreffende die vervaardiging van mineraalolies

4.18.01. Die bepalings van regulasies 4.15.07 tot 4.15.09 is *mutatis mutandis* van toepassing ten opsigte van enige verwijdering ex pakhuis van mineraalolies en vir daardie doel word 'n verwysing na bier geag 'n verwysing na mineraalolies te wees.

Bykomende regulasies betreffende die vervaardiging van motorkarre

4.19.01. Elke vervaardiger moet, voordat hy met vervaardiging begin, die Kontroleur van die tipes en modelle motorkarre wat hy voorneem is om te vervaardig, in kennis stel, en moet daarna die Kontroleur vooraf van enige byvoegings by, of veranderings van die tipes en modelle van motorkarre wat hy vervaardig, in kennis stel.

4.19.02. Geen vervaardiger mag, behalwe met die toestemming van die Kontroleur, enige motorkar van 'n nuwe tipe of model of variant daarvan wat deur hom vervaardig is, uit sy doeane-en-aksynsvervaardigingspakhuis verwijder voordat die Kontroleur die massa van die getal in regulasie 4.19.06 vermeld van so 'n tipe of model motorkar of variant daarvan ooreenkomsdig regulasies 4.19.03, 4.19.04 en 4.19.05 deur meting bepaal het nie.

4.19.03. Die Sekretaris kan die beswaarde gemiddelde van die getal van enige afsonderlike nuwe tipe of model motorkar of variant daarvan wat hy bepaal as die massa vir belastingdoeleindes van elke motorkar van daardie tipe of model motorkar of variant daarvan wat in die onderhavige doeane-en-aksynsvervaardigingspakhuis vervaardig word, aanvaar.

- (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 pyrroligneous 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. Vir die doeleindes van vasstelling van die massa vir belastingdoeleindes van enige type of model motorkar of variant daarvan moet die massa van die water in die verkoelingstelsel asook dié in die houer vir die ruitwasser en van die petrol, dieselolie of ander aandryfbrandstof in die brandstoetenk van die motorkar van die tipe of model of variant daarvan waarvan die massa werklik bepaal word uit die massa van sodanige motorkar uitgesluit word, maar die massa van enige smeeroef ander olie of ander vloeistof in sodanige motorkar nodig wanneer vir die pad gereed en die massa van gereedskap wat as standaardtoerusting verskaf word, moet ingesluit word. Die massa van sodanige brandstof, smeeroef of ander olie of vloeistof moet op die deur die Sekretaris bepaalde wyse bereken word indien die massa daarvan nie gerедelik vasgestel kan word nie.

4.19.05. Die massa van plaaslikvervaardigde onderdele en materiale moet vasgestel word op die wyse deur die Sekretaris bepaal in regulasie 4.19.07 wat die gemiddelde massa van so 'n getal van enige sodanige onderdeel of materiaal waartoe hy besluit as die massa van sodanige onderdeel of materiaal by die toepassing van items 609.17.20, 609.17.30 en 609.17.40 kan aanvaar.

4.19.06. Vir die doeleindes van vasstelling van die beswaarde gemiddelde persentasie netto plaaslike inhoud van onderdele en materiale in die Republiek vervaardig van enige motorkar deur die Sekretaris van Nywerheidswese gesertifiseer 'n variant te wees van enige besondere model, moet die gemiddelde massa van 10 voertuie van elke variant vir die tydperk waarin sodanige variant vervaardig word, verkry word, maar die vasgestelde massa sal die werklike gemiddelde, bereken tot die naaste kilogram, wees.

4.19.07. Vir die doeleindes van vasstelling van die massa van komponente wat in die Republiek vervaardig word, moet die werklike gemiddelde massa van 10 komponente verkry word en sodanige massa sal geld vir solank as wat die sertifikaat van oorsprong ten opsigte van motorvoertuigkomponente voorsien deur 'n komponentvervaardiger aan 'n motorvoertuigvervaardiger of deur 'n motorvoertuigvervaardiger vervaardig, vir die betrokke komponent in die oorspronklike toestand geldig bly.

4.19.08. Vir die doeleindes van item 609.17 kan die Sekretaris ten opsigte van rubberlugbande en -binnebande 'n gemiddelde massa vir elke grootte bepaal.

4.19.09. Die bepalings van regulasies 4.15.07 tot 4.15.09 is *mutatis mutandis* van toepassing ten opsigte van enige verwydering ex pakhuis van 'n motorkar en vir daardie doel word 'n verwysing na bier geag 'n verwysing na 'n motorkar te wees.

Bykomende regulasies betreffende die vervaardiging van verkoopreggoedere

4.20.01. Die Sekretaris kan vervaardigers van verkoopreggoedere vrystel van lisensiëring en betaling van verkoopreg indien die waarde vir doeleindes van verkoopreg van sodanige goedere in die voorafgaande kalenderjaar—

- (a) in die geval van motorvoertuignommerplate nie R250 oorskry nie; en
- (b) in die geval van alle ander goedere nie R2 000 oorskry nie.

HOOFSTUK V

KLARING EN HERKOMS VAN GOEDERE: AANSPREEKLIKHEID VIR EN BETALING VAN REGTE

Klaring van goedere en tyd van klaring

5.01.01. Slegs die vorms wat in hierdie regulasies voorgeskryf is, moet vir die klaring van goedere ooreenkomsdig die bepalings van die Wet gebruik word.

5.01.02. Behalwe soos andersins bepaal, moet volledige besonderhede soos op die voorgeskrewe vorms aangedui, deur die persoon wat sodanige goedere klaar, verstrek word en hy moet aan die Kontroleur die getuienis voorlē wat die Kontroleur in elke geval verlang om enige besonderhede wat op sodanige klaring verskyn, te bevestig.

5.01.03. Alle klaringsbriewe en duplike daarvan, moet op 'n duidelik leesbare wyse ingevul word, en die Kontroleur kan weier om 'n klaringsbrief te aanvaar, indien 'n gedeelte daarvan na sy mening onleesbaar is of nie behoorlik ingevul is nie.

5.01.04. Enigiemand wat enige goedere ooreenkomsdig die bepalings van die Wet vir enige doel klaar, moet ook, bo en behalwe die besonderhede wat by die berekening van reg op sodanige goedere benodig word, die besonderhede van sodanige goedere wat die Sekretaris van tyd tot tyd mag vereis vir die samestelling van handelsopgawes ooreenkomsdig artikel 117 verstrek. Sodaanige besonderhede moet slegs in die kolom wat betrekking het op statistiese hoeveelheid op die betrokke klaringsbrief ingeskryf word (selfs al het sodanige besonderhede ook op die berekening van reg betrekking) en geen besonderhede nie deur die Sekretaris gespesifiseer om vir die samestelling van handelsopgawes te wees moet in bedoelde kolom ingeskryf word nie.

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.

5.01.05. In die geval van goedere nie ex pakhuis nie wat van die Republiek af uitgevoer word, moet ook, bo en behalwe die besonderhede wat ooreenkomstig die bepalings van regulasie 5.01.04 vereis word, die statistieke kodenommer met betrekking tot sodanige goedere wat die Sekretaris van tyd tot tyd in die *Staatskoeant* aankondig in sodanige klaring in die kolom wat op statistieke kôde betrekking het, verstrek word.

5.01.06. Enige reg wat betaalbaar is of nie gekort word ingevolge enige tariefpos, tariefitem of item van enige Bylae by die Wet moet in die toepaslike kolom vir reg op dieselfde lyn in die betrokke klaringsbrief as die bedoelde pos of item waarop dit betrekking het, ingeskryf word en die aard van enige ander betaling ten opsigte van enige goedere in 'n klaringsbrief verklaar, moet in die kolom wat op tariefpos of -item betrekking het op dieselfde lyn as die bedrag van sodanige betaling aangetoon word.

5.01.07. Enigiemand wat enige goedere kragtens die bepalings van die Wet geklaar het of enige daaropvolgende eienaar van sodanige goedere of enige lisensiehouer van enige doeane-en-aksynspakhuis waarin sodanige goedere opgeslaan word of enige persoon wat sodanige goedere kragtens die bepalings van Bylae No. 3, 4, 5, 6 of 7 verkry het of enige ander persoon wat handel met of in sodanige goedere of dit verbruik, moet, indien hy te eniger tyd bewus word daarvan dat sodanige goedere onjuis geklaar is die Kontroleur onverwyld daarvan in kennis stel en enige dokumente of enige ander bewyse in sy besit aan die Kontroleur oorhandig.

5.01.08. Indien enige goedere geklaar word voordat sodanige goedere werklik op 'n skip of voertuig vir versending na die Republiek gelaai is, word sodanige klaring, ondanks enige bewys van sodanige lading wat ooreenkomstig die bepalings van artikel 38 (1) (b) aan die Kontroleur voorgelê of deur hom aanvaar is, by die toepassing van die Wet nie as behoorlike klaring van sodanige goedere behandel nie.

Vereistes betreffende fakture

5.02.01. Enigiemand wat enige ingevoerde goedere of goedere wat ingevoer staan te word klaar, moet ten tyde van die voorlegging van die betrokke klaringsbrief 'n faktuur, in die voorgeskrewe vorm (vorm DA 60 en DA 60A), van die leweransier van sodanige goedere aan die Kontroleur voorlê, wat in alle opsigte soos in die bedoelde vorm aangedui en ooreenkomstig die vereistes daarin aangedui, ingevul is.

5.02.02. (a) Fakture wat ten opsigte van die verkoop, van die hand sit, verskaffing of oorplasing van synbare goedere uitgereik word, moet in die vorm vir elke klas of soort van sodanige goedere wees wat die Sekretaris van tyd tot tyd vereis.

(b) Dit is 'n vereiste dat alle fakture ten opsigte van verkoopreggoedere wat bedoel is vir uitvoer of inkorporering in ongebruikte toestand in ander verkoopreggoedere die verkoopreg aan die departement betaal afsonderlik aantoon.

(c) Indien fakture, wat ten opsigte van die verkoop, van die hand sit of verskaffing van verkoopreggoedere die verkoopreg afsonderlik aantoon moet bedoelde verkoopreg die juiste bedrag wat aan die departement betaal is verteenwoordig.

5.02.03. Enigiemand wat enige goedere vir uitvoer klaar, moet op versoek van die Kontroleur ten tyde van voorlegging van die betrokke klaringsbrief 'n faktuur in die vorm wat die Sekretaris vereis aan die Kontroleur voorlê.

5.02.04. Die bepalings van regulasies 5.02.01 en 5.02.03 is *mutatis mutandis* van toepassing ten opsigte van goedere wat per pos in- of uitgevoer word, maar die Sekretaris kan, ten opsigte van enige klas of soort goedere of van enige klas of soort van pospakket wat hy bepaal en mits klaring by 'n doeane-en-aksynskantoor nie 'n vereiste kragtens artikel 13 is nie, van die voorlegging van 'n voorgeskrewe faktuur op die voorwaardes wat hy in elke geval oplê, afsien.

5.02.05. 'n Voorgeskrewe faktuur wat ooreenkomstig die bepalings van regulasie 5.02.01 vereis word, word nie aanvaar as aan die vereistes van sodanige regulasie te voldoen nie, indien die beskrywing van die goedere in sodanige faktuur nie, benewens enige eiendoms- of handelsnaam van sodanige goedere, 'n volledige beskrywing van die aard en eienskappe van sodanige goedere bevat nie, tesame met die besonderhede daarvan wat by die berekening van die reg verskuldig op sodanige goedere vereis word en wat deur die Sekretaris vereis word om handelstatistiese saam te stel.

5.02.06. Benewens die inligting wat ooreenkomstig regulasie 5.02.05 vereis word, moet voorgeskrewe fakture ten opsigte van enige ingevoerde goedere van enige klas of soort wat in paragraaf 105.00 van die Eerste Bylae hierby vermeld word, die besonderhede vermeld in sodanige paragraaf ten opsigte van sodanige goedere bevat.

5.02.07. 'n Voorgeskrewe faktuur ten opsigte van enige ingevoerde goedere van enige klas of soort wat in paragraaf 106.00 van die Eerste Bylae hierby vermeld word, moet 'n verklaring deur die leweransier daarvan bevat wat, benewens die binnelandse waarde van sodanige goedere op die datum van aankoop, die gewone markprys of -pryse (wat op dieselfde basis as die binnelandse waarde bereken word), spesifiseer waarteen sodanige of dergelike goedere in die gebied van uitvoer (met

5.01.05. In the case of goods not ex warehouse exported from the Republic, such statistical code number relating to such goods as the Secretary may from time to time notify in the Gazette, shall be furnished in the column relating to statistical code on the relative entry in addition to any particulars required in terms of the provisions of regulation 5.01.04.

5.01.06. Any duty payable or not rebated in terms of any tariff heading, tariff item or item of any Schedule to the Act shall be entered in the appropriate duty column on the same line on the relative bill of entry as the said heading or item to which it relates and the nature of any other payment in respect of any goods declared on any bill of entry shall be stated in the column relating to tariff heading or item on the same line as the amount of such payment.

5.01.07. Any person who has entered any goods under the provisions of the Act or any subsequent owner of such goods or any licensee of any customs and excise warehouse in which such goods are warehoused or any person acquiring such goods under the provisions of Schedule No. 3, 4, 5, 6, or 7 or any other person dealing with or in or consuming such goods shall, if he becomes aware at any time that such goods were incorrectly entered, advise the Controller forthwith and produce to the Controller any documents or any other evidence in his possession.

5.01.08. If any goods are entered before such goods have actually been loaded on a ship or vehicle for despatch to the Republic, such entry shall, notwithstanding any proof of such loading submitted to or accepted by the Controller in terms of the provisions of section 38 (1) (b), not be treated as due entry of such goods for the purposes of the Act.

Requirements regarding invoices

5.02.01. Any person entering any goods imported or to be imported shall produce to the Controller at the time of presenting the bill of entry in question an invoice in the prescribed form (form DA 60 and DA 60A) from the supplier of such goods, completed in all respects as indicated in the said form and in accordance with the requirements indicated therein.

5.02.02. (a) Invoices issued in respect of the sale, disposal, supply or transfer of excisable goods shall be in such form for each class or kind of such goods as the Secretary may require from time to time.

(b) It is a requirement that all invoices, in respect of sales duty goods intended for export or for incorporation in an unused condition in other sales duty goods, show the sales duty paid to the department separately.

(c) If invoices in respect of the sale, disposal, or supply of sales duty goods show the sales duty separately the said sales duty shall represent the exact amount paid to the department.

5.02.03. Any person entering any goods for exportation shall, on demand by the Controller, produce to the Controller at the time of presentation of the bill of entry in question, an invoice in such form as the Secretary may require.

5.02.04. The provisions of regulations 5.02.01 and 5.02.03 shall *mutatis mutandis* apply in respect of goods imported or exported by post but the Secretary may, in respect of any class or kind of goods or any class or kind of postal package which he may specify and provided entry at a customs and excise office is not a requirement under the provisions of section 13, dispense with production of a prescribed invoice on such conditions as he may impose in each case.

5.02.05. A prescribed invoice required in terms of the provisions of regulation 5.02.01 shall not be accepted as satisfying the requirements of that regulation if the description of the goods in such invoice does not, in addition to any proprietary or trade name of such goods, contain a full description of the nature and characteristics of such goods together with such particulars thereof as are required to assess the duty due on such goods and as are required by the Secretary to compile trade statistics.

5.02.06. In addition to the information required in terms of regulation 5.02.05, prescribed invoices in respect of any imported goods of any class or kind enumerated in paragraph 105.00 of the First Schedule hereto shall contain the particulars specified in such paragraph in respect of such goods.

5.02.07. Any prescribed invoice in respect of any imported goods of any class or kind enumerated in paragraph 106.00 of the First Schedule hereto shall contain a statement by the supplier thereof specifying, in addition to the domestic value of such goods at the date of purchase, the ordinary market price or prices (calculated

inbegrip van enige gebied wat ooreenkomsdig die voorbehoudsbepaling van artikel 66 (1) geag word die gebied van uitvoer te wees) gedurende die 6 maande wat die datum van uitvoer van sodanige goedere na die Republiek voorafgaan, verkoop is.

5.02.08. Die goedere in paragraaf 107.00 van die Eerste Bylae hierby vermeld en wat by die aangeduide tariefsposte indeelbaar is, word nie geag in 'n besondere gebied geproduseer of vervaardig te wees tensy die spin-, weef- en drukprosesse in daardie gebied verrig is nie.

5.02.09. Enigiemand wat enige goedere in paragraaf 107.00 van die Eerste Bylae hierby vermeld in die Republiek uit enige besondere gebied invoer, en daarop aanspraak maak dat die spin-, weef- en drukprosesse in daardie gebied verrig is en dat die voorkeur- of die mees-begunstigde-nasie-skaal van reg op sodanige goedere van toepassing is, moet, benewens die sertifikaat van herkoms in die voorgeskrewe faktuurvorm vervat, 'n verdere sertifikaat voorlê waarin verklaar word dat bedoelde spin-, weef- en drukprosesse in daardie gebied verrig is. Sodanige sertifikaat moet, deur 'n erkennde Kamer van Koophandel in daardie gebied of dergelyke liggaam deur die Sekretaris goedgekeur, voorgelê word.

Herkoms van goedere

5.03.01. By die berekening, vir die doeleindes van artikel 46, van die koste van materiale geproduscer en arbeid verrig ten opsigte van die vervaardiging van enige goedere in enige gebied mag slegs die volgende items ingesluit word—

- (a) die koste vir die vervaardiger van materiale wat geheel en al in die betrokke gebied geproduseer of vervaardig is en regstreeks by die vervaardiging van sodanige goedere gebruik word; en
- (b) die arbeidskoste wat regstreeks by die vervaardiging van sodanige goedere aangewend word.

5.03.02. By die berekening, vir die doeleindes van artikel 46, van die produksiekoste van enige goedere in enige gebied, mag slegs die volgende items by die vervaardiging van sodanige goedere bestee, ingesluit word—

- (a) die koste vir die vervaardiger van alle materiale;
- (b) vervaardigingslone en -salarisse;
- (c) regstreekse vervaardigingskoste;
- (d) indirekte fabriekskoste;
- (e) koste van binnehouers;
- (f) ander koste wat, na goeddunke van die Sekretaris, op die vervaardigingswerkzaamhede betrekking het.

5.03.03. Die volgende koste, naamlik koste wat na die voltooiing van die vervaardigde goedere aangegaan is, mag nie by die produksiekoste ingesluit word nie—

- (a) buiteverpakkings (met inbegrip van sinkvoerings, teerpapier, ens., waarin die goedere gewoonlik uit die gebied uitgevoer word) en koste in verband met die verpakking van goedere daarin;
- (b) vervaardiger of uitvoerder se wins, of die wins of vergoeding van enige handelaar, makelaar of ander persoon wat met die artikel in sy afgewerkte toestand te doen het;
- (c) tantiëmes;
- (d) vervoerkoste, assuransie, ens. van die plek van produksie of vervaardiging in die gebied na die hawe van verskeping of ander plek van finale versending; en
- (e) enige ander koste wat na die voltooiing van die vervaardiging van die goedere aangegaan is.

Regulasies betreffende seëlregte

5.04.01. Aansoek om plakseëls wat op houers van sigarette en sigarettabak geplak moet word, moet by die Posmeester-generaal op 'n vorm wat deur die Sekretaris goedgekeur is, gedoen word. Vervaardigers van goedere wat aan aksynsseëlreg onderhewig is, moet behoorlik aantekeninge hou in 'n deur die Sekretaris goedgekeurde vorm van alle plakseëls wat deur hulle aangekoop en gebruik word en moet 'n maandelikse opgawe in die vorm en op die tyd wat die Sekretaris verlang, aan die Kontroleur voorlê.

5.04.02. Plakseëls moet op so 'n wyse op die houers geplak word dat daar verseker sal word dat die seël vernietig word wanneer die houer oopgemaak word.

5.04.03. Die naam en adres van die lisenziehouer van die doeane-en-aksynsvervaardigingspakhuis waarin enige goedere aan seëlreg onderhewig vervaardig word of enige identifikasiemerk of -nommer, in die plek van sodanige naam en adres, wat deur die Sekretaris goedgekeur is, moet permanent op enige houer van sodanige goedere op 'n wyse wat deur die Sekretaris goedgekeur is, aangebring word.

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. Plakseëls wat op onvermydelike wyse in die gelisensieerde doeane-en-aksynspakhuis van 'n sigaretvervaardiger in 'n plakmasjien beskadig word, kan vir nuwe plakseëls omgeruil word mits sodanige beskadigde plakseëls vir ondersoek en vernietiging aan die Kontroleur gestuur word en vergesel gaan van 'n verklaring, deur die vervaardiger of sy behoorlik gemagtigde agent onderteken, met die strekking dat die betrokke seëls by die opplak daarvan op tabakhouers in die gelisensieerde doeane-en-aksynspakhuis van die betrokke vervaardiger beskadig is.

5.04.05. Behoudens die voorbehoudsbepaling by artikel 54 (1), mag geen vervaardiger enige tabak aan seëlreg onderhewig, verwyder of toelaat dat sodanige tabak uit sy gelisensieerde doeane-en-aksynsvervaardigingspakhuis vir gebruik in die Republiek verwyder word nie en geen invoerder mag enige sodanige tabak invoer of verwyder of toelaat dat enige tabak uit die beheer van die departement vir verbruik in die Republiek verwyder word nie en niemand mag enige sodanige tabak (het sy in die Republiek vervaardig al dan nie) verkoop, aanbied of te koop vertoon of in sy besit hê nie tensy—

- (a) dit, in die geval van sigarette, behoorlik in 'n ongebroke en ongeopende houer verpak is waarop 'n ongebroke plakseël geplak is en wat tien, twintig of dertig, sigarette bevat;
- (b) dit, in die geval van sigarettabak behoorlik in 'n ongebroke en ongeopende houer verpak is waarop 'n ongebroke plakseël geplak is en wat vyftig gram of veervoude van vyftig gram tot 'n maksimum netto massa van 200 gram bevat;
- (c) daar op die houer, in die geval van sigarette of sigarettabak, op die voorgeskrewe wyse 'n plakseël gelykstaande met die aksyns- of doeaneëëlreg betaalbaar deur middel van so 'n seël op die inhoud van die houer geplak is; en
- (d) elke houer op die voorgeskrewe wyse gemerk is.

5.04.06. Die Sekretaris kan enige tabak aan seëlreg onderhewig maar vir uitvoer bestem of vir verskaffing as voorrade aan skepe of vliegtuie op vreemde vaart of vlug of vir verskaffing met korting op sodanige seëlreg kragtens die bepalings van Bylae No. 4 of 6 van die bepalings van regulasie 5.04.05 waarop hy besluit, behoudens die voorwaardes wat hy in elke geval ople, vrystel.

5.04.07. Ondanks die bepalings van regulasie 5.04.05 mag tabak in losmaat, wat aan aksynsseëlreg onderhewig is, uit een doeane-en-aksynsvervaardigingspakhuis na 'n ander sodanige pakhuis onder waarborg vervoer word, behoudens die bepalings van hierdie regulasies en die voorwaardes wat die Sekretaris ople.

5.04.08. Geen pos- of spoorwegbeampte mag enige tabak wat aan seëlreg onderhewig is, aan die geadresseerde oorhandig nie en niemand mag oorhandiging van sodanige tabak van enige sodanige beampte aanvaar nie, tensy sodanige tabak ooreenkomsdig hierdie regulasies verseel is of tensy die Kontroleur die oorhandiging van sodanige tabak sonder seëls uitdruklik gemagtig het.

HOOFTUK VI

ANTI-DUMPINGREGTE

6.01. Geen paragraaf.

HOOFTUK VII

WYSIGING VAN REGTE

7.01.01. By die toepassing van artikel 58 (2) sluit die verwysing na invoerder in die bedoelde artikel nie 'n kleinhandelaar in wat goedere invoer vir verkoop of van die hand sit uitsluitlik in kleinhandelhoeveelhede deur sy kleinhandelsaak nie.

7.01.02. By die toepassing van artikel 58 (3) word goedere wat ten tyde van die in die bedoelde artikel vermelde belastingvoorstel in transito is na 'n invoerder, vervaardiger of handelaar maar wat nie vir binnelandse verbruik geklaar is nie, geag nie deel van die voorraad van sodanige invoerder, vervaardiger of handelaar uit te maak nie.

7.01.03. Die in artikel 58 (4) vermelde invoerder, vervaardiger of handelaar moet, nadat hy 'n beëdigde verklaring ooreenkomsdig die bepalings van paragraaf (b) van die bedoelde artikel voorgelê het, die Kontroleur onmiddellik van besonderhede van enige onjuistheid in of weglatings uit sodanige verklaring waarvan hy bewus geword het, in kennis stel.

HOOFTUK VIII

LISENSIÉERING

Uitreiking en hernuwing van lisensies

8.01.01. Geen in Bylae No. 8 voorgeskrewe lisensie word uitgereik behalwe op aansoek aan die Kontroleur op 'n vorm wat deur die Sekretaris goedgekeur is en met soveel afskrifte as wat die Kontroleur verlang.

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. Die aansoekvorm moet in alle opsigte ingeval word en indien valse of onvolledige inligting op sodanige vorm verstrekk word, kan die Sekretaris enige lisensie wat ooreenkomsdig sodanige vorm; wat valse of onvolledige inligting bevat, uitgereik is, as ongeldig behandel.

8.01.03. Die Sekretaris kan, behoudens die voorwaardes wat hy in elke geval ople, sekere aansoekers of groepe aansoekers van enige bepaling of van al die bepalings van regulasies 8.01.01 en 8.01.02 vrystel.

8.01.04. Lisensies uitgereik kragtens die bepalings van die Wet verval op die 31ste dag van Desember van elke jaar en aansoek om nuwe lisensies moet aan die Kontroleur voorgelê word voor verstryking van die geldigheidstydperk.

Lisensiëring van spesiale doeane-en-aksynspakhuise

8.02.01. 'n Lisensie vir 'n spesiale doeane-en-aksynspakhus kan of vir die opslag van belasbare goedere of vir die vervaardiging van belasbare goedere uitgereik word en sodanige pakhuis is onderworpe aan die bepalings van die Wet en regulasies met betrekking tot docane-en-aksynsopslagpakhuse en doeane-en-aksynsvervaardigingspakhuse, onderskeidelik, in alle ander opsigte behalwe in die opsigte wat die Sekretaris in buitengewone omstandighede redelik ag.

Toewysing van nommers aan doeane-en-aksynspakhuise

8.03.01. Geen lisensie kragtens die bepalings van die Wet aan enige doeane-en-aksynspakhus uitgereik is geldig tensy die nommer aan sodanige pakhus toegewys op sodanige lisensie verskyn nie.

8.03.02. Die nommer aan enige doeane-en-aksynspakhus toegewys, bestaan uit—

- (a) die naam van die kragtens die bepalings van artikel 6 aangewese pakhuisplek;
- (b) die letters VM vir enige sodanige vervaardigingspakhuis, OS vir enige sodanige opslagpakhuis, die letters SVM vir enige sodanige spesiale pakhus wat as 'n vervaardigingspakhuis gelisensieer is, SOS vir enige sodanige spesiale pakhus wat as 'n opslagpakhuis gelisensieer is, VS vir sodanige spesiale doeane-en-aksynspakhus wat as 'n vervaardigingspakhuis vir verkoopreggoedere gelisensieer is en VSJ vir sodanige spesiale doeane-en-aksynspakhus wat vir die vervaardiging of opberging van die volgende verkoopreggoedere gelisensieer is: Pêrels, edel- en halfedelstene bewerk maar los en ongemonteerd; ander artikels van edelmetaal (uitgesonderd gewalste edelmetaal) wat in item 144.00 gespesifieer word of daar pêrels, edel- of halfedelstene in gemonteerd is al dan nie en artikels wat geheel uit natuurlike of gekweekte pêrels bestaan; en
- (c) 'n nommer wat agtereenvolgens ten opsigte van elkeen van die ses tipes pakhuise in (b) hierbo vermeld op elke aangewese pakhuisplek toegeken word;

en sodanige nommer moet op alle klaringsbriewe, sertifikate of fakture verskyn wat die inskrywing van daardie nommer vereis.

Uitreiking en hernuwing van lisensies aan landboudistilleerdeurs

8.04.01. Aansoek om 'n lisensie deur 'n landboudistilleerdeur om 'n distilleerketel aan te hou of om te distilleer, moet aan die Kontroleur op vorms wat deur die Sekretaris goedgekeur is, voorgelê word.

Spesiale bepalings betreffende distilleerketels en distilleerketelvervaardigers

8.05.01. Elke distilleerketelvervaardiger moet, onmiddellik nadat 'n distilleerketel deur hom ingevoer of vervaardig is, van die Sekretaris 'n registrasienummer verkry wat hy, tesame met sy naam en adres en die inhoudsmaat van die distilleerketel, op die kolom of kolomme van elke sodanige distilleerketel, indien dit 'n patente kontinu-distilleerketel is, en op sowel die skouer as die helm in die geval van 'n potketel, leesbaar moet instempel of bosseleer.

8.05.02. Die Sekretaris kan, behoudens die voorwaardes en voorsorgmaatreëls wat hy nodig ag, die hou van 'n distilleerketel sonder 'n lisensie magtig, indien daar tot sy bevrediging bewys word dat so 'n distilleerketel uitsluitlik vir die distillering van water of vir enige ander doel waarvoor, volgens sy mening, 'n lisensie nie nodig is nie, gebruik sal word.

8.05.03. Niemand (selfs nie 'n distilleerketelvervaardiger nie) mag 'n distilleerketel verkoop, verwyder of andersins vervreem tensy die goedkeuring van die Kontroleur daartoe verkry is nie.

8.05.04. Wanneer 'n distilleerketel wat nie ooreenkomsdig regulasie 8.05.01 gemerk is nie, vir herstel of vir 'n ander doel deur 'n distilleerketelvervaardiger ontvang word, moet hy die Kontroleur onmiddellik in kennis stel.

8.05.05. Niemand mag sonder magtiging van die Kontroleur die voorgeskrewe merke op 'n distilleerketel uitwis of verander nie of in sy besit of onder sy beheer enige distilleerketel sonder sodanige merke hê nie.

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. Die bepalings van regulasies 4.03.13 en 4.03.14 is *mutatis mutandis* op distilleerketels wat deur 'n distilleerketelvervaardiger vervaardig word, van toepassing en vir daardie doel word enige verwysing na 'n licensiehouer van 'n doeane-en-aksynsvervaardigingspakhuis en na synbare goedere, geag 'n verwysing na 'n distilleerketelvervaardiger en distilleerketels onderskeidelik te wees.

HOOFTUK IX

WAARDE

Wisselkoers

9.01.01. Die binnelandse waarde en die prys vry aan boord van enige ingevoerde goedere moet in die betaalmiddel van die Republiek omreken word teen die wisselkoers wat op die dag van verskeping van sodanige goedere vir telegrafiese oordragte heers mits die goedere nie aan enige anti-dumpingregte onderhewig is nie, maar indien daar na die mening van die Sekretaris 'n aanmerklike verandering in die bedoelde koers tussen die datum van aankoop en die datum van verskeping plaasgevind het, kan hy gelas dat die bedoelde waarde en prys omreken moet word teen die betrokke koers wat op die datum van aankoop heers. In die geval van goedere wat aan anti-dumpingregte onderhewig is, moet die betrokke wisselkoers wat op die datum van aankoop heers in elke geval gebruik word. Die aankoopwisselkoers word aldus vir die omrekening van die binnelandse waarde gebruik en die verkoopswisselkoers vir die omrekening van die prys vry aan boord.

9.01.02. Indien geen wisselkoers vir telegrafiese oordragte genoteer word nie, kan die Sekretaris, in oorlegpleging met die Reserwebank, die aankoop- en verkoopswisselkoerse bepaal wat geag sal word die aankoop- en verkoopwisselkoerse vir telegrafiese oordragte vir die doeleindes van regulasie 9.01.01 te wees.

Waarde op klaringsbriewe verklaar te word

9.02.01. Die binnelandse waarde van enige ingevoerde goedere hoef nie op die klaringsbrief ten opsigte van sodanige goedere verklaar te word, indien dit nie aan enige *ad valorem*-reg onderhewig is nie of aan enige *ad valorem*-reg benewens of as 'n alternatief vir enige ander reg of indien sodanige goedere nie aan enige anti-dumpingreg onderhewig is tensy sodanige goedere in enige pos of item in enige Bylae van die Wet volgens die waarde vir belastingdoeleindes ingedeel word of tensy sodanige goedere vir opslag geklaar word.

HOOFTUK X

KORTINGS OP EN TERUGBETALINGS EN TERUGGAWES VAN REG

Algemene bepalings

10.01.01. Enigiemand wat enige goedere wil verkry kragtens die bepalings van enige item in Bylae No. 3 of van die items in Bylae No. 4, 6 of 7 wat in die regulasies in die Vierde, Sesde of Sewende Bylae hierby aangedui word, moet deur die Kontroleur by die Sekretaris op 'n vorm wat deur die Sekretaris goedgekeur is, aansoek doen om registrasie om sodanige goedere te verkry en om registrasie van die persele waar sodanige goedere gebruik of opgeberg sal word.

10.01.02. Die Sekretaris kan weier om enige persoon ooreenkomstig die bepalings van regulasie 10.01.01 te registreer indien so 'n persoon na sy mening nie toegelaat behoort te word om enige materiale te gebruik wat kragtens die bepalings van artikel 75 verkry is of die persele waarop sodanige materiale gebruik sal word so geleë of sodanige materiale in sodanige omstandighede gebruik moet word dat die reëlings wat die Sekretaris nodig ag om vir amptelike toesighouding of vir voldoende beheer voorsiening te maak nie prakties is nie of indien die getal werksmense in diens of die getal masjiene wat gebruik word of die hoeveelheid van sodanige materiale deur sodanige persoon gebruik of die hoeveelheid goedere vervaardig van sodanige materiale minder is as sodanige minimum getal of hoeveelheid werksmense, masjiene, materiale of goedere wat die Sekretaris, onderworpe aan die bepalings van artikel 75 (2) (c), in elke geval bepaal.

10.01.03. 'n Aansoeker mag slegs geregistreer word om goedere vermeld in sodanige bepaalde items by Bylae No. 3, 4, 6 of 7 te verkry wat die Sekretaris goedkeur, en by registrasie word die betrokke geregistreerde toegelaat om sodanige goedere onderworpe aan die bepalings van die Wet en hierdie regulasies, te verkry en te gebruik vir die doeleindes vermeld in die bedoelde items van Bylae No. 3, 4, 6 of 7 waarin sodanige goedere vermeld word.

10.01.04. 'n Geregistreerde moet by klaring van enige in regulasie 10.01.01 vermelde goedere in die betrokke klaringsbrief verklaar dat hy geregistreer is om sodanige goedere ingevolge die in sodanige klaringsbrief verklaarde items te verkry en dat sodanige goedere uitsluitlik in ooreenstemming met die bepalings van sodanige items deur hom gebruik sal word. Indien sodanige goedere nie as gevolg van 'n

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

onvoorwaardelike kooptansaksie verkry is nie en nie die eiendom van sodanige geregistreerde is nie, moet die eienaar in die betrokke klaringsbrief verklaar dat die bedoelde goedere vir oordrag is aan die bedoelde geregistreerde wat ook die verklaring in hierdie regulasie vermeld moet verstrek. Enige goedere wat op 'n klaringsbrief geklaar is ten opsigte waarvan van enige geregistreerde vereis word om te verklaar dat sodanige goedere deur hom met korting op reg gebruik sal word, word by die toepassing van die Wet en hierdie regulasies geag deur sodanige geregistreerde geklaar te gewees het, en aanvaarding van sodanige klaringsbrief is onderworpe aan die voorwaarde wat die Sekretaris in elke geval bepaal.

10.01.05. Goedere wat kragtens enige item in regulasie 10.01.01 vermeld, geklaar is of wat ooreenkomsdig die bepalings van regulasie 10.06.01 oorgedra is, moet, behalwe met die toestemming van die Sekretaris in omstandighede wat hy buiten gewoon ag en op die voorwaarde wat hy in elke geval ople, regstreeks na die toepaslike goedgekeurde pakkamer, bevatter, tenk, werf of ander plek vir die opberg van sodanige goedere op die geregistreerde persele van die betrokke geregistreerde vervoer word en mag slegs in sodanige pakkamer, bevatter, tenk, werf of ander plek opgeberg word, wat gesluit gehou moet word of op 'n wyse deur die Kontroleur goedgekeur, beveilig moet word te alle tye wanneer nie werklik in gebruik om goedere daarin te plaas of daaruit te verwyn nie.

10.01.06. Die boeke, dokumente, voorrade en persele van elke geregistreerde moet te alle redelike tye vir inspeksie deur 'n behoorlik gemagtigde beampete oop wees.

10.01.07. 'n Geregistreerde moet, indien die Kontroleur dit verlang, enige vervaardigingswerksaamheid waarby materiale vermeld in en ingevolge enige in regulasie 10.01.01 vermelde item geklaar is, gebruik word, onder toesig van 'n beampete, op die tye wat die Kontroleur nodig ag verrig, en gelde teen die voorgeskrewe tariewe vir die spesiale of ekstra diens van sodanige beampete moet deur die geregistreerde betaal word.

10.01.08. 'n Geregistreerde moet die Kontroleur onmiddellik, of vooruit, in kennis stel van enige verandering of voorgenome verandering, van welke aard ook al, in sy regspersoonlikheid, die naam waaronder hy besigheid drywe, die adres van sy geregistreerde persele, die aard van materiale wat deur hom kragtens die bepalings van Bylae No. 3, 4, 6 of 7 verkry word, die aard van die goedere wat van sodanige materiale vervaardig word en die posisie, grootte of ander besonderhede van sy kortingpakkamer in regulasie 10.03.01 vermeld.

10.01.09. 'n Uittreksel van al die betrokke regulasies moet opvallend in die goedgekeurde kortingpakkamer op die geregistreerde perseel van elke geregistreerde vertoon word.

10.01.10. Benewens die bepalings van hierdie Hoofstuk (uitgesondert regulasie 10.08.01) is die regulasies in die Derde, Vierde, Sesde en Sewende Bylaes hierby, met betrekking tot goedere vermeld in Bylaes Nos. 3, 4, 6 en 7 onderskeidelik, op sodanige goedere van toepassing.

Geregistreerde persele

10.02.01. Die Sekretaris kan, na sy goeddunke, weier om enige perseel te registréer of kan die registrasie van enige perseel intrek, indien—

- (a) enige ander besigheid as vervaardiging op sodanige perseel gedryf word of sal word;
- (b) meer as een van die in Bylae No. 3, 4, 6 of 7 vermelde bedrywe op sodanige perseel gedryf word of sal word;
- (c) die perseel deur meer as een persoon of besigheid geokkupeer word;
- (d) registrasie van die perseel aan nakoming van spesiale voorwaardes onderworpe gemaak is en sodanige spesiale voorwaardes nie nagekom is nie;

of enige perseel wat hy op enige ander gronde ongeskik ag vir die vervaardiging van goedere met materiaal wat met korting op reg verkry is of vir die opberg van sodanige materiaal.

10.02.02. Geen geregistreerde mag, sonder die skriftelike toestemming van die Kontroleur en behoudens die voorwaardes wat die Sekretaris in elke geval ople, enige proses of werksaamheid of enige gedeelte van die vervaardiging van enige goedere waarin in regulasie 10.01.03 vermelde goedere gebruik word op enige ander perseel as sy geregistreerde perseel verrig of toelaat of reël om verrig te word nie.

10.02.03. Die Sekretaris kan vereis dat 'n geregistreerde afsonderlike pakkamers, bevatters, tenke, werwe of ander opbergingsplekke voorsien ten opsigte van goedere waarvoor in verskillende items van Bylae No. 3, 4, 6 of 7 voorsiening gemaak word of dat die vervaardigingswerksaamhede waarin sodanige goedere gebruik word in afsonderlike afdelings van sy geregistreerde perseel verrig word en hy kan die voorwaardes en vereistes met betrekking tot sodanige skeiding van pakkamers of afdelings wat hy nodig ag, ople.

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.

Kortingpakkamers

10.03.01. Elke aansoeker om registrasie moet, op die persele wat ooreenkomstig die bepalings van hierdie regulasies geregistreer staan te word, 'n pakkamer, bevatter, tenk, werf of ander plek (as 'n kortingpakkamer bekend te staan) voorsien wat na die mening van die Sekretaris veilig en voldoende is en aan die vereistes voldoen wat die Sekretaris in elke geval ople, vir die opberging van materiale kragtens die bepalings van artikel 75 verkry en sodanige aansoeker moet op eie koste die afsonderlike toebehoorsels voorsien wat 'n beampie in staat sal stel om sodanige kortingpakkamer te sluit, maar die Sekretaris kan 'n aansoeker vrystel van die vereistes van hierdie regulasie op die voorwaardes wat hy in elke geval ople.

10.03.02. Alle goedere in 'n kortingpakkamer moet so gerangskik en gemerk word dat dit maklik uitkenbaar en toeganklik vir ondersoek sal wees en dat elke besending en die besonderhede daarvan geredelik vasgestel en nagegaan kan word.

10.03.03. Behalwe met die toestemming van die Kontroleur mag slegs goedere wat met korting op reg kragtens die bepalings van Bylae No. 3, 4, 6 of 7 geklaar is, in 'n kortingpakkamer opgeberg word.

Sekerheid.

10.04.01. 'n Aansoeker moet, voordat hy geregistreer word, 'n borgakte verskaf in 'n vorm deur die Sekretaris goedgekeur en vir 'n bedrag deur die Sekretaris vereis. Die borg vir sodanige borgakte moet 'n erkende bank- of versekeringsinstelling wees en die Sekretaris kan te eniger tyd vereis dat die vorm, aard of bedrag van sodanige borgakte op die wyse wat hy bepaal verander of hernieu moet word.

Aanspreeklikheid vir reg

10.05.01. Benewens enige aanspreeklikheid vir reg wat 'n invoerder of vervaardiger ooreenkomstig die bepalings van artikel 44 opgeloop het, is die geregistreerde wat enige goedere in regulasie 10.01.01 vermeld met korting op reg geklaar of 'n verklaring ooreenkomstig die bepalings van regulasie 10.01.04 in enige klaringsbrief ten opsigte van enige goedere ingevul het, aanspreeklik vir die reg op sodanige goedere, onderworpe aan die bepalings van artikel 75 (5) (a) en sodanige aanspreeklikheid sal voortduur totdat die betrokke geregistreerde bewys tot die bevrediging van die Sekretaris gelewer het dat al sodanige goedere ooreenkomstig die bepalings van die bedoelde artikel 75 en van die item waaronder hulle aldus geklaar is, gebruik is, maar die Sekretaris kan normale vervaardigingsverliese en afval beskou as goedere wat ooreenkomstig die bedoelde bepalings gebruik is.

Oordrag van goedere

10.06.01. 'n Geregistreerde kan enige goedere oordra wat ingevalge enige in regulasie 10.01.01 vermelde item geklaar is na enige ander geregistreerde wat onder dieselfde item geregistreer is of na dieselfde of 'n ander geregistreerde wat onder enige ander item geregistreer is waarin dieselfde goedere vermeld word, indien die mate van korting onder sodanige items ten tyde van sodanige oordrag dieselfde is, mits sodanige goedere deur die eersgenoemde geregistreerde verkry is as gevolg van 'n onvoorwaardelike kooptransaksie en ten tyde van sodanige oordrag besit word en 'n aansoekvorm DA 62 vir sodanige oordrag aan die Kontroleur voorgelê en behalwe met die toestemming van die Sekretaris, deur hom goedgekeur word voor sodanige oordrag. Indien die mate van die korting ingevalge sodanige items nie dieselfde is nie, kan die Sekretaris vereis dat die aansoek op vorm DA 62 vergesel moet gaan van 'n verklaring van die omstandighede waarin die oordraggewer die betrokke goedere wil oordra. Indien sodanige aansoek toegestaan word, moet enige verskil in reg wat ten gevolge van sodanige oordrag betaalbaar is deur die oordraggewer voor sodanige oordrag aan die Kontroleur betaal word, maar niemand is geregtig op 'n terugbetaling van reg wat uit enige sodanige oordrag ontstaan nie.

10.06.02. Ondanks die bepalings van regulasie 10.06.01, kan die Sekretaris in omstandighede wat hy as buitengewoon beskou (byvoorbeeld, insolvensie van vervaardiger, staak van werksaamhede), aan 'n geregistreerde toestemming verleen om goedere wat nie sy eiendom is nie kragtens die bepalings van bedoelde regulasie oor te dra.

10.06.03. Dic oordraggewer van enige goedere wat ooreenkomstig die bepalings van regulasie 10.06.01 oorgedra word, bly aanspreeklik vir die reg op sodanige goedere totdat dit aan die oordagnemer afgelewer is, waarna die bepalings van regulasie 10.05.01 *mutatis mutandis* op sodanige oordagnemer van toepassing is asof hy sodanige goedere geklaar het.

Voorraadrekord en werkkaarte

10.07.01. Elke geregistreerde moet voorraadreks in 'n deur die Sekretaris goedgekeurde vorm hou, waarin volledige besonderhede aangegee moet word van alle goedere deur hom geklaar of ten opsigte waarvan hy 'n verklaring ooreenkomstig die bepalings van regulasie 10.01.04 voltooi het of wat hy van 'n ander geregistreerde ooreenkomstig die bepalings van regulasie 10.06.01 ontvang het sowel as die gebruik

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

of van die hand sit van sodanige goedere. Die voorraadreks moet op so 'n wyse gehou word dat geredelike rekenskap van bedoelde goedere tot bevrediging van die Kontroleur gegee kan word. Die bedoelde voorraadreks (wat as kortingvoorraadreks bekend sal wees) moet minstens die volgende besonderhede bevat wat daagliks in sodanige reks ingeskryf moet word:

ONTVANGSTE:

Geregistreerde se verskeings- of verwysingsnommer.
Nommer en datum van klaringsbrief of oordragvorm.
Naam van skip of naam en adres van oordraggewer/vervaardiger.
Datum van ontvangs.
Tarieffpos en kortingitem.
Beskrywing, hoeveelheid en waarde van goedere.

UITREIKINGS:

Datum aan fabriek uitgereik.
Hoeveelheid uitgereik.
Aard en hoeveelheid van goedere vervaardig.
Verwysing.
Balans van voorraad vorhande.

10.07.02. 'n Geregistreerde moet, indien die Sekretaris dit verlang, ook 'n "werkboek" of "werkkaarte" hou, waarin of waarop hy alle ontvangste by die fabriek ex kortingpakkamer moet aantoon, asook die aard en hoeveelhede van die materiale wat gebruik is en van die afgewerkte artikels wat daaruit vervaardig is, op die wyse waarop die Sekretaris besluit. 'n Geregistreerde moet ook die monsters van materiale wat met korting op reg verkry is wat die Sekretaris vereis en op die wyse waarop hy besluit, hou.

10.07.03. Die Sekretaris kan, ten opsigte van enige in regulasie 10.01.01 vermelde goedere of ten opsigte van enige nywerheid of enige klas geregistreerde wat sodanige goedere gebruik, vereis dat 'n spesiale voorraadreks of spesiale werkkaarte in 'n vorm deur hom goedgekeur en wat die besonderhede aangee waarop hy besluit, ten opsigte van sodanige goedere of vir sodanige nywerheid of deur sodanige geregistreerde, benewens of in plaas van die in regulasie 10.07.01 of 10.07.02 vermelde voorraadreks of werkkaarte, gehou word.

10.07.04. 'n Geregistreerde moet by sy reks 'n afskrif van enige klaringsbrief of oordragvorm ten opsigte van goedere wat deur hom met korting op reg verkry is, hou tesame met enige klaringsdokumente in sy besit ten opsigte van sodanige goedere totdat alle voorrade van die goedere waarop sodanige klaringsbrief, oordragvorm of klaringsdokumente betrekking het, uitgeput is en sodanige klaringsbrief, oordragvorm of klaringsdokumente moet op aanvraag aan die Kontroleur beskikbaar gestel word.

10.07.05. 'n Geregistreerde wat goedere vir gebruik met korting op reg verkry, moet, tensy hy in besit is van 'n geldige klaringsbrief of oordragvorm, sodanige goedere apart van ander goedere in sy kortingpakkamer opberg, en dit nie gebruik alvorens die Kontroleur se toestemming verkry is nie.

10.07.06. 'n Geregistreerde moet sy kortingvoorraadreks wanneer dit nie gebruik word nie in 'n vuurvaste kluis bewaar.

Algemene terugbetaalings ten opsigte van ingevoerde goedere, synbare goedere of verkoopsreggoedere

10.08.01. Enige aansoek om 'n terugbetaling of betaling van enige aansoeker wat aanvoer dat hy enige reg of ander vordering waaroor hy nie aanspreeklik was nie, betaal het of dat hy op enige betaling ingevolge die Wet geregtig is, moet aan die Kontroleur in die voorgeskrewe vorm (vorm DA 66) voorgele word tesame met al die dokumente met betrekking tot sodanige aansoek en daar is geen verpligting op die Sekretaris om enige aansoek te oorweeg wat nie in alle betrokke detail soos in die vorm aangedui, ingeval is nie.

HOOFSTUK XI

STRAFBEPALINGS

11.01.01. Enigiemand wat 'n bepaling van hierdie regulasies oortree of wat versium om aan enige sodanige bepaling te voldoen waaraan hy verplig is om te voldoen, is aan 'n misdryf skuldig, selfs waar sodanige oortreding of versium nie elders 'n misdryf verklaar is nie.

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

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.

HOOFTUK XII

ALGEMEEN

Vervoer van synbare goedere tussen die Republiek en Suidwes-Afrika

12.01.01. Synbare goedere (met inbegrip van spiritus in spiritusdranke) wat in die Republiek vervaardig is mag nie vir verbruik na Suidwes-Afrika vervoer word nie, en synbare goedere (met inbegrip van spiritus in spiritusdranke) wat in Suidwes-Afrika vervaardig is mag nie vir verbruik na die Republiek vervoer word nie, tensy die aksynsreg daarop betaal is of sodanige goedere onder waarborg vervoer word na 'n klaringsplek kragtens die Wet aangewys. Enige persoon wat synbare goedere tussen bedoelde gebiede vervoer, moet die betrokke fakture en klaringsbrief of sertifikate met die woorde "Suidwes-Afrika" in die geval van goedere wat na Suidwes-Afrika vervoer word en met die woorde "Republiek van Suid-Afrika" in die geval van goedere wat na die Republiek vervoer word, endosseer. Daarbenewens, in die geval van drank na Suidwes-Afrika vervoer, moet die faktuur, klaringsbrief of sertifikaat en die vrabrief of ander ooreenstemmende dokument met die nommer en datum van die permit wat invoer in daardie gebied toelaat, geëndosseer word.

Ondersoek van goedere

12.02.01. Elke invoerder, uitvoerder, vervaardiger of eienaar van enige goedere moet, wanneer die Kontroleur dit ook al verlang, enige pak wat vir ondersoek uitgesoek is sonder versuim na enige plek wat deur die Kontroleur vir sodanige ondersoek goedgekeur of aangedui is, vervoer en moet sorg dat sodanige pak oopgemaak en uitgepak is teen 'n tyd wat deur die Kontroleur aangedui is. Die bepalings van artikel 42 is *mutatis mutandis* van toepassing ten opsigte van enige goedere wat kragtens die bepalings van hierdie regulasie ondersoek word.

Wrak

12.03.01. Die Sekretaris kan, in die geval van skepe of vliegtuie wat by enige plek in die Republiek of binne die gebiedswaters of visserysone van die Republiek skipbreuk gely het, gestrand het of in nood verkeer, die beampes wat hy nodig ag, by die betrokke wrak stasioneer.

12.03.02. Indien geen deel van die skip of vliegtuig of van sy vrag binne 'n tydperk van 7 dae geland, verwyder, verkoop of van die hand gesit word nie, moet die Staat alle koste en uitgawes (met inbegrip van verblyftoeleas) in verband met die stasionering van sodanige beampes by sodanige wrak dra.

12.03.03. Na verloop van die in regulasie 12.03.02 vermelde tydperk of indien die in die bedoelde regulasie vermelde voorwaardes nie van toepassing is nie, is die gesagvoerder,loods, versekeraar, koper of ander eienaar van sodanige wrak gedurende enige tyd aanspreeklik vir alle koste en uitgawes (met inbegrip van verblyftoeleas) in verband met die stasionering van sodanige beampes by sodanige wrak terwyl hy die eienaar of in besit of in beheer van sodanige wrak is.

12.03.04. Die aantal beampes en die tydperk waartydens hulle by enige wrak gestasioneer word, is na die goeddunke van die Sekretaris.

Goedere wat uit skepe of vliegtuie wat verongeluk het of in nood verkeer, ontskeep, geland, of aan wal gebring is, of uitgespoel het

12.04.01. Die persoon in beheer van goedere wat herwin is uit skepe of vliegtuie wat verongeluk het of in nood verkeer, moet 'n lys van sodanige goedere in duplikaat opstel. Die lys moet die besonderhede daarvan bevat wat die Kontroleur verlang en bedoelde persoon moet skriftelik verklaar dat die inhoud van sodanige lys juis en waar is. Indien die goedere na onderzoek nie onmiddellik deur klaring en betaling van regte geklaar word nie, moet bedoelde persoon dit na 'n pakhuis,loods of ander plek neem wat deur die Kontroleur goedgekeur is. Die bedoelde persoon moet ook 'n borgakte in 'n vorm deur die Sekretaris goedgekeur en tot 'n bedrag tot bevrediging van die Sekretaris verskaf of sodanige ander sekerheid wat hy verlang, om die reg op sodanige goedere te dek en om te verseker dat die doeane-en-aksynsvereistes ten opsigte van die goedere nagekom word. Indien die invoer van enige sodanige goedere verbode is, is dit aan verbeuring onderhewig tensy dit onmiddellik vir uitvoer opgeslaan of op 'n ander manier deur die Sekretaris voorgeskryf, mee gehandel word.

12.04.02. Die lyste wat kragtens regulasie 12.04.01. opgestel word, moet deur die persoon wat dit opstel aan die naaste beampte oorhandig word wat een afskrif moet hou en die ander aan die Kontroleur moet stuur tesame met 'n verklaring betreffende die wyse waarop daar oor die goedere beskik is en die ander besonderhede waarop die Sekretaris besluit.

Algemene diensure

12.05.01. Behalwe op Sondae en openbare vakansiedae, of waar anders vermeld, is die diensure van beampes soos in paragraaf 108.60 van die Eerste Bylae hierby uiteengesit.

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.

Geld vir ekstra of spesiale diens

12.06.01. Waar die diens van 'n beamppte op Sondae of openbare vakansiedae of op enige tyd wat nie deur die ure genoem in regulasie 12.05.01 gedek is nie of binne daardie ure vir enige spesiale doel deur die Sekretaris bepaal, verlang word, moet die persoon wat sodanige diens verlang by die Kontroleur op vorm DA 73 aansoek doen en moet hy betaling waarborg van die gelde in die hieropvolgende regulasies voorgeskryf en moet hy bedoelde gelde onmiddellik op aanvraag betaal. Die Kontroleur kan, na goedunke, voordat hy so 'n diens toelaat betaling van 'n bedrag gelas om die koste wat aangegaan sal word, te dek.

12.06.02. 'n Persoon wat enige ekstra of spesiale diens verlang, moet die nodige vervoer vir die beamppte wat sodanige diens verrig, verskaf of van sodanige persoon mag verlang word om aan die Kontroleur die vervoer- en ander onkoste wat deur sodanige beamppte in verband met sodanige diens aangegaan is en wat die Kontroleur redelik beskou, te betaal.

12.06.03. Vir ekstra diens in verband met die ondersoek van poskantoorpakkette, die verseling van skeeps- of vliegtuigvoorraade en die deursoek van skepe en vliegtuie word geen diensgeld gehef nie. Sodaanige diensgeld word ook nie ten opsigte van ekstra diens in verband met die rapportering van die aankoms of vertrek van skepe of vliegtuie by deur die Sekretaris bepaalde plekke gehef nie.

12.06.04. Geen gelde in verband met die toesighouding oor ontvangs van wyn of die fortifikasie van wyn met spiritus geklaar met korting op reg is deur die vervaardiger van sodanige wyn of die leveransier van sodanige spiritus betaalbaar nie en sodanige vervaardiger of leveransier is nie aanspreeklik vir enige vervoer- of ander koste nie.

12.06.05. Waar die spesiale diens van 'n beamppte verlang word ten einde 'n afskrif van 'n dokument te maak of 'n afskrif van 'n dokument te maak en te sertifiseer of slegs 'n afskrif van 'n dokument te sertifiseer, is die gelde vir sodanige diens vyftig sent per afskrif.

12.06.06. Die gelde vir spesiale of ekstra diens behalwe wanneer sodanige diens ten opsigte van 'n in regulasie 12.06.05 vermelde diens gelewer word, is twee rand per beamppte per uur of gedeelte daarvan en moet deur middel van inkomsteseels betaal word.

Sake in doeane-en-aksynskantore

12.07.01. Die verteenwoordiger van enige invoerder, uitvoerder, vervaardiger of ander prinsipaal wat enige doeane-en-aksynskantoor in verband met die klarig van goedere of enige ander amptelike sake besoek moet vertroud wees met die vereistes van die departement ten opsigte van sodanige sake en moet in staat wees om die vrae te beantwoord of die inligting te verstrek wat die Kontroleur aan hom stel of van hom verlang, maar die Kontroleur kan die persoonlike aanwesigheid van enige persoon of enige prinsipaal in verband met enige amptelike saak vereis.

12.07.02. Die afhandeling van enige besigheid in enige doeane-en-aksynskantoor moet in ooreenstemming met die voorskrifte wat die Sekretaris of die Kontroleur uitrek, geskied en enige persoon wat sodanige doeane-en-aksynskantoor besoek, is aan sodanige voorskrifte onderhewig.

Borgakte

12.08.01. Geen borgakte word vir enige doel deur die Sekretaris aanvaar tensy sodanige borgakte deur 'n bank- of versekeringsinstelling wat vir die Sekretaris aanneembaar is, gegee word nie.

12.08.02. Enigiemand wat 'n borgakte gegee het wat deur die Sekretaris aanvaar is kan die Sekretaris of Kontroleur dertig dae kennis gee van sy onttrekking van die borgakte en na verstryking van dié tydperk sal sy verpligte onder die waarborg beëindig t.o.v. transaksies wat daarna aangegaan word. Die borg bly egter verantwoordelik t.o.v. transaksies wat voor verstryking van die tydperk van kennismewiging aangegaan is totdat die Kontroleur homself oortuig het dat al sy verpligte ingevolge die waarborg nagekom is en hy dit kanselleer.

Licensie om wrak te deursoek of na wrak te soek

12.09.01. Enige licensie om wrak te deursoek of na wrak te soek, word deur die Sekretaris toegestaan onderworpe aan die sekerheid wat hy vereis en die voorwaardes wat hy ople.

12.09.02. 'n Licensie aldus uitgereik is nie oordraagbaar nie en verval op die 31ste dag van Desember van elke jaar tensy dit op of voor die bedoelde datum hernieu word.

Agentie en karweiers onderhewig aan die bepalings van artikel 99

12.10.01. Enige karweier wat vir sy eie gewin goedere per pad die Republiek binnebring of uitneem of wat goedere per pad oorland deur die Republiek vervoer is onderhewig aan die bepalings van artikel 99.

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.

EERSTE BYLAE

REGULASIE 3.05.03

Paragraaf

- 101.00 Artikels en hoeveelhede daarvan wat deur die gesagvoerder ofloods en elke lid van die bemanning behou mag word:

- 101.01 Die gesagvoerder ofloods (vir 'n tydperk van vier dae):

Tabak in enige vorm.....	230 gram
Drinkbare spiritus in enige vorm.....	1 liter
Wyn.....	3 liter
Bier of stout.....	3 liter

- 101.02 Offisiere, met inbegrip van betaalmeesters, dokters, hoofbediendes, radio-operateurs en serangs (vir 'n tydperk van vier dae):

Tabak in enige vorm.....	175 gram
Drinkbare spiritus in enige vorm.....	1 liter
Wyn.....	3 liter
Bier of stout.....	3 liter

- 101.03 Ander lede van die bemanning (vir 'n tydperk van vier dae):

Tabak in enige vorm.....	115 gram
Drinkbare spiritus in enige vorm.....	Nul
Wyn.....	3 liter*
Bier of stout.....	Nul

* Slegs in die geval van skepe of vliegtuie van lande waar voorsiening gemaak word vir wyn in die statutêre lys van proviand of rantsoene.

REGULASIE 3.05.05

Paragraaf

- 102.00 Artikels en hoeveelhede daarvan wat aan die gesagvoerder ofloods en elke lid van die bemanning na 'n tydperk van vier dae uitgereik mag word:

- 102.01 Die gesagvoerder ofloods (per dag):

Tabak in enige vorm.....	30 gram
Drinkbare spiritus in enige vorm.....	100 ml
Wyn.....	1 liter
Bier of stout.....	1 liter

- 102.02 Offisiere, met inbegrip van betaalmeesters, dokters, hoofbediendes, radio-operateurs en serangs (per dag):

Tabak in enige vorm.....	25 gram
Drinkbare spiritus in enige vorm.....	100 ml
Wyn.....	1 liter
Bier of stout.....	1 liter

- 102.03 Ander lede van die bemanning (per dag):

Tabak in enige vorm.....	15 gram
Drinkbare spiritus in enige vorm.....	Nul
Wyn.....	1 liter*
Bier of stout.....	Nul

* Slegs in die geval van skepe of vliegtuie van lande waar voorsiening gemaak word vir wyn in die statutêre lys van proviand of rantsoene.

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.

REGULASIE 4.08.01

Paragraaf 103.01 Tabel vir gebruik met Sikes se A-hidrometer of met Sikes se B-hidrometer

Kolom A Aanwysing op hidrometer	Kolom B Massa per liter	
	Sikes se A of Sikes se B met gewigstukkie	Sikes se B sonder gewigstukkie
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

Paragraaf 103.02 Tabel vir gebruik met Sikes se gewone hidrometer

Kolom A Aanwysing op Sikes se hidrometer	Kolom B Massa (kg) per liter	Kolom A Aanwysing op Sikes se hidrometer	Kolom B Massa (kg) per liter	Kolom A Aanwysing op Sikes se hidrometer	Kolom B Massa (kg) per liter
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

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

Kolom A Aanwysing op Sikes se hidrometer	Kolom B Massa (kg) per liter	Kolom A Aanwysing op Sikes se hidrometer	Kolom B Massa (kg) per liter	Kolom A Aanwysing op Sikes se hidrometer	Kolom B Massa (kg) per liter
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 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
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

Kolom A Aanwysing op Sikes se hidrometer	Kolom B Massa (kg) per liter	Kolom A Aanwysing op Sikes se hidrometer	Kolom B Massa (kg) per liter	Kolom A Aanwysing op Sikes se hidrometer	Kolom B Massa (kg) per liter
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		

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
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		

REGULASIE 4.15.06(d)

Paragraaf 104.00 Tabel van "Spiritusaanwysing" met ooreenstemmende "Grade Relatiewe Digtheid Verlore Gegaan" vir bepaling van die oorspronklike relatiewe digtheid van bier of worts.

Spiritus- aanwysing	Tiendes									
	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	—	—	—	—	—	—	—	—	—

REGULASIE 5.02.06

Paragraaf

105.00 Goedere waarvoor spesiale fakturering vereis word:

*Brusselse Nomenklatur Tariefpos
en Beskrywing van Goedere*

Besonderhede verlang

- | | | |
|-----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 22.03 | Bier van mout gemaak | Die relatiewe digtheid voor fermentasie |
| 22.08 | Etielalkohol of neutrale spiritus, nie genatureer nie, met 'n sterkte van minstens 80 persent alkohol volgens volume; genatureerde spiritus van enige sterkte | Alkoholinhoud volgens volume by 'n temperatuur van 15°C |
| 22.09 | Spiritus (uitgesonderd die in pôs No. 22.08 vermeld); likeure en ander spiritusdranke; saamgestelde alkoholieke preparate (bekend as "gekonsentreerde ekstrakte") vir die vervaardiging van dranke | Alkoholinhoud volgens volume by 'n temperatuur van 15°C |
| Afdeling VI | Produkte van die chemiese en verwante nywerhede | Sodanige produkte moet behalwe enige patente naam ook deur hulle gewone handelsnaam beskryf word |
| Hoofstuk 28 | Anorganiese chemikalee } | Sodanige chemikalee moet deur hulle gewone chemiese naam beskryf word |
| Hoofstuk 29 | Organiese chemikalee } | Behalwe die patente naam van geneesmiddels moet die aktiewe bestanddele aangedui word |
| 30.03 | Geneesmiddels (met inbegrip van veeartsenkundige geneesmiddels) | Chemiese samestelling moet geopenbaar word |
| 31.02 tot 31.05 | Misstowwe | Alkoholinhoud volgens volume by 'n temperatuur van 15°C |
| 33.04 | Alkoholieke oplossings van een of meer welriekende stowwe | Alkoholinhoud volgens volume by 'n temperatuur van 15°C |
| 33.06 | Parfumerie, skoonheidsmiddels en toilet-preparate | Behalwe die patente name van die produkte moet die fakture die naam van die kunsplastiekstof of -hars aandui |
| Hoofstuk 39 | Kunsharse en -plastiekstowwe | (i) Die tipe pulp waarvan die papier of papierbord gemaak is
(ii) Die basismassa per m ²
(iii) Ten opsigte van omskepte papiere en papierbord, die aard van die behandeling (soos bestryking, impregnasie, bedrukking) |
| Hoofstuk 48 | Papier en papierbord | |

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*

		<i>Particulars required</i>
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	In addition to the proprietary names of medicaments the active ingredients should be indicated
30.03	Medicaments (including veterinary medicaments)	Chemical composition should be disclosed
31.02 to 31.05	Fertilisers	Alcohol content by volume at a temperature of 15°C
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	<ul style="list-style-type: none"> (i) The type of pulp from which the paper or paperboard is made (ii) The basis mass per m² (iii) In respect of transformed papers and paperboard the nature of the treatment (such as coating, impregnation, printing)

Afdeling XI Tekstiele:

- (1) Vesels Die samestelling (volgens massa) en afwerkingsprosesse moet vermeld word
(2) Garings, nie vir kleinhandelverkoop bemark nie Die samestelling (volgens massa), lineêre digtheid en afwerkingsprosesse moet vermeld word
(3) Garings, vir kleinhandelverkoop bemark Die massa per bol, kaart, tol, henk, ens. (met inbegrip van enige steunstuk) moet vermeld word
(4) Stowwe (i) Samestelling (volgens massa), lengtemaat in meter en vierkante meter, afwerkingsprosesse, naam en adres van bestelagent of persoon wat die bestelling bevestig het en die leveransier se monsternommer (identifikasienommer) van die stof moet vermeld word;
(ii) 'n Monster van minstens 15 cm by 8 cm, waarop die leveransier se naam en die monsternommer in onuitwisbare ink gestempel is, van elke stof wat deur 'n in die faktuur vermelde monsternommer verteenwoordig word, moet stewig aan sodanige faktuur en aan elke eksemplaar daarvan wat na die Republiek gestuur word, vasgeheg word
- (5) Tekstielartikels Samestelling (volgens massa) en aantal moet vermeld word

Afdeling XII Skoiesel

Afdeling XV Onedelmetaale

Hoofstuk 84 Masjinerie en meganiese toestelle }
Hoofstuk 85 Elektriese masjinerie en toerusting }

Nommers van skoiesel, die aard van die buitesole en bodele en of dit mans-, vroue-, seuns- of dogtersskoiesel is, moet vermeld word
Afmetings, massas, groottes en die aard van die onedelmetaal moet vermeld word
Bloudrukke, illustrasies, tekeninge, planne, foto's of katalogusse moet ter stawing van gestandardiseerde fakture verstrek word

REGULASIE 5.02.07

Paragraaf 106.00

Goedere waarvan die gewone markprys gedurende die ses maande voor die datum van uitvoer na die Republiek op die fakture aangevoer moet word:

Brusselse Nomenklatuur Tariefpos en Beskrywing van Goedere

- 29.02 Dichloordifenieltrichlooretaan (D.D.T.)
38.11 Insektedoders met dichloordifenieltrichlooretaan as basis
55.08 Terryhanddoekgoed en dergelyke terrystowwe van katoen
60.03 Kouse van kontinu sintetiese vesels; driekwartkouse en sokkies vir mans of seuns
60.04 Onderkler, gebrei of gehekel, nie rek- of gerubber nie, vir vroue
60.05 Boklere, gebrei of gehekel, nie rek- of gerubber nie, vir vroue
61.02 Vroueboklere
61.04 Vroueonderkler
62.02 Handdoek van terryhanddoekgoed
65.03 tot 65.05 Hoede en ander hoofdekels, vir vroue

REGULASIE 5.02.08

Paragraaf 107.00

Goedere waarvoor spesiale sertifikaat van herkoms nodig is:

Brusselse Nomenklatuur Tariefpos en Beskrywing van Goedere

- 51.04 Bedrukte weefstowwe (uitgesonderd indigo-blou etsdrukstowwe) van gefabriseerde vesels (kontinu), met 'n prys v.a.b. per kg van hoogstens 242c
55.09 Bedrukte weefstowwe (uitgesonderd indigo-blou etsdrukstowwe) van katoen, met 'n prys v.a.b. per kg van hoogstens 242c
56.07 Bedrukte weefstowwe (uitgesonderd indigo-blou etsdrukstowwe) van gefabriseerde vesels (diskontinu), met 'n prys v.a.b. per kg van hoogstens 242c

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

REGULASIE 12.05.01

Paragraaf

108.00	Algemene diensure: Administratiewe en Klerklike Afdelings:		
108.01	Amptelike diensure: <i>Kantoor</i>	Doel	Diensure
108.01.01	Hoofkantoor	—	Maandag tot Vrydag: 8 vm. tot 1 nm. en 1.30 nm. tot 4.30 nm.
108.01.02	Alle distrikkantore (uitgesonderd Durban en Lourenco Marques)	—	Maandag tot Vrydag: 8 vm. tot 1 nm. en 1.30 nm. tot 4.30 nm.
108.01.03	Durban	—	Maandag tot Vrydag: 7.30 vm. tot 12.30 nm. en 1 nm. tot 4 nm.
108.01.04	Lourenco Marques	—	Maandag tot Vrydag: 7.45 vm. tot 12 middag en 1.30 nm. tot 4.30 nm.
108.02	Openbare diensure:		
108.02.01	Hoofkantoor	—	Maandag tot Vrydag: 8 vm. tot 12.45 nm. en 1.30 nm. tot 4.30 nm.
108.02.02	Alle distrikkantore in die Republiek, Suidwes-Afrika en Mosambiek (uitgesonderd Beitbrug, Durban, Kimberley, Komatipoort, Lourenco Marques, Oshikango, Pietermaritzburg en doeane-en-aksynslughawens):		
108.02.02 (1)	Doeane-en-Aksynskantoor	(a) Vir die aanname van klaringsbriewe (uitgesonderd klaringsbriewe vir uitvoer en vorms DA 13, DA 14 en DA 15) en vir die ontvangs van regte en ander inkomste (b) Vir die aanname van klaringsbriewe vir uitvoer en vorms DA 13, DA 14 en DA 15 (c) Vir ander sake	Maandag tot Vrydag: 8 vm. tot 12.30 nm. en 1.30 nm. tot 3 nm.
108.02.02 (2)	Lugvragdepot (Kaapstad)	(a) Vir die aanname van klaringsbriewe (uitgesonderd klaringsbriewe vir uitvoer) en vir die ontvangs van regte en ander inkomste (b) Vir die aanname van klaringsbriewe vir uitvoer	Maandag tot Vrydag: 8 vm. tot 12.30 nm. en 1.30 nm. tot 4.30 nm.
108.02.02 (3)	Ondersoeksaal	Vir gewone sake (uitgesonderd vir passasiers en bagasie)	Maandag tot Vrydag: 8 vm. tot 12.30 nm. en 1.30 nm. tot 4.30 nm.
108.02.02 (4)	Alle ander plekke as 108.02.02 (1), 108.02.02 (2) en 108.02.02 (3)	(a) Vir sake in deurvoerloodse en doeane-en-askynspakhuise asook vir algemene sake in verband met aflaai en inskeping, met inbegrip van die ondersoek van passasiers en hul bagasie (b) Vir sake in Staatspakhuiuse	Maandag tot Vrydag: 7.30 vm. tot 12.30 nm. en 1.30 nm. tot 4.30 nm. Saterdag: 7.30 vm. tot 11.30 nm.
	Ander behalwe Doeane-en-Aksynslughawens:		
108.02.03	Beitbrug	(a) Vir die aanname van klaringsbriewe (in- en uitvoer) ten opsigte van kommersiële besendings (b) Vir ander sake	Maandag tot Vrydag (uitgesonderd openbare vakansiedae): 8 vm. tot 1 nm. en 2 nm. tot 4 nm. Saterdag (uitgesonderd openbare vakansiedae): 8.30 vm. tot 12 middag Daagliks: 6 vm. tot 8 nm.
108.02.04	Durban		
108.02.04 (1)	Doeane-en-Aksynskantoor	(a) Vir die aanname van klaringsbriewe (uitgesonderd klaringsbriewe vir uitvoer en vorms DA 13, DA 14 en DA 15) en vir die ontvangs van regte en ander inkomste (b) Vir die aanname van klaringsbriewe vir uitvoer en vorms DA 13, DA 14 en DA 15 (c) Vir ander sake	Maandag tot Vrydag: 7.30 vm. tot 12 middag en 1 nm. tot 3 nm.
108.02.04 (2)	Lugvragdepot	(a) Vir die aanname van klaringsbriewe (uitgesonderd klaringsbriewe vir uitvoer) en vir die ontvangs van regte en ander inkomste (b) Vir die aanname van klaringsbriewe vir uitvoer	Maandag tot Vrydag: 7.30 vm. tot 12 middag en 1 nm. tot 4 nm. Maandag tot Vrydag: 7.30 vm. tot 12.15 nm. en 1 nm. tot 4 nm. Maandag tot Vrydag: 7.30 vm. tot 12 middag
			Maandag tot Vrydag: 7.30 vm. tot 12 middag en 1 nm. tot 4 nm.

REGULATION 12.05.01

Paragraph

108.00 General Hours of Attendance: Administrative and Clerical Divisions:**108.01 Official hours of attendance:**

	<i>Office</i>	<i>Purpose</i>	<i>Hours of attendance</i>
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 For ordinary business (except for passengers and baggage)	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	(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.
108.02.02 (4)	All places other than 108.02.02 (1), 108.02.02 (2) and 108.02.02 (3)		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	(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 (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: 7.30 a.m. to 12 noon.
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 and 1 p.m. to 4 p.m.

<i>Kantoor</i>		<i>Doel</i>	<i>Diensure</i>
108.02.04 (3)	Ondersoeksaal	Vir gewone sake (uitgesonderd vir passasiers en bagasie)	Maandag tot Vrydag: 7.30 v.m. tot 12 middag en 1 nm. tot 4 nm.
108.02.04 (4)	Alle ander plekke as 108.02.04 (1), 108.02.04 (2) en 108.02.04 (3)	(a) Vir sake in deurvoerloodse en docane-en-aksynspakhuise asook vir algemene sake in verband met aflatte en inskaping, met inbegrip van die ondersoek van passasiers en hul bagasie (b) Vir sake in Staatspakhuiuse	Maandag tot Vrydag: 7.30 v.m. tot 12.30 nm. en 1.30 nm. tot 4.30 nm. Saterdag: 7.30 v.m. tot 11.30 v.m.
108.02.05	Kimberley	Vir alle sake	Maandag tot Vrydag: 7.30 v.m. tot 12.30 nm. en 1.30 nm. tot 4.30 nm.
108.02.06	Komatipoort	Vir alle sake	Daagliks: 7 v.m. tot 8 nm.
108.02.07	Lourenco Marques	(a) Vir die aanname van klaringsbriewe en vir die ontvangs van regte en ander inkomste (b) Vir ander sake	Maandag tot Vrydag: 7.45 v.m. tot 11.30 v.m.
108.02.08	Oshikango	Vir alle sake	Maandag tot Vrydag: 7.45 v.m. tot 12 middag en 1.30 nm. tot 4.30 nm.
108.02.09	Pietermaritzburg	Vir alle sake	Daagliks: 9 v.m. tot 1 nm. en 3 nm. tot 6 nm. Maandag tot Vrydag: 8 v.m. tot 12.30 nm.
Doeane-en-Aksynslughawens:			
108.02.10	Jan Smutslughawe	(a) Vir die aanname van klaringsbriewe (uitgesonderd klaringsbriewe vir uitvoer en vorms DA 13, DA 14 en DA 15) en vir die ontvangs van regte en ander inkomste (b) Vir die aanname van klaringsbriewe vir uitvoer en vorms DA 13, DA 14 en DA 15 (c) Vir die ondersoek van passasiers en hul bagasie (d) Vir ander sake	Maandag tot Vrydag: 8 v.m. tot 12.30 nm. en 1.30 nm. tot 3 nm.
108.02.11	Messinavliegveld	Vir alle sake	Maandag tot Vrydag: 8 v.m. tot 12.30 nm. en 1.30 nm. tot 4.30 nm. Etmaaldiens Maandag tot Vrydag: 8 v.m. tot 12.45 nm. en 1.30 nm. tot 4.30 nm. Maandag tot Vrydag: 8 v.m. tot 12 middag en 2 nm. tot 5.30 nm. Saterdag: 8 v.m. tot 12 middag en 2 nm. tot 4.30 nm.

Opmerkings.—(1) Aandag word bepaal by die bepalings van paragraaf 4 van die Bylae by die reëls waarvolgens vliegtuigloodse wat klaring by ander doeane-en-aksynslughawens as Jan Smutslughawe verlang, minstens twaalf uur kennis moet gee van die tyd en datum van hul aankoms sodat reëlings vir die aanwesigheid van die nodige beampies getref kan word.
 (2) Enige verwysing in hierdie paragraaf na klaringsbriewe vir uitvoer het betrekking op al die tipes klaringsbriewe vir uitvoer asook op klaringsbriewe vir kusvervoer van goedere.

TWEEDE BYLAE

VOORGESKREWE VORMS

- 200.01 Die voorgeskrewe vorms vir doeane-en-aksynsdoeleindes verlang moet soos in hierdie Bylae aangetoon, uiteengesit wees en moet—
 (a) oorlangs of oordwars soos aangedui, gedruk word;
 (b) op papier van 'n kleur op elke vorm aangedui, gedruk word; en
 (c) met ink van 'n kleur op elke vorm aangedui, gedruk word;
 en die drukwerk moet so gerangskik word dat die maksimumruimte vir die besonderhede wat ingeskryf moet word, toegelaat word.
- 200.02 Elke ruimte gemerk "No," in die onderste regterhoek van enige voorgeskrewe vorm (behalwe vorms DA 62, DA 63, DA 68, DA 69 en DA 70) moet 'n minimumafmeting van 4 sentimeter by 5 sentimeter wees, enige sodanige ruimte vir 'n inkomsteseël moet 'n minimumafmeting van 4 sentimeter by 2,5 sentimeter wees en enige ruimte gereserveer vir amptelike gebruik moet van 'n minimumafmeting van 4 sentimeter by 5 sentimeter wees.
- 200.03 'n Inbindruimte van 2 sentimeter wyd moet bo-aan elke voorgeskrewe vorm wat oorlangs gedruk word, gelaat word en by elke voorgeskrewe vorm wat oordwars gedruk word moet 'n soortgelyke inbindruimte aan die linkerkant gelaat word.
- 200.04 Die inkomsteseël moet op die oorspronklike van enige voorgeskrewe vorm ten opsigte waarvan dit verlang word, geplak word.
- 200.05 Die oorspronklike van enige voorgeskrewe vorm en soveel afskrifte as die Kontroleur in elke geval mag verlang moet, wanneer sodanige vorm vir enige doel kragtens die bepalings van die Wet en hierdie regulasies gebruik word, aan hom voorgelê word.
- 200.06 Ten opsigte van elke voorgeskrewe klaringsbrief vir die klaring van goedere (uitgesonderd vorms DA 23, DA 24, DA 25 en DA 26) is daar 'n verdere voorgeskrewe vorm met die woorde "Verbeteringsbewys" by die naam van die vorm en die letter "A" by die nommer van die vorm gevoeg. Die verklaring(s) word weggelaat indien sodanige bewyse afsonderlik gedruk word en die oop gedeelte vir inskrywing van die besonderhede van die goedere in twee gelyke dele verdeel word met twee ewewydige horisontale lyne en die woorde "Oorspronklik op Kb. No..... van..... geklaar as" tussen die lyne. Ten opsigte van enige vorm met 'n kolom wat op die bedrag van reg betrekking het moet die woord "Totale" op sodanige vorm deur die woorde "Verskil in reg" vervang word. Sodaanige bewyse mag afsonderlik gedruk word of die gewone voorgeskrewe vorms mag gebruik en die bovermelde veranderinge daaranaan aangebring word. Voorsiening moet in alle gevalle vir die handtekening van die persoon wat sodanige bewys aan die Kontroleur aanbied, gemaak word.

<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.
108.02.05 Kimberley	For all business	Monday to Friday: 7.30 a.m. to 12.30 p.m. and 1.30 p.m. to 4.30 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.
108.02.08 Oshikango	For all business	Monday to Friday: 7.45 a.m. to 12 noon and 1.30 p.m. to 4.30 p.m.
108.02.09 Pietermaritzburg	For all business	Daily: 9 a.m. to 1 p.m. and 3 p.m. to 6 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.
108.02.11 Messina Airport	For all business	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 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—
 (a) lengthwise or upright as printed herein;
 (b) on paper of a colour indicated on each form; and
 (c) 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.

RAPPORT INWAARTS/UITWAARTS VIR SKEPE

DA 1

SLEGS VIR AMPTELKE GEbruik	Hawe	Datum	No.
	1. Naam van skip		
	2. Registrasiehawe	3. Registertonnemaat (netto)	
	4. Naam en nasionaliteit van gesagvoerder		
	5. Naam en nasionaliteit van eienaars		
	6. Getalsterkte van bemanning		
7. Datum en tyd van aankoms	8. Voorgenome datum en tyd van vertrek		
9. Waarvandaan (alle plekke moet in orde soos aangedoen, vermeld word).....	.....	
10. Bestemming (alle plekke moet in orde van voorgenome reis vermeld word).....	.....	
11. Meld of met lading of in ballas, en indien met lading, aard van vrag en tonnemaat daarvan vir/van hierdie hawe.....	.....	
12. Getal passasiers vir/van hierdie hawe.....	.....	
* Bylaes:			
† Manifes van vrag aan boord.			
Manifes van vrag by hierdie hawe opgelaai.			
Lys van synbare goedere en ingevoerde goedere waarop geen doeafereg betaal is nie wat as voorrade ingeskeep is.			
Ek verklaar hierby dat bogemelde besonderhede, asook die besonderhede wat op die aangehegte manifes (bladsye 1 tot en/of lyste voorkom, waar en huis is.			
* Ek verklaar verder dat geen goedere aan boord geneem of afgelaai of oorboord gegooi is of oorboord gespoel het nie sedert die skip van die vorige plek waar aangedoen is, vertrek het.			
* Ek versoek dat die skip toegelaat word om op sy voorgenome reis te vertrek.			
* Ek versoek toestemming dat die skip goedere mag land en/of verskeep.			
Gesagvoerder/Agent namens die gesagvoerder			
* Skrap wat nie van toepassing is nie.			
† Die volgende besonderhede moet op die manifes aangedui word:—			
Nommer van ladingsbrief, merke, nommers, getal beskrywing, massa en maat van pakke, beschrywing van goedere, naam en adres van geadresseerdes (of verskeper, in die geval van goedere uitwaarts), kolom vir besonderhede van kwitering (of bestemming van goedere, in die geval van goedere uitwaarts).			
Rapport ontvang/Toestemming verleen.			
Datum	Kontroleur van Doeane en Aksjns		

(Hierdie vorm moet met SWART ink op WIT papier gedruk word en die afmetings daarvan moet 297 mm × 216 mm wees.)

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.....			
* 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. 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. • 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.			
..... <i>Master/Agent on behalf of the Master</i>			
• 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).			
Report received/Permission granted.			
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.)

ALGEMENE VERKLARING VIR VLIEGTUIE
 (Uitwaarts/Inwaarts)

DA 2

Eienaar of ondernemer

Nasionaliteits- en registrasiemerke	Vlugnommer	Datum
Vertrek van (Plek en land)	Aankoms by (Plek en land)	

VLUGROETERING
 ("Plek"-kolom moet altyd herkoms, elke neerstryking onderweg, en bestemming aantoon)

Plek	Totale getalsterkte van bemanning	(1) Getal passasiers op hierdie skof	(2) Lading
		Plek van vertrek: Inskeping.....	.....lading-manifeste aangeheg
		Deur op dieselfde vlug.....	
		Plek van aankoms: Ontskeping.....	(3) Voorrade
		Deur op dieselfde vlug.....	.....voorrade-lyste aangeheg

VERKLARING VAN GESONDHEID

Slegs vir amptelike gebruik

Personne aan boord van wie bekend is dat hulle aan 'n ander siekte as lugsiekte of die gevolge van ongelukke ly, asook daardie gevalle van siekte wat onderweg afgelaai is.....

Enige ander toestande aan boord wat tot die verspreiding van siekte kan lei.....

Besonderhede van elke ontsmetting teen insekte of sanitêre behandeling (plek, datum, tyd, metode) onderweg. As geen ontsmetting teen insekte onderweg uitgevoer is nie, gee besonderhede van die jongste ontsmetting teen insekte.....

Handtekening.....
Betrokke bemanningslid

Ek verklaar dat alle bewerings en besonderhede in hierdie Algemene Verklaring vervat asook in enige aanvullende vorms wat saam met hierdie Algemene Verklaring voorgelê moet word, na my beste wete volledig, juis en waar is en dat alle deurpassasiers met hierdie vlug sal voortgaan/voortgegaan het.

Handtekening.....
Gemagtigde agent of loads-in-bevle

- (1) Moet nie ingevul word as passasiersmanifeste voorgelê word nie. Passasiersmanifeste moet behalwe die vlugbesonderhede ook die volgende aandui:
Plek en land van in- en ontskeping, familiennaam en voorletters asook die nasionaliteit van passasier.
- (2) Ladingsmanifeste moet behalwe die vlugbesonderhede ook die volgende aandui:
Plek en land van op- en aflaai, luggeleibriefnommer, getal pakke, aard van goedere, en, in die geval van inwaartse manifeste, die naam en adres van die geadresseerde.
- (3) 'n Lys van synsbare goedere en ingevoerde goedere waarop geen doeanereg betaal is nie, en wat as voorrade opgelaai is, word slegs vir uitwaartse klaring verlang.

(Hierdie vorm moet met SWART ink op WIT papier gedruk word en die afmetings daarvan moet 297 mm x 210 mm wees.)

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.....

.....

.....

.....

For official use only

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

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.

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

SERTIFIKAAT VAN UITKLARING VIR SKEPE NA 'N BESTEMMING
BUITE DIE REPUBLIEK

DA 3

SLEGS VIR AMPTELIKE GEBRUIK

Hawe

Naam van skip

Nasionaliteit en registrasiehawe

Registertonnenmaat (netto)

Naam en nasionaliteit van gesagvoerder

Naam en nasionaliteit van cienaars

Bestemming (alle plekke moet in orde van voorgenome reis vermeld word)

Aard van lading

Die bogemelde skip is behoorlik ingeklaar en vir die vermelde plekke uitgeklaar.

Inkomste-
seël

Datum-
stempel

Kontroleur van Doeane en Aksyns

(Hierdie vorm moet met SWART ink op WIT papier gedruk word en die afmetings daarvan moet 148 mm × 210 mm wees.)

**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

Date stamp

Revenue Stamp

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

GELEIBILJET—VIR 'N BESTEMMING IN DIE REPUBLIEK

DA 4

SLEGS VIR AMPTELIKE GEBRUIK	Hawe	Datum	No.
	1. Naam van skip		
	2. Nasionaliteit en registrasiehawe		
	3. Naam en nasionaliteit van gesagvoerder		
	4. Naam en nasionaliteit van eienaars		
	5. Datum en tyd van aankoms		
	6. Aard van reis	vm./nm.	

7. Waarvandaan (alle plekke moet in orde soos aangédoen, vermeld word)

8. Aard van lading en tonnemaat daarvan vir hierdie plek

9. Bestemming (alle plekke moet in orde van voorgenome reis vermeld word)

10. Aard van lading en tonnemaat daarvan van hierdie plek geneem

11. Is enige goedere uit doeane- en aksynspakhuisse, goedere waarop 'n teruggawe van doeane- en aksynsregte by uitvoer betaalbaar is, ingevoerde goedere waarop nie betaal is nie en synbare goedere, uitgevoer of onder waarborg na 'n plek buite die Republiek vervoer by hierdie plek opgelaaai en is 'n manifes daarvan aan die Sertifikaat van uitklaring geheg?

12. Voorgenome datum en tyd van vertrek

Ek verklaar dat bogemelde besonderhede en die besonderhede op die aangehegte lysse, waar en juis is.

Gesagvoerder/Agent namens die gesagvoerder.

Datum

Kontroleur van Doeane en Aksyns

(Hierdie vorm moet met SWART ink op WIT papier gedruk word en die afmetings moet 297 mm x 210 mm wees.)

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 6. Nature of voyage		a.m./p.m.
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.)

LYS VERSEËLBARE GOEDERE AAN BOORD VAN SKIP OF VLIEGTUIG

DA 5

(Vir instruksies sien bladsy 4)
ONVERBRUIKTE VOORRADE

(Bladsy 1)

Tabak	Sigare	Sigarette	Ander preparate van of surrogate vir tabak (moet gespesifieer word)	Drinkbare spiritus (moet gespesifieer word)	Wyn (nie-skuimende of skuimwyn)
Bier, stout, appel- of peerwyn	Ander alkoholiese dranke (moet gespesifieer word)	Opium, opium-preparate en opiumuitrustings	Kokaien, preparate van kokaien, en ander gewoonte-vormende droërye	Saggarien	Synsbare goedere en ingevoerde goedere waarop doeaneregte nie betaal is nie, as voorrade by 'n plek in die Republiek ingeskeep

Die bogemeide besonderhede is waar en juis en sluit al die hierboveskrewe onverbruikte voorrade aan boord in.

Datum.....

Gesagvoerder/Loods

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

VERSEËLBARE GOEDERE IN BESIT VAN DIE GESAGVOERDER/LOODS, OFFISIERE EN ANDER LEDE VAN DIE BEMANNING

(Bladsye 2 en 3)

Ons, die gesagvoerder/loods, offisiere en ander lede van die bemanning van diewie se name hieronder verskyn, verklaar dat ons die onderskeie hoeveelhede verseilbare goedere, wat teenoor ons handtekening aangetoon is, en niks meer nie, in ons besit het, en ons onderneem elkeen afsonderlik dat geen gedeelte van hierdie goedere sonder die toestemming van die Kontroleur geland sal word nie.

THESE 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.

(Bladsy 4)

ALGEMENE INLIGTING

1. Hierdie lys moet ingeval en gereed gehou word vir voorlegging aan die eerste doeane-en-aksynsbeampte wat die skip/vliegtuig besoek. Dit moet deur die gesagvoerder/loods en elke lid van die bemanning onderteken word, en elke persoon moet teenoor sy handtekening vermeld watter hoeveelhede verseëlbare goedere hy in sy besit het, of dat hy geen sodanige goedere in sy besit het nie.

2. Die gesagvoerder/loods, offisiere en ander lede van die bemanning wat op dié skip/vliegtuig bly terwyl dit in die hawe/by die lughawe vertoeft, kan elk die volgende verseëlbare goedere in ondervermelde hoeveelhede (genoeg vir vier dae) in sy besit hou:

	Tabak in enige vorm	Drinkbare spiritus in enige vorm	Wyn	Bier of stout
Die gesagvoerder/loods..... Offisiere (met inbegrip van betaalmeesters, dokters, hoofbedienes, radio-operateurs en serangs)..... Ander lede van die bemanning.....	230 gram 175 gram 115 gram	1 liter 1 liter nul	3 liter 3 liter *3 liter	3 liter 3 liter nul

3. As die hoeveelhede in besit van die gesagvoerder/loods, offisiere of ander lede van die bemanning, die hoeveelhede in paragraaf 2 gespesifieer nie te bowe gaan nie, is dit nie nodig om die goedere te vertoon nie, maar anders moet die totale hoeveelhede aan die doeane-en-aksynsbeampte vertoon word, wat die ekstra hoeveelhede sal verseël of, na betaling van reg, sal vrystel.

4. In enige geval waar die gesagvoerder/loods, offisiere of ander lede van die bemanning meer as vier dae aan boord van die skip/vliegtuig bly, kan die Kontroleur op versoek die uitreiking, vir gebruik aan boord, van die volgende verdere hoeveelhede per dag uit die verseêerde voorrade magtig:

	Tabak in enige vorm	Drinkbare spiritus in enige vorm	Wyn	Bier of stout
Die gesagvoerder/loods..... Offisiere (met inbegrip van betaalmeesters, dokters, hoofbedienes, radio-operateurs en serangs)..... Ander lede van die bemanning.....	30 gram 25 gram 15 gram	100 milliliter 100 milliliter nul	1 liter 1 liter *1 liter	1 liter 1 liter nul

5. Verseëlbare artikels wat nie in hierdie lys opgenoem is nie en wat in besit van die gesagvoerder/loods, offisiere of enige ander lid van die bemanning gevind word, kan verbeurd verklaar word, en die persoon in wie se besit dit gevind word, kan vervolg word. Indien onverbruikte voorrade wat verseëlbare goedere is uit hierdie lys weggeelaat word kan hulle insgelyks verbeurd verklaar word, en die gesagvoerder of loods, na gelang van die geval, kan vervolg word.

6. Tabak in enige vorm, drinkbare spiritus, wyn, bier en stout wat nie verseël is nie of wat uit verseêerde voorrade uitgereik word, sal aan elkeen wat ingevolge die voorgaande daarop geregtig is, afsonderlik uitgereik word, en nie om in massa deur die gesagvoerder/loods of ander persoon uitgedeel te word nie.

7. Die gesagvoerder/loods kan die doeane-en-aksynsseil breek sodra die skip oor die grense van die hawe uitgevaar het, of sodra die vliegtuig regstreeks na 'n bestemming buite die Republiek vertrek het, na gelang van die geval, met dien verstande dat, in die geval van 'n skip, alle fisiese verbinding met die land opgehou het.

* Slegs in die geval van skepe/vliegtuie behorende aan lande waar vir wyn voorsiening gemaak word in die statutêre lys van proviand of rantsoene.

(Page 4)

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.

KLARINGSBRIEF—VIR BETALING VAN REG (REGSTREKS)										DA 10
Klaringsplek	Invoerder			Aksynsreg/ Ander betalings (spesifieer)						
Skip ex { Vliegtuig Spoor/Pad	L/b., v/b., fakt. of geleibrief No.	Datum	Adres	Prys v.a.b./ Aksyns- waarde	Binnelandse waarde/ Verkoopreg- waarde	Doeanereg	Verkoopreg	C	R	Aksynsreg/ Ander betalings (spesifieer)
Merke, Nos., getal en beskrywing van pakke	Land van herkoms	Tariefpos/-item	Statistiese hoeveelheid	Beskrywing en besonderhede van goedere vir belasting- doeleindes	R	R	C	R	C	R
Total aantal	K.b.-Op Sig No. V.O.W. No.	Datum	Datum	K.a.v. en k.: R		Totalle				No.
SLEGS VIR AMPTELIKE GEBRUIK										Vir Inkomstesel (slegs OP oorspronlike)
										Kontroleur

(Hierdie vorm moet met SWART ink op WIT papier gedruk word en die afmetings daarvan moet 210 mm x 297 mm wees.)

BILL OF ENTRY—FOR PAYMENT OF DUTY (DIRECT)										DA 10		
Place of entry		Importer										
Ship ex- Aircraft Rail/Road		B.I.L., Cons. Note, Inv. or Waybill No. Issued at		Date		Address						
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		Customs duty	Sales duty	Excise duty/Other payments (specify)
						R	R	c	R	R	c	
Total No.	B/E. Sight No.	Date		C.i.f. and c.: R		Totals						No.
	R.I.B. No.	Date										For Revenue Stamp (on original only)
FOR OFFICIAL USE ONLY		I, 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 Importer										Controller

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

KLARINGSBRIEF—VIR BETALING VAN REG (EX PAKHUIS)							DA 11	
Klaringsplek	Eienaar							
Ex pakhuis (naam)	No.	Adres						
Kb. opslag no. en datum	Merke, nos., getal en beskrywing van pakke	Land van herkoms	Tariefpos/-item	Statistiese hoeveelheid	Beskrywing en besonderhede van goedere vir belastingdoeleindes	Prys v.a.b./Aksynswaarde	Binnelandse waarde/Verkoopgwaarde	Doeaner& R c R c Aksynsreg/Verkoopreg
No.	V.O.W. No.	Datum	Total		R	R	R	R c R c
Totalle getal								
Ek, namens eienaar, verklaar hierby dat al die besonderhede hierin ingeskryf, korrek is en dat hierdie klaring aan die vereistes van 'n geldige klaring voldoen. Ek verbind my om ten opsigte van die goedere hierin verklaar aan al die betrokke bepalings van die Doeane-en Aksynswet te voldoen.							Vir Inkomsteseël (slegs op oorspronklike) No.	
namens Eienaar							Kontroleur	
Datum								

(Hierdie vorm moet met ROOI ink op PIENK papier gedruk word en die afmetings daarvan moet 210 mm × 297 mm wees.)

DA II

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

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

KLARINGSBRIEF—VIR OPSLAG (REGSTREEKS)

DA 12

<p>Klaringsplek</p> <p>Skip ex Vliegtuig Spoor/Pad</p> <p>L/b., v/b., fakt. of geleibrief No. Datum Uitgerelk te</p>				Invoerder Adres		
Vir opslag in doeane-en-aksynspakhuis (naam) No.						
Merke, nos., getal en beskrywing van pakke	Land van herkomis	Tariefpos-/item	Statistiese hoeveelheid	Beskrywing en besonderhede van goedere vir belastingdoeleindes	Prys v.a.b./Aksynswaarde	Binnelandse waarde/Verkoopregwaarde
				R	R	
<p>Kb.-Op Sig no. Datum</p> <p>Totale getal V.O.W. no. Datum</p>				K.a.v. en k.: R	Totaal	
<p>SLEGS VIR AMPTELIKE GEBRUIK</p> <p>Ek, namens invoerder, verklaar hierby dat al die besonderhede hierin ingeskryf, korrek is en dat hierdie klaring aan die vereistes van 'n geldige klaring voldoen. Ek verbind my om ten opsigte van die goedere hierin verklaar aan al die betrokke bepalings van die Doeane-en Aksynswet te voldoen.</p> <p>namens Invoerder Datum</p>				Kontroleur	Vir Inkomsteseël (slegs op oorspronklike).	No.

(Hierdie vorm moet met SWART ink op PIENK papier gedruk word en die afmetings daarvan moet 210 mm x 297 mm wees.)

BILL OF ENTRY—FOR WAREHOUSING (DIRECT)						DA 12	
Place of entry		Importer					
<input checked="" type="checkbox"/> Ship ex Aircraft <input type="checkbox"/> Rail/Road		B/L, cons. note, invoice or waybill No. Issued at		Date	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
Total No.	B/E. Sight No.	R.I.B. No.	Date	Date	C.i.f. and c.: R	Total	For Revenue Stamp (on original only).
FOR OFFICIAL USE ONLY	I, 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 Importer						Controlling Date

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

KLARINGSBRIEF—VIR HEROPSLAG (EX PAKHUIS)

DA 13

KLARINGSBRIEF—VIR HEROPSLAG (EX PAKHUIS)						DA 13	
Klaringsplek	Goedere verwyder ex pakhuis			Eienaar			
Naam No.	Naam No.	Adres	Goedere verwyder na pakhuis No.	Eienaar			
Kb. Opslag no. en datum	Merke, nos., getal en beskrywing van pakke	Land van herkoms	Tariefpos/-item	Statistiese hoeveelheid	Beskrywing en besonderhede van goedere vir belastingdoelendes	Prys v.a.b./ Aksynswaarde	Binnelandse waarde/Ver- koopregwaarde
Totalle aantal	V.O.W.-no.	Datum				R	R
Totalle aantal	V.O.W.-no.	Datum				Totaal	Vir Inkomstesēl (slegs op oorspronklike)
						Ek, namens eienaar, verklaar hierby dat al die besonderhede hierin ingeskryf, korrek is en dat hierdie klaring aan die vereistes van 'n geldige klaring voldoen. Ek verbind my om ten opsigte van die goedere hierin verklaar aan al die betrokke bepalings van die Doceane-en Aksynswet te voldoen.	
						Kontroleur Datum namens Eienaar	

DA 13

BILL OF ENTRY—FOR REWAREHOUSING (EX WAREHOUSE)

Place of entry					Owner		
Goods removed ex warehouse			Goods removed to warehouse		Address		
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		
<p>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.</p> <p>for Owner _____ Date _____ Controller _____</p>						For Revenue Stamp (on original only)	No. _____

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

DA 14

KLARINGSBRIEF—VIR VERVOER ONDER WAARBORG (REGSTREEKS)

106 No. 4040

STAATSKOERANT, 5 OKTOBER 1973

Klaringsplek				Vervoerder	Gadresseerde
Skip ex Vliegtuig Spoor	L/b., v/b., fakt. of geleibrief No.	Datum Uitgereik te		Adres	Adres
				Vervoer onder waarborg na	
Merke, nos., getal en beskrywing van pakke	Land van herkoms	Tariefpos/-item	Statistiese hoeveelheid	Beskrywing en besonderhede van goedere vir belastingdoeleindes	Waarde vir belasting-doeleindes R
Totalte getal					Totaal
<p>Ek, korrek is en dat hierdie klaring aan die vereistes van 'n geldige klaring voldoen. Ek verbind my om ten opsigte van die goedere hierin verklaar aan al die betrokke bepalings van die Doeane- en Aksynswet te voldoen.</p> <p>namens vervoerder, verklaar hierby dat al die besonderhede hierin ingeskryf,</p>					No. Vir inkomsteseël (slegs op oorspronklike).
namens Vervoerder	Datum	Kontroleur			

(Hierdie vorm moet met ROOI ink op BLOU papier gedruk word behalwe wanneer dit deur die gesagvoerder van 'n skip ofloods van 'n vliegtuig gebruik word om goedere na die plek waarheen dit oorspronklik geadresseer is oor te skeep, in welke geval dit met SWART ink op BLOU papier gedruk moet word. Die afmetings daarvan moet 210 mm × 297 mm wees.)

BILL OF ENTRY—FOR REMOVAL IN BOND (DIRECT)

DA 14

(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 \times 297 mm.)

KLARINGSBRIEF—VIR VERVOER ONDER WAARBORG (EX PAKHUIS)						DA 15	
Klaringsplek	Geadresseerde						
Vervoerder	Adres						
Ex pakhuis (naam)	No.					Vervoer onder waarborg na	
Kb.-opslag No. en datum	Merke, Nos., getal en beskrywing van pakke	Land van herkoms	Tarieffos/-item	Statistiese hoeveelheid	Beskrywing en besonderhede van goedere van belang vir belastingdoeleindes	Prys v.a.b./ Aksynswaarde	Binnelandse waarde/Ver- koopgwaarde
						R	R
Totalle getal						Totaal	
Ek, hierdie klaring aan die vereistes van 'n geldige klaring voldoen. Ek verbind my om ten opsigte van die goedere hierin verklaar aan al die be- trokke bepaling van die Doceane- en Aksynswet te voldoen.						Vir inkomstesêl (slegs op orspronklike)	No.
namens Vervoerder	Datum	Kontroleur					

(Hierdie vorm moet met ROOI ink op BLOU papier gedruk word en die afmetings daarvan moet 210 mm × 297 mm wees.)

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
Total No.						R	R
<p>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.</p> <p>for Remover</p>						For revenue stamp (on original only)	No.
						Controller	

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

KLARINGSBRIEF—VIR BINNELANDSE VERBRUIK KRAGTENS BYLAE NO. 3 (REGSTREEKS)

DA 16

(Hierdie vorm moet met SWART ink op GROEN papier gedruk word en die afmetings daarvan moet 210 mm x 297 mm wees.)

DA 16

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

Place of entry ex { Ship Aircraft Rail				B/L., cons. note, inv. or waybill No. Date Issued at	Importer Address					
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.	B/E. Sight No. Date		C.i.f. and c.: R	Totals						
FOR OFFICIAL USE ONLY		<p>I, the said importer 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 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.</p> <p>for Importer Date</p>					For revenue stamp (on original only)	No.		
							Controller			

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

KLARINGSBRIEF—VIR BINNELANDSE VERBRUIK KAGTENS BYLAE NO. 3 (EX PAKHUIS)

DA 17

Klaringsplek						Ex pakhuis (naam) No.					
Eienaar						Geregistreerde vervaardiger					
Adres						Adres					
Kb.-Opslag No. en datum	Merke, Nos., getal en beskrywing van pakke	Land van herkoms	Tariefpos/-item en kortingitem	Statistiese hoeveelheid	Beskrywing en besonderhede van goedere vir belastingdoeleindes	Prys v.a.b.	Binnelandse waarde/Ver- koopregwaarde	Doeanereg		Verkoopreg	
						R	R	R	c	R	c
Totale getal		V.O.W. No.		Datum		Totale					

Opmerking: Albei verklarings moet ingevul word selfs al is die geregistreerde vervaardiger ook die eienaar.

Ek,
namens eienaar, verklaar hierby dat die goedere wat hierin onder bovemelde kortingitem(s) ten behoeve van die bovemelde
geregistreerde vervaardiger geklaar word, vir regstreekse oordrag aan die bedoelde vervaardiger is. Ek verklaar verder dat al die besonderhede hierin ingeskryf, korrek is en dat hierdie klaring
aan die vereistes van 'n geldige klaring voldoen. Ek verbind my om ten opsigte van die goedere hierin verklaar aan al die betrokke bepalings van die Doeane-en Aksynswet te voldoen.
namens Eienaar
Datum

Ek, namens geregistreerde vervaardiger, verklaar hierby dat die bedoelde vervaardiger geregistreer is om die goedere hierin geklaar onder bovemelde kortingitem(s) vir verbruik in die vervaardiging van die verklaarde produkte, te verkry. Ek verklaar verder dat die bedoelde vervaardiger hiermee verantwoordelikheid aanvaar vir sodanige goedere ooreenkomsdig die bepalings van die Doeane-en Aksynswet vanaf die datum van ontvangs van sodanige goedere en dat sodanige goedere deur hom in ooreenstemming met sodanige bepalings gebruik sal word.	Vir inkomsteseël (slegs op oorspronklike)	No.
namens Geregistreerde Vervaardiger	Datum	Kontroleur

(Hierdie vorm moet met ROOI ink op GROEN papier gedruk word en die afmetings daarvan moet 210 mm × 297 mm wees.)

BILL OF ENTRY—FOR HOME CONSUMPTION UNDER SCHEDULE NO. 3 (EX WAREHOUSE)							DA 17
Place of entry		Ex warehouse (name) No.					
Owner Address		Registered manufacturer Address		Description and particulars of goods for duty purposes	F.O.B. price	Domestic Sales duty value	Customs duty
Wrg. B/E, number and date	Marks, Nos., No. and description of packages	Country of origin	Tariff heading/ item and rebate item	Statistical quantity	R	R	R
							c
Total No.	R.I.B. No.	Date			Totals		
<p>Note: Both declarations must be completed, even if the registered manufacturer is also the owner.</p> <p>I, [Signature], 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.</p> <p>Date _____</p> <p>I, [Signature], 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.</p> <p>for Registered Manufacturer Date _____</p> <p>Controller _____</p>							
<p>(This form must be printed in RED ink on GREEN paper and the dimensions thereof must be 210 mm × 297 mm.)</p>							

**KLARINGSBRIEF—VIR BINNELANDSE VERBRUIK KAGTENS BYLAE NO. 4/7 UITGESONDERD
STAATSVOORRADE (REGSTREEKS)**

DA 18

Klaringsplek					Invoerder				
ex Skip Vliegtuig Spoor/Pad		L/B., V/b., fakt. of geleibrief No. Uitgereik te			Adres				
Merke, nos., getal en beskrywing van pakke	Land van herkoms	Tariefpos/item en kortingitem	Statistiese hoeveelheid	Beskrywing en besonderhede van goedere vir belasting- doeleindes	Prys v.a.b.	Binnelandse waarde/ Verkoopreg- waarde	Doeanereg	Verkoopreg	Ander betalings (spesifiseer)
					R	R	R c	R c	R c
Totale getal	Kb.-Op Sig No.	Datum	K.a.v. en k.: R	Totale					
	V.O.W. No.	Datum							
SLEGS VIR AMPTELIKE GEBRUIK	Ek, geregty is om die hierin verklaarde goedere met korting op reg kragtens die bovermelde item(s) ter ver- kry. Ek verklaar verder dat al die besonderhede hierin ingeskryf, korrek is en dat hierdie klaring aan die vereistes van 'n geldige klaring voldoen. Ek verbind my om ten opsigte van die goedere hierin verklaar aan al die betrokke bepalings van die Doeane- en Aksynswet te voldoen.					namens invoerder, verklaar hierby dat bedoelde invoerder	Vir inkomsteseël (slegs op oorspronklike)	No.	
	namens Invoerder	Datum	Kontroleur						

(Hierdie vorm moet met SWART ink op GEEL papier gedruk word en die afmetings daarvan moet 210 mm x 297 mm wees.)

DA 18

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

Place of entry				Importer						
ex- Ship Aircraft Rail/Road		B/L., Cons. Note, Invoice or Waybill No. _____ Date _____ Issued at _____		Address _____						
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 R	Domestic value/ Sales duty value R	Customs duty R	Sales duty c	Other payments (specify) R	c
Total No.	B/E. Sight No. R.I.B. No.	Date Date	C.i.f. and c.: R	Totals						
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 x 297 mm.)

DA 19

**KLARINGSBRIEF—VIR BINNELANDSE VERBRUIK KAGTENS BYLAE NO. 4/6/7 UITGESONDERD
STAATSVORRADE (EX PAKHUIS)**

116 No. 4040

STAATSKOERANT, 5 OKTOBER 1973

Klaringsplek						Ex pakhuis (naam)	No.			
Eienaar						Gadresseerde				
Adres						Adres				
Kb. Opslag no. en datum	Merke, Nos., getal en beskrywing van pakke	Land van herkoms	Tariefpos-/item en kortingitem	Statistiese hoeveelheid	Beskrywing en besonderhede van goedere vir belasting- doeleindes	Prys v.a.b./ Aksynswaarde	Binnelandse waarde/Ver- koopregwaarde	Doeanereg		Aksynsreg/ Verkoopreg
						R	R	R	c	R	c
Totale getal		V.O.W. No.	Datum		Totale					
<p>Ek, kortingsitem(s) namens die bovermelde gadresseerde geklaar, regstreeks aan die bedoelde gadresseerde oorgedra sal word. Ek verklaar verder dat al die besonderhede hierin ingeskryf, korrek is en dat hierdie klaring aan die vereistes van 'n geldige klaring voldoen. Ek verbind my om ten opsigte van die goedere hierin verklaar aan al die betrokke bepalings van die Doeane-en Aksynswet te voldoen.</p> <p>namens Eienaar</p>						Kontroleur	Vir inkomsteseël (slegs op oorspronklike)	No.		

(Hierdie vorm moet met ROOI ink op GEEL papier gedruk word en die afmetings daarvan moet 210 mm x 297 mm wees.)

DA 19

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

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 R	Domestic value/ Sales duty value R	Customs duty		Excise duty/ Sales duty	
								R	c	R	c
Total No.	R.I.B. No.	Date		Totals							
I, For revenue stamp (on original only) 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.								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.)

KLARINGSBRIEF—VIR VERBRUIK AS STAATSVOORRADE (REGSTREEKS)

DA 20

Invoerder (Departement/Administrasie/Regering)			
Klaringsplek	Skip ex Vliegtuig Spoor/pad	L/B., V/b., fakt. of geleefbrief No.	Datum
Merke, Nos., getal en beskrywing van pakke	Land van herkoms	Tariefpos/-item en kortingitem	Statistiese hoeveelheid
Beskrywing en besonderhede van goedere vir belastingdoeleindes			
Total aantal	Kb.—Op Sig no. V.O.W. No.	Datum	K.a.v. en k.: R
			Total
SLEGS VIR AMPTELIKE GEBRUIK			
<p>EK, aan die in paragrawe (a), (b) en (c) van item 40(1)(b) of vernele voorwaarde voldoen en nie teruggesuur, verkoop of vervaar om in normale onbepaakte handel in die Republiek te kom sonder die betaling of vordering, in ooreenstemming met doeane-en-aksynsregulasies, van die betaalbare reg daarop nie. Ek verklaar verder dat aldié besonderhede hierin ingeskryf, korrek is en dat hierdie klaring aan die vereistes van 'n geldige klaring voldoen. Ek verbind my om ten opsigte van die goedere hierin verklaar aan al die betrokke bepalings van die Doeane-en Aksynswet te voldoen.</p>			
Handtekening	No.	Datum	Kontroleur
Ampelike stempel van Departement/Administrasie/Regering			

BILL OF ENTRY—FOR CONSUMPTION AS STATE STORES (DIRECT)							DA 20			
Place of entry		B/L, cons. note, invoice or waybill No.		Importer (Department/Administration/Government)						
Ship ex Aircraft Rail/Road		Date Issued at		Final destination of goods						
Marks, Nos., No and description of packages	Country of origin	Tariff heading and rebate item	Statistical quantity	Description and particulars of goods for duty purposes			F.O.B. price R	Domestic value/Sales duty value R	Customs duty R	c
Total No.	B/E. Sight No. R.I.B. No.	Date Date	C.i.f. and c.: R	Totals						
FOR OFFICIAL USE ONLY							<p>I, [Signature], hereby declare that the goods entered herein comply with the conditions of paragraphs (a), (b) and (c) of item 401.00/701.01 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 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.</p> <p>Designation _____ Signature _____ Official stamp of Department/Administration/Government</p>			
							No.			

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

KLARINGSBRIEF—VIR VERBRUIK AS STAATSVORRADE (EX PAKHUIS)

DA 21

KLARINGSBRIEF—VIR VERBRIUK AS STAATSVORRADE (EX PAKHUIS)

DA 21

Klaringsplek Invoerder/Eienaar Adres						Ex pakhuis (naam) Geadresseerde (Departement/Administrasie/Regering) Finale bestemming van goedere	No.		
Kb.-Opslag No. en datum	Merke, Nos., getal en beskrywing van pakke	Land van herkoms	Tariefpos/ -item en kortingsitem	Statistiese hoeveelheid	Beskrywing en besonderhede van goedere vir belasting- doeleindes	Prys v.a.b./ Aksynswaarde	Binnelandse waarde/ Verkoopreg- waarde	Doeanereg	
						R	R	R	c
Totalle getal	V.O.W. no.	Datum			Totalle				
<p>Ek, volgens sy bestelling No. namens die invoerder/eienaar, verklaar hierby dat die goedere wat hierin met korting op reg as Staatsvoorraad namens die bovermelde geadresseerde geklaar is, verkoop is aan en regstreeks aan die geadresseerde oorgedra sal word. Ek verklaar verder dat al die besonderhede hierin ingeskryf, korrek is en dat hierdie klaring aan die vereistes van 'n geldige klaring voldoen. Ek verbind my om ten opsigte van die goedere hierin verklaar aan al die betrokke bepalings van die Doeane-en Aksynswet te voldoen. namens Invoerder/Eienaar</p> <p>Ek, namens die geadresseerde (vermeld Departement, Administrasie, Regering), verklaar hierby dat die goedere hierin geklaar aan die in paragrawe (a), (b) en (c) van item 401.00/601.01/701.01 vermelde voorwaardes voldoen en nie teruggestuur, verkoop of vervreem sal word om in normale onbeperkte handel in die Republiek te kom sonder die betaling of vordering, in ooreenstemming met die doeane-en-aksynsregulasies, van die betaalbare reg daarop nie. Ek verbind my om ten opsigte van die goedere hierin verklaar aan al die betrokke bepalings van die Doeane-en Aksynswet te voldoen. Handtekening Hoedanigheid Datum</p> <p>Amptelike stempel van Departement/Administrasie/Regering</p> <p>Kontroleur</p>									

BILL OF ENTRY—FOR CONSUMPTION AS STATE STORES (EX WAREHOUSE)

DA 22

122

No. 4040

STAATSKOERANT, 5 OKTOBER 1973

KLARINGSBRIEF—OP SIG

Klaringsplek			Invoerder
ex { Skip Vliegtuig Spoor/Pad	L/B., V/b., fakt. of geleibrief No. Uitgereik te	Datum	Adres
Merke Nos., getal en beskrywing van pakke	Beskrywing en besonderhede van goedere vir belastingdoeleindes		
Totale getal	V.O.W. No.	Datum	
SLEGS VIR AMPTELIKE GEBRUIK	Ek, namens invoerder, verklaar hierby dat bedoelde invoerder weens gebrek aan volledige of afdoende inligting nie in staat is om die inhoud van bovermelde pakke behoorlik te klaar nie en hierby aansoek doen om bedoelde inhoud onder doeane-en-aksynstoesig te onder- soek.		Vir inkomsteseël (slegs op oorspronklike)
	namens Invoerder	Datum	Kontroleur
			No.

(Hierdie vorm moet met SWART ink op WIT papier gedruk word en die afmetings daarvan moet 210 mm × 297 mm wees.)

DA 22

BILL OF ENTRY—SIGHT

Place of entry	Importer	
Ship ex { Aircraft { Rail/Road	B/L., cons. note, inv. or waybill No. Issued at	Address
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, 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 for Importer
		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 x 297 mm.)

**KLARINGSBRIEF—VIR UITVOER VAN SUID-AFRIKAANSE PRODUKTE
(NIE EX PAKHUIS NIE)**

DA 23

Uitvoerder se verwysing
Versendingsagent se verwysing

Naam en adres van uitvoerder

Klaringsplek

Skip/Vliegtuig/Spoor/Pad	Land van eindbestemming
--------------------------	-------------------------

Skip/Vliegtuig/Spoor/Pad	
--------------------------	--

Merke en nommers	Getal en beskrywing van pakkette	Reël-verw.	Beskrywing en besonderhede van goedere

Totale getal

Reël-verw.		Land van herkoms	Statistiese Kode No.	Statistiese hoeveelheid	Uitvoerwaarde R	
						Totaal

Ek,

namens uitvoerder, verklaar hierby dat al die besonderhede hierin ingeskryf, korrek is en dat hierdie klaring aan die vereistes van 'n geldige klaring voldoen. Ek verbind my om ten opsigte van die goedere hierin verklaar aan al die betrokke bepalings van die Doeane-en Aksynswet te voldoen.

namens Uitvoerder

Datum

Kontroleur	Vir inkomsteseël (slegs op oor-spronklike)	No.
------------	-----------------------------------------------	-----

(Hierdie vorm moet met SWART ink op WIT papier gedruk word en die afmetings daarvan moet 297 mm × 210 mm wees.)

**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

Name and address of exporter

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.)

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

DA 23A

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

**KLARINGSBRIEF—VIR UITVOER VAN INGEVOERDE GOEDERE
(NIE EX PAKHUIS NIE)**

DA 24

Uitvoerder se verwysing

Versendingsagent se verwysing

Naam en adres van uitvoerder

Klaringsplek	
--------------	--

Land van eindbestemming

Skip/Vliegtuig/Spoor/Pad	
--------------------------	--

Merke en nummers	Getal en beskrywing van pakkette	Reël-verw.	Beskrywing en besonderhede van goedere
Totale getal			

Reël-verw.		Land van herkoms	Statistiese Kode No.	Statistiese hoeveelheid	Uitvoerwaarde R
Totaal					

Ek,

namens uitvoerder, verklaar hierby dat al die besonderhede hierin ingeskryf, korrek is en dat hierdie klaring aan die vereistes van 'n geldige klaring voldoen. Ek verbind my om ten opsigte van die goedere hierin verklaar aan al die betrokke bepalings van die Doeane-en Aksynswet te voldoen.

namens Uitvoerder

Datum

No.

Vir inkomsteseël
(slegs op oor-spronklike)

Kontroleur

(Hierdie vorm moet met SWART ink op GEEL papier gedruk word en die afmetings daarvan moet 297 mm × 210 mm wees.)

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

DA 24

Exporter's reference
Forwarding agent's reference

Place of entry		Name and address of exporter
	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	

I₁

for Exporter

Controller		No.
For revenue stamp (on original only)		

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

139 No. 4040

STAATSKOERANT. 5 OKTOBER 1973

KRIJGSCODE—ART. 117.—**W**EERBESCHIJFINGSBEWYS—**K**LARINGSBRIEF—**V**IR UUTVOER VAN INGEVOERDE GOEDERE (NIE EXP. PAKHUIS NIE)

DA 24A

$\lambda_{\text{max}} = \frac{\pi}{2}$

Litvander

Adres

Adres

Land van finale bestemming

Uitvoerwaarde			
	R		
Beskrywing en besonderhede van goedere			
Merke, nos., getal en beskrywing van pakke		Land van herkoms	Statistiese kodenommer
			Statistiese hoeveelheid

GROWTH AND INNOVATION IN THE AUTOMOTIVE INDUSTRY

IVAN

COMORBIDITY IN OB KB NO

Totale getal	Totaal
naniens Uitvoerder.....	No.
Datum.....	Kontroleur

(Hierdie vorm moet SWART ink op GEEL papier gedruk word en die afmetings daarvan moet 210 mm \times 297 mm wees.)

DA 25

**KLARINGSBRIEF—VIR UITVOER VAN SUID-AFRIKAANSE PRODUKTE
(EX PAKHUIS)**

Uitvoerder se verwysing

Versendingsagent se verwysing

Naam en adres van uitvoerder

Klaringsplek

EX pakhuis (naam)

No.

Skip/Vliegtuig/Spoor/Pad

Land van eindbestemming

Merke en nommers

Getal en beskrywing
van pakketteReël-
verw.

Beskrywing en besonderhede van goedere vir belastingdoeleindes

Totale getal

Reël-verw.	Opslagkb.-no. en datum	Land van herkoms	Tariefitem en kortingitem	Statistiese hoeveelheid	Uitvoerwaarde R	Aksynswaarde/Verkoopreg-waarde R	

Totale

Ek,

namens uitvoerder, verklaar hierby dat al die besonderhede hierin ingeskryf, korrek is en dat hierdie klaring aan die vereistes van 'n geldige klaring voldoen. Ek verbind my om ten opsigte van die goedere hierin verklaar aan al die betrokke bepalings van die Doeane- en Aksynswet te voldoen.

namens Uitvoerder

Datum

Vir inkomsteseël
(slegs op oorspronklike)

No.

Kontroleur

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

		For revenue stamp (on original only)	No.
Controller			

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

VERBETERINGSBEWYS—KLARINGSBRIEF—VIR UITVOER VAN SUID-AFRIKAANSE PRODUKTE (EX PAKHUIS)

DA 25 A

Klaringsplek				
Skip/Vliegtuig/Spoor/Pad				
Ex pakhuis (naam)	No.			
Land van finale bestemming				

Uitvoerder

Adres

Kb. Opslag No. en datum	Merke, nommers, getal en beskrywing Van pakke	Land van herkoms	Tariefitem en kortingitem	Statistiese hoeveelheid	Beskrywing en besonderhede van goedere vir belastingdoeleindes	Uitvoerwaarde	Aksynswaarde/ Verkoopreg- waarde
						R	R

OORSPRONKLIK OP KB. No..... VAN..... GEKLAAR AS.....

	Totale getal	V.O.W. No.	Datum			Totale	

namens Uitvoerder..... Datum.....

Kontroleur

No.

(Hierdie vorm moet met ROOI ink op WIT papier gedruk word en die afmetings daarvan moet 210 mm x 297 mm wees.)

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

DA 25 A

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

**KLARINGSBRIEF—VIR UITVOER VAN INGEVOERDE GOEDERE
(EX PAKHUIS)**

DA 26

Uitvoerder se verwysing

Versendingsagent se verwysing

Naam en adres van uitvoerder

Klaringsplek
Ex pakhuis (naam) No.
Skip/Vliegtuig/Spoor/Pad

Beskrywing en besonderhede van goedere vir belastingdoeleindes

Merke en nommers	Getal en beschrywing van pakkette	Reël-verw.
Totale getal		

Reël-verw.	Opslagkb. No. en datum	Land van herkoms	Tariefhoof/Item en kortingitem	Statistiese hoeveelheid	Uitvoerwaarde R	V.A.B.-prys R	Binnelandse waarde/Verkoopregwaarde R
Totale							

Ek,

namens uitvoerder, verklaar hierby dat al die besonderhede hierin ingeskryf, korrek is en dat hierdie klaring aan die vereistes van 'n geldige klaring voldoen. Ek verbind my om ten opsigte van die goedere hierin verklaar aan al die betrokke bepalings van die Doeane-en Aksynswet te voldoen.

namens Uitvoerder.

Datum

Kontroleur	Vir inkomsteseël (slegs op oorspronklike)	No.
------------	----------------------------------------------	-----

(Hierdie vorm moet met ROOI ink op PIENK papier gedruk word en die afmetings daarvan moet 297mm × 210 mm wees.)

**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	
----------------	--

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 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

	For revenue stamp (on original only)	No.
Controller		

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

VERBETTERINGSBEWYS—KLARINGSBRIEF—VIR UITVOER VAN INGEVOERDE GOEDERE (EX PAKHUIS)							DA 26A
Klaringsplek	Uitvoerder						
Skip/Vliegtuig/Spoor/Pad	Adres						
ex Pakhuis (naam)	No.						
Land van finale bestemming	Statistiese hoeveelheid			Beskrywing en besonderhede van goedere vir belastingdoeleinde			
Kb. opslag No. en datum	Merke, nos., getal en beskrywing van pakke	Land van herkoms	Tariefposisieitem en kortigitem	R	R	Prys v.a.b.	Binnelandse waarde/Ver- koopregvaarde
OORSPRONKLIK OP KB. No.	VAN			GEKLAAR AS			
Totalle getal	V.O.W. No.	Datum				Totalle	No.
KONTROLEUR							
namens Uitvoerder.....							Datum.....

(Hierdie vorm moet ROOI ink op PIENK papier gedruk word en die afmetings daarvan moet 210 mm x 297 mm wees.)

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

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

DA 27

KLARINGSBRIEF—VIR UITVOER AS SKEEPS-/VLIEGTUIGVOORRADE (NIE EX PAKHUIS NIE)

140 No. 4040

STAATSKOERANT, 5 OKTOBER 1973

Klaringsplek Vir voorsiening aan skip/vliegtuig Nasionaliteit van eienaars van skip/vliegtuig					Uitvoerder Adres
Merke, nos., getal en beskrywing van pakke	Land van herkoms	Statistieke kodenommer	Statistiese hoeveelheid	Beskrywing en besonderhede van goedere	Uitvoerwaarde R
Totale getal					Totaal
<p>Ek, korrek is en dat hierdie klaring aan die vereistes van 'n geldige klaring voldoen. Ek verbind my om ten opsigte van die goedere hierin verklaar aan al die betrokke bepalings van die Doeane-en Aksynswet te voldoen.</p> <p>namens Uitvoerder</p>					<p>namens uitvoerder, verklaar hierby dat al die besonderhede hierin ingeskryf, Vir inkomsteseël (slegs op oorspronklike)</p> <p>Datum</p> <p>Kontroleur</p> <p>No.</p>

(Hierdie vorm moet met SWART ink op WIT papier gedruk word en die afmetings daarvan moet 210 mm × 297 mm wees.)

DA 27

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

Place of entry For supply to ship/aircraft Nationality of owners of ship/aircraft				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	
Total No.					Total	
I, 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 x 297 mm.)

KLARINGSBRIEF—VIR UITVOER VAN SUID-AFRIKAANSE PRODUKTE AS SKEEPS-/VLIEGTUIGVOORRADE (EX PAKHUIS)

DA 28

Klaringsplek		Uitvoerder		Aksysnswaarde/Verkoopgwaarde	
Vir levering aan skip/vliegtuig	Nasionaliteit van eienaars van skip/vliegtuig	Adres	No.	R	R
Ex pakhuis (naam)		Beskrywing en besonderhede van goedere vir belastingdoelendes		Totale	
Kb. Opslag-no. en datum	Merke, nos., getal en beschrywing van pakke	Land van herkoms	Tariefitem en kortingitem	Statistiese hoeveelheid	Aksysnswaarde/Verkoopgwaarde
Totalle aantal	V.O.W. No.	Datum			
				Ek, namens uitvoerder, verklaar hierby dat al die besonderhede hierin ingeskryf, korrek is en dat hierdie klaring aan die vereistes van 'n geldige klaring voldoen. Ek verbind my om ten opsigte van die goedere hierin vertelbaar aan al die betrokke bepalings van die Doeane-en Aksynewet te voldoen.	
namens Uitvoerder				Datum	Vir inkomstesêl (slegs op oorspronklike)
				Kontroleur	No.
(Hierdie vorm moet met ROOI ink op WIT papier gedruk word en die afmetings daarvan moet 210 mm x 297 mm wees.)					

BILL OF ENTRY—FOR EXPORT OF SOUTH AFRICAN PRODUCTS AS SHIPS' AIRCRAFT STORES (EX WAREHOUSE)						DA 28
Place of entry	Exporter					
For supply to ship/aircraft						
Nationality of owners of ship/aircraft						
Ex warehouse (name)	Address					No.
W.hg, B/E, No. and date	Marks, nos., no. and description of packages	Country of origin	Tariff item and rebate item	Statistical quantity	Description and particulars of goods for duty purposes	Excise value/Sales duty value
Total No.	R.I.B. No.	Date				
I, 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.						No. for Exporter
						For revenue stamp (on original only)
						Controller Date

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

DA 29

KLARINGSBRIEF—VIR UITVOER VAN INGEVOERDE GOEDERE AS SKEEPS-/VLIEGTUIGVOORRADE (EX PAKHUIS)

144

No. 4040

STAATSKOERANT, 5 OKTOBER 1973

						Uitvoerder		
						Adres		
Klaringsplek								
Vir lewering aan skip/vliegtuig								
Nasionaliteit van eienaars van skip/vliegtuig								
Ex pakhuis (naam)			No.					
Kb. Opslag-no. en datum	Merke, nos., getal en beskrywing van pakke	Land van herkoms	Tariefpos/-item en kortingitem	Statistiese hoeveelheid	Beskrywing en besonderhede van goedere vir belastingdoeleindes	Uitvoerwaarde	Prys v.a.b.	Binnelandse waarde/Verkoopreg-waarde
						R	R	R
	Totale getal	V.O.W. No.	Datum			Totale		
Ek, korrek is en dat hierdie klaring aan die vereistes van 'n geldige klaring voldoen. Ek verbind my om ten opsigte van die goedere hierin verklaar aan al die betrokke bepalings van die Doeane-en Aksynswet te voldoen.						No.		
namens Uitvoerder						Datum	Kontroleur	

(Hierdie vorm moet met ROOI ink op PIENK papier gedruk word en die afmetings daarvan moet 210 mm x 297 mm wees.)

DA 29

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

Place of entry	Exporter
For supply to ship/aircraft	Address
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 Exporter

Date

Controller

For revenue
stamp (on
original only)

No.

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

KLARINGSBRIEF—AANVULLENDE KLARING VAN GOEDERE

(Hierdie vorm moet met (a) SWART ink op WIT papier gedruk wees wanneer gebruik ten opsigte van doceantry goedere wat oorspronklik met betrekking tot oorspronklike goedere wat oorspronklik met betrekking tot reg geklaar is; of (b) met ROOI link op WIT papier, wanneer gebruik ten opsigte van belashare goedere wat oorspronklik sonder betrekking aan die afmetings daarvan moet 210 mm \times 297 mm wees.)

BILL OF ENTRY—SUPPLEMENTARY CLEARANCE OF GOODS

DA 30

Place of entry	Goods originally entered per (state type of entry)						
	Ship ex Aircraft Rail/Road	B/L., Cons. Note, Inv. or waybill No.	Date Issued at	Bill of entry No. and shortlanded ex From	Date Importer	Value R	
Marks, Nos., No. and description of packages	Country of origin	Tariff heading and rebate item	Statistical quantity	Description and particulars of goods for duty purposes			
Total No.						Total	
<p>FOR OFFICIAL USE ONLY</p> <p>I, for Importer, declare that the goods entered herein have already been duly entered as stated above and that all the particulars entered herein are correct. I undertake to comply with all relative provisions of the Customs and Excise Act in respect of the goods entered herein.</p>							
<p>Controller</p> <p>Date</p>							

(This form must be printed in (a) BLACK ink on WHITE paper when used i.r.o. duty-free goods originally entered for payment of duty; or (b) in RED ink on WHITE paper when used i.r.o. dutiable goods originally entered without payment of duty and the dimensions thereof must be 210 mm x 297 mm.)

DA 31

KLARINGSBRIEF—VIR KUSVERVOER OF VERVOER DEUR AANGRENSENDE GEBIEDE VAN VRYGESTELDE GOEDERE

148 No. 4040

STAATSKOERANT, 5 OKTOBER 1973

OPMERKING: Hierdie vorm mag slegs gebruik word vir enige bovermelde vervoer na 'n ander bestemming in die Republiek ten opsigte van:

- (a) ingevoerde en synbare goedere wat alreeds geklaar en uit doeane en aksynsbeheer gelos is;
- (b) nie-synbare Suid-Afrikaanse produkte.

Klaringsplek		Verskeper/Afsender							
Skip	Landingsplek	Adres							
Naam van aangrensende gebied	Wyse van vervoer	Geadresseerde							
Finale bestemming van goedere		Adres							
Merke, nos., getal en beskrywing van pakke	Statistiese hoeveelheid	Beskrywing en besonderhede van goedere	Waarde						
			R						
Totale getal			Totaal						
SLEGS VIR AMPTELIKE GEBRUIK		<p>Ek, namens verskeper/afsender, verklaar hierby dat die goedere hierin geklaar aan die vereistes van bovermelde opmerking voldoen en dat geen verdere klaring by die plek van bestemming gemaak moet word nie. Ek verklaar verder dat al die besonderhede hierin ingeskryf korrek is en ek verbind my om ten opsigte van die goedere hierin verklaar aan al die betrokke bepalings van die Doeane- en Aksynswet te voldoen.</p> <table border="1" style="width: 100%;"> <tr> <td>namens Verskeper/Afsender</td> <td>Datum</td> </tr> <tr> <td>Toestemming verleen</td> <td>Datum</td> </tr> <tr> <td></td> <td>Kontroleur</td> </tr> </table>		namens Verskeper/Afsender	Datum	Toestemming verleen	Datum		Kontroleur
namens Verskeper/Afsender	Datum								
Toestemming verleen	Datum								
	Kontroleur								
No.									

(Hierdie vorm moet met SWART ink op WIT papier gedruk word en die afmetings daarvan moet 210 mm × 297 mm wees.)

BILL OF ENTRY—FOR COASTWISE REMOVAL OR REMOVAL THROUGH CONTIGUOUS TERRITORIES OF RELEASED GOODS		DA 31
<p>NOTE: This form may only be used for any abovesated removal to another destination in the Republic in respect of:</p> <ul style="list-style-type: none"> (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	Ship	Shipper/Consignor Address
Name of contiguous territory	Place of discharge	Consignee Address
Final destination of goods	Means of conveyance	Value R
Marks, Nos., No. and description of packages	Statistical quantity	Description and particulars of goods
Total No.		
FOR OFFICIAL USE ONLY		Total No.
		No.
<p>I, _____, 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</p>		Date
Permission granted	Date	Controller

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

**SERTIFIKAAT VIR VERWYDERING VAN SYNSBARE/
GESPECIFIEERDE GOEDERE EX PAKHUIS**

DA 32

Ex pakhuis (naam)	No.	Sertifikaat No.
Geadresseerde		Na pakhuis (naam)
Adres		No.

Doel van vervoer: (Moet met 'n "X" aangedui word).

- A. Vir betaling van reg.
- B. Vir heropslag soos hierbo vermeld.
- C. Vir binnelandse verbruik kragtens ondervermelde item(s) van Bylae No. 4 of 6.
- D. Vir binnelandse verbruik as staatsvoorraad.
- E. Vir vervoer onder waarborg.

Merke, nommers, getal en beskrywing van pakke	Tariefpos/ -item en kortingitem	Statistiese hoeveelheid	Beskrywing en besonderhede van goedere vir belastingdoeleindes	Waarde

(a) Ek, namens lisensiehouer, verklaar hierby dat die bovemelde besonderhede korrek is en ek verbind my om aan al die betrokke bepalings van die Doeane- en Aksynswet en die regulasies te voldoen ten opsigte van die goedere hierin geklaar.

namens Licensiehouer

Datum

(b) Ek, namens vervoerder, verklaar hierby dat die goedere hierin geklaar onder waarborg vervoer sal word—

- (i) vir heropslag in doeane-en-aksynspakhuis No. , of
- (ii) vir behoorlike klaring te (vermeld plek)

en ek verbind my om aan al die betrokke bepalings van die Doeane- en Aksynswet en die regulasies ten opsigte van die vervoer onder waarborg van sodanige goedere te voldoen.

namens Vervoerder

Datum

- Opmerkings:**
1. Verklaring (a) moet in alle gevalle ingevul word en verklaring (b) slegs wanneer die vorm vir doel E aangewend word.
 2. Hierdie vorm mag slegs gebruik word vir doel B indien goedere na 'n pakhuis in dieselfde stad of dorp oorgeplaas word. Andersins is doel E van toepassing.
 3. In die geval van goedere vir gebruik deur 'n geregistreerde vervaardiger en geklaar vir doel C, moet hierdie vorm gestaaf word deur vorm DA 33 met verklaring A ingevul.
 4. Vir gebruik vir doel D moet hierdie vorm gestaaf word deur vorm DA 33 met verklaring B ingevul.
 5. Vorm DA 33 waarna in paragrawe 3 en 4 hierbo verwys word mag op die keersy van hierdie vorm gedruk word.

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

DA 32

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

VERKLARING BETREFFENDE BEPERKTE VERWYDERING
VAN SYNSBARE/GESPESIFISEERDE GOEDERE EX PAKHUIS DA 33

Ex pakhuis (naam)

No.

Licensiehouer

Gadresseerde

Adres

Adres

Hoeveelheid	Kortingitem(s)	Beskrywing en besonderhede van goedere vir belastingdoeleindes

A. Verklaring wat deur 'n vervaardiger kragtens Bylae No. 4 of 6 geregistreer, verstrek moet word.

Ek, namens geregistreerde vervaardiger, verklaar hierby dat die bedoelde vervaardiger geregistreer is om die goedere hierbo genoem ingevolge bovermelde kortingitem(s) vir gebruik kragtens sodanige item(s) te verkry. Ek verklaar verder dat die bedoelde vervaardiger hierby vir sodanige goedere ooreenkomstig die bepalings van die Doeane-en Aksynswet verantwoordelikheid aanvaar van die datum van ontvangs van sodanige goedere af en dat sodanige goedere deur hom in ooreenstemming met sodanige bepalings gebruik sal word.

namens Geregistreerde Vervaardiger

Datum

B. Verklaring wat deur 'n Staatsliggaam ten opsigte van goedere kragtens item 401.00 of 601.01 geklaar, verstrek moet word.

Ek, namens (meld naam van betrokke Departement/Administrasie/Regering), verklaar hierby dat die goedere hierin geklaar aan die vereistes van paragrawe (a), (b) en (c) van item 401.00/601.01 voldoen en nie teruggestuur, verkoop of vervreemd sal word om in gewone normale onbeperkte handel in die Republiek opgeneem te word sonder betaling of yordering van die verskuldige reg daarop ooreenkomsdig doeane-en aksynsregulasies nie. Ek verbind my om ten opsigte van die bovermelde goedere aan al die betrokke bepalings van die Doeane-en Aksynswet te voldoen.

..... Handtekening

..... Hoedanigheid

Amptelike datumstempel

Opmerking: Hierdie verklaring moet aan die klaringsbrief of sertifikaat geheg word waarop die betrokke goedere geklaar word of dit mag op die keersy van die vorm DA 32 gedruk word.

(Hierdie vorm moet met SWART ink op WIT papier gedruk word en die afmetings daarvan moet of 297 mm x 210 mm of 143 mm x 210 mm wees.)

**DECLARATION REGARDING RESTRICTED REMOVAL
OF EXCISABLE/SPECIFIED GOODS EX 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.

**GESTANDAARDISEERDE FAKTUUR VIR DIE UITVOER VAN
GOEDERE NA DIE REPUBLIEK VAN SUID-AFRIKA**

DA 60

Plek.....	Datum.....
Naam en adres van verkoper.....	
Naam en adres van koper.....	
Bestelling No.....	Aankoopdatum.....
Aard van kontrak (v.a.b., k.a.v., ex pakhuis, ens.).....	
Verskeep per.....	Datum.....

I Item	II Land van herkoms	III Pakke		IV Beskrywing en hoeveelheid van goedere	V Binnelandse waarde in betaalmiddel van uitvoerland		VI Kontrakver- koopprys aan koper	
		Merke en Nos.	Getal en tipe		@	Bedrag	@	Bedrag

Opmerking: In kolomme V en VI moet bruto bedrae vir elke artikel ingeskryf word en kortings en toelaes afgetrek, moet gespesifieer word. Besonderhede wat in daardie kolomme ingeskryf word, moet verder aan die vereistes van paragrawe 3, 4 en 5 van die sertifikaat van waarde hierop, voldoen.

Vermeld die volgende koste, wat by die bedrae in kolom VI ingesluit is, ten opsigte van elke item hierin genoem (gebruik 'n voorstettingsblad, indien nodig) of die totale koste van alle goedere hierin genoem (in welke geval toewysing deur Doeane en Akseis in Suid-Afrika gedoen sal word):

- | Bedrag |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. Vervoer-, versekerings-, opbergings-, hanterings-, verskeepings- en ander koste van die fabriek/pakhuis na die skip of voertuig by die hawe of plek van finale verskening in die uitvoerland..... |
| 2. Verskil in koste (met inbegrip van arbeidskoste) tussen uitvoer- en binnelandse verpakking..... |
| 3. Indien k.a.v.-kontrak, meld skeepsvrag en ander koste na verskening by kolom VI ingesluit..... |

**GEKOMBINEERDE SERTIFIKAAT VAN WAARDE EN HERKOMS VIR GOEDERE NA DIE
REPUBLIEK VAN SUID-AFRIKA GESTUUR**

Ek, (naam en hoedanigheid).....
van (naam en adres van leweransier).
behoorlik gemagtig deur die leweransier van die goedere wat in hierdie faktuur genoem is, (waarvan die totale verkoopprys.....
is) verklaar hierby dat:

1. Die besonderhede in hierdie faktuur in alle opsigte juis is;

WAARDE

2. Die leweransier die vervaardiger is van die goedere hierin genoem of 'n.....
agent of.....
3. Die totale kontrakverkoopprys in hierdie faktuur die volle en finale bedrag verteenwoordig wat deur die koper verskuldig is
ten opsigte van die goedere hierin aangetoon en dat die goedere sonder voorbehoud aan die koper verkoop is of.....
4. Enige binnelandse waarde wat in kolom V ingeskryf is, ten opsigte van enige goedere hierin genoem, verteenwoordig:
A. die leweransier se normale prys van soortgelyke goedere—
(a) onder volle mededingende toestande aan alle kopers op die binnelandse ope mark;

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).

- | 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..... | <i>Amount</i> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| 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:

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

VALUE

2. The supplier is the manufacturer of the goods enumerated herein or a.....
 agent or.....
3. 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.....
4. 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) ten tyde van die aankoop van die goedere hierin genoem;
(c) in vergelykbare hoeveelhede met die goedere hierin genoem;
(d) by die fabriek of pakhuis van die leveransier/aan 'n binnelandse koper afgelewer, in welke geval die koste van vervoer, berging, hantering en ander afleweringkoste wat in die afleweringsprys ingesluit is, vermeld moet word.....
.....
(e) insluitende/uitgesonderd verpakking (vermeld koste van verpakking).....
.....
(f) op gelyke vlak verkoop (bv. aan groothandelaars, aan kleinhandelaars, aan ander fabrieke vir verdere verwerking of aan gebonde verspreiders, ens.) as die goedere hierin genoem (vermeld vlak).....
.....
(g) insluitende enige tantieme, kommissie aan agent en ander koste verbonde aan die verkoop van soortgelyke goedere in die binnelandse mark, soos volg.....
.....
(h) uitgesonderd enige teruggawe, terugbetaling, korting of kwytsekelding van doeane- of aksynsreg of verkoopbelasting toegestaan by uitvoer van soortgelyke goedere, soos volg (vermeld aard van belasting en koers).....
.....
of
B. die binnelandse waarde van soortgelyke goedere soos bepaal deur die Sekretaris van Doeane en Aksyns in die Republiek van Suid-Afrika, sonder dat enige verandering in die leveransier se binnelandse verkoopbeleid plaasgevind het sedert die datum van sodanige bepaling of soos volg.....
.....
5. Enige kontrakverkoopprys aan die koper in kolom VI ten opsigte van enige goedere hierin genoem, verteenwoordig—
A. die normale prys waarteen sodanige of soortgelyke goedere deur die leveransier aan enige koper in die Republiek onder volle mededingende toestande verkoop sou word indien daar geen handelsverbinding tussen die leveransier en koper is nie,
or
B. 'n spesiale verkoopprys aan die koper wat kommersiel soos volg verbind is met die leveransier.....
.....
die normale prys waarteen die leveransier soortgelyke goedere aan enige koper in die Republiek sal verkoop synde.....
.....
6. 'n Premie is/is nie by uitvoer van die goedere genoem teenoor items.....
.....betaalbaar (nie) soos volg.....

HERKOMS

7. Die goedere genoem teenoor items.....van hierdie faktuur, geheel en al geproduseer of vervaardig is in die land wat in kolom II ten opsigte van sulke goedere aangetoon is en dat die goedere vervaardig of geproduseer is van grondstowwe wat in daardie land geproduseer is.
8. Die goedere genoem teenoor items.....van hierdie faktuur geheel en al of gedeeltelik van ingevoerde stowwe vervaardig is, in die land wat in kolom II ten opsigte van sulke goedere aangetoon is en dat—
(a) die finale vervaardigingsproses in die bedoelde land plaasgevind het;
(b) die koste vir die vervaardiger van die stowwe geheel en al geproduseer of vervaardig in bedoelde land plus die koste van die arbeid regstreeks gebruik by die vervaardiging van sodanige goedere nie minder is as.....persent van die totale produksiekoste van sulke goedere nie;
(c) by berekening van die produksiekoste van sodanige goedere, slegs die koste vir die vervaardiger van alle stowwe plus vervaardigingslone en -salarisse, regstreekse vervaardigingskoste, indirekte fabrieksonkoste, koste van binnchouers en ander onkoste verbonde aan vervaardiging, gebruik by of bestee aan die vervaardiging van sulke goedere, ingesluit is en dat winste en administratiewe-, verspreidings-, en indirekte verkoopsonkoste nie ingesluit is nie.
9. Die goedere genoem teenoor items.....van hierdie faktuur voldoen nie aan die vereistes van paragrawe 7 en 8 hierbo nie deurdat.....

Gedateer te.....op hede die.....dag van.....19.....

Handtekening van getuie

Handtekening van deponent

Opmerkings: (1) Dit word verkies dat verskaffers hulle eie rekeningvorms moet gebruik op voorwaarde dat dit in die vorm hiervan gedruk word wat van enige gerieflike grootte mag wees en kan in die lengte of dwars gedruk word.
(2) Die sertifikate van waarde en herkoms moet op die keersy van die vorm vervolg word.
(3) Skrap woorde wat nie van toepassing is nie.

- (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.

BYVOEGSEL TOT GESTANDAARDISEERDE FAKTUUR (VORM DA 60) VIR
DIE UITVOER VAN TEKSTIELSTOWWE NA DIE REPUBLIEK VAN SUID-AFRIKA

DA 60A

N.B.—Alvorens hierdie vorm ingevul word, geliewe die opmerkings op die keersy te lees.

Gestandaardiseerde faktuur No.

NAAM VAN VERKOPER

NAAM VAN KOPER

1. Leweransier se handelsnaam

2. Monster (identifikasie) No.

3. BASIESE PROSES (merk met X in die toepaslike blokkie).

Geweef	Kant	Gebrei (oopwerk soortgelyk aan kant van net)
<input type="checkbox"/> Effe (bult of rib).	<input type="checkbox"/> Leavers.	<input type="checkbox"/> Raschel
<input type="checkbox"/> Effe (krip of sirsaker).	<input type="checkbox"/> Schiffli.	<input type="checkbox"/> Ander (spesifiseer).....
<input type="checkbox"/> Effe (ander).	<input type="checkbox"/> Nottingham.	.....
<input checked="" type="checkbox"/> Keper.	<input type="checkbox"/> Ander (spesifiseer).....	.....
<input type="checkbox"/> Sateen.	.....	.....
<input type="checkbox"/> Jacquard.	.....	.....
<input type="checkbox"/> Dobbie.	Nie-geweef	Kettingpoolstowwe
<input type="checkbox"/> Spil.	<input type="checkbox"/> Wattie.	<input type="checkbox"/> Terry.
<input type="checkbox"/> Borduur.	<input type="checkbox"/> Vilt.	<input type="checkbox"/> Ongesny (uitgesonderd terry) of gedeeltelik gesny.
<input type="checkbox"/> Gaas of leno.	<input type="checkbox"/> Verbonde veselstowwe.	<input type="checkbox"/> Gesny.
<input type="checkbox"/> Ander (spesifiseer).....	.....	.....

Net

<input type="checkbox"/> Tulle.	<input type="checkbox"/> Gebrei (uitgesonderd oopwerk soortgelyk aan kant van net).	Inslagpoolstowwe
<input checked="" type="checkbox"/> Ander (spesifiseer).....	<input type="checkbox"/> Koordferweel.

5. SAMESTELLING (VÖLGENS MASSA) (Vul hieronder in).

Natuurlike vesels	Gefabriseerde vesels			Ander
	Kon-tinu	Dis-kon-tinu	Glas.....%	
Katoen.....%	Cellulosies—			
Linne (vlas).....%	Asetaat.....	%	%	
Jute.....%	Kuprammonium.....	%	%	
Wol—	Nitrosellulose...	%	%	
Gekam (kamwol).....%	Polinosies.....	%	%	
Gekaard.....%	Viskose.....	%	%	
Haar—syn (spesifiseer tipe).....	Ander (spesifiseer).....	%	%	
Gekam.....%	Sinteties—			
Gekaard.....%	Akriel.....	%	%	
Haar—grob (spesifiseer tipe).....	Polialkohole.....	%	%	
Gekam.....%	Poliamied.....	%	%	
Gekaard.....%	Poli-ester (rek of uitbult).....	%	%	
Sy.....%	Poli-ester (ander).....	%	%	
Ander (spesifiseer).....%	Polipropileen....	%	%	
	Poliuretaan.....	%	%	
	Ander (spesifiseer).....	%	%	

8. KONSTRUKSIE (vul hieronder in).

Drade per cm—	<input type="checkbox"/> Gebleik.
Skering.....	<input type="checkbox"/> Uit gekleurde garing.....
Inslag.....	<input type="checkbox"/> Stukgekleur.....
TOTAAL.....	<input type="checkbox"/> Verglans.....
Britse katoennommer—	<input type="checkbox"/> Gemerceriseer.....
Skering.....	<input type="checkbox"/> Met pap verstyf.....
Inslag.....	<input type="checkbox"/> Gepluis.....

9. AFWERKING [merk met X in die toepaslike blokkie(s)].

<input type="checkbox"/> Bestryk met (spesifiseer)
<input type="checkbox"/> Geimpregneer met (spesifiseer)
<input type="checkbox"/> Waterwerend.....
<input type="checkbox"/> Watervas.....
<input type="checkbox"/> Ander (spesifiseer).....

10. VERSIERING (merk met X in die toepaslike blokkie).

<input type="checkbox"/> Blokbedruk.
<input type="checkbox"/> Rolbedruk.
<input type="checkbox"/> Skermbedruk.
<input type="checkbox"/> Indigoblou etsbedruk.
<input type="checkbox"/> Ander etsbedruk.
<input type="checkbox"/> Ander (spesifiseer).....

Ek, (naam en hoedanigheid).....
van (naam en adres van leveransier).....
behoorlik gemagtig deur die leveransier, verklaar hierby dat bovenoemde besonderhede in alle opsigte juis is.
Gedateer te..... op hede diedag van..... 19.....

Handtekening van Getpie Handtekening van Deponent

Hierdie vorm kan van enige geriflike gractte wees en kan in die lengte of dwars gedruk word. Opmerkings 1 tot 10 moet op die keersy van die vorm gedruk word.

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

DA 60A

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)				
Woven <input type="checkbox"/> Plain (slub or repp). <input type="checkbox"/> Plain (crepe or seer sucker). <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)..... Net <input type="checkbox"/> Tulle. <input type="checkbox"/> Other (specify)..... 	Lace <input type="checkbox"/> Leavers. <input type="checkbox"/> Schiffli. <input type="checkbox"/> Nottingham. <input type="checkbox"/> Other (specify)..... Non-woven <input type="checkbox"/> Wadding. <input type="checkbox"/> Felt. <input type="checkbox"/> Bonded fibre fabric. Knitted (excluding open-work similar to lace or net) <input type="checkbox"/> Tricot. <input type="checkbox"/> Jacquard. <input type="checkbox"/> Other (specify)..... 	Knitted (open-work similar to lace or net) <input type="checkbox"/> Raschel. <input type="checkbox"/> Other (specify)..... Warp pile fabrics <input type="checkbox"/> Terry. <input type="checkbox"/> Uncut (excluding terry) or semi-cut. <input type="checkbox"/> Cut. Weft pile fabrics <input type="checkbox"/> Corduroy. <input type="checkbox"/> Velveteen. <input type="checkbox"/> Other (specify)..... 	4. SUPPLEMENTARY PROCESS (mark with X in the block applicable)	
			<input type="checkbox"/> Embroidered. <input type="checkbox"/> Quilted. <input type="checkbox"/> Laminated. <input type="checkbox"/> Combined (specify)..... 	
5. COMPOSITION (BY MASS) (fill in below)		6. MASS (fill in below)		
Natural fibres Cotton.....% Linen (flax).....% Jute.....% Wool— Combed (worsted).....% Carded.....% Hair—fine (Specify type) Combed.....% Carded.....% Hair—coarse (specify type) Combed.....% Carded.....% Silk.....% Other (specify).....%		Man-made fibres Continuous Cellulosic— Acetate.....% Cuprammonium.....% Nitrocellulose.....% Polynosic.....% Viscose.....% Other (specify).....% Synthetic Acrylic.....% Polyalcohols.....% Polyamide.....% Polyester (stretch or bulked).....% Polyester (other).....% Polypropylene.....% Polyurethane.....% Other (specify).....%	Other Glass.....% Rubber.....% Metal.....% Other (specify).....%	Nett mass per m ².....g Total nett mass.....
8. CONSTRUCTION (fill in below)		7. MEASUREMENTS (fill in below)		
Threads per cm— Warp..... Weft..... TOTAL..... British cotton count— Warp..... Weft..... 		Width (including selvedges). Total linear metres..... Total square metres..... 		
9. FINISHING [mark with X in the block(s) applicable]		10. DECORATING (mark with X in the block applicable)		
<input type="checkbox"/> Bleached. <input type="checkbox"/> Yarn-dyed. <input type="checkbox"/> Piece-dyed. <input type="checkbox"/> Glazed. <input type="checkbox"/> Mercerised. <input type="checkbox"/> Stiffened with size. <input type="checkbox"/> Raised (napped).		<input type="checkbox"/> Coated with (specify)..... <input type="checkbox"/> Impregnated with (specify)..... <input type="checkbox"/> Water-repellent. <input type="checkbox"/> Waterproofed. <input type="checkbox"/> Other (specify)..... 		
		<input type="checkbox"/> Block printed. <input type="checkbox"/> Roller printed. <input type="checkbox"/> Screen printed. <input type="checkbox"/> Indigo blue discharge printed. <input type="checkbox"/> Other discharge printed. <input type="checkbox"/> Flocked. <input type="checkbox"/> 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

1. Die gebruik van hierdie vorm is opsioneel maar as dit nie gebruik word nie, moet al die betrokke besonderhede by vorm DA 60 ingesluit wees.
2. 'n Afsonderlike vorm moet ingeval word ten opsigte van elke tipe tekstielstof.
3. Waar van toepassing het die uitdrukking wat in hierdie vorm voorkom die betekenis wat in die "EXPLANATORY NOTES TO THE BRUSSELS NOMENCLATURE" daarvan toegelewys word.
4. Die besonderhede wat verstrekk moet word, is ten opsigte van die stowwe in hulle afgewerkte toestand (*nie in die onklaar toestand nie*).
5. Geen spelling word toegelaat nie.
6. As daar 'n variasie in die wydte is, moet die nouste en die wydste mate (selfkante ingesluit) aangetoon word, bv. 145/150 cm.
7. Die besonderhede onder item 8 aangevra, word slegs benodig ten opsigte van weefstowwe waarin sy, katoen of gefabriseerde vesels volgens massa oorheersend is bo' enige ander enkele tekstielstof.
8. Waterwerende stowwe (item 9) is stowwe vervāardig van garing wat deur 'n chemiese proses behandel is, die uitwerking waarvan onsigbaar is. Vesels van garing wat so behandel is absorbeer nie water nie.
9. Watervaste stowwe (item 9) is of bestryk of gelimpregneer met 'n sigbare stof wat onoplosbaar in water is om sodoende die openings tussen die garing toe te maak of te bedek.
10. Waar van toepassing moet die volgende besonderhede ten opsigte van items 9 en 10 onder "Ander (spesifieer)" verstrekk word:
- (a) "Swart gekleur" ten opsigte van stowwe in 'n keper- of sateenbinding; en
- (b) "Serppatrone" ten opsigte van bedrukte weefstowwe gedefineer volgens patroon of wat enige aanduiding van watter aard ookal het waar hulle gesny moet word vir die doeleindes van omsomming om voltooide serpe, sierserpe of stole te vorm.

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 selvedges) 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.

DOEANE- EN AKSYNSAFLEWERINGSORDER			
Die ondervermelde goedere van nag afgelewer word aan : Naam Adres		ex vliegtuig/spoor/pad Agent	DA 61
Merke, Nos., getal en beskrywing van pakke	Beskrywing en besondertiede van goedere vir belastingdoeleindes	Massa van besending	V/B./Fakt./ Geleibrief No. en datum
			Advies/ Afleweringssbrief No. en datum
			Trok No.
Totalle getal	Kb. No.	Datum	Kontroleur

(Hierdie vorm moet met SWART ink op WIT papier gedruk ten opsigte van goedere waarop reg betaal is of wat vry van reg is, of met ROOI ink op WIT papier wanneer gebruik ten opsigte van belasbare goedere waarop die reg nie betaal is nie en die afmetings daarvan moet 210 mm x 297 mm wees.)

DA 61

CUSTOMS AND EXCISE DELIVERY ORDER

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.)

WAT MET KORTING OP REG GEKLAAR IS OM OORDRAG VAN GOEDERE WAT AANSOEK

Oordrag aan

Address

op (datum)

DA 62

Naam van vervaardiger/geregistreerde voorraadhouer (oordraggewer)

A
d
e
s
s

per faktur No.

Kb. No. en datum	Land van herkoms	Tariefpos-/item en kortingitem soos geklaar	Kortingitem waar- kratgens goedere deur oondrag- nemer gebruik sal word	Statistiese hoeveelheid	Beskrywing en besonderhede van goedere vir belastingdoeleindes	Waarde R

Elk hierby bestaande besonderhede korrek is en dat die bovernemde oordragewer, verkaar hierby verantwoordelikheid kragtens die bepalings van die Doeane- en Aksynswet en regulasies is, oorgedra word aan die bovernemde oordragewer om ingevolge die kortingitem(s) hierbo vermeld, gebruik te word. Oordrag van eiendomsreg van die goedere word ook gegee/word nie gegee nie.

namens oordragemner, aanvaar hierby verantwoordelikheid kragtens van die ontvangers daarvan en ek verklaar dat opsigte van die bovernemde goedere van die datum van ontvanger geregistreer is om bedoelde oordragemner in gevalle van gebreke in die bovernemde kortingitem(s) te gebruik.

geurink.

Opmerking.—1.	Hierdie vorm moet in viervoud deur die oordraggever en die oordagnemer ingevul word. 2. Wanneer 'n kontroleur voorraad deur 'n verwilderder oorgedra word, moet hierdie vorms, alvorens oordrag van goedere plaasvind, vir goedkeuring aan die plaaasilike Kontroleur van Doeane en Aksyns voorgele word. 3. In die geval van 'n oordrag deur 'n geregistreerde voorraadtointer, is dit nie nodig dat vooraf goedkeuring daarvoor verkyk word nie maar die oorspronklike en een afskrif van al die vorms wat deur hom uitgereik is, moet weekliks in numeriese volgorde aan die plaaasilike Kontroleur van Doeane en Aksyns voorgele word.	Oordrag goedkeur	No.
		Kontroleur	

SWART moet net SWART is, on GROEN sonier nedruk word en die afmeting daarvan moet 210 mm x 207 mm wees)

DA 62

APPLICATION FOR TRANSFER OF GOODS ENTERED UNDER REBATE OF DUTY

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	
<p>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.</p>					<p>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).</p>		
for Transferor		Date		for Transferee		Date	
<p>Note.—1. This form must be completed in quadruplicate by the transferor and transferee. 2. When rebate stocks are transferred by a <i>manufacturer</i> 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 <i>registered stockist</i> 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.</p>						Transfer approved Controller	No.

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

AANSOEK OM TERGUBETALING—UITVOER VIR HANDELSDOELEINDES VAN INGEVOERDE BELASTINGBETAALDE GOEDERE

DA 63

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

DA 63

Place of entry	Exporter			
Ship/Aircraft/Rail/Road To	Address			
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
				R c
				Duty paid
				R c
				Original B/E. No., date and place of entry
Total No.	Totals			
<p>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.</p>				<p>I hereby certify that particulars of the goods described above were compared with the original and forwarding invoices and found to be correct.</p> <p>B/E, Export No. and date</p>
<p>for Exporter</p> <p>Date</p>				<p>Customs and Excise Officer</p> <p>Date</p>
<p>Controller</p> <p>No.</p>				

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

AANSOEK OM TERUGGawe

DA 64

DIE KONTROLEUR VAN DOEANE EN AKSYNS,

Datum

Meneer,

Ek/Ons verklaar hierby dat reg by invoer betaal is, soos hieronder aangedui, op die materiale/artikels wat gebruik is by die vervaardiging/verwerking/verpakking van die goedere wat ek/ons uitgevoer het:—

Plek	No. en datum van klaringsbrief	Land van herkoms	Tariefspos/ -item	Statistiese hoeveelheid	Beskrywing	Waarde			Reg		
						R	R	c	R	R	c
Totaal											

Ek/Ons verklaar hierby dat die ondervermelde goedere van die bovenmelde materiale/artikels vervaardig/verwerk/verpak is en soos hieronder aangedui, uitgevoer is:—

No. en datum van faktuur	No. en datum van uitvoer- klaringsbrief	Teruggawe -item	Beskrywing	Waarde		Naam en adres van geadresseerde
				R	R	

As bewys van uitvoer heg ek/ons 'n afskrif van die kb. uitvoer/bewys van ontvangs op skip/spoor/vliegtuig/ander voertuig hierby aan en doen hierby aansoek, kragtens die voorwaardes van bovenmelde teruggawe item(s) van die Doeane-en Aksynswet om 'n terugbetaling van die reg betaal op die materiale/artikels hierbo genoem.

Naam van firma

Handtekening

Hoedanigheid

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	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

(This form must be printed in BLACK ink on WHITE paper and the dimensions thereof must be 297 mm × 420 mm.)

REGISTRASIE VAN GOEDERE VIR HERINVOER

DA 65

- Opmerkings.**—1. Slegs artikels wat toereikend beskryf kan word en wat weer bo alle twyfel by terugkeer daarvan na die Republiek identifiseerbaar is, mag geregistreer word.
2. 'n Skuins lyn moet deur die ongebruikte deel van die vorm en/of na die laaste inskrywing in die onderste gedeelte getrek word.
3. Hierdie vorm moet deur die eienaar gehou en aan die Kontroleur voorgelê word wanneer die geregistreerde artikels na die Republiek teruggebring word, anders sal volle regte daarop gehef word.

DIE KONTOROLEUR VAN DOEANE EN AKSYNS,

Ek vra toestemming om, vir die doel van herinvoer, ondervermelde artikels wat ek voornemens is om per saam met my te neem/aan te stuur na....., op klaringsbrief No..... van..... te laat registréer.

MOTORVOERTUIG	INGEBOUDE RADIO
Fabrikaat en model:	Fabrikaat:
Jaar van vervaardiging:	Reeksnommer:
Aantal bande:	SLEEPWA/KARAVAAN
Registrasienommer:	Beskrywing:
Masjiennommer:	Registrasienommer:

KAMERAS, VERKYKERS, TIKMASJINE, VUURWAPENS, PROJEKTORS, RADIO'S, BANDOPNEMERS, BUITEBOORDMOTORS OF ANDER IDENTIFISEERBARE ARTIKELS

Volledige beschrywing en fabrikaat	Reeksnommer	Aard en koste van herstelwerk, indien enige, buite die Republiek gedoen (moet deur fakture gestaaf word)

Naam en permanente adres
van Aansoeker (blokletters)

Handtekening van Aansoeker

Datum

Kontroleur

(Hierdie vorm moet met SWART ink op WIT papier gedruk word en die afmetings daarvan moet 297 mm x 210 mm wees.)

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 Contoller 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

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

ALGEMENE AANSOEK OM TERUGBETALING

DA 66
(Bladsy 1)

SLEGS VIR AMPTELIKE GEBRUIK

Datum van ontvangs deur Kontroleur	Aansoek No. van distrikkantoor	Bylaenommer	Nommer en datum deur Hoofkantoorrekeningafdeling toegewys

HIERDIE GEDEELTE MOET DEUR DIE AANSOEKER INGEVUL WORD

Datum

Verwysingsnommer

Die Kontroleur van Doeane en Aksyns,.....

'n Oorbetaling van R....., is gemaak ten opsigte van*.....
onder die omstandighede wat op bladsy 2 hiervan uiteengesit word.

Naam van aansoeker (blokletters)

Adres

*Meld doeaneereg, staatspakhuisgeld, ens., na gelang van die geval.

INBENDROUWE

SLEGS VIR AMPTELIKE GEBRUIK

Die Sekretaris,

Vir oorweging voorgelê.

Bedrag van terugbetaling	
R	c

Bedrag in woorde.....
.....

Datum

Terugbetalingsbeampte

Die Kontroleur,.....

Terugbetaling goedgekeur.

Datum

Sekretaris

Verbeteringsbewysno.

Datum.

Toewysing

Betaal per tjeck:

Nommer.

Datum.

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.

BINDING MARGIN

FOR OFFICIAL USE ONLY

The Secretary,

Submitted for consideration.

Amount of refund	Amount in words.....
R c

Date

Refund Officer

The Controller.....

Refund approved.

Date

Secretary

Voucher of Correction No..... Date.....

Allocation

Paid by cheque:

Number.....

Date.....

DA 66
(Bladsy 2)

VERKLARING DEUR AANSOEKER VAN OMSTANDIGHEDe WAARONDER TERUGBETALING GEËIS WORD
(Die aansoeker moet 'n afskrif van die Konsepverbeteringsbewys op die oop bladsy hierteenoor vasplak)

'n Oorbetaling van R..... is op klaringsbrief/.....
(meld aard indien ander dokument) No..... van.....
gemaak as gevolg van *onvolledige verskeping, dubbele klaring, verkeerde tariefpos-/item/waarde/belastingberekening/ander
(spesifieer)..... onder die volgende omstandighede:

Die volgende dokumente word ingesluit: *ladingsbrief, gestandaardiseerde faktuur, handelsfaktuur, dekkingstaat, verpakkingspesifikasie, konsepverbeteringsbewys, werkstaat.

(*Skrap wat nie van toepassing is nie.)

INBEDRIEF

SLEGS VIR AMPTELIKE GEBRUIK

Verslag van terugbetalingsbeampte, indien aansoek aanneemlik is.

1.

2. Tariefpos-/item..... H./K.-verwysing en datum.....

3. Waarde: Waardebladno..... H./K.-verwysing en datum.....

4. Wisselkoers:

Aankoopdatum	Koopkoers	Verkoopkoers
Verskepingsdatum	Koopkoers	Verkoopkoers

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.)

BINDING MARGIN

FOR OFFICIAL USE ONLY

Report by Refund Officer when application is acceptable.

1.

BINDING MARGIN

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

176 No. 4040

STAATSKOERANT, 5 OKTOBER 1973

DA 66
(Bladsy 3)

INBONDUMTE

DA 66
(Page 3)

BINDING MARGIN

DA 66
(Bladsy 4)

Datumstempel

Die firma.....

Menere,

Dit spyt my dat hierdie aansoek nie toegestaan kan word nie, omdat.....

INBINDRUIMTE

Enige nuwe aansoek moet, behoorlik ingevul, teen voorgelê word, anders sal dit weens verstryking van tyd afgewekeur word. (Datum)

Die uwe,

Kontroleur van Doeane en Aksyns

(Hierdie vorm moet uit een vel, 420 mm breed en 297 mm lank, bestaan en moet met SWART ink op WIT papier oordwars gedruk word. Verder, wanneer dit in die middel oordwars gevou word, moet daar in die middel inbindruimte 3 cm wyd, op iedere bladsy wees.)

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 MARGINS

STROKIE VIR BETALING VAN DOEANE-EN-AKSYNSINKOMSTE

DA 67

(Hierdie vorm moet met SWART ink op WIT papier gedruk word en die afmetings daarvan moet 297 mm x 210 mm wees.)

SLIP FOR PAYMENT OF CUSTOMS AND EXCISE REVENUE

DA 67

.....
Date

Signature of importer/owner or agent

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

AANSOEK OM AFLEWERING VAN GOEDERE EX STAATSKHUIS

DIE KONTRROLEUR VAN DOEANE EN AKSYNS

Ek/Ons doen aansoek om aflewing, na betaling van huur, van ondervermelde besending/gedeelte van besending.

Die volgende dokument(e) is aangcheg:

* (a) II brief

(a) Urie

*(b) 'n Afskrif

STRAND

110

-Indien die

n invader

Naam van invoerder

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	Rent		
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	R	c
Total.....								
FOR OFFICIAL USE ONLY		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.	Delivered on (Date stamp)	Checked that correct rent has been collected. Particulars compared with State warehouse register. Checking Officer _____ Date _____				
Controller	Date	Officer-in-Charge, State warehouse.	Cash Book Folio No. _____ No. _____					

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

AANSOEK OM GOEDERE IN 'N DOEANE-EN-
AKSYNSPAKHUIS TE HERVERPAK

DA 69

Die Kontroleur,.....

Ek,
goedere soos hieronder aangedui, te herverpak.

namens eienaar, doen hierby aansoek om toestemming om onderstaande

namens Eienaar

Datum

Pakhuis (Naam)

No.

Kb. No.

Datum

HUIDIGE VERPAKKING EN INHOUD

Merke, Nos., getal en beskrywing van pakke	Beskrywing en besonderhede van goedere vir belastingdoeleindes

GAAN HERVERPAK WORD IN

Naam van firma	Handtekening		
Adres	Datum		
Kontroleur	Toestemming verleen	Datum	No.

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

DA 69

The Controller,

I,
undermentioned goods as indicated below.

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.

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

AANSOEK OM VOORLOPIGE BETALING TE DOEN

DA 70
(Bladsy 1)

	Rand	Sent	(Bedrag in woorde.....)
Bedrag	<input type="text"/>	<input type="text"/>	
Plek			

Omstandighede van of rede vir aansoek (met inbegrip in die geval van 'n skulderkenning ingevoige artikel 91 van Wet 91 van 1964, van die artikel van die voornoemde Wet en die transaksie wat ter sake is).

Kb. No.	Datum	Invoerder
Leweransier	van (land)	
Merke, nommers, getal en beskrywing van pakke	Land van herkoms	Tariefpos/-item
		Beskrywing en besonderhede van goedere vir belastingdoeleindes
		Waarde
		R
		R
		c

Ek/ons, onderneem hierby om aan die vereistes van die departement ooreenkomsdig die Doeane- en Aksynswet en die regulasies met betrekking tot die goedere of die omstandighede waarop hierdie betaling betrekking het, binne die ondervermelde tydperk deur die Kontroleur bepaal, te voldoen.

Datum Handtekening

SKULDERKENNING KAGTENS ARTIKEL 91 VAN WET 91 VAN 1964

Ek/Ons, erken hierby—
 * dat ek/ons die bepalings van die bogenoemde artikel van Wet 91 van 1964 oortree het.
 * dat ek/ons versuim het om aan die bepalings van die bogenoemde artikel van Wet 91 van 1964 te voldoen.

Ek/Ons stem in om my/ons aan die Sekretaris se beslissing te onderwerp en doen aansoek om, hangende 'n sodanige beslissing, die bovermelde voorlopige betaling te doen.

(* Skrap wat nie van toepassing is nie.)

Datum Handtekening

SLEGS VIR AMPTELIKE GEBRUIK

Die voorlopige betaling mag aanvaar word mits aan die betrokke vereistes binne (tydperk) voldoen word.

Datum Kontroleur van Doeane en Aksyns

TOEWYSINGSINSTRUKSIES

Die bedrag van R moet in rekening bly. mag terugbetaal word en die balans van R (indien enige)

Datum Kontroleur van Doeane en Aksyns.

Ijek No. Datum No.

APPLICATION TO MAKE PROVISIONAL PAYMENT

DA 70
(Page 1)

Amount	Rand	Cent	(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)			Value	Duty	
Marks, Nos., No. and description of packages	Country of origin	Tariff heading/item	Description and particulars of goods for duty purposes	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.
------------	------	-----

188 No. 4040

STAATSKOERANT, 5 OKTOBER 1973

DA 70
(Bladsy 2)

RAPPORT VAN BEAMPTE

(Hierdie vorm moet op die keersy van bladsy 1 van vorm DA 70 gedruk word.)

DA 70
(Page 2)

OFFICER'S REPORT

190 No. 4040

STAATSKOERANT, 5 OKTOBER 1973

VERSLAG OOR ONDERSOEK VAN BESKADIGDE LADING

DA 71

Skip	Merke, Nos., getal en beskrywing van pak(ke)
Invoerder	
Skeepsagent	
Kb. No..... Datum..... Tipe	
Datum van aankoms van die skip	
Datum waarop beskadigde pak(ke) geland is	
Vasmeerplek	

VERSLAG OOR ONDERSOEK.

1. Was die pak(ke) herstel..... Wanneer..... Waar.....
2. Meld besonderhede van die ontvangbewys wat deur die S.A.S. & H. uitgereik is met vermelding van kwalifikasie, indien enige
3. L.b. No..... Meld besonderhede; indien gekwalifiseer, meld besonderhede van kwalifikasie.....
4. Waar ondersoek
5. Wanneer ondersoek
6. Indien nie binne twee werkdae na die dag van ontskeping ondersoek nie, meld die rede vir vertraging
7. Uitslag van ondersoek

..... namens Gesagvoerder

..... namens Invoerder

SLEGS VIR AMPTELIKE GEBRUIK

REPORT ON EXAMINATION OF DAMAGED CARGO

DA 7i

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

AANSOEK OM SPESIALE/EKSTRA DIENS

DA 73

DIE KONTROLEUR VAN DOEANE EN AKSYNS,

Ek/Ons verlang die diens van..... beampte(s) tussen die ure.....
en op ten einde (meld aard van diens
verlang).
en onderneem om die bedrag verskuldig vir sodanige diens te betaal.

Datum

Naam van persoon/firma

Handtekening van persoon/verteenwoor-
diger van firma

Die verlangde diens word goedgekeur.

Datum

Kontroleur

Naam van beampte	Rang	Tyd van werk- like diens	Getal ure	Tarief per uur	Bedrag aan Staat verskuldig	
					R	c

INKOMSTESEËLS VIR HIERDIE BEDRAG MOET HIERONDER GEPLAK WORD

Datum waarop diens gelewer is

Handtekening(s) van beampte(s)

INKOMSTESEËLS VIR DIE BEDRAG AAN DIE STAAT VERSKULDIG

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 x 210 mm.)

AANVLOOSORDER VAN GOEDERE OORSPRONKLIK TERUGGEHOU

DIE GOEDERESUPERINTENDENT,

DA 74

Verwysingsnummer

KANTOOR VAN DIE KONTROLEUR VAN DOEANE EN AKSYNS,

Die volgende pak(ke) wat vir doeaneoelinge teruggehou is, kan nou gelos word.

Naam van skip

Merke, Nos., getal en
bankrekening van Pakka

Klaringsbriefnummer en -datum

Datamatteo

KONTROLEER VAN DOEANE EN AKSYNS

(Hierdie vorm moet SWART ink on WIT papier gedruk word en die afmetings daarvan moet 148 mm x 210 mm wees.)

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
		Marks, Nos., No. and description of packages
		Importer
		B/E. No. and date
		Landing, delivery and forwarding order No.
		Date stamp

DERDE BYLAE

NYWERHEIDSKORTINGS OP DOEANEREGTE (Bylae No. 3 by die Wet)

Algemene regulasies aangaande Bylae No. 3 by die Wet.

- 300.01.01 Die Sekretaris kan, op die voorwaardes wat hy in elke geval oplê, ten opsigte van enige goedere vermeld in sodanige item van Bylae No. 3 by die Wet waartoe hy besluit, 'n lisensiehouer van 'n doeane-en-aksynsopslagpakhuis as 'n voorraadhouer van sodanige goedere registreer en kan sodanige voorraadhouer toelaat om sodanige goedere onder die bedoelde item te klaar en dit onverpak in sodanige pakhuis te hou op die wyse wat die Kontroleur verlang, vir verskaffing in klein hoeveelhede aan persone wat geregistreer is om sodanige goedere ingevolge sodanige item te verkry.
- 300.01.02 Die bepalings van regulasies 10.04.01 en 10.06.01 tot 10.06.03 is *mutatis mutandis* van toepassing ten opsigte van enige goedere wat in regulasie 300.01.01 vermeld en deur 'n voorraadhouer aan enige ander geregistreerde verskaf word, maar die Sekretaris kan, op die voorwaardes wat hy oplê, voorraadhouers van die vereiste van voorafgaande goedkeuring van oordragaansoekte vrystel.
- 300.01.03 'n Doeane-en-aksynsopslagpakhuis wat vir die in regulasie 300.01.01 vermelde doel goedgekeur is, mag slegs vir die in die bedoelde regulasie vermelde doel goedgekeur en gebruik word en sodanige pakhuis en die lisensiehouer daarvan is andersins onderworpe aan die bepalings van Hoofstuk IV van hierdie regulasies.
- 300.01.04 Die Sekretaris kan, op die voorwaardes wat hy in elke geval oplê, 'n geregistreerde voorraadhouer toelaat om enige in regulasie 300.01.01 bedoelde goedere aan 'n ander persoon as 'n geregistreerde vervaardiger te verskaf mits die reg op sodanige goedere deur sodanige voorraadhouer op die tye en op die wyse wat die Sekretaris bepaal, betaal word.
- 300.01.05 Indien 'n persoon wat ooreenkomstig hierdie regulasies geregistreer is om enige goedere vermeld in Bylae No. 3 te gebruik, deur die Raad van Handel en Nywerheid aan die Minister gerapporteer word omdat hy onbevredigende arbeidstoestande handhaaf, en, indien sodanige persoon minstens ses weke en hoogstens ses maande nadat hy van so 'n rapport verwittig is, weer deur bedoelde Raad aan die Minister gerapporteer word omdat hy geen doeltreffende stappe gedoen het om bevredigende arbeidstoestande te handhaaf nie, kan sy registrasie deur die Minister gekanselleer word en in die geval van sodanige kansellsie word hy daarna nie toegelaat om die goedere in die bedoelde Bylae vermeld met korting op reg in te voer of te ontvang nie.
- 300.01.06 Benewens enige ander betrokke regulasie, is die ondervermelde regulasies ten opsigte van die goedere vermeld in die items van Bylae No. 3 wat in sodanige regulasies vermeld word, van toepassing.

Item 301.02.

- 301.02.01 Niemand mag gewone sout wat ooreenkomstig hierdie item geklaar is, gebruik nie, behalwe op persele wat ooreenkomstig die Wet op die Suiwelhywerheid, 1961, geregistreer is.

Item 304.06.

- 304.06.01 'n Vervaardiger van konfytte van moes wat ooreenkomstig hierdie item geklaar is, moet op versoek van die Kontroleur, of sodanige konfytte vir inspeksie deur die Kontroleur toon, of tot sy bevrediging bewys lewer dat die bedoelde konfytte wel vir gebruik buite die Republiek uitgevoer is.

Item 305.02.

- 305.02.01 Die bepalings van regulasie 606.04.20(1) in die Sesde Bylae hierby, is *mutatis mutandis* van toepassing ten opsigte van petrol wat ooreenkomstig hierdie item vir vermenging met plaaslikgeproduseerde etielalkohol geklaar is.

Item 311.19.

- 311.19.01 Vervaardigers wat ooreenkomstig hierdie item geregistreer is, moet die volgende hou—
(a) aantekeninge met besonderhede van die proses van omsetting van die grondstowwe in vervaardigde artikels (klerasie, hemde, ens.) op so 'n wyse dat die gebruik wat gemaak is van elke besending van goedere wat met korting op reg geklaar is, geredelik vasgestel kan word, en
(b) snybestellings, verkoopsfakture en monsterboeke wat op alle redelike tye vir inspeksie deur behoorlike gemagtigde beampies beskikbaar moet wees, en gemelde snybestellings (wat 'n monster snippertjie van die materiaal daarby aangeheg moet hé) moet onder andere die nommer en datum van die klaringsbrief, totale getal meter geklaar, die aanslag (dit wil sê die getal meter wat vir die vervaardiging van elke kledingstuk of eenheid nodig is) en die getal kledingstukke wat vervaardig sou word en die getal wat werklik vervaardig is, weergee.

Item 311.20.

- 311.20.01 Die bepalings van regulasie 311.19.01 is op geregistreerde ingevolge hierdie item van toepassing.

Item 311.21.

- 311.21.01 Die bepalings van regulasie 311.19.01 is op geregistreerde ingevolge hierdie item van toepassing.

Item 311.22.

- 311.22.01 Die bepalings van regulasie 311.19.01 is op geregistreerde ingevolge hierdie item van toepassing.

Item 311.25.

- 311.25.01 Die bepalings van regulasie 311.19.01 is op geregistreerde ingevolge hierdie item van toepassing.

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.

VIERDE BYLAE

ALGEMENE KORTINGS OP DOEANEREGTE (Bylae No. 4 by die Wet)

DEEL I

- 400.01.01 Benewens enige ander betrokke regulasie, is die ondervermelde regulasies van toepassing ten opsigte van die goedere in die volgende items in Bylae No. 4 vermeld.

Item 401.00.

- 401.00.01 Goedere kragtens die bepalings van hierdie item geklaar, mag nie sonder die toestemming van die Sekretaris of betaling van die reg daarop aan die Kontroleur deur die betrokke Staatsliggaam aan die leweransier van sodanige goedere in die Republiek teruggestuur word nie en die leweransier van sodanige goedere mag nie enige goedere wat aldus aan hom teruggestuur word, aanvaar voordat sodanige toestemming verkry of sodanige reg betaal is nie of andersins voordat hy sodanige toestemming verkry of sodanige reg betaal.
- 401.00.02 Goedere kragtens die bepalings van hierdie item geklaar, mag nie in 'n nuwe of ongebruikte toestand deur die betrokke Staatsliggaam verkoop of van die hand gesit word sodat dit in besit kom van of gebruik word deur 'n persoon wat nie wetlik geregtig is om dit met korting op reg te verkry nie, sonder om die reg op sodanige goedere van die koper in te vorder nie. Sodaanige reg word deur die in items 401.05 tot 401.27 en 401.35 tot 401.45 van Bylae No. 4 vermelde departement, administrasie, regering, raad of korporasie behou, maar die in item 401.30 van bedoelde Bylae vermelde gewapende magte moet sodanige reg aan die Kontroleur betaal.
- 401.00.03 Goedere kragtens die bepalings van hierdie item geklaar, mag in 'n gebruikte toestand deur die betrokke Staatsliggaam verkoop of van die hand gesit word en die verkoopprys word geag die reg op sodanige goedere in te sluit en sodanige reg kan deur sodanige liggaam behou of aan die Kontroleur betaal word soos in regulasie 401.00.02 voorgeskryf.
- 401.00.04 By die toepassing van regulasie 401.00.03 word die reg inbegrepe by die verkoopprys geag soos volg te wees—
- (a) goedere wat vry van reg is—geen reg inbegrepe by die verkoopprys nie;
 - (b) goedere (nie motorkarre nie) wat aan 'n *ad valorem* skaal van reg onderhewig is—reg teen die toepaslike skaal;
 - (c) goedere (nie motorkarre nie) wat aan 'n eenheidsklaal van reg onderhewig is—een-tiende van die verkoopprys;
 - (d) goedere (nie motorkarre nie) wat aan 'n *ad valorem* en 'n eenheidsklaal van reg of aan 'n *ad valorem* of 'n eenheidsklaal van reg onderhewig is—reg teen die toepaslike skaal of een-tiende van die verkoopprys, watter bedrag aan reg ook al die hoogste is; en
 - (e) motorkarre in tariefpos No. 87.02.10 ingedeel—een-tiende van die verkoopprys of die volle reg by eerste klaring gekort min 10 persent van sodanige reg vir elke voltooide tydperk van gebruik van 6 maande, watter bedrag aan reg ook al die hoogste is, met 'n maksimum, in die geval van enige sodanige motorkar wat ingevolge 'n gesubsideerde skema verkoop of van die hand gesit word, van 'n bedrag bereken volgens die formule $\frac{A \times (B-C)}{B}$ waar—
 - "A" die volle reg by eerste klaring gekort verteenwoordig;
 - "B" die amptelike kilometerlewe deur die betrokke Staatsliggaam ten opsigte van sodanige motorkar bepaal verteenwoordig; en
 - "C" die kilometerafstand tot en met die datum van verkoop of vervreemding afgelê, verteenwoordig.
- 401.00.05 Die bepalings van regulasie 401.00.02 is nie van toepassing ten opsigte van genesmiddels en droërye wat ingevolge die bepalings van hierdie item geklaar en deur die betrokke Staatsliggaam regstreeks of onregstreeks deur enige liggaam wat nie 'n handelsaak is, aan pasiënte verskaf is nie.
- 401.00.06 Die bepalings van item 401.00 word nie uitgelê om klaring daarkragtens uit te sluit nie van enige goedere wat deur die betrokke Staatsliggaam aan enige ander persoon gelewer word vir verdere verwerking of inkorporering in enige artikel wat vir sodanige Staatsliggaam deur sodanige persoon vervaardig word kragtens 'n kontrak wat daarvoor voorsiening maak dat sodanige goedere aldus geklaar op eie koste deur sodanige Staatsliggaam verskaf moet word, mits die goedere aldus geklaar te alle tye die eiendom van sodanige Staatsliggaam bly.
- 401.00.07 Die Sekretaris kan klaring van enige masjien of ander toerusting bedoel vir lewering aan of installering in die perseel van enige in hierdie item vermelde Staatsliggaam vir gebruik deur sodanige liggaam op 'n huurbasis, kragtens hierdie item toelaat, maar by terugstuur van sodanige masjien of toerusting aan die leweransier of by verwydering daarvan van die perseel van sodanige liggaam af moet reg daarop bereken op 'n basis waartoe die Sekretaris besluit, onmiddellik aan die Kontroleur betaal word.
- 401.00.08 Klaring van enige goedere kragtens die bepalings van item 401.00 is onderworpe aan die voorlegging deur die betrokke Staatsliggaam van die skriftelike verklaring op of geheg aan die klaringsbrief soos vereis in die betrokke vorm in hierdie regulasies voorgeskryf.
- Item 402.00.
- 402.00.01 Ten opsigte van goedere ingevolge item 402.00 geklaar, moet die betrokke klaringsbrief vergesel wees van of 'n verklaring bevat, onderteken deur die sekretaris van die betrokke plaaslike bestuur en mede-onderteken deur die voorsitter daarvan, met die strekking dat sodanige goedere uitsluitlik gebruik sal word vir die doeleindes in bedoelde item vermeld, en 'n skriftelike verbintenis moet deur sodanige sekretaris verstrek word dat, indien enige sodanige goedere deur sodanige plaaslike bestuur vir enige ander doel gebruik of verkoop of andersins van die hand gesit word sodat dit in besit kom van of gebruik word deur enige persoon wat nie wetlik geregtig is om dit met korting op reg te verkry nie, die Kontroleur skriftelik van sodanige gebruik, verkoop of van die hand sit, verwittig sal word en dat die verskuldigde reg onmiddellik deur die betrokke plaaslike bestuur aan die Kontroleur betaal sal word.

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 Die sekretaris of rekenpligtige beamppte van enige plaaslike bestuur waarop die voorgaande bepalings van hierdie regulasie van toepassing is, moet 'n voorraadboek hou waarin die hoeveelhede van alle goedere met korting op reg ontvang, die plek waar sodanige goedere met korting geklaar is en die hoeveelhede wat vir die bou of instandhouding van paale of enige ander doel uitgerik is, tesame met die afsonderlike datums van ontvangs en uitreiking, afsonderlik aangetoon word. Sodanige boek moet te alle redelike tye vir inspeksie deur die Kontroleur beskikbaar wees.
- 402.00.03 Bedoelde sekretaris of rekenpligtige beamppte moet aan die einde van elke boekjaar aan die Kontroleur by elke plek waar die goedere deur of namens die betrokke plaaslike bestuur met korting op reg geklaar is 'n sertifikaat, in die vorm deur die Kontroleur goedgekeur, verstrek.
- 402.00.04 Indien goedere onder hierdie item geklaar, in 'n nuwe of ongebruikte toestand deur die plaaslike bestuur wat dit aldus geklaar het, verkoop of van die hand gesit word moet die volle reg daarop aan die Kontroleur betaal word en indien sodanige goedere in 'n gebruikte toestand verkoop word, moet reg daarop, bereken op die basis van regulasie 401.00.04, aan die Kontroleur betaal word.

Item 404.00.

- 404.00.01 By die toepassing van hierdie item word enige verwysing na 'n goedgekeurde openbare hospitaal geag 'n verwysing te wees na enige hospitaal met bedgeriewe vir die groot publiek en enige verwysing na enige goedgekeurde onderwysinstelling geag 'n verwysing te wees na enige inrigting wat hoofsaaklik onderwys ten doel het en deur die Sekretaris goedgekeur is.
- 404.00.02 Behoudens die bepalings van regulasie 404.00.03 hieronder is die bepalings van regulasies 401.00.01, 401.00.02, 401.00.06 en 401.00.07 vir sover dit op die levering, terugstuur, verkoop of van die hand sit van goedere in 'n nuwe of ongebruikte toestand betrekking het, *mutatis mutandis* van toepassing op enige goedere (behalwe goedere waarna in paragraaf (III) van item 404.01 verwys word) kragtens hierdie item geklaar, maar enige reg wat betaalbaar is of ingevorder moet word ten opsigte van sodanige goedere ooreenkomsdig die bepalings van bedoelde regulasies moet in elke geval aan die Kontroleur betaal word.
- 404.00.03 Die bepalings van regulasies 405.01.01 tot 405.01.04 is *mutatis mutandis* van toepassing ten opsigte van enige goedere kragtens paragraaf (III) van item 404.02 geklaar.

Item 405.00.

- 405.01.01 Ten opsigte van goedere ingevolge item 405.01 geklaar, moet die betrokke klaringsbrief vergesel wees van of 'n verklaring bevat, onderteken deur die sekretaris of die beamppte in beheer van die gespesifieerde vereniging met die strekking dat die stowwe bestem is uitsluitlik vir die vervaardiging van uniforms vir die gebruik van lede van sodanige vereniging of dat die uitrusting en insignias bedoel is uitsluitlik vir die gebruik van sodanige lede en sodanige sekretaris of beamppte moet 'n skriftelike verbintenis verstrek dat indien die bedoelde stowwe, uitrusting of insignias verkoop of andersins gebruik of van die hand gesit word, die reg daarop verskuldig onmiddellik aan die Kontroleur betaalsal word.
- 405.01.02 Die sekretaris of beamppte in regulasie 405.01.01 vermeld moet 'n register, in 'n vorm deur die Kontroleur goedgekeur, hou waarin ontvangste en uitgifte van stowwe, uitrusting en insignias waarop die reg gekort is, aangetoon word. Sodanige register moet te alle redelike tye vir inspeksie deur die Kontroleur beskikbaar wees.
- 405.01.03 In die geval van stowwe moet die register ook die hoeveelhede ontvang, die getal uniforms daarvan gemaak en die wyse waarop sodanige uniforms van die hand gesit is, aantoon.
- 405.01.04 Indien stowwe wat kragtens hierdie item geklaar is deur die vereniging wat dit aldus geklaar het, verkoop of van die hand gesit word voordat uniforms daarvan gemaak is, moet die reg daarop aan die Kontroleur betaal word.
- 405.02.01 Die bepalings van regulasies 401.00.01 en 401.00.02 vir sover dit op die terugstuur, verkoop of van die hand sit van goedere in 'n nuwe of ongebruikte toestand betrekking het, is *mutatis mutandis* van toepassing op enige goedere kragtens item 405.02 geklaar, maar enige reg wat betaalbaar is of ingevorder moet word ten opsigte van sodanige goedere ooreenkomsdig die bepalings van bedoelde regulasies moet in elke geval aan die Kontroleur betaal word.
- 405.02.02 Enige liggaam of persoon wat enige goedere kragtens die bedoelde item klaar, moet aan die Kontroleur, ten tyde van die klarings, sodanige bewys van die lisensie in bedoelde item vermeld wat die Kontroleur verlang, toon en die betrokke klaringsbrief moet 'n verklaring bevat van vergesel wees van 'n verklaring dat die vermelde goedere uitsluitlik vir sodanige openbare radio- of televisiediens gebruik sal word, en 'n verbintenis dat die verskuldige reg by terugstuur, verkoop of van die hand sit van sodanige goedere in 'n nuwe of ongebruikte toestand, kragtens die regulasies aan die Kontroleur betaal sal word.
- 405.03.01 Die Sekretaris kan toelaat dat skuifplate (met inbegrip van filmplate) vir opvoedkundige doeleindes geklaar en skuifplate (met inbegrip van filmplate) deur hom vir onderrig in die nywerheid goedgekeur, kragtens item 405.03, op die voorwaardes wat hy ople, geklaar word.
- 405.03.02 Die Sekretaris kan toelaat dat kinematografiese projektors, beeldprojektors, luidsprekers en versterkers vir gebruik met projektors en draagbare skerms vir projektors kragtens item 405.03 geklaar word deur of namens enige lid van die Nasionale Film Biblioteek of 'n deur die Sekretaris goedgekeurde liggaam of persoon wie se hoofdoel opvoedkundig is (met inbegrip van volwasse en godsdiensonderrig) mits enige persoon wat sodanige goedere namens enige sodanige lid, liggaam of persoon klaar ten tyde van die klarings in besit is van 'n vaste bestelling van sodanige lig, liggaam of persoon en aan die voorwaardes wat die Sekretaris ople voldoen word.
- 405.03.03 Die bepalings van regulasies 401.00.01 tot 401.00.04 is *mutatis mutandis* van toepassing ten opsigte van enige goedere kragtens item 405.03 geklaar wat aan die leveransier daarvan in die Republiek teruggestuur word of binne twee jaar na die datum waarop sodanige klarings gemaak is deur die lid, liggaam of ander persoon wat op sodanige korting geregtig is, verkoop of van die hand gesit word en enige reg betaalbaar kragtens die bepalings van bedoelde regulasies moet aan die Kontroleur betaal word.

- 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 Die korting op reg waarvoor in item 405.04 voorsiening gemaak word, kan deur enige organisasie vermeld in regulasie 405.04.02 geëis word, onderworpe aan die voorwaardes dat—
(a) die sekretaris of ander persoon in beheer van gemelde organisasie, op die betrokke klaringsbrief sertifiseer dat die goedere uitsluitlik vir gebruik deur blindes vir die vervaardiging van goedere vir verkoop bestem is;
(b) bedoelde sekretaris of ander persoon 'n skriftelike verbintenis verstrek dat, indien enige van die goedere met korting op reg geklaar, vir enige ander doel as dié in paragraaf (a) vermeld, gebruik word of in die Republiek verkoop of van die hand gesit word, die reg daarop verskuldig onverwyld aan die Kontroleur betaal sal word; en
(c) bedoelde sekretaris of ander persoon 'n voorraadboek hou waarin ontvangste en uitrekings van alle goedere wat met korting geklaar is, aangetoon word, en dat sodanige boek, asook alle masjiene, gereedskap en ongebruikte materiale te alle tye vir inspeksie deur die Kontroleur beskikbaar is.
- 405.04.02 Organisasies wat goedere kragtens item 405.04 kan klaar:
(1) Athlone-skool vir Blindes, Faure, K.P.
(2) Vereniging vir Blinde Werkers, Brakpan, Tvl.
(3) Burgerlike Blindesorgverenigings te Soutrivier, Oos-Londen, Grahamstad, Port Elizabeth, Stellenbosch, Bloemfontein.
(4) Instituut vir Blinde Werkers, Johannesburg.
(5) Bond van Vriende van die Blindes, Kaapstad.
(6) Natalse Bantoe-blindesorgvereniging, Durban.
(7) Natalse Burgerlike Blindesorgvereniging vir Blankes en Nie-Blankes, Durban.
(8) Natalse Indiër-blindesorgvereniging, Durban.
(9) S.A. Biblioteek vir Blindes, Grahamstad.
(10) Skool vir Blindes, Worcester, K.P.
(11) Burgerlike Blindesorgvereniging, Pretoria.
(12) St. Dunstan's (Suid-Afrika).
(13) Transvalse Vereniging vir die Sorg van Nie-blanke Blindes, Johannesburg.
(14) Worcesterse Winkel en Tehuise vir Blindes, Worcester, K.P.
(15) New Horizon-skool vir Blindes, Pietermaritzburg.
(16) Siloe-skool vir Bantoe-blindes, Pietersburg.

- 405.05.01 Goedere kragtens die bepalings van item 405.05 (II) geklaar mag nie sonder die toestemming van die Kontroleur aan die leveransier daarvan in die Republiek teruggestuur word of aan 'n ander persoon oorgedra of verkoop of van die hand gesit word nie. Die bepalings van regulasie 402.00.04 is *mutatis mutandis* van toepassing ten opsigte van enige sodanige goedere wat met die toestemming van die Kontroleur aan die leveransier in die Republiek teruggestuur word of aan 'n ander persoon oorgedra of verkoop of van die hand gesit word.

- 405.09.01 Goedere kragtens die bepalings van item 405.09 geklaar mag nie sonder die toestemming van die Kontroleur aan die leveransier daarvan in die Republiek teruggestuur word of aan 'n ander persoon oorgedra of verkoop of van die hand gesit word nie. Die bepalings van regulasie 402.00.04 is *mutatis mutandis* van toepassing ten opsigte van enige sodanige goedere wat met die toestemming van die Kontroleur aan die leveransier in die Republiek teruggestuur word of aan 'n ander persoon oorgedra of verkoop of van die hand gesit word.

Item 406.00.

- 406.00.01 Toelating van enige goedere kragtens die bepalings van hierdie item is aan die skriftelike verklarings onderhewig wat die Sekretaris verlang om deur die verteenwoordiger wat die korting eis of deur die Hoof van die Sending aan wie hy verbonde is voorgelê te word en aan die ander voorwaarde wat die Sekretaris ople.
- 406.00.02 Enige goedere (behalwe motorkarre) deur enige persoon kragtens hierdie item met korting op reg verkry en aan die leveransier in die Republiek teruggestuur of verkoop of van die hand gesit, is onderworpe aan betaling aan die Kontroleur in elke geval op sodanige goedere van reg bereken op die basis van regulasies 401.00.01 tot 401.00.04, indien sodanige goedere aldus binne twee jaar na die datum van klarings kragtens hierdie item teruggestuur, verkoop of van die hand gesit word.
- 406.00.03 Reg soos volg bereken moet aan die Kontroleur betaal word nadat die toestemming van die Sekretaris verkry is, ten opsigte van enige motorvoertuig in tarieffpos 87.02.10 ingedeel wat met korting op reg kragtens item 406.00 verkry is en binne twee jaar na die datum van klarings met korting op reg deur die persoon wat sodanige motorvoertuig met korting op reg verkry het, verkoop of van die hand gesit word:
(a) In gebruik vir minder as 1 maand..... Die volle reg gekort.
(b) In gebruik vir 1 maand of langer maar minder as 6 maande..... 87½ persent van die volle reg gekort.
(c) In gebruik vir 6 maande of langer maar minder as 12 maande..... 75 persent van die volle reg gekort.
(d) In gebruik vir 12 maande of langer maar nie langer as 24 maande nie..... 70 persent van die volle reg gekort.
(e) In gebruik vir langer as 24 maande..... Geen reg betaalbaar nie.

Item 407.00.

- 407.01.01 Ten einde vir die korting op reg ingevolge item 407.01 te kwalifiseer, moet die goedere—
(a) in hoeveelhede wees wat die Kontroleur redelik ag; en
(b) ten tyde van invoer, die persoonlike eiendom van die passasier wees en vir sy eie gebruik en nie vir verkoop, skenkking of ruiling bestem wees nie.
- 407.03.01 Die invoerder van enige goedere kragtens item 407.03 geklaar moet die sekerheid stel wat die Sekretaris verlang. Die reg verskuldig op sodanige goedere, sal betaalbaar wees aan die Kontroleur by die plek waar die goedere aldus geklaar is tensy sodanige goedere binne twaalf maande na die datum van invoer, uitgevoer is en die bewyse van sodanige uitvoer wat bedoelde Kontroleur mag verlang aan hom voorgelê word.

- 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) Silo 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 Kennisgewing van voorgenome uitvoer van enige goedere kragtens die bedoelde item geklaar moet deur die invoerder aan die Kontroleur by die plek van uitvoer gegee word tesame met 'n afskrif van die klaringsbrief met betrekking tot die invoer van sodanige goedere of enige ander besonderhede wat die Kontroleur verlang en die invoerder moet sodanige goedere op versoek aan die Kontroleur voorlê.
- 407.04.01 Ten opsigte van enige motorvoertuig kragtens item 407.04 geklaar, moet die immigrant of terugkerende permanente inwoner van die Republiek 'n verklaring aan die Kontroleur voorlê (in die geval van 'n immigrant deur 'n beampie van die Immigrasie- of Paspoortbeheerowerhede geëndosseer met die strekking dat permanente domisilie in die Republiek aan hom toegestaan is) waarin die omstandighede en besonderhede in verband met die invoer van sodanige voertuig verklaar word en waarin die eienaar enige verbintenis ten opsigte van verkoop van sodanige voertuig, soos deur die item vereis, verstrek.
- 407.05.01 Die bepalings van regulasie 407.04.01 is *mutatis mutandis* van toepassing ten opsigte van enige motorvoertuig kragtens item 407.05 geklaar.
- 407.06.01 Ten opsigte van enige goedere kragtens item 407.06 geklaar, is die korting op reg onderhewig aan die voorwaardes dat—
(a) in die geval van gebruikte huishoudeleike besittings, sodanige besittings deur die immigrant of terugkerende permanente inwoner van die Republiek voor verskeping gebruik is;
(b) die immigrant of terugkerende permanente inwoner van die Republiek 'n verklaring in 'n vorm deur die Sekretaris goedgekeur, aan die Kontroleur voorlê; en
(c) in die geval van 'n immigrat sodanige verklaring deur 'n beampie van die Immigrasie- of Paspoortbeheerowerhede met die strekking dat permanente domisilie in die Republiek aan hom toegestaan is, geëndosseer is.

Item 408.00.

- 408.02.01 Die toestaan van enige korting kragtens die bepalings van item 408.02 is onderworpe aan die goeddunke van die Sekretaris en aan die voorwaardes wat hy in elke geval ople.

Item 409.00.

- 409.01.01 Ten opsigte van goedere kragtens item 409.01 geklaar, moet die invoerder ten tyde van klaring van die goedere by herinvoer 'n verklaring aan die betrokke klaringsbrief heg waarin aangetoon word—
(a) die redes waarom die goedere teruggestuur word;
(b) of enige verandering in die eiendomsreg van die goedere plaasgevind het;
(c) of die goedere enige vervaardigings- of bewerkingsproses sedert hul uitvoer uit die Republiek ondergaan het en indien wel, in watter mate;
(d) of die goedere in 'n doeane-en-aksynspakhuis vervaardig is en onder waarborg uit sodanige pakhuis uitgevoer is;
(e) of daar ten tyde van uitvoer of op enige ander tyd enige terugbetaling, korting, teruggawe of kwytsekelding van doeane- of aksynsreg toegestaan is ten opsigte van sodanige goedere of enige stowwe waarvan sodanige goedere vervaardig is;
(f) die nommer en datum van die klaringsbrief met betrekking tot die uitvoer van sodanige goedere en die plek waar sodanige klaring gedoen is; en
(g) die plek waar reg op die goedere ten tyde van hulle eerste invoer in die Republiek betaal is en die nommer en datum van die klaringsbrief waarop sodanige reg in rekening gebring is, maar in die geval van goedere wat persoonlike en private eindom en nie handelsware nie of wat per pos uitgevoer en teruggestuur is, kan die Kontroleur enige ander bewyse tot sy bevriddiging dat die goedere voorheen ingevoer en die reg daarop betaal is, aanneem.
- 409.01.02 Die invoerder of persoon wat aanspraak op die korting maak, moet, indien dit deur die Kontroleur verlang word, alle dokumente en korrespondensie met betrekking tot die uitvoer en latere terugstelling van die goedere aan hom voorlê.
- 409.01.03 Die Sekretaris kan enige klas of soort goedere wat nie koopware vir handeldoelindes is nie van die vereiste van klaring by herinvoer vrystel mits die Kontroleur oortuig is dat sodanige goedere aan die vereistes van klaring kragtens item 409.01 voldoen en hy kan die registrasie van enige goedere by die Kontroleur, voor uitvoer van sodanige goedere, vir die doeleindes van latere herinvoer daarvan kragtens die bepalings van item 409.01, toelaat.
- 409.01.04 Die Sekretaris kan weier om klaring kragtens die bepalings van item 409.01 te aanvaar, indien na sy mening sodanige herinvoer 'n poging tot ontduiking van reg sal uitmaak of hy kan sodanige klaring aanvaar op die voorwaardes wat hy ople en betaling van die verskil in reg op sodanige goedere ten tyde van die uitvoer en ten tyde van die herinvoer.
- 409.02.01 Die bepalings van regulasies 409.01.01 tot 409.01.04 is *mutatis mutandis* van toepassing op enige goedere kragtens item 409.02 geklaar.
- 409.03.01 'n Verklaring van die besonderhede van oorspronklike invoer of vervaardiging in die Republiek en betaling van enige reg verskuldig op daardie tyd en van die uitvoer van enige goedere geklaar kragtens die bepalings van item 409.03 moet aan enige klaringsbrief kragtens die bedoelde item, geheg word.
- 409.04.01 Die bepalings van regulasies 409.01.01 tot 409.01.04 is *mutatis mutandis* van toepassing op enige goedere kragtens item 409.04 geklaar.

Item 410.00.

- 410.02.01 Die toelating van aartappelmoere kragtens die bepalings van item 410.02 is onderworpe aan 'n sertifikaat uitgereik deur 'n beampie van die Departement van Landbou-ekonomiese en -bemarking behoorlik vir daardie doel aangestel, dat sodanige aartappelmoere aan die voorwaardes en doel van die permit vermeld in item 410.02 in verband met aartappelmoere voldoen.
- 410.02.02 Die toelating van enige goedere vermeld teenoor enige tariefpos in item 410.02 met korting op reg is onderworpe aan 'n verklaring deur die invoerder/eienaar op of geheg aan enige klaringsbrief ten opsigte van sodanige goedere dat dit nie sonder die toestemming van die Sekretaris gebruik of van die hand gesit sal word vir enige doel nie in die bedoelde item in verband met sodanige goedere vermeld nie.

- 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 on 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 Die bepalings van item 410.03 (tariefpos 22.03) is nie van toepassing nie tensy die bier kragtens sodanige item geklaar, gemeng word met bier wat in 'n gelisensieerde doeane-en-aksynsvervaardigingspakhuis ooreenkomsdig die bepalings van Hoofstuk IV van die Wet in die Republiek vervaardig is.
- 410.03.02 Toelating van enige goedere vermeld teenoor tariefposte 34.02 en 38.06 in item 410.03 met korting op reg is onderworpe aan 'n verklaring deur die invoerder/eienaar op of geheg aan die betrokke klaringsbrief dat sodanige goedere nie sonder die toestemming van die Sekretaris gebruik of van die hand gesit sal word vir enige doel nie teenoor die bedoelde tariefposte vermeld nie.
- 410.03.03 Toelating van enige goedere vermeld teenoor tariefpos 44.21 in item 410.03 met korting op reg is onderworpe aan 'n verklaring deur die invoerder/eienaar op of geheg aan die betrokke klaringsbrief dat sodanige goedere nie sonder die toestemming van die Sekretaris gebruik of van die hand gesit sal word vir enige doel nie teenoor die bedoelde tariefpos vermeld nie.
- 410.03.04 Toelating van enige goedere vermeld in paragraaf (1) van item 410.03 met korting op reg is onderworpe aan die bepalings van regulasies 10.01.01 tot 10.07.04.
- 410.04.01 Lig- en verhittingskeroseen en kragkeroseen word met korting op reg in die mate in paragrawe (1) en (2), onderskeidelik, van tariefpos 27.10 met betrekking tot keroseen in item 410.04 vermeld, toegelaat, onderworpe aan die volgende voorwaarde—
(a) Die invoerder moet op of geheg aan die betrokke klaringsbrief 'n verklaring maak dat die lig- of verhittingskeroseen uitsluitlik as brandstof in lampe of stowe vir verligting of verhitting gebruik sal word of dat die kragkeroseen uitsluitlik as brandstof in vonkpropontstekking-suierenjins in trekkers, wat vir landboudoeleindes (met inbegrip van bosbou-) gebruik word, en in vaste vonkpropontstekking-suierenjins gebruik sal word;
(b) die invoerder moet insgelyks 'n skriftelike verbintenis voorlê dat, indien sodanige keroseen gebruik, verkoop of van die hand gesit word as brandstof vir doeleinades van padvervoer (wat nie openbare passasiervervoerdienste of padvervoer vir landboudoeleindes, met inbegrip van bosboudoeleindes is nie) of vir vermenging met ander mineraalolieprodukte of ander goedere, die volle reg waarvoor in tariefpos 27.10.30 en in tariefitem 105.10.20 voorsiening gemaak is, aan die Sekretaris ten opsigte van sodanige keroseen betaal sal word, en indien sodanige keroseen gebruik, verkoop of van die hand gesit word vir enige ander doeleinades as sodanige padvervoer of sodanige vermenging of die doeleinades in paragrawe (1) en (2) van tariefpos 27.10 met betrekking tot keroseen in item 410.04 vermeld, sal die ongekorte deelte van die reg soos in paragraaf (4) van tariefpos 27.10 met betrekking tot keroseen in item 410.04 vermeld ten opsigte van sodanige keroseen aan die Sekretaris betaal word;
(c) elke kas, konka, blik of ander houer waarin kragkeroseen vir gebruik in die Republiek verkoop of van die hand gesit word, moet duidelik en onuitwisbaar gemerk word "KAGKEROSEEN—mag nie in lampe of stowe gebruik word nie—GEVAARLIK: POWER KEROSENE—not to be used in lamps or stoves—DANGEROUS", en die ontvlammingspunt in grade Celsius (geslote toets by seespieël) moet daarbenewens ook in syfers daarop aangegeven word;
(d) kragkeroseen moet blywend groen gekleur word om 'n lesing van nie minder nie as 3,6 op die geel skaal en 4,0 op die blou skaal van die Lovibond-kleurmeter te gee wanneer 'n 50 mm-sel gebruik word; en
(e) wanneer dit in kaste, konkas, blikke of ander houers ingevoer word moet kragkeroseen behoorlik gekleur word voordat vrylating van die departement verkry word, en wanneer dit onverpak ingevoer word, moet dit voor of gedurende ontlading uit die skip of voertuig wat dit na die Republiek bring, behoorlik gekleur word.
- 410.04.02 (a) Toelating met korting op reg van vliegtuigkeroseen vermeld in paragraaf (3) van tariefpos 27.10 met betrekking tot keroseen in item 410.04 vermeld is onderworpe aan die bepalings van regulasies 10.01.01 tot 10.07.04.
(b) Klaring van keroseen kragtens die bepalings van paragraaf (4) van tariefpos 27.10 met betrekking tot keroseen in item 410.04 vermeld is onderworpe aan die bepalings van regulasie 410.04.04 en vir daardie doel word enige verwysing na distillaatbrandstowwe en residu-brandolies geag 'n verwysing na keroseen in te sluit.
- 410.04.03 (a) Enige distillaatbrandstowwe en residu-brandolies moet geklaar word kragtens die bepalings van paragraaf (1) van tariefpos 27.10 met betrekking tot sodanige olies in item 410.04 vermeld op 'n klaringsbrief vir binneelandse verbruik kragtens Bylae No. 4 of 6 (ex pakhuis) indien dit regstreeks ex pakhuis aan kusvaarders verskaf word maar die bepalings van regulasies 10.01.01 tot 10.07.04 is *mutatis mutandis* van toepassing indien sodanige olies aldus geklaar word deur enige persoon vir verskaffing aan walvisbote, treilers en ander diespreevisvangbote wat in die Republiek geregistreer is (uitgesonderd sodanige vaartuie vir plesier gebruik).
(b) Niemand mag, sonder die skriftelike toestemming van die Kontroleur en onderworpe aan die voorwaardes wat hy op gele, by enige plek in die Republiek enige olie verskeep onder die bedoelde voorwaardes, aflaai nie.
(c) Die geregistreerde leveransier van enige olie kragtens die bepalings van hierdie regulasie moet van die gesagvoerder of eienaar van die skip waarop sodanige olie verskeep is, 'n erkenning van ontvangs en verbintenis in 'n vorm deur die Sekretaris goedgekeur, verkry.
- 410.04.04 (a) Behalwe soos deur die Sekretaris toegelaat word, is niemand daarop geregtig om distillaatbrandstowwe (byvoorbeeld gasolie en dieselloolie) of residu-brandolies (brandolies) met korting op reg kragtens die bepalings van paragraaf (2) van tariefpos 27.10 met betrekking tot sodanige olies in item 410.04 te verkry nie, tensy hy ten tyde van die aankoop of aflewering van sodanige olie, 'n verklaring in 'n vorm deur die Sekretaris goedgekeur aan die leveransier daarvan verstrek en geen leveransier of herverkoper mag olie toelaatbaar met korting op reg ingevolge bedoelde paragraaf, verskaf of verkoop tensy die persoon aan wie sodanige olie verskaf of verkoop word die bepalings van hierdie paragraaf nagekom het nie.
(b) Die leveransier of herverkoper moet sodanige boeke en dokumente met betrekking tot sodanige verskaffing hou as die Sekretaris verlang en die bedoelde boeke en dokumente moet te alle redelike tye vir inspeksie deur die Kontroleur beskikbaar wees.

- 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 (I) 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—
- 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;
 - 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;
 - 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: KRAKKEROSEEN—mag nie in lampe of stove 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;
 - 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
 - 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) Die eindverbruiker van enige goedere met korting op reg verkry kragtens die bepalings waarop hierdie regulasie betrekking het moet alle fakture en kwitansies met betrekking tot die aankoop van sodanige goedere beskikbaar hou vir 'n minimum tydperk van twee jaar van die datum van aankoop af vir inspeksie te eniger tyd deur die Kontroleur.

Item 411.00.

- 411.00.01 (a) Toelating van enige goedere vermeld in item 411.00 met korting op reg is, waarvan toepassing, onderworpe aan verstreking van 'n skriftelike verklaring deur die invoerder op of geheg aan die klaringsbrief ten opsigte van sodanige goedere, dat dit slegs vir die doeleindes vermeld, gebruik sal word en nie sonder die toestemming van die Sekretaris vir enige ander doel gebruik of van die hand gesit sal word nie.
(b) Toelating van enige voormalde goedere is verder onderworpe aan die voorwaardes wat die Sekretaris ople deur inbegrip van voldoening aan enige regulasie in Hoofstuk IV hiervan.

Item 412.00.

- 412.01.01 Ten opsigte van goedere kragtens item 412.01 geklaar, moet die betrokke klaringsbrief 'n verklaring bevat of vergesel wees van 'n verklaring, onderteken deur die hoof van 'n Staatsdepartement dat—
(a) die betrokke goedere uitsluitlik vir proefnemingdoeleindes ingevoer word;
(b) die invoerder gemagtig is om sodanige proefnemings, wat omskryf moet word, te doen;
(c) sodanige proefnemings in die openbare belang is en onder beheer of toesig van voormalde departement gedoen sal word; en
die betrokke klaringsbrief moet ook 'n verklaring bevat of vergesel wees van 'n verklaring deur die invoerder dat die goedere aldus met korting toegelaat uitsluitlik vir proefnemingdoeleindes gebruik sal word, asook 'n skriftelike verbintenis deur hom dat indien die goedere of enige gedeelte daarvan vir enige ander doel verkoop, gebruik of van die hand gesit word, die reg verskuldig daarop onmiddellik aan die Sekretaris betaal sal word.
- 412.03.01 Toelating van enige goedere kragtens die bepalings van item 412.03 is onderworpe aan 'n skriftelike verklaring deur die invoerder op of geheg aan die betrokke klaringsbrief, van die omstandighede en besonderhede van die bemaking en dat die goedere vir die invoerder se eie gebruik is en nie vir verkoop nie en voorlegging aan die Kontroleur van die bewyse met betrekking tot sodanige bemaking wat die Kontroleur verlang.
- 412.04.01 Die bepalings van regulasie 412.03.01 is *mutatis mutandis* van toepassing ten opsigte van enige goedere kragtens die bepalings van item 412.04 geklaar.
- 412.07.01 Enige aanbod om enige goedere aan die departement prys te gee of aansoek om enige goedere te vernietig kragtens die bepalings van item 412.07 is aan die volgende voorwaardes onderworpe—
(a) dit moet skriftelik deur of namens die eienaar van die goedere gemaak word en moet die departement teen enige eis van enige ander persoon vrywaar;
(b) dit moet onvoorwaardelik wees;
(c) dit moet die volle identifikasiebesonderhede en beskrywing van die betrokke goedere aantoon;
(d) dit moet die rede vir prysgawe of die rede waarom vernietiging en nie prysgawe aangevra is nie, vermeld;
(e) dit moet volle besonderhede van die plek van klaring en die nommer en datum van die opslag- of ander klaringsbrief ten opsigte van die betrokke goedere vermeld;
(f) dit moet van die fakture en ander dokumente in verband met die invoer van sodanige goedere vergesel wees;
(g) die eienaar is verantwoordelik vir die koste van opslag in en verwydering na die Staatspakhuis of enige bewaringsplek deur die Sekretaris aangewys sowel as vir enige ander koste insluitende koste van vernietiging, indien enige: Met dien verstande dat daar nie op verwydering aangedring hoef te word nie; en
(h) dit moet onder die toesig van 'n beampete vernietig word indien vernietiging deur die Sekretaris gemagtig word.
- 412.07.02 By die toepassing van item 412.07 word goedere ten opsigte waarvan sekerheid van die verskuldigde reg aan die departement verskaf is, geag nog onder die departement se beheer te wees.
- 412.08.01 Enige verlies ten opsigte waarvan 'n korting op reg kragtens die bepalings van item 412.08 gevise word, moet tot bevriddiging van die Sekretaris bewys word.
- 412.08.02 Enige aansoek om 'n korting op reg kragtens die bepalings van item 412.08 moet aan die Kontroleur op 'n vorm deur die Sekretaris goedgekeur, voorgelê word en moet van die dokumente wat die Sekretaris bepaal, vergesel wees.
- 412.15.01 Toelating met korting op reg van enige goedere vermeld in en ingevolge item 412.15 geklaar, is onderworpe aan 'n verklaring, op of aan die betrokke klaringsbrief geheg, onderteken deur die Hoof van die S.A. Leer of 'n persoon deur hom aangewys, waarin gesertifiseer word dat sodanige goedere vir verkoop is aan en verbruik deur personeel van die Suid-Afrikaanse Weer- of Polisiemag op deur die Sekretaris goedgekeurde plekke, terwyl sodanige personeel diens doen op die grense van die Republiek.
- 412.15.02 Behoorlike rekords wat die aard en hoeveelheid van die goedere wat vir klaring ingevolge item 412.15 bestel is, dié wat werklik ontvang is, dié wat aan die voorposte verskaf is en dié wat voorhande is, aandui, moet gehou word en sodanige rekords moet vir inspeksie deur die Sekretaris beskikbaar wees.
- 412.15.03 'n Maandelikse opgawe, in 'n deur die Sekretaris goedgekeurde vorm, wat die besonderhede kragtens regulasie 412.15.02 voorgeskryf, weergee, moet aan die Sekretaris voorgelê word binne sewe dae na die einde van die maand ten opsigte waarvan die opgawe verstrek word.
- 412.15.04 'n Kwartaallikse sertifikaat, in 'n deur die Sekretaris goedgekeurde vorm en onderteken deur die Hoof van die S.A. Leer of 'n persoon deur hom aangewys, ten efekte dat die goedere wat uit die sentrale voorraaddepot by die voorposte ontvang is in redelike hoeveelhede slegs aan goedgekeurde personeel van die magte verkoop is of nog voorhande is, moet aan die Sekretaris voorgelê word binne sewe dae na die einde van die kwartaal ten opsigte waarvan die sertifikaat verstrek word.

- (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.

DEEL 2

TYDELIKE KORTINGS OP DOEANEREGTE

- 460.23.01 Goedere kragtens die bepalings van hierdie item geklaar, mag nie sonder die toestemming van die Sekretaris en betaling aan die Kontroleur van die volle reg daarop aan die leweransier van sodanige goedere in die Republiek teruggestuur word nie en die leweransier van sodanige goedere in die Republiek mag nie enige goedere wat aldus aan hom teruggestuur word, aanvaar voordat sodanige toestemming verkry en sodanige reg betaal is nie of andersins voordat hy sodanige toestemming verkry en sodanige reg betaal.
- 460.23.02 Goedere kragtens die bepalings van hierdie item geklaar mag nie deur die persoon vir wie dit aldus geklaar is, in 'n nuwe of ongebruikte toestand gebruik word of deur hom gehou word vir gebruik vir 'n ander doel as in die item bepaal nie en mag nie deur hom aan 'n ander persoon oorgedra of verkoop of van die hand gesit word sonder die toestemming van die Sekretaris en voordat die volle reg daarop aan die Kontroleur betaal is nie.
- 460.23.03 Goedere kragtens die bepalings van hierdie item geklaar wat deur die persoon vir wie dit aldus geklaar is met die toestemming van die Sekretaris gebruik word of gehou word vir gebruik vir 'n ander doel as in die item bepaal of deur hom aan 'n ander persoon oorgedra of verkoop of van die hand gesit word, na 'n tydperk van gebruik ingevolge die bepalings van die item deur die persoon vir wie dit aldus geklaar is, is onderhewig aan betaling van reg aan die Kontroleur op die ondervermelde grondslag deur die persoon vir wie dit aldus geklaar is en sodanige reg word, vir doeleinades van berekening daarvan, geag ingesluit te wees in enige verkoopprys—
(a) goedere wat vry van reg is—geen reg inbegrepe by die verkoopprys nie;
(b) goedere (nie motorkarre nie) wat aan 'n *ad valorem* skaal van reg onderhewig is—reg teen die toepaslike skaal;
(c) goedere (nie motorkarre nie) wat aan 'n eenheids skaal van reg onderhewig is—een-tiende van die verkoopprys;
(d) goedere (nie motorkarre nie) wat aan 'n *ad valorem* en 'n eenheids skaal van reg of aan 'n *ad valorem* of 'n eenheids skaal van reg onderhewig is—reg teen die toepaslike skaal of een-tiende van die verkoopprys, watter bedrag aan reg ook al die hoogste is; en
(e) motorkarre in tariefpos 87.02.10 ingedeel—een-tiende van die verkoopprys of die volle reg by eerste klaring gekort min 10 persent van sodanige reg vir elke voltooide tydperk van ses maande, watter bedrag aan reg ook al die hoogste is.

DEEL 3

TYDELIKE INVOER VAN GOEDERE MET KORTING OP DOEANEREGTE

Item 490.00.

- 490.00.01 Die tydelike invoer van enige goedere kragtens die bepalings van hierdie item is in elke geval onderworpe aan—
(a) sodanige prosedure;
(b) ondersoek;
(c) merk vir doeleinades van latere uitkenning;
(d) wyse van klaring by invoer en uitvoer;
(e) voorsiening vir waarborg van die verskuldigde reg; en
(f) die ander voorwaardes; wat die Sekretaris ople.
- 490.00.02 Benewens die bepalings van regulasie 490.00.01 is die bepalings van regulasies 522.00.01 tot 522.00.03 *mutatis mutandis* van toepassing ten opsigte van enige goedere kragtens die bepalings van item 490.00 geklaar.
- 490.18.01 Vir die doeleinades van item 490.18 omvat die uitdrukking "houers en ander artikels gebruik as verpakking" alle artikels wat gebruik is of gebruik sal word as verpakking in die toestand waarin dit ingevoer word, in besonder—
(a) dié gebruik of vir gebruik, as buite- of binnebedekkings vir goedere; en
(b) dié waarop goedere opgerol of opgedraai of waaraan dit geheg word of sal word.
- 490.18.02 Die artikels moet so gemerk wees dat dit deur die Kontroleur by invoer en heruitvoer geredelik uitgeken kan word. By heruitvoer moet die invoerdokumente aan die Kontroleur voorgelê word.
- 490.18.03 Die artikels moet deur die invoerder heruitgevoer word.
- 490.18.04 Heruitvoer van die artikels moet binne 'n tydperk van ses maande van die datum van klaring vir invoer geskied of binne sodanige verdere tydperk soos die Sekretaris in buitengewone omstandighede toelaat.
- 490.18.05 Artikels wat vol ingevoer word, mag in die Republiek slegs vir die vervoer en berging van die ingevoerde goedere gebruik word. Sodra dit uitgepak is, moet dit leeg uitgevoer word of vir doeleinades van uitvoer van goedere gebruik word.

VYFDE BYLAE

BEPaalde Teruggawes en Terugbetalings van DoeaneRegte
(Bylae No. 5 by die Wet)

DEEL 1

BEPaalde Teruggawes van DoeaneRegte

- 500.00.01 Enigiemand wat aanspraak maak op 'n teruggawe van reg kragtens die bepalings van enige item van Deel 1 van Bylae No. 5 ten opsigte van enige goedere in sodanige item vermeld, moet aansoek, by die Sekretaris deur die Kontroleur doen, op 'n deur die Sekretaris goedgekeurde vorm vir registrasie wat hom op so 'n teruggawe geregtig sal maak en vir registrasie van die personeel waar sodanige goedere gebruik sal word.

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 1

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 1 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 Die bepalings van regulasies 10.01.02, 10.01.03, 10.01.06, 10.01.07, 10.02.01, 10.02.02 en 10.02.03 is *mutatis mutandis* van toepassing ten opsigte van enige teruggawe gesis kragtens die bepalings van enige item in Deel 1 van Bylae No. 5 en vir daardie doel word enige verwysing na Bylae No. 3, 4 of 6 geag 'n verwysing na Deel 1 van Bylae No. 5 in te sluit en 'n verwysing na 'n korting op reg geag 'n verwysing na 'n teruggawe van reg te wees.
- 500.00.03 Die Sekretaris kan eis dat enige aansoeker om registrasie kragtens die bepalings van regulasie 500.00.01 'n afsonderlike pakkamer, bewatter, tenk, werf of ander plek verskaf, ten opsigte waarvan die bepalings van regulasies 10.03.01 en 10.03.02 *mutatis mutandis* van toepassing sal wees, vir die opslag van goedere in enige item van Deel 1 van Bylae No. 5 vermeld ten opsigte waarvan registrasie kragtens regulasie 500.00.01 aangevra word.
- 500.00.04 'n Geregistreerde moet 'n voorraadrekord in 'n deur die Sekretaris goedgekeurde vorm hou, wat die besonderhede aantoon wat die Sekretaris in elke geval vereis. Sodanige besonderhede moet daagliks ingeskryf word.
- 500.00.05 Die Sekretaris kan eis dat 'n geregistreerde die werkrekords hou wat hy bepaal van die omskepping van goedere, in enige item van Deel 1 van Bylae No. 5 vermeld, in die goedere wat uitgevoer gaan word, en enige ander besonderhede wat hy bepaal of om sodanige monsters, fakture of ander dokumente wat hy bepaal, te hou.
- 500.00.06 'n Aansoeker moet tesame met sy aansoek om registrasie ooreenkomstig die bepalings van regulasie 500.00.01 aan die Kontroleur 'n verklaring voorlê van die metodes wat hy voornemens is om te volg, met die doel om bewys te lewer dat enige in 'n item van Deel 1 van Bylae No. 5 vermelde ingevoerde materiale ten opsigte waarvan registrasie verlang word, in die vervaardiging van die in sodanige item vermelde produkte gebruik is en dat hy op 'n teruggawe ten opsigte van die reg op sodanige materiale geregtig is.
- 500.00.07 'n Geregistreerde moet die Kontroleur onmiddellik, of vooruit, in kennis stel van enige verandering of voorgenome verandering in die geregistreerde naam waaronder hy handel drywe, die adres van sy geregistreerde perseel, die aard van die materiale wat deur hom kragtens die bepalings van Deel 1 van Bylae No. 5 verkry word en die aard van die goedere wat daarvan vervaardig word of die metode waarvolgens dit sy bedoeling is om sy eis op 'n teruggawe ten opsigte van sodanige materiale te bewys.
- 500.00.08 Die Sekretaris kan eis dat die formule wat deur enige geregistreerde kragtens enige deur hom bepaalde items van Deel 1 van Bylae No. 5 gebruik gaan word by hom geregistreer moet word en geen geregistreerde kragtens sodanige item mag, behalwe met die toestemming van die Sekretaris van sodanige formule awyf nie.
- 500.00.09 'n Aansoek om 'n teruggawe van reg kragtens die bepalings van enige item in Deel 1 van Bylae No. 5 moet aan die Kontroleur op die voorgeskrewe vorm (vorm DA 66) tesame met 'n aansoek om teruggawe op vorm DA 64 en die stawende bewys wat die Kontroleur verlang, voorgelê word.
- 500.00.10 'n Geregistreerde moet die hoeveelheid van elke klas of soort in die item van Deel 1 van Bylae No. 5 vermelde ingevoerde goedere wat werklik in enige in die bedoelde item vermelde uitgevoerde produk geïnkorporeer of gebruik is en ook die hoeveelheid van afval van sodanige ingevoerde goedere wat by die vervaardiging van sodanige uitgevoerde produk ontstaan het, vasselt en aan die Sekretaris bewys. Indien sodanige verlies, na die mening van die Sekretaris, ten opsigte van die onderhawige produk normaal is, kan hy 'n eis vir 'n teruggawe van die reg op sodanige ingevoerde goedere wat werklik in sodanige uitgevoerde produk geïnkorporeer of gebruik is en die normale afval wat in die vervaardiging van sodanige uitgevoerde produk ontstaan, aanvaar.
- 500.00.11 Geen teruggawe van reg wat die reg wat werklik by invoer van enige in 'n item van Deel 1 van Bylae No. 5 vermelde goedere oorskry, word ingevolge die bedoelde Deel betaal nie en die las om die bedrag van reg aldus by invoer van sodanige goedere betaal tot bevrediging van die Sekretaris te bewys, rus op die geregistreerde wat die teruggawe ten opsigte van sodanige goedere eis. Indien sodanige goedere vir betaling van reg deur 'n ander persoon as die betrokke eiser ingevoer of geklaar is, moet sodanige eiser 'n gewaarmerkte afskrif van die betrokke klaringsbrief van sodanige persoon verky en voorlê of reël dat sodanige afskrif deur sodanige persoon aan die Kontroleur voorgelê word.
- 500.00.12 'n Eis vir teruggawe van reg ooreenkomstig Deel 1 van Bylae No. 5 moet op die besendings van die onderhawige ingevoerde goedere, wat die langste tydperk in die besit van die eiser was, gegrond wees.
- 500.00.13 Die Sekretaris kan 'n eis aanvaar vir 'n teruggawe van reg op enige goedere vermeld in Deel 1 van Bylae No. 5 van 'n ander persoon as die vervaardiger van die uitgevoerde produk en hy mag 'n teruggawe van reg aan 'n uitvoerder wat nie die invoerder is nie of 'n persoon wat die reg by klaring vir binnelandse gebruik betaal het, magtig mits laasgenoemde se regte nie benadeel word nie. Geen eis vir teruggawe ooreenkomstig hierdie regulasie word deur die Sekretaris aanvaar, tensy die bedoelde vervaardiger geregistreer is ooreenkomstig die bepalings van regulasies 500.00.01 tot 500.00.08 en daaroor voldoen het nie en die Sekretaris kan verlang dat enige produk van enige sodanige ingevoerde goedere vervaardig, 'n identifikasiemerk of -nommer wat hy bepaal, gegee moet word en dat enige verklaring deur sodanige vervaardiger na sodanige merk of nommer moet verwys.
- 500.00.14 Ten opsigte van enige in die voorbehoudsbepaling in artikel 75 (7) vermelde goedere, is die volgende voorwaarde van toepassing—
- die kwaliteit, tipe en beskrywing van enige plaaslik vervaardigde goedere van dieselfde klas of soort as die vermelde ingevoerde goedere wat in die vervaardiging van enige uitgevoerde produk vermeld in die item wat op sodanige ingevoerde goedere betrekking het gebruik word, moet ongeveer dieselfde as die kwaliteit, tipe en beskrywing van sodanige ingevoerde goedere wees waarop enige eis vir teruggawe van reg betrekking het;
 - sodanige vermelde ingevoerde goedere moet uitsluitlik ooreenkomstig die bepalings van die item van Deel 1 van Bylae No. 5 waarin dit vermeld word, gebruik word en mag nie vir enige ander doel gebruik, verkoop of van die hand gesit word nie;

- 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) enige eis vir teruggawe van reg sal gegronde wees op die reg betaal op die besendings van die vermelde ingevoerde goedere in die volgorde waarin dit deur die geregtreerde verkry is of indien die Sekretaris oortuig is dat die metode nie uitvoerbaar is nie en verskillende waardes of verskillende skale van reg van toepassing was ten opsigte van verskillende besendings van sodanige ingevoerde goedere, kan hy 'n bedrag aan reg bepaal en sodanige bedrag word geag die bedrag aan reg te wees wat ten opsigte van sodanige ingevoerde goedere betaal is; en

(d) die Sekretaris kan, by die toepassing van hierdie regulasie die hoeveelheid uitgevoerde goedere bepaal wat geag word van 'n gegewe hoeveelheid van vermelde ingevoerde goedere vervaardig te gewees het of die hoeveelheid van vermelde ingevoerde goedere wat geag gebruik te gewees het by die vervaardiging van enige gegewe hoeveelheid uitgevoerde produkte daarvan vervaardig.

- 500.00.15** Die Sekretaris kan 'n eis aanvaar vir 'n teruggawe van reg op enige in 'n item van Deel 1 van Bylae No. 5 vermelde goedere wat geïnkorporeer of gebruik is in enige goedere uitgevoer op of na die datum waarop die bedoelde eiser ooreenkomstig regulasie 500.00.01 geregistreer is, mits die Sekretaris oortuig is dat daar wesenlik aan die bepalings van die bedoelde item en die betrokke regulasies ten opsigte van sodanige goedere voldoen is.

DEEL 2

REGULASIES BETREFFENDE DIE TERUGBETALINGS VAN DOEANEREGTE OP GOEDERE UITGEVOER IN DIESELFDE TOESTAND AS BY INVOER (Deel 2 van Bylae No. 5)

- 522.00.01** Die toestaan van 'n terugbetaling van reg op enige goedere vermeld in en uitgevoer kragtens die bepalings van item 522.00 is aan die volgende voorwaardes onderworpe—
(a) 'n afskrif van die klaringsbrief met betrekking tot die invoer van sodanige goedere of sodanige ander of bykomstige bewyse van die betaling van reg op en die identiteit van sodanige goedere moet deur die persoon wat die terugbetaling eis, voorgelê word;
(b) die identiteit van sodanige goedere moet tot die bevrediging van die Kontroleur vasgestel word voordat uitvoer geskied, en vir daardie doel moet enige dokumente wat ten tyde van invoer van sodanige goedere aan die Kontroleur voorgelê is, weer voorgelê word;
(c) die uitvoerder moet met die Kontroleur reël dat uitvoer onder amptelike toesig geskied of om op die voorwaardes te geskied wat die Kontroleur ople en, indien sodanige goedere oorland uitgevoer word, moet bewys van aankoms daarvan in die land van bestemming of enige ander bewys van uitvoer wat die Sekretaris verlang, voorgelê word; en
(d) item 522.00 is nie van toepassing op goedere wat reeds in die Republiek in gebruik geaan het nie.
- 522.00.02** Enige aansoek om 'n terugbetaling van reg ooreenkomstig die bepalings van item 522.00 moet op die voorgeskrewe vorm, in detail ingeval, voorgelê word en moet deur bewyse van nakoming van die in regulasie 522.00.01 vermelde voorwaardes gestaaf word en deur bewyse ooreenkomstig die bepalings van die bedoelde regulasie vereis.
- 522.00.03** Waar die Kontroleur dit nodig ag dat enige goedere wat kragtens die bepalings van item 522.00 uitgevoer word, ondersoek moet word of dat sodanige goedere of die houers daarvan deur 'n beampete versel moet word, moet die uitvoerder vir die diens van sodanige beampete teen die voorgeskrewe skale betaal.
- 522.00.04** Benewens die bepalings van regulasies 522.00.01 tot 522.00.03 is die ondervermelde regulasies van toepassing ten opsigte van die ondervermelde items in Deel 2 van Bylae No. 5.
- 522.03.01** Niemand word enige terugbetaling van reg waarvoor in item 522.03 voorsiening gemaak is, toegestaan nie, tensy die klaringsbrief vir uitvoer, ten tyde van die indiening daarvan, van 'n aansoek om terugbetaling in die voorgeskrewe vorm (vorm DA 63) vergesel gaan: Met dien verstaande dat, in die geval van goedere wat per pakketpos of van 'n plek waar daar geen doeane-en-aksynskantoor is nie, uitgevoer gaan word, die uitvoerder voor die uitvoer van die goedere, gemelde aansoek om terugbetaling aan die Kontroleur by die doeane-en-aksynskantoor naaste aan die plek vanwaar die goedere uitgevoer gaan word, moet lewer, en dat bedoelde goedere nie uitgevoer moet word voordat toestemming om uit te voer deur die Kontroleur verleen is nie.
- 522.04.01** Niemand word die terugbetaling van reg waarvoor in item 522.04 voorsiening gemaak is, toegestaan nie, tensy sodanige persoon die voorwaardes van die bedoelde item nagekom het en—
(a) terugsend van die goedere na die afseender onder toesig van 'n doeane-en-aksynskantoorbeampte of poskantoorbeampte plaasgevind het, en bewys van betaling van reg by invoer, tot bevrediging van sodanige beampies, gelewer is; en
(b) die aansoek om terugbetaling in 'n deur die Sekretaris goedgekeurde vorm is, en gestaaf word deur 'n sertifikaat, onderteken deur die betrokke doeane-en-aksynskantoorbeampte of poskantoorbeampte, met die strekking dat die vereistes van paragraaf (a) nagekom is.

DEEL 3

REGULASIES BETREFFENDE DIE DIVERSE TERUGBETALINGS VAN DOEANEREGTE (Deel 3 van Bylae No. 5)

- 530.00.01** Die betaling van enige terugbetaling van reg of van 'n deur die Minister bepaalde bedrag in plaas van sodanige terugbetaling ooreenkomstig die bepalings van item 530.00 is onderworpe aan voorlegging aan die Sekretaris, op die tyd wat hy verlang van die besonderhede en dokumente of ander bewyse van die bedoelde aankope wat hy nodig ag om die bedrag van sodanige terugbetaling of betaling te bereken.

- (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 Enige terugbetaling van reg kragtens die bepalings van item 531.00 is aan die volgende voorwaarde onderworpe—
(a) die invoerder moet die omstandighede waaronder enige goedere vernietig is onmiddellik aan die Kontroleur rapporteer en moet onmiddellik stappe doen om verdere verlies te verhoed;
(b) die invoerder moet met die Kontroleur reël vir ondersoek onder amptelike toesig van die besending by sodanige verlies betrokke om die aard en hoeveelheid van die goedere wat vernietig is, vas te stel en sodanige verlies moet deur die Kontroleur gesertifiseer word;
(c) 'n aansoek om terugbetaling van reg moet skriftelik aan die Kontroleur deur die invoerder van die goedere gemaak word, op 'n deur die Sekretaris goedgekeurde vorm wat die omstandighede waaronder die betrokke goedere vernietig is, vermeld; en
(d) sodanige aansoek moet deur die aantekeninge van die in paragraaf (b) vermelde ondersoek, deur die Kontroleur gesertifiseer, en die fakture van die leveransier en ander dokumente met betrekking tot sodanige goedere vergesel gaan.
- 532.00.01 Die bepalings van regulasies 412.07.01 en 412.07.02 is *mutatis mutandis* van toepassing ten opsigte van enige terugbetaling van reg kragtens die bepalings van item 532.00 geëis.
- 533.00.01 Enigiemand wat keroseen (paraffien), distillaatbrandstowwe (byvoorbeeld, gasolie of dieselloolie) of residu-brandolie (brandolie) teen 'n prys wat die volle reg insluit, aangekoop het en sodanige olie vir ander doeleindes as padvervoer, uitgesonderd openbare passasiersbusvervoerdienste of padvervoer vir landboudoeleindes (met inbegrip van bosbou), gebruik het, kan om 'n terugbetaling van die reg in die mate in item 533.00 vermeld aansoek doen, onderworpe aan die voorwaarde dat sodanige aansoek op die voorgeskrewe vorm (vorm DA 66) gedoen word en deur die departement binne een maand na datum van aankoop ontvang is (met dien verstande dat die Sekretaris in sodanige omstandighede wat hy buitengewoon mag ag, enige sodanige aansoek na verstryking van sodanige tydperk mag oorweeg) en gestuur word deur die gekwiteerde rekening of kontantverkopingsfaktuur, na gelang van die geval en deur 'n verklaring in die volgende vorm—

"Ek..... verklaar hierby dat die totale hoeveelheid van..... liter olie wat op bygaande faktuur aangegee word, deur my gebruik is vir die doel om..... Datum..... Handtekening....."

- 533.00.02 Enige geskeduleerde lugdiénsoperateur wat gelisencier is om geskeduleerde vlugte te onderneem en wat lid is van die Vereniging van Geskeduleerde Lugdiénsoperateurs van Suid-Afrika wat vliegtuigbrandstof (vliegtuigkeroseen en vliegtuigspiritus) teen 'n prys wat die volle reg insluit, aangekoop het en sodanige vliegtuigbrandstof vir die doel om geskeduleerde vlugte te onderneem, gebruik het, kan om 'n terugbetaling van reg in die mate in item 533.00 vermeld, aansoek doen, onderworpe aan die voorwaarde dat sodanige aansoek op die voorgeskrewe vorm (vorm DA 66) gedoen word en deur die departement binne een maand na datum van aankoop van genoemde vliegtuigbrandstof ontvang is (met dien verstande dat die Sekretaris in sodanige omstandighede wat hy buitengewoon mag ag, enige sodanige aansoek na verstryking van sodanige tydperk mag oorweeg) en gestuur word deur die gekwiteerde rekening of kontantverkopingsfaktuur, na gelang van die geval, sowel as die vliegtuigbrandstofafleweringsbewys en 'n verklaring in die volgende vorm—

"Ek..... verklaar hierby dat die totale hoeveelheid van..... liter (R.....) vliegtuigkeroseen/vliegtuigspiritus wat op bygaande faktuur aangegee word, deur..... gebruik is vir die doel om geskeduleerde vlugte te onderneem. Ek verklaar verder dat..... gelisencier is om geskeduleerde vlugte te onderneem en lid is van die Vereniging van Geskeduleerde Lugdiénsoperateurs van Suid-Afrika.

Datum..... Handtekening....."

SESDE BYLAE

BEPALDE KORTINGS OP EN TERUGBETALINGS VAN AKSYNSREGTE (Bylae No. 6 by die Wet)

- 600.01.01 Benewens enige ander betrokke regulasies, is die regulasies in hierdie Bylae ten opsigte van die goedere vermeld in die items van Bylae No. 6 wat in sodanige regulasies vermeld word, van toepassing.

Item 601.00.

- 601.01.01 Die bepalings van regulasies 401.00.01 tot 401.00.08 is *mutatis mutandis* van toepassing ten opsigte van enige goedere vermeld in en kragtens item 601.01 geklaar maar vir daardie doel word enige verwysing in regulasie 401.00.04(e) na volle reg geag na die volle aksynsreg te wees wat ooreenkomsdig die bepalings van item 601.01 vir die betrokke Staatliggaam gekort is (uitgesonderd enige reg ingevolge item 609.17.20 gekort).
- 601.02.01 Die bepalings van regulasies 402.00.01 tot 402.00.04 is *mutatis mutandis* van toepassing ten opsigte van enige goedere vermeld in en kragtens item 601.02 geklaar.
- 601.03.01 Die betrokke bepalings van regulasies 404.00.01, 404.00.02 en 412.01.01 is *mutatis mutandis* van toepassing ten opsigte van enige goedere vermeld in en kragtens item 601.03 geklaar.
- 601.03.02 Enige goedere kragtens die bepalings van item 601.03 geklaar, moet agter slot en grondel gehou word totdat dit vir gebruik benodig word en die betrokke hospitaal of instigting moet voldoende beheer uitoefen om die gebruik of wegmaak van enige sodanige goedere vir enige ander doel as die amptelike doeleindes van sodanige hospitaal of instigting of as die doeleindes vermeld in die bedoelde item, te verhoed. Klaring van sodanige goedere is verder onderworpe aan die voorwaarde wat die Sekretaris in elke geval ople en die reg daarop verskuldig moet onverwyld aan die Sekretaris op enige sodanige goedere wat nie vir amptelike of vermelde doeleindes gebruik is nie, na gelang van die geval, betaal word.

- 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 Goedere kragtens die bepalings van item 601.05 geklaar mag nie sonder die toestemming van die Kontroleur aan die leweransier daarvan in die Republiek teruggestuur word of aan 'n ander persoon oorgedra of verkoop of van die hand gesit word nie. Die bepalings van regulasie 402.00.04 is *mutatis mutandis* van toepassing ten opsigte van enige sodanige goedere wat met die toestemming van die Kontroleur aan die leweransier in die Republiek teruggestuur word of aan 'n ander persoon oorgedra of verkoop of van die hand gesit word.

601.06.01 Die bepalings van regulasies 412.15.01 tot 412.15.04 is *mutatis mutandis* van toepassing ten opsigte van enige goedere vermeld in en kragtens item 601.06 geklaar.

Item 602.00.

602.01.01 Die bepalings van regulasies 406.00.01 tot 406.00.03 is *mutatis mutandis* van toepassing ten opsigte van enige goedere vermeld in en kragtens item 602.01 geklaar maar vir daardie doel word enige verwysing in regulasie 406.00.03 na volle reg geag na die volle aksynsreg te wees wat ooreenkomsdig die bepalings van item 602.01 vir die bedoelde verteenwoordiger gekort is (uitgesonderd enige reg ingevolge item 609.17.20 gekort).

Item 603.00.

603.01.01 Die bepalings van regulasies 4.06.01 tot 4.06.11 is *mutatis mutandis* van toepassing ten opsigte van enige goedere vermeld in en kragtens item 603.01 geklaar of enige sodanige goedere ten opsigte waarvan 'n terugbetaling van reg kragtens die bepalings van item 603.01 geëis word.

603.01.02 Enige terugbetaling van reg ooreenkomsdig die bepalings van item 603.01 ten opsigte van enige goedere uitgevoer, is tot die reg beperk wat werklik ten opsigte van sodanige goedere betaal is.

603.01.03 Enigiemand wat 'n terugbetaling van reg ooreenkomsdig die bepalings van item 603.01 eis ten opsigte van enige goedere uitgevoer, moet bewys tot die bevrediging van die Sekretaris voorlē van die reg wat werklik op sodanige goedere betaal is en indien geen sodanige bewys voorgele kan word nie, kan die Sekretaris die bedrag aan reg om ten opsigte van sodanige goedere terugbetaal te word, bepaal.

603.01.04 Die Sekretaris kan enige goedere onderhewig aan aksynseelreg kragtens die bepalings van Deel 2 van Bylae No. 1 vrystel van die vereiste om van seëls voorsien te word, indien sodanige goedere vir uitvoer bestem is (met inbegrip van die verskaffing as voorrade vir skepe of vliegtuie op buitenlandse vaart of vlug), onderworpe aan die voorwaarde wat hy oply. Sodanige goedere mag nie, tensy dit van seëls voorsien word, vir binnelandse verbruik vrygestel word nie en by uitvoer van sodanige ongescölde goedere sal enige verwysing na 'n korting of terugbetaling van reg in item 603.01 ten opsigte van sodanige goedere uitgefê word om 'n verwysing na enige seëlreg daarop uit te sluit.

Item 604.00.

604.01.01 Enigiemand wat op 'n korting op reg kragtens die bepalings van hierdie item geregtig is, moet aan die Kontroleur, op versoek, volledige besonderhede van die ontvangs, aard en gebruik van enige goedere kragtens die bepalings van die bedoelde item verkry, verskaf.

604.01.02 Die gebruik of verskaffing van enige in item 604.00 vermelde goedere deur of aan enigiemand met korting op reg, is onderworpe aan die voorwaarde, verklarings, verbintenisse of opgawes wat die Sekretaris verlang.

604.01.03 Die Sekretaris kan enige koöperatiewe landbouvereniging van wynbouers toelaat om uit die docane-en-aksynspakhuis (met inbegrip van enige spesiale pakhuis) van sodanige vereniging, op een klaringsbrief, die hoeveelhede van die in item 604.03 en 604.04 vermelde goedere wat hy bepaal, na enige deur hom goedgekeurde kamer of plek te verwyder vir die verskaffing op die voorwaarde wat hy bepaal, aan persone wat kragtens die bepalings van die bedoelde items met korting op reg geregtig is.

604.01.04 Geen koöperatiewe landbouvereniging van wynbouers of 'n houer van 'n wynboer-lisensie of produseerde van enige in item 604.00 vermelde goedere mag sodanige goedere aan enige persoon verskaf wat nie geregtig is om sodanige goedere met korting op reg of meer as die in die bedoelde item vermelde hoeveelhede te verkry nie, tensy die reg daarop betaal is en niemand mag enige sodanige goedere waarop hy nie geregtig is nie van enige sodanige vereniging, houer of produseerde aanvaar nie, tensy die reg daarop met die toestemming van die Kontroleur betaal is.

604.01.05 Niemand wat geregtig is om goedere met korting op reg kragtens die bepalings van item 604.00 te verkry of te gebruik, mag enige sodanige goedere aan enige ander persoon verkoop of vervreem nie, hetsy die laasgenoemde persoon op 'n korting op reg kragtens die bedoelde item geregtig is al dan nie, en niemand mag enige goedere aldus met korting op reg verkry, aanvaar nie, indien hy nie kragtens die bepalings van die Wet en hierdie regulasies daarop geregtig is nie.

Item 605.00.

605.00.01 Die bepalings van die regulasies in die Vyfde Bylae hierby is *mutatis mutandis* van toepassing op enige terugbetaling van reg kragtens die bepalings van item 605.00 en vir daardie doel word enige verwysing na Bylae No. 5 geag 'n verwysing na item 605.00 te wees.

Item 606.00.

606.00.01 Geen in item 606.00 vermelde synbare goedere vir gebruik by die vervaardiging van ander synbare goedere mag in sodanige vervaardiging, behalwe kragtens die bepalings van artikels 27, 35 en 64 en die betrokke regulasies, gebruik word nie.

606.00.02 Behalwe soos hierin vermeld, mag geen synbare goedere in item 606.00 vermeld vir gebruik by die vervaardiging van ander synbare goedere aldus vermeld kragtens die bepalings van die bedoelde item uit die docane-en-aksynspakhuis waarin sodanige goedere vervaardig of vir die doel van vervaardiging van sodanige ander synbare goedere gebruik is, sonder die toestemming van die Kontroleur verwyder word nie.

606.00.03 Die gebruik van enige in item 606.00 vermelde goedere by die vervaardiging van enige ander synbare goedere aldus vermeld, is onderworpe aan die voorwaarde wat die Sekretaris in elke geval oply en die hou van die rekords deur die bedoelde lisensiehouer van enige vervaardigingswerksaamheid wat die Sekretaris bepaal.

- 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 Benewens enige ander betrökke regulasie, is die regulasies kragtens hierdie item van toepassing ten opsigte van die synbare goedere in die items vermeld wat in sodanige regulasies vermeld word.
- 606.04.05 (1) *Ongefortificeerde nie-skuimende wyn geklaar vir gebruik by die vervaardiging van gefortificeerde nie-skuimende wyn.*
- (a) Behalwe met die toestemming van die Kontroleur mag geen fortifisering van ongefortificeerde wyn by die vervaardiging van gefortificeerde wyn sonder amptelike toesig plaasvind nie en die kennisgewing wat die Kontroleur verlang van besonderhede van enige voorgenome fortifikasie-operasie moet aan hom deur die vervaardiger van die betrokke gefortificeerde wyn gegee word.
 - (b) Die minimum hoeveelheid ongefortificeerde wyn wat gedurende 'n enkele operasie gefortificeer mag word, en in enige besondere gevval, moet 1 140 liter wees, maar die Kontroleur kan, in omstandighede wat hy buitengewoon ag, toelaat dat 'n kleiner hoeveelheid aldus gefortificeer word.
 - (c) Die opgawes wat die Sekretaris nodig ag en in die vorm wat hy bepaal, moet deur die vervaardiger van die betrokke gefortificeerde wyn onmiddellik na afloop van elke fortifikasie-operasie aan die Kontroleur voorgelê word.
- 606.04.05 (3) *Ongefortificeerde nie-skuimende wyn geklaar vir gebruik by die vervaardiging van spiritus.*
- (a) Ongefortificeerde wyn ooreenkomsdig die bepalings van paragraaf (3) van item 606.04.05 verkry moet tot die bevrediging van die Kontroleur afsonderlik van enige wyn gehou word.
 - (b) Ongefortificeerde wyn, behalwe ongefortificeerde wyn wat as stookwyn verkry is, mag slegs onder die toesig van die Kontroleur na die toevoertenke verwyder word en tot sy bevrediging beveilig word.
 - (c) Ongefortificeerde wyn vir die distillering van rabatspiritus (soos in regulasie 609.04.30 omskryf) moet in bevatters wat spesiaal vir so 'n doel afgesonder is, opgeslaan word. Hierdie bevatters is vir dié doel aan die goedkeuring van die Kontroleur onderworpe en moet tot sy bevrediging gemerk, genommer en gemeet word. Alle sodanige bevatters moet skoon en vars en redelik vry gehou word van sodanige bakterieë wat die gehalte van die wyn, na goedkeuring daarvan deur die Regeringsbrandewynraad, kan affekteer.
 - (d) Alle goedgekeurde bevatters wat wyn vir die distillering van rabatspiritus bevat, moet tot bevrediging van die Kontroleur gesluit of andersins beveilig word.
 - (e) Elke vervaardiger moet op die perseel waar rabatspiritus gedistilleer word ten opsigte van elke houer ingevolge paragraaf (c) goedkeur, 'n register hou waarin die hoeveelheid wyn in liter asook liter teen 11 persent alkohol volgens volume en die sterkte van die wyn wat ontvang en verwyder is aangetoon moet word, en sodanige register moet te alle tye vir die Kontroleur toeganklik en gereed vir sy ondersoek wees. Aan die einde van elke maand moet 'n behoorlike balans van sodanige wyn opgemaak word.
 - (f) 'n Redelike gemiddelde monster van die ongefortificeerde wyn wat vir die distillering van rabatspiritus bestem is, moet aan die Regeringsbrandewynraad vir goedkeuring voorgelê word. Sodanige monster moet, waar moontlik, deur of onder toesig van die Kontroleur geneem en moet deur hom gesêl word, en die betrokke vervaardiger moet sodanige monster versend aan en die verklaring op die goedgekeurde vorm ter stawing van sodanige monster verstrek aan die Regeringsbrandewynraad, wat sy beslissing betreffende die goedkeuring van sodanige monster in 'n sertifikaat moet uiteenstel.
 - (g) Ingeval sodanige monster van ongefortificeerde wyn wat voorgelê is, nie deur die Raad goedkeur word nie, moet die wyn waaruit sodanige monster geneem is onmiddellik uit die goedgekeurde bevatter verwyder word en die verwydering in die register opgeteken word.
 - (h) Ongefortificeerde wyn deur die Regeringsbrandewynraad vir die distillering van rabatspiritus goedkeur, moet uit die goedgekeurde bevatters na die wynverwarmer of distilleerketel verwyder word deur 'n geslote pyp van 'n deur die Sekretaris goedgekeurde materiaal, wat aan die bevatter en wynverwarmer of distilleerketel bevestig is op 'n wyse wat vir die Kontroleur bevredigend is, en geen spiritus mag vir sertifisering aan die Raad voorgelê word nie, tensy sodanige wyn aldus verwyder is.
 - (i) Ongefortificeerde wyn vir die distillering van rabatspiritus goedkeur kan, met die oog op preservering, met rabatspiritus deur die Regeringsbrandewynraad gesertifiseer, opgevolg van gefortificeerde wyn wat aldus gefortificeer of opgevolg is, word nie by distillering as gefortificeerde wyn beskou nie.
 - (k) Daar mag nie met distilleringswerksaamhede begin word nie, tensy die hele distilleringstelsel tot die bevrediging van die Kontroleur deur middel van doeane-en-aksynsslotte of -seëls beveilig is. Distillering van wyn in die vervaardiging van rabatspiritus moet gefraksioneerd en nie-deurlopend wees.
 - (l) Die pype deur 'n distilleerde in verband met die distillering van rabatspiritus gebruik, moet van koper wees of 'n ander deur die Sekretaris goedgekeurde materiaal en moet oor die hele lengte daarvan geslote wees. Die afvoerende van pype moet op 'n deur die Kontroleur goedgekeurde wyse in die ontvangers bevestig wees.
 - (m) Alle spiritusontvangers vir rabatspiritus moet van 'n deur die Sekretaris goedkeurde materiaal gemaak word.
- 606.04.10 (2) *Gefortificeerde nie-skuimende wyn geklaar vir gebruik by die preservering van ongefortificeerde nie-skuimende wyn.*
- (a) Behalwe met die toestemming van die Kontroleur moet alle preservering of versoetingswerk ooreenkomsdig die bepalings van item 606.04.10 (2) onder amptelike toesig plaasvind en die kennisgewing wat die Kontroleur verlang, van die besonderhede van enige voornemende werksaamheid van preservering of versoeting van ongefortificeerde nie-skuimende wyn moet aan hom deur die liseasiehouer gegee word.

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) Gefortificeerde nie-skuimende wyn geklaar met korting op reg kragtens hierdie bepaling, mag nie gebruik word nie by die preservering of versoeting van ongefortificeerde nie-skuimende wyn indien die alkoholsterkte van sodanige ongefortificeerde nie-skuimende wyn daardeur met meer as 0,6 persent van alkohol volgens volume by 15 °C per jaar verhoog word en indien so gebruik, is sodanige gefortificeerde wyn afsonderlik belasbaar teen die toepaslike skaal van reg op sodanige gefortificeerde wyn van toepassing en die totale hoeveelheid van die vermengde wyn is ooreenkomsdig die bepalings van Opmerking 5 by Hoofstuk 22 van Deel 1 van Bylae No. 1 belasbaar.
- 606.04.10 (3) *Gefortificeerde nie-skuimende wyn geklaar vir gebruik by die vervaardiging van spiritus.*
(a) Gefortificeerde nie-skuimende wyn geklaar vir distillering by die vervaardiging van spiritus kan, met die toestemming van die Kontroleur, met water verdun word.
- 606.04.15 (1) *Skuimwyn geklaar vir gebruik by die vervaardiging van spiritus.*
(a) Skuimwyn geklaar vir distillering by die vervaardiging van spiritus kan, met die toestemming van die Kontroleur, met water verdun word.
- 606.04.20 (1) *Skoon spiritus geklaar vir gebruik by die vervaardiging van petrol deur ver menging met petrol.*
(a) Die Kontroleur moet, na goeddunke van die Sekretaris, monsters neem van die houtnafta, bensien, én piridenbasisse of ander stowwe wat vir gebruik as denatureermiddels in petrol bestem is en hy moet die monsters aan enige skeikundige staatslaboratorium voorlê. Tensy 'n sertifikaat van so 'n laboratorium ontvang word met die strekking dat die stowwe van die standarde is wat deur die Sekretaris goedgekeur is, word nie toegelaat dat dit vir voorname doel gebruik word nie. Sodanige denatureermiddels moet in bevatters wat tot die bevrediging van die Kontroleur beveilig is, gehou word.
(b) Die Sekretaris kan van 'n vervaardiger verlang om enige redelike koste deur 'n beampie aangegaan te betaal wat in opdrag van die Sekretaris oor enige werkzaamheid toesig moet hou, met inbegrip van betaling vir die diens van die beampie teen die voorgeskrewe skaal.
- 606.04.20 (2) *Skoon spiritus geklaar vir gebruik by die vervaardiging van asynsuur deur 'n ander proses as asynfermentasie.*
(a) Enige spiritus geklaar vir gebruik vir hierdie doel moet tot die bevrediging van die Sekretaris gedenatureer word.
- 606.04.20 (3) *Skoon spiritus geklaar vir gebruik by die vervaardiging van asynsuur deur 'n proses van asynfermentasie.*
(a) Enige spiritus geklaar vir gebruik vir hierdie doel moet tot die bevrediging van die Sekretaris gedenatureer word.
- 606.04.25 (1) *Wynspiritus of druiwespiritus geklaar vir gebruik by die vervaardiging van gefortificeerde nie-skuimende wyn.*
(a) Die sterkte van wynspiritus of druiwespiritus vir fortifisering- of preserveringdoelendes gebruik, moet nie laer as 60 persent alkohol volgens volume wees nie.
(b) Die Kontroleur kan onderworpe aan die voorwaarde wat hy oply, die verwydering van enige spiritus uit enige doeane-en-aksynspakhuis vir die doeleindes van fortifisering van wyn in 'n ander sodanige pakhuis toelaat of die gebruik van spiritus in dieselfde pakhuis vir sodanige doeleindes toelaat sonder dat die lisensiehouer die toestemming van die Kontroleur vooraf verkry het, mits sodanige verwydering of gebruik van sodanige spiritus gedek word deur 'n sertifikaat vir die verwydering van synbare/gespesifieerde goedere ex pakhuis (vorm DA 32) wat in die klaringsbus in sodanige pakhuis ooreenkomsdig die bepalings van regulasie 4.04.02 voor sodanige verwydering of gebruik geplaas moet word.
(c) Geen spiritus onder 'n sertifikaat van verwydering na 'n wynbouer vir fortifisering- of preserveringdoeleindes versend, mag ongebruik in die doeane-en-aksynspakhuis van 'n wynbouer vir 'n tydperk langer as 30 dae sonder die spesiale skriftelike toestemming van die Kontroleur gehou word nie.
(d) By die toepassing van hierdie regulasie beteken druiwespiritus die distillaat afkomstig van die distillering van druiwesap wat op die doppe gegis het tesame met die doppe van die druwe waaruit die sap verkry is.
- 606.04.25 (2) *Wynspiritus of druiwespiritus geklaar vir gebruik by die opvul of preservering van ongefotificeerde nie-skuimende wyn.*
(a) Met die uitsondering van wynspiritus of druiwespiritus geklaar vir gebruik by die opvul of preservering van enige deur die Sekretaris bepaalde klas of soort ongefotificeerde nie-skuimende wyn, is die bepalings van regulasie 606.04.10 (2) *mutatis mutandis* van toepassing ten opsigte van enige spiritus kragtens die bepalings van item 606.04.25 (2) gebruik.
- 606.04.30 Die klaring van sigarettabak of pyptabak met korting op reg kragtens die bepalings van item 606.04.30 is onderworpe aan die voorwaarde wat die Sekretaris in elke geval oply.
- 606.05.10 (1) *Petrol en vliegtuigspiritus geklaar vir gebruik by die vervaardiging van petrol en vliegtuigspiritus deur ver menging met spiritus wat in die Republiek vervaardig is.*
(a) Die bepalings van regulasie 606.04.20 (1) is *mutatis mutandis* van toepassing ten opsigte van enige ver menging ingevolge item 606.05.10 (1).
- 606.05.20 (1) *Petrol en vliegtuigspiritus geklaar vir gebruik by die vervaardiging van petrol en vliegtuigspiritus deur ver menging met spiritus wat in die Republiek vervaardig is.*
(a) Die bepalings van regulasie 606.04.20 (1) is *mutantis mutandis* van toepassing ten opsigte van enige ver menging ooreenkomsdig item 606.05.20 (1).
- 606.05.30 *Residu-brandolies geklaar vir gebruik by die vervaardiging van basisolies vir bereide smeerolies.*
(a) Die klaring van residu-brandolies met korting op reg kragtens hierdie bepaling is onderworpe aan die voorwaarde wat die Sekretaris in elke geval oply.
- 606.22.10 *Synbare goedere in 'n doeane-en-aksynspakhuis, geklaar vir gebruik by die vervaardiging, deur herverwerking, van synbare goedere van dieselfde of 'n ander klas of soort.*
(a) Die klaring van enige goedere met korting op reg kragtens hierdie bepaling is onderworpe aan die voorwaarde wat die Sekretaris in elke geval oply.

- (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) Die bepalings van regulasies 10.01.01 tot 10.07.04 (uitgesonderd regulasies 10.06.01 en 10.06.02) is *mutatis mutandis* van toepassing ten opsigte van enige goedere vermeld in en kragtens item 607.04.05 (1) geklaar.

(b) Behalwe met die spesiale toestemming van die Kontroleur mag 'n hoeveelheid van gefortifiseerde of ongefotifiseerde nie-skuimende wyn wat minder as 1 140 liter is, vir 'n enkele omskepping in asyn deur 'n proses van asynfermentasie nie met korting op reg ingevolge item 607.04.05 (1) geklaar word nie. Enige wyn geklaar kragtens die bepalings van bedoelde item moet, behalwe met die spesiale toestemming van die Kontroleur, onder ampelike toesig op die geregistreerde perseel van die geregistreerde deur die byvoeging van asyn in so 'n mate gedenauteer word dat die suurgehalte van die mengsel gelykwaardig is aan minstens 1 percent, volgens massa van asynsuur. Die geregistreerde moet die Kontroleur van die datum en tyd waarop enige vervaardigingswerksaamheid, betreffende die betrokke wyn, sal plaasvind, verwittig.

607.04.10 (1) (a) Geen spiritus geklaar kragtens die bepalings van item 607.04.10 (1) mag gemetileer word behalwe deur die lisensiehouer van 'n doeane-en-aksynsvervaardigingspakhus, wat vir die vervaardiging van spiritus goedgekeur is nie en ooreenkomsdig die bepalings van Hoofstuk IV van die Wet en die betrokke regulasies.

(b) Die metilering van spiritus mag slegs in 'n kamer of plek wat spesiaal vir daardie doel in sodanige vervaardigingspakhus afgesonder en deur die Kontroleur vir sodanige doel goedgekeur is, plaasvind.

(c) Geen metilering van spiritus kragtens item 607.04.10 (1) mag, behalwe onder ampelike toesig, plaasvind nie en die lisensiehouer wat van voorname is om enige spiritus te metileer, moet aan die Kontroleur die kennisgewing en besonderhede van sodanige voorgenome metilering wat hy verlang, gee.

(d) Slegs die volgende (en geen ander spiritus) mag vir metilering gebruik word: Onversoete en ongegeurde spiritus met die sterkte wat sal verseker dat die brandspiritus minstens 'n sterkte van 91,4 percent alkohol volgens volume sal hê.

(e) Die hoeveelheid spiritus te eniger tyd vir die metilering geklaar of gebruik, mag nie, behalwe met die toestemming van die Sekretaris, minder as 1 140 liter wees nie.

(f) Die metilering van spiritus word tot onderstaande beperk—

- (i) ongekleurde brandspiritus wat beteken spiritus wat ooreenkomsdig paragraaf (g) hieronder gemetileer is; en
- (ii) gemoneraliseerde brandspiritus, wat beteken ongekleurde brandspiritus waarby minstens 0,15 gram verpoerde analienkleurstof (metiel-violet) en 1 gram bensieldietiel [(2,6-xiliekarbomoël] metiel] ammoniumbensoaat vir elke 100 liter ongekleurde brandspiritus en minstens 0,375 percent per volume mineraalnafta van 'n relatiewe digtheid van minstens 0,796 by 20° Celsius gevoeg is.

(g) Die Sekretaris kan magtiging verleen dat brandspiritus volgens enige van onderstaande formules berei word:

	Liter
(i) Spiritus.....	95,0
Ru-metielalkohol of metanol.....	3,5
Piridienbasisse.....	1,5
<hr/> 100,0	

	Liter
(ii) Spiritus.....	97,5
Simonsenolie.....	1,0
Piridienbasisse.....	1,5
<hr/> 100,0	

	Liter
(iii) Spiritus.....	95,0
Ru-butielalkohol.....	4,0
Piridienbasisse.....	1,0
<hr/> 100,0	

	Liter
(iv) Spiritus.....	95,0
Ru-butielalkohol.....	3,5
Petrol (uitgesonderd petrol wat ingevolge item 606.00 van Bylae No. 6 vervaardig is).....	1,5
<hr/> 100,0	

	Liter
(v) Spiritus.....	95,0
Ru-butielalkohol.....	3,5
Bensien.....	1,5
<hr/> 100,0	

Ondanks bestaande kan daar, in die geval van ongekleurde brandspiritus wat ooreenkomsdig formule (i) of (iii) vervaardig word en wat vir hospitaal- of laboratoriumdoeleindes nodig is, met spesiale vergunning van die Sekretaris van die piridienbasisse afgesien word. In sodanige gevalle moet die hoeveelheid ru-metielalkohol, metanol, of ru-butielalkohol tot 6,0 percent vermeerder word.

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 quiline dye (methyl violet) and 1 gram benzylidethyl [(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:

	Litres
(i) Spirits.....	95,0
Crude methyl alcohol or methanol.....	3,5
Pyridine bases.....	1,5
<hr/> 100,0	

	Litres
(ii) Spirits.....	97,5
Simonsen oil.....	1,0
Pyridine bases.....	1,5
<hr/> 100,0	

	Litres
(iii) Spirits.....	95,0
Crude butyl alcohol.....	4,0
Pyridine bases.....	1,0
<hr/> 100,0	

	Litres
(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
<hr/> 100,0	

	Litres
(v) Spirits.....	95,0
Crude butyl alcohol.....	3,5
Behzine.....	1,5
<hr/> 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) Enige ru-metielalkohol of metanol in paragraaf (g) hierbo vermeld, moet van 'n sterkte van nie minder as 91,4 persent alkohol volgens volume wees nie, en alle ander stowwe in die bedoelde regulasie vermeld, moet aan die spesifikasies wat die Sekretaris vasstel, voldoen.
- (ij) Voordat 'n licensiehouer 'n metieleerproses uitvoer, moet die Kontroleur monsters van die stowwe deur die Sekretaris bepaal, in paragraaf (g) hierbo vir gebruik by die metielering van spiritus voorgeskryf, aan enige skeikundige staatslaboratorium voorlê, en tensy 'n sertifikaat van sodanige laboratorium ontvang word met die strekking dat die stowwe van die standaarde is wat deur die Sekretaris goedgekeur is, word nie toegelaat dat dit vir bovermelde doel gebruik word nie. Sodaanige denatureermiddels moet in-bevatters gehou word wat tot bevrediging van die Kontroleur beveilig is.
- (k) Elke bevatter waarin 'n licensiehouer ongekleurde brandspiritus of gemineraliseerde brandspiritus bewaar, hou of verskaf, moet op sodanige wyse geëtiketteer word dat daar aangetoon word dat die bran dsspiritus ongekleurd of gemineraliseerd is, na gelang van die geval.
- (l) 'n Licensiehouer moet voorraadrekenings in 'n deur die Sekretaris goedgekeurde vorm hou waarin hy daagliks, afsonderlik, die besonderhede van ongekleurde en gemineraliseerde brandspiritus wat hy vervaardig het en wat uit voorraad verwijder is, moet opteken, en sodanige voorraadrekenings moet te alle tye vir die Kontroleur toeganklik en gereed vir sy ondersoek wees.
- (m) Fakte, opéenvolgend gefotomfner en in duplikaatstelle, moet deur elke licensiehouer ten opsigte van alle verwijderings van brandspiritus ingevul word, en die duplike van sodanige fakture moet op aanvraag aan die Kontroleur beskikbaar gestel word.
- (n) In die Republiek mag 'n licensiehouer gemineraliseerde brandspiritus slegs aan 'n gelisensieerde algemene handelaar of 'n gelisensieerde apoteker en drogis, 'n geslote koöperatiewe handelsvereniging by die Sekretaris geregistreer of 'n agent of gesagvoerder van 'n skip indien die brandspiritus vir uitvoer bestem is en ongekleurde brandspiritus slegs aan iemand wat by die Sekretaris geregistreer is, verskaf.
- (o) Die Sekretaris kan op aansoek enige magtig en registreer om ongekleurde brandspiritus van 'n licensiehouer of van 'n spesiale geregistreerde persoon te verkry vir gebruik deur die Staat of ander liggeme in items 601.03.10 (1) en (2) vermeld of by die vervaardiging van artikels wat nie elders verbied word nie, of vir enige ander doel deur die Sekretaris goedgekeur. Die magtiging word nie verleen voordat die applikant op die aansoekvorm soos deur die Sekretaris voorgeskryf, 'n verklaring gemaak het dat hy sodanige ongekleurde brandspiritus slegs vir die gemagtigde doel sal gebruik nie.
- (p) Geen vlugtige olie, geursel of ander stof mag deur 'n licensiehouer of spesiale geregistreerde persoon in paragraaf (o) hierbo vermeld, by brandspiritus gevoeg of met brandspiritus vermeng word nie, maar 'n licensiehouer kan toegelaat word om, benewens ander voorgeskrewe denatureermiddels, 'n hoeveelheid hars van minstens 85 gram per 4,5 liter by ongekleurde brandspiritus vir verskaffing aan meubelvervaardigers vir die poleer van meubels te voeg, en van sodanige meubelvervaardigers word nie vereis dat hulle ingevolge paragraaf (o) hierbo geregistreer moet wees nie.

- 607.04.10 (2)** (a) Die bepalings van regulasies 10.01.01 tot 10.07.04 (uitgesondert regulasies 10.06.01 en 10.06.02) is *mutatis mutandis* ten opsigte van enige goedere vermeld in en geklaar kragtens item 607.04.10 (2) van toepassing.
- (b) Volledige besonderhede betreffende enige proses van vervaardiging (met inbegrip van die formule, in viervoud) van enige preparaat wat vervaardig sal word, moet deur die Kontroleur aan die Sekretaris vir goedkeuring voorgelê word, voordat toestemming om met korting op reg te vervaardig, verleent kan word. Indien 'n vervaardiger dit verlang, kan sodanige besonderhede vertroulik regstreeks aan die Sekretaris meegelede word. Waar die applikant van voorneme is om oliemengsels en bestanddele waarvan die samestelling vir hom onbekend is, te gebruik, moet die formule vergesel gaan van 'n analitiese verslag deur 'n bevoegde skeikundige onderteken.
- (c) Geen goedkeuring sal verleent word om medisinale preparate te vervaardig nie, tensy sodanige vervaardiging onder die persoonlike toesig van 'n geregistreerde apoteker en drogis, en op die perseel van 'n behoorlik gelisensieerde apoteker en drogis plaasvind.
- (d) Behalwe met die toestemming van die Sekretaris moet die geregistreerde by die Kontroleur aansoek doen om toestemming, op 'n vorm deur die Sekretaris goedgekeur, vir die verwijdering van spiritus na horn, en sodanige vorm moet aan enige klaringsbrief of sertifikaat in regulasie 4.04.01 of 4.04.02 vermeld, geheg word en enige reg wat nie gekort is nie, moet, behoudens die bepalings van regulasie 4.04.09, ten tyde van klaring van sodanige spiritus uit 'n doeane-en-aksynspakhuis betaal word.
- (e) Geen toestemming vermeld in paragraaf (d) hierbo mag verleent word, behalwe met die spesiale goedkeuring van die Sekretaris, vir 'n hoeveelheid spiritus van minder as 110 liter van alkohol volgens volume by 15°C, en, as die hoeveelheid van enige besondere preparaat wat gemaak word, minder as 4,5 liter of as die hoeveelheid van spiritus wat gedurende 'n enkele werksaamheid gebruik word, minder as 110 liter alkohol volgens volume by 15°C is, word geen korting, behalwe met die spesiale toestemming van die Sekretaris, toegestaan nie.
- (f) Die geregistreerde moet die Kontroleur van die datum en tyd waarop enige vervaardigingswerksaamheid, betreffende die betrokke spiritus, sal plaasvind, verwittig, en moet hom van 'n lys voorsien waarop die beskrywing en hoeveelheid van elke preparaat wat vervaardig gaan word, asook die hoeveelheid en sterkte van die spiritus wat gebruik sal word, aangetoon word.
- (g) Geen spiritus mag sonder die spesiale skriftelike toestemming van die Kontroleur vir 'n langer tydperk as 30 dae ongebruik deur die geregistreerde gehou word nie.
- (h) Behalwe met die spesiale toestemming van die Kontroleur moet alle vervaardigingswerksaamhede onder amptelike toesig plaasvind.

- (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.

- (ij) (i) Onmiddellik na afloop van die vervaardigingswerksaamheid moet die geregistreerde aan die Kontroleur 'n opgawe op 'n vorm deur die Sekretaris goedgekeur verstrek waarop, benewens die besonderhede van die spiritus wat gebruik is, die hoeveelheid en beskrywing van elke vervaardige preparaat, die hoeveelheid en sterkte van die spiritus vir elke preparaat gebruik en enige ander inligting wat die Sekretaris van tyd tot tyd verlang, aangedui word, en hy moet 'n verklaring doen dat sodanige opgawe juis is en dat die preparate streng ooreenkomsdig die formules en metodes deur die Sekretaris goedgekeur, gemaak is.
- (ii) In die geval van medisinale preparate moet 'n bykomende verklaring, op soortgelyke wyse gemaak, deur die toesighoudende apteker en drogist op bedoelde vorm verstrek word met die strekking dat die preparate onder sy onmiddellike toesig en streng ooreenkomsdig die formules deur die Sekretaris goedgekeur, gemaak is.
- (iii) Die gebruik van skoon spiritus wat kragtens 'n deur die Sekretaris goedgekeurde formule gedenatureer is, by die vervaardiging van goedgekeurde preparate kragtens die bepalings van item 607.04.10 (2) is onderworpe aan die voorwaardes wat die Sekretaris in elke geval ople.
- (k) Elke geregistreerde moet die bykomstige besonderhede in verband met die vervaardigingswerksaamheid wat die Sekretaris voorskryf, in die voorraadrekord, vermeld in regulasie 10.07.01, boekstaaf.
- (l) Die teenwoordigheid van 'n beampete gedurende die vervaardigingswerksaamhede onthef nie die vervaardiger van die verantwoordelikheid vir die behoorlike uitvoering van sy verpligte kragtens die betrokke regulasies nie, en indien klaargemaakte preparate wat met spiritus met korting op reg vervaardig is, nie aan die geregistreerde formule voldoen nie, is die vervaardiger vir die reg verskuldig op spiritus wat daarin gebruik is, aanspreeklik.
- (m) Ingeval daar 'n aansienlike hoeveelheid van 'n preparaat gemaak word en die Sekretaris of Kontroleur meen dat dit in 'n alkoholieuse drank omskep kan word, moet die vervaardiger volledige besonderhede met betrekking tot die van die hand sit van so 'n preparaat verstrek.
- (n) Wanneer die werksaamhede van 'n vervaardiger wat spiritus in groot hoeveelhede gebruik, deurlopend is, kan die Sekretaris, ondanks andersluidende bepalings in hierdie regulasie vervat, enige spesiale reëlings tref wat vir die besondere aard van die werksaamhede nodig mag wees.
- (o) Die Sekretaris het die reg om te eniger tyd 'n formule, voorheen deur hom goedgekeur vir vervaardiging met korting op reg, te kanselleer.
- 607.04.10** (3) Die bepalings van regulasie 607.04.10 (2) is *mutatis mutandis* ten opsigte van enige spiritus kragtens die bepalings van item 607.04.10 (3) gebruik, van toepassing.
- 607.04.10** (4) Die bepalings van regulasie 607.04.10 (2) is *mutatis mutandis* ten opsigte van enige spiritus kragtens die bepalings van item 607.04.10 (4) gebruik, van toepassing.
- 607.04.10** (5) Die bepalings van regulasie 607.04.10 (2) is *mutatis mutandis* ten opsigte van enige spiritus kragtens die bepalings van item 607.04.10 (5) gebruik, van toepassing.
- 607.04.10** (6) Die bepalings van regulasie 607.04.10 (2) is *mutatis mutandis* ten opsigte van enige spiritus kragtens die bepalings van item 607.04.10 (6) gebruik, van toepassing.
- 607.04.10** (7) Die bepalings van regulasie 607.04.10 (2) is *mutatis mutandis* ten opsigte van enige spiritus kragtens die bepalings van item 607.04.10 (7) gebruik, van toepassing.
- 607.04.10** (8) Die bepalings van regulasie 607.04.10 (2) is *mutatis mutandis* ten opsigte van enige spiritus kragtens die bepalings van item 607.04.10 (8) gebruik, van toepassing.
- 607.04.15** (1) Die gebruik van enige spiritus met korting op reg kragtens hierdie bepaling is onderworpe aan die voorwaardes wat die Sekretaris in elke geval ople.
- 607.04.20** (1) Die bepalings van regulasie 607.04.10 (2) is *mutatis mutandis* ten opsigte van enige goedere vermeld in en geklaar kragtens die bepalings van item 607.04.20 (1), van toepassing.
- 607.04.25** (1) (a) Die gebruik van bewerkte tabak met korting op reg kragtens hierdie bepaling is onderworpe aan die voorwaardes wat die Sekretaris in elke geval ople.
(b) Sodanige bewerkte tabak moet deeglik, tot bevrediging van die Kontroleur, met minstens 2 persent blomswawel of enige ander stof deur die Sekretaris goedgekeur, gemeng word.
- 607.05.10** Die bepalings van regulasie 607.04.10 (2) is *mutatis mutandis* ten opsigte van enige goedere vermeld in en geklaar kragtens die bepalings van item 607.05.10 van toepassing en daarbenewens ten opsigte van enige goedere kragtens die bepalings van item 607.05.10 (5) deur enige persoon geklaar vir verskaffing in ooreenstemming met die bepalings van bedoelde paragraaf, is die bepalings van regulasie 410.04.03 ook *mutatis mutandis* van toepassing.
- 607.05.20** Die bepalings van regulasie 607.04.10 (2) is *mutatis mutandis* ten opsigte van basisolies vermeld in en geklaar kragtens die bepalings van item 607.05.20 van toepassing.
- 607.05.30** Die bepalings van regulasie 607.04.10 (2) is *mutatis mutandis* ten opsigte van residubrandolie vermeld in en geklaar kragtens die bepalings van item 607.05.30 van toepassing.
- Item 608.00.**
- 608.01.01** Die toestaan van 'n korting op of terugbetaling van reg ooreenkomsdig die bepalings van item 608.01 is onderworpe aan die voorlegging aan die Kontroleur, op 'n vorm deur die Sekretaris goedgekeur en waarby enige verklaring wat hy vereis, ingelyf is, van 'n aansoek deur die lisensiehouer van die betrokke doeane-en-aksynsvervaardigingspakhus en die toestaan van sodanige korting of terugbetaling moet deur die Kontroleur op sodanige vorm aangedui word.
- 608.01.02** Geen lisensiehouer is op 'n korting of terugbetaling van reg kragtens die bepalings van item 608.01 geregtig nie, tensy—
(a) enige verlies deur verdamping en ander natuurlike oorsake waarop 'n aansoek vir sodanige korting of terugbetaling betrekking het tot die bevrediging van die Sekretaris bewys is;

(ij) (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) enige verlies deur lekkasie waarop 'n aansoek vir korting of terugbetaling betrekking het, tot die bevrediging van die Sekretaris bewys is, en bevredigende bewys saam met sodanige aansoek voorgelê word dat sodanige lekkasie onmiddellik aan die Kontroleur gerapporteer is en dat stappe om die betrokke houer te herstel of om verdere verliese te verhoed, onmiddellik gedoen is;
- (c) enige tekort as gevolg van natuurlike uitdroging of ander oorsaak, van tabak of enige ander synbare goedere wat die Sekretaris van tyd tot tyd bepaal, vasgestel en aangeteken word in die voorraadboek van die lisensiehouer op 'n wyse deur die Sekretaris aangedui; en
- (d) enige individuele verlies of tekort van enige besondere tipe nie die persentasie oorskry van die goedere waarin sodanige verlies of tekort plaasgevind het nie wat die Sekretaris ten opsigte van sodanige synbare goedere bepaal en in die omstandighede wat hy besluit.
- 608.01.03 Die vervoer van enige synbare goedere, wat in die proses van vervaardiging is, uit een doeane-en-aksynspakhus na 'n ander sodanige pakhus vir die doeleindes van verdere vervaardiging daarvan, moet, by die toepassing van die bepalings van item 608.01 geag word in die doeane-en-aksynspakhus waarna sodanige goedere in transito is, te wees, mits sodanige goedere op so 'n wyse en in houers deur die Sekretaris goedgekeur, verwyder word.
- 608.02.01 Die toestaan van enige korting of terugbetaling kragtens die bepalings van item 608.02 is onderworpe aan die goeddunke van die Sekretaris en aan die voorwaardes wat hy in elke geval ople.
- 608.02.02 Enige aanbod om enige goedere kragtens die bepalings van item 608.02 prys te gee of aansoek om dit te vernietig, moet aan die betrokke voorwaardes vermeld in regulasie 412.07.01 voldoen, maar die Sekretaris kan enige aanbod van prysgawe ten opsigte van sodanige goedere van enige klas of soort of enige goedere waarop sodanige omstandighede van toepassing is, as wat hy voorskryf, van enige van die bedoelde voorwaardes vrystel.
- 608.02.03 Geen aansoek om enige goedere in 'n doeane-en-aksynspakhus kragtens die bepalings van item 608.02 te vernietig, word deur die Sekretaris oorweeg nie tensy sodanige goedere geen handelswaarde het nie of tensy hy oortuig is dat die van die hand sit van sodanige goedere tot nadeel van die aansoeker of die betrokke nywerheid sal strek.
- 608.02.04 Die bepalings van regulasie 412.07.02 is *mutatis mutandis* van toepassing ten opsigte van enige aanbod om enige goedere kragtens die bepalings van item 608.02 prys te gee of aansoek om dit te vernietig.
- 608.03.01 Die bepalings van regulasies 412.08.01 en 412.08.02 is *mutatis mutandis* ten opsigte van enige korting op reg kragtens die bepalings van item 608.03 geëis, van toepassing.
- 608.04.01 Geen lisensiehouer is op 'n korting van reg kragtens die bepalings van item 608.04 geregtig nie, tensy sodanige verlies waarop 'n aansoek vir korting betrekking het tot bevrediging van die Sekretaris bewys is en bevredigende bewys saam met sodanige aansoek voorgelê word dat—
- (a) alle moontlike stappe gedoen is om te verseker dat die houers en toerusting insluitend dié vir die vervoer van die goedere onder waarborg in 'n goeie toestand is;
- (b) enige verlies deurvoer per pad onmiddellik aan die naaste Kontroleur en by die Suid-Afrikaanse Polisie of 'n verkeersbeampte gerapporteer is en dat stappe om die betrokke houer te herstel of om verdere verlies te voorkom, onmiddellik gedoen is;
- (c) enige verlies deurvoer per spoor onmiddellik aan die naaste Kontroleur en die Spoerwegpolisie gerapporteer is; en
- (d) enige verlies in 'n gelisensieerde pakhus onmiddellik aan die Kontroleur en indien die Kontroleur nie beskikbaar is nie dit sonder versuim aan die Suid-Afrikaanse Polisie gerapporteer is en dat stappe om verdere verlies te voorkom onmiddellik gedoen is.
- Item 609.00.**
- 609.04.05 Die toestaan van enige korting kragtens die bepalings van item 609.04.05 is onderworpe aan die voorwaardes wat die Sekretaris in elke geval ople.
- 609.04.10 (a) Die Sekretaris kan, vir die tyd en op die voorwaardes waartoe hy besluit, enige perse
waar Bantobier vervaardig word, by die toepassing van artikels 27, 60 en 61 ag 'n gelisensieerde doeane-en-aksynspakhus te wees.
(b) Niemand is op 'n korting op reg kragtens die bepalings van item 609.04.10 geregtig nie, tensy hy die opgawes, besonderhede en verklarings in verband met die vervaardiging van die hand sit van enige Bantobier deur hom wat die Sekretaris van tyd tot tyd verlang, verstrek.
(c) Die toestaan van enige korting waarvoor in item 609.04.10 voorsiening gemaak is, is nie, vir die tyd en op die voorwaardes wat die Sekretaris bepaal, aan enige bepalings van die Wet of hierdie regulasies in verband met die indiening van geldige klaring, onderworpe nie.
- 609.04.20 Enige korting kragtens die bepalings van item 609.04.20 verleen, is onderworpe aan 'n verklaring deur 'n verantwoordelike beampte van die betrokke kerk dat die wyn verskaf, slegs vir godsdienstige doeleindes in sodanige kerk gebruik sal word, wat aan die klaringsbrief of sertifikaat geheg moet word waardeur klaring van sodanige wyn bewerkstellig word en aan erkenning van ontvangs van sodanige wyn deur sodanige beampte binne een maand of binne die verdere tydperk wat die Sekretaris toelaat na die datum van sodanige klaring of sertifikaat.
- 609.04.30 (a) By die toepassing van hierdie regulasies beteken rabatspiritus spiritus wat vir veroudering kragtens die bepalings van item 606.04.05 (3) en enige betrokke regulasies gedistilleer word.
(b) 'n Redelike gemiddelde monster van die gedistilleerde rabatspiritus moet regstreeks uit die ontvanger geneem en vir sertifisering aan die Regeringsbrandewynraad voor-gelê word. Slegs die "middelloop" van 'n distillasie word vir sertifisering aanvaar.
(c) Voor- en naaloop verkry by die distillasie of herdistillasie van rabatspiritus kan by goedgekeurde wyn vir distillering of by ru-spiritus vir herdistillering van rabatspiritus gevoeg word en eersgenoemde werksaamheid kan as 'n gemengde distillasie beskou word.

- (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 605.04.05 (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) Enige doeane-en-aksynsvervaardigingspakhuis of enige gedeelte daarvan vir opberg van rabatspiritus vir veroudering moet spesiaal deur die Sekretaris vir sodanige doeleindes goedgekeur word en sodanige goedgekeurde pakhuis of gedeelte daarvan mag nie sonder die skriftelike toestemming van die Sekretaris vir 'n ander doel gebruik word nie.

(e) Alle vate vir die opberg van rabatspiritus vir veroudering moet deur die Sekretaris goedgekeur word en moet heel en skoon wees. Hulle moet op geen wyse geverf wees nie, dog die ente kan met waterverf geverf wees. Hulle moet geen binnebehandeling ondergaan het nie, moet vry van muif en groen skimmel wees en mag 'n kapasiteit van hoogstens 340 liter hê: Met dien verstande dat gesertificeerde spiritus wat in vate met 'n kapasiteit van hoogstens 340 liter vir 'n tydperk van minstens drie jaar verouder is met die skriftelike toestemming van die Kontroleur, daarna vir verdere veroudering onder amptelike toesig in vate deur die Sekretaris goedgekeur, wat 'n kapasiteit van hoogstens 545 liter het, oorgetap kan word.

(f) Die opberg van rabatspiritus vir veroudering is verder aan die bepalings van regulasies 4.12.05 en 4.12.06 onderworpe.

609.04.40 Enigiemand wat van voorneme is om jehewer kragtens die bepalings van item 609.04.40 te vervaardig, moet die besonderhede, dokumente en verklarings wat hy verlang aan die Sekretaris voorlê.

609.05.07 Die bepalings van regulasie 533.00.02 is *mutatis mutandis* van toepassing ten opsigte van enige terugbetaling van reg kragtens die bepalings van item 609.05.07 geëis.

609.05.10 Die bepalings van regulasie 410.04.04 of 533.00.01 na gelang van die geval, is *mutatis mutandis* ten opsigte van enige goedere vermeld in en kragtens die bepalings van item 609.05.10 verskaf, van toepassing.

609.05.20 (a) Die bepalings van regulasie 410.04.01 is *mutatis mutandis* ten opsigte van enige goedere vermeld in en kragtens die bepalings van items 609.05.20 (1) en (2) verskaf van toepassing en vir daardie doel word enige verwysing na invoerder, invoer, paragraaf (1), (2) of (4) van tariefpos 27.10 betreffende keroseen in item 410.04 of aflaai van 'n skip, geag 'n verwysing na vervaardiger, aflewer uit 'n vervaardigingspakhuis, paragraaf (1), (2) of (4) van item 609.05.20 en aflewer van vervaardigingspakhuis, onderskeidelik, te wees.

(b) Die bepalings van regulasie 410.04.02 (a) is *mutatis mutandis* ten opsigte van enige goedere vermeld in en kragtens die bepalings van item 609.05.20 (3) verskaf, van toepassing en vir daardie doel word enige verwysing na paragraaf (3) van tariefpos 27.10 betreffende keroseen in item 410.04, geag 'n verwysing na item 609.05.20 (3) te wees.

(c) Die bepalings van regulasie 410.04.02 (b) is *mutatis mutandis* ten opsigte van enige goedere vermeld in en kragtens die bepalings van item 609.05.20 (4) verskaf, van toepassing en vir daardie doel word enige verwysing na paragraaf (4) van tariefpos 27.10 betreffende keroseen in item 410.04 geag 'n verwysing na item 609.05.20 (4) te wees.

609.17.10 (a) Die vervaardiging van enige synbare voertuig kragtens die bepalings van item 609.17.10 is onderworpe aan die bepalings van regulasies 10.01.01 tot 10.07.04 (uitgesonderd 10.06.01 en 10.06.02), maar die Sekretaris kan enige sodanige vervaardiger van 'n enkele voertuig vir sy eie gebruik en nie vir verkoop, van enige sodanige bepaling of alle sodanige bepalings, vrystel.

(b) 'n Vervaardiger wat van voorneme is om enige synbare voertuig kragtens die bepalings van item 609.17.10 te vervaardig, moet aan die Sekretaris die besonderhede, dokumente en verklarings wat hy verlang, voorlê.

609.17.20 (a) Geen kortings op reg word ten opsigte van enige voertuig vermeld in item 609.17.20 toegelaat nie, tensy sodanige voertuig in 'n doeane-en-aksynsvervaardigingspakhuis kragtens die bepalings van Hoofstuk IV van die Wet en enige betrokke regulasies vervaardig is.

(b) 'n Vervaardiger van enige voertuig vermeld in en wat vir 'n korting op reg kragtens die bepalings van item 609.17.20 in aanmerking kom, moet die massa van enige plaaslikvervaardigde onderdele en materiale in sodanige voertuig geïnkorporeer of gebruik in die teenwoordigheid van die Kontroleur vasstel en moet 'n aantekening aan die Kontroleur op 'n vorm deur die Sekretaris goedgekeur, verskaf ten opsigte van elke model van sodanige voertuig, van die belasbare massa van sodanige model (soos kragtens die bepalings van regulasie 4.19.04 vasgestel) en die individuele massa van elke klas of soort sodanige onderdele en materiale, die getal sodanige onderdele en die totale massa van sodanige onderdele en materiale in sodanige model geïnkorporeer of gebruik, sowel as die persentasie van die totale massa van sodanige plaaslikvervaardigde onderdele en materiale van die totale belasbare massa van sodanige model.

(c) Die Sekretaris kan 'n persentasie van die belasbare massa van enige voertuig vermeld in item 609.17.20 bepaal wat die massa van diverse plaaslikvervaardigde materiale soos swisstawe, verwe, soldeersel, stopverf, smeerolie en die ander materiale wat die Sekretaris bepaal, wat in sodanige voertuig geïnkorporeer of gebruik word, verteenwoordig en by die vasstelling van sodanige persentasie mag hy nie enige afval in berekening bring nie.

- (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) By die toepassing van item 609.17.20 sluit plaaslikvervaardige onderdele en materiale die volgende goedere in—
(i) onderdele en materiale deur 'n vervaardiger van voertuie kragtens die bepalings van item 609.17.20, verkry van 'n vervaardiger in die Republiek wat nie 'n vervaardiger van voertuie kragtens die bepalings van item 609.17.20, en wat nie 'n filiaal van of geaffilieer aan sodanige eersgenoemde vervaardiger is nie; of
(ii) onderdele en materiale vervaardig deur 'n vervaardiger van voertuie kragtens die bepalings van item 609.17.20 en die vervaardiging waarvan met korting op reg in enige item van Bylae No. 3 voorsien is of wat in Opmerkings 01.00 en paragraaf (1) onder item 317.03 van Bylae No. 3 gelys is (uitgesonderd radioapparate); of
(iii) die onderdele en materiale wat die Sekretaris in oorlegpleging met die Sekretaris van Nywerheidswese bepaal.
(e) Die vervaardiger van enige voertuig kragtens die bepalings van item 609.17.20 moet die Sekretaris vooruit in kennis stel van die voorgenome vervaardiging van enige nuwe model, onttrekking of vervanging van enige plaaslikvervaardigde onderdeel of materiaal in enige voertuig geïnkorporeer of gebruik, vervanging met enige ingevoerde onderdeel of materiaal van 'n plaaslikvervaardigde onderdeel of materiaal of vice versa of enige verandering hoegenaamd in die besonderhede van die aantekening deur sodanige vervaardiger kragtens die bepalings van paragraaf (b) hierbo verskaf hetso sodanige onttrekking, vervanging, plaasvervanging of verandering tydelik of permanent is al dan nie. Geen verhoogde korting word as gevolg van enige sodanige vervanging, plaasvervanging of verandering toegelaat nie totdat die massa van sodanige vervangde of plaasvervange onderdeel of materiaal ooreenkomsdig die bepalings van paragraaf (b) hierbo wasgestel is.
(f) Die vervaardiger van enige voertuig kragtens die bepalings van item 609.17.20 moet die voorraadaantekeninge van plaaslikvervaardigde onderdele en materiale deur hom gebruik, hou, wat die Sekretaris verlang.
(g) Vir die doeleindes van Opmerkings 2 (b) en 2 (c) by item 609.17 word outomatiese transmissie, enjin, kragstuur, bakontwerpe (2-deur, 4-deur en stasiewa) en remtoerusting as funksionele komponente beskou terwyl die volgende as nie-funksionele komponente beskou word:
(i) *Afswykings van standaardtoerusting.*
Rubberlugbande en binnebande.
Verf.
Gekleurde windskerm.
Sportmotorstuurwiel.
Stuurwieloorltreksel.
Binnebakafwerkning (bv. sitplekke, matte, deurpanele, ens.).
Padwiele.
Binne-truspieël.
Agteras.
(ii) *Addisioneel tot standaardtoerusting.*
Sigaaraansteeker.
Verhittings- of lugregelingstoerusting.
Plastiek dakbedekking.
Buite-truspieëls.
Mislamp.
Radio en ander klankontvangs-en-reproduksie-apparaat.
Buitebakafwerkning (bv. addisionele chroom, ens.).
Wielversierings.
Dakrak.
Modderklappe.

609.17.30 Die bepalings van regulasie 609.17.20 is *mutatis mutandis* ten opsigte van enige motorvoertuig vermeld in en geklaar kragtens die bepalings van item 609.17.30, van toepassing.

609.17.40 Die bepalings van regulasie 609.17.20 is *mutatis mutandis* ten opsigte van enige motorvoertuig vermeld in en geklaar kragtens die bepalings van item 609.17.40, van toepassing.

- 609.22.10** (a) Geen terugbetaling van reg word kragtens die bepalings van item 609.22.10 betaal nie, behalwe aan die vervaardiger van sodanige goedere.
(b) 'n Vervaardiger wat gebruik wil maak van die vergunning in item 609.22.10 bepaal, moet die Kontroleur vooruit van uitvoerige besonderhede van die klas of soort goedere wat bestem is om aan die mark onttrek te word, in kennis stel en die stappe wat hy van voorinemens is om te doen om sodanige goedere onaangeroer en geheel en al afsonderlik van enige ander goedere of materiale in sy doeane-en-aksynsvervaardigingspakhuis te hou, watter stappe deur die Kontroleur goedgekeur moet word voordat sodanige goedere teruggestuur word.
(c) Enige goedere kragtens die bepalings van item 609.22.10 teruggestuur, moet onaangeroer en geheel en al afsonderlik van enige ander goedere of materiale gehou word totdat dit deur die Kontroleur ondersoek en geïdentifiseer is. Sodanige goedere mag dan onder amptelike toesig uitgepak en oorgeplaas word na en met voorrade of materiale vir bewerking vermeng word.
(d) Indien enige goedere wat kragtens die bepalings van item 609.22.10 teruggestuur word enige plakseëls ooreenkomsdig die bepalings van enige item in Deel 2 van Bylae No. 1 op het, moet sodanige vervaardiger sodanige plakseëls onder amptelike toesig tot die bevrediging van die Kontroleur vernietig.

- (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) Die las rus op die vervaardiger van enige goedere wat kragtens die bepalings van item 609.22.10 teruggestuur word om bewys tot bevrediging van die Sekretaris te lever van die reg wat op die goedere aldus teruggestuur, betaal is en indien sodanige bewys nie voorgelê kan word nie, kan die Sekretaris 'n bedrag bepaal wat by toepassing van die bedoelde item geag word die reg wat op sodanige goedere betaal is, te wees.
- (f) Gelde teen die voorgeskrewe skale moet deur die betrokke vervaardiger vir die spesiale diens van die Kontroleur ooreenkomstig die bepalings van paragrafe (c) en (d) hierbo betaal word.
- 609.22.20 Die bepalings van regulasie 408.02.01 is *mutatis mutandis* van toepassing ten opsigte van enige goedere vermeld in en kragtens die bepalings van item 609.22.20 geklaar.

SEWENDE BYLAE

KORTINGS OP EN TERUGBETALINGS VAN VERKOOPREG (Bylæ No. 7 by die Wet)

- 700.01.01 Benewens enige ander betrokke regulasies, is die regulasies in hierdie Bylæ ten opsigte van die goedere vermeld in die items van Bylæ No. 7 wat in sodanige regulasies vermeld word, van toepassing.

Item 701.00.

- 701.01.01 Die bepalings van regulasies 401.00.01 tot 401.00.07 is *mutatis mutandis* van toepassing ten opsigte van enige goedere vermeld in en kragtens item 701.01 geklaar maar vir daardie doel word enige verwysing in bedoelde regulasies na reg geag verkoopreg wat ooreenkomstig die bepalings van item 701.01 vir die betrokke Staatsliggaam gekort is, in te sluit.
- 701.01.02 Die bepalings van regulasie 401.00.08 is *mutatis mutandis* van toepassing ten opsigte van ingevoerde verkoopreggoedere kragtens item 701.01 geklaar.
- 701.01.03 Klaring van in die Republiek vervaardigde verkoopreggoedere kragtens die bepalings van item 701.01 is onderworpe aan die voorlegging deur die betrokke Staatsliggaam van die skriftelike verklarings wat die Sekretaris verlang en aan enige ander voorwaardes wat die Sekretaris oplei.
- 701.02.01 By die toepassing van item 701.02 word die verwysing na 'n openbare hospitaal geag 'n verwysing te wees na enige hospitaal wat bedgeriewe voorsien en lede van die groot publiek opneem.
- 701.02.02 Die bepalings van regulasies 401.00.01 en 401.00.02 is *mutatis mutandis* van toepassing op enige goedere kragtens item 701.02 geklaar, maar enige reg wat betaalbaar is of ingevorder moet word ten opsigte van sodanige goedere ooreenkomstig die bepalings van bedoelde regulasies moet in elke geval aan die Kontroleur betaal word.
- 701.03.01 Die bepalings van regulasies 401.00.01 en 401.00.02 is *mutatis mutandis* van toepassing op enige goedere kragtens item 701.03 geklaar, maar enige reg wat betaalbaar is of ingevorder moet word ten opsigte van sodanige goedere ooreenkomstig die bepalings van bedoelde regulasies moet in elke geval aan die Kontroleur betaal word.
- 701.05.01 Die bepalings van regulasies 401.00.01 en 401.00.02 is *mutatis mutandis* van toepassing op enige goedere (uitgesonderd motorvoertuie) kragtens item 701.05 geklaar, maar enige reg wat betaalbaar is of ingevorder moet word ten opsigte van sodanige goedere ooreenkomstig die bepalings van bedoelde regulasies moet in elke geval aan die Kontroleur betaal word.
- 701.05.02 Motorvoertuie kragtens die bepalings van item 701.05 geklaar mag nie sonder die toestemming van die Kontroleur aan die leveransier daarvan in die Republiek teruggestuur word of aan 'n ander persoon oorgedra of verkoop of van die hand gesit word nie. Die bepalings van regulasie 402.00.04 is *mutatis mutandis* van toepassing ten opsigte van enige sodanige goedere wat met die toestemming van die Kontroleur aan die leveransier daarvan in die Republiek teruggestuur word of aan 'n ander persoon oorgedra of verkoop of van die hand gesit word.

Item 702.00.

- 702.00.01 Die bepalings van regulasies 406.00.01 tot 406.00.03 is *mutatis mutandis* van toepassing ten opsigte van goedere kragtens item 702.00 geklaar maar vir daardie doel word enige verwysing in bedoelde regulasies na reg geag verkoopreg wat ooreenkomstig item 702.00 vir die bedoelde verteenwoordiger gekort is, in te sluit.

Item 703.00.

- 703.03.01 Die bepalings van regulasies 407.03.01 en 407.03.02 is *mutatis mutandis* van toepassing ten opsigte van goedere kragtens item 703.03 geklaar.

Item 704.00.

- 704.00.01 Die bepalings van regulasies 490.00.01 en 490.00.02 is *mutatis mutandis* van toepassing ten opsigte van goedere kragtens item 704.00 geklaar.

Item 705.00.

- 705.02.01 Geen verkoopreggoedere vir gebruik by die vervaardiging van ander verkoopreggoedere mag kragtens item 705.02 geklaar en vir sodanige vervaardiging gebruik word nie, behalwe kragtens die bepalings van artikels 27, 36 A en 37 (8) en die betrokke regulasies nie.
- 705.03.01 Die bepalings van regulasies 10.01.01 tot 10.07.04 is *mutatis mutandis* van toepassing ten opsigte van goedere kragtens item 705.03 geklaar: Met dien verstaande dat die Sekretaris na goedunke, nie hoef aan te dring op sekerheid volgens die bepalings van regulasie 10.04.01 nie.

- (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 Die klaring en verwydering van verkoopreggoedere uit enige doeane-en-aksynspakhuis vir uitvoer of verskaffing as voorrade aan enige skip of vliegtuig op buitelandse vaart of vlug is onderworpe aan die bepalings van regulasies 4.04.01, 4.04.02, 4.04.05, 4.04.10 en 4.04.11.
- 706.01.02 By die toepassing van regulasie 706.01.01 sluit goedere wat as voorrade aan 'n skip of vliegtuig verskaf kan word alle verbruikbare goedere in wat gewoonlik op sodanige skip of vliegtuig vir aandrywing, proviandering of instandhouding gebruik word, maar sluit nie normale duursame toerusting of vervangstukke van normale duursame toerusting van sodanige skip of vliegtuig in nie.
- 706.01.03 Die bepalings van regulasies 4.06.02 tot 4.06.07 en 4.06.09 tot 4.06.10 is *mutatis mutandis* van toepassing ten opsigte van enige goedere kragtens item 706.01 geklaar of enige goedere ten opsigte waarvan 'n terugbetaling van verkoopreg kragtens die bepalings van item 706.01 geëis word.
- 706.01.04 Enige terugbetaling van reg ooreenkomstig die bepalings van item 706.01 ten opsigte van enige goedere uitgevoer, is tot die reg beperk wat werklik ten opsigte van sodanige goedere betaal is.
- 706.01.05 Enigiemand wat 'n terugbetaling van enige reg ooreenkomstig die bepalings van item 706.01 eis ten opsigte van enige goedere uitgevoer, moet bewys tot bevrediging van die Sekretaris voorlê van die reg wat werklik op sodanige goedere betaal is en indien geen sodanige bewys voorgelê kan word nie, kan die Sekretaris die bedrag aan reg om ten opsigte van sodanige goedere terugbetaal te word, bepaal.

Item 707.00.

- 707.01.01 Die toestaan van enige korting of terugbetaling kragtens die bepalings van item 707.01 is onderworpe aan die goedunke van die Sekretaris en aan die voorwaardes wat hy in elke geval oplei.
- 707.01.02 Enige aanbod om enige goedere kragtens die bepalings van item 707.01 prys te gee of aansoek om dit te vernietig, moet aan die betrokke voorwaardes vermeld in regulasie 412.07.01 voldoen, maar die Sekretaris kan enige aanbod van prysgawe ten opsigte van sodanige goedere van enige klas of soort of enige goedere waarop sodanige omstandighede van toepassing is, as wat hy voorskryf, van enige van die bedoelde voorwaardes vrystel.
- 707.01.03 Geen aansoek om enige goedere in 'n doeane-en-aksynspakhuis kragtens die bepalings van item 707.01 te vernietig, word deur die Sekretarisoorweeg nie tensy sodanige goedere geen handelswaarde het nie of tensy hy oortuig is dat die van die hand sit van sodanige goedere tot nadeel van die aansoeker of die betrokke nywerheid sal strek.
- 707.02.01 Enige verlies ten opsigte waarvan 'n korting op of terugbetaling van verkoopreg kragtens die bepalings van item 707.02 geëis word, moet tot bevrediging van die Sekretaris bewys word.
- 707.03.01 Die bepalings van regulasie 608.04.01 is *mutatis mutandis* van toepassing ten opsigte van enige verkoopreggoedere kragtens item 707.03 geklaar.

Item 708.00.

- 708.00.01 Die bepalings van regulasies 409.01.01 tot 409.01.04 is *mutatis mutandis* van toepassing op enige goedere kragtens item 708.00 geklaar.

Item 709.00.

- 709.01.01 Alle houers van lisensies met 'n VSJ-pakhuisnommer ingevolge regulasie 8.03.02(b) moet voorraadreks in 'n deur die Sekretaris goedgekeurde vorm hou ten opsigte van die goedere vermeld in item 709.01 waarin besonderhede aangedui moet word van alle goedere wat met korting op verkoopreg verkry is sowel as dié van die hand sit van sodanige goedere (met inbegrip van kontantverkope). Die voorraadreks moet op so 'n wyse gehou word dat geredelike rekenskap van bedoelde goedere tot bevrediging van die Kontroleur gegee kan word. Die bedoelde voorraadreks moet minstens die volgende besonderhede bevat wat daagliks in sodanige reks moet word:

Ontvangste:

Gelisensieerde se doeane-en-aksynspakhuisnommer (VSJ-nommer).
Nommer en datum van klaringsbrief in die geval van ingevoerde goedere en VSJ- en reeksnummer sowel as datum van faktuur, in die geval van alle ander goedere.
Naam van skip ten opsigte van ingevoerde goedere.
Verkoopreg- en kortingitem.
Beskrywing en hoeveelheid van goedere.

Verkope:

VSJ- en reeksnummer sowel as datum van faktuur.
Beskrywing en hoeveelheid van goedere ten opsigte van elke afsonderlike faktuur (met inbegrip van kontantverkope).

- 709.01.02 'n Gelisensieerde moet by sy reks 'n afskrif van enige klaringsbrief of faktuur ten opsigte van goedere wat deur hom met korting op reg verkry is, hou tesame met enige klaringsdokumente in sy besit ten opsigte van sodanige goedere soos voorgeskryf in regulasie 1.04.
- 709.03.01 Die bepalings van regulasie 412.04.01 is *mutatis mutandis* van toepassing ten opsigte van goedere kragtens item 709.03 geklaar.

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:

Licensee'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

5 Oktober 1973

DOEANE- EN AKSYNSWET, 1964.—REËLS

Kragtens artikel 120 van die Doeane- en Aksynswet, 1964, word die volgende reëls hierby uitgevaardig ter vervanging van die reëls afgekondig by Goewerments-kennisgewing No. R. 556 van 13 April 1966.

V. PIENAAR, Sekretaris van Doeane en Aksyns.

HOOFTUK I

ALGEMENE BEPALINGS

1. In hierdie reëls beteken "die Wet" die Doeane- en Aksynswet, 1964, en 'n woordbepaling in daardie Wet is, tensy uit die samehang anders blyk, van toepassing op hierdie reëls.

HOOFTUK II

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

2. Geen paragraaf.

HOOFTUK III

INVOER, UITVOER EN DEURVOER EN KUSVERVOER VAN GOEDERE

Aanwysing van klaringsplekke, goedgekeurde paaie en roetes, ens.

3.01. Die plekke, paaie, roetes, loodse, in- en uitgange in die Bylae hierby gelys, sal die plekke, paaie, roetes, loodse, in- en uitgange wees, kragtens die bepalings van artikel 6 van die Wet aangewys of voorgeskryf en hulle gebruik of aanwending vir die doeleindes waarvoor hulle aldus aangestel of voorgeskryf is sal aan die voorwaardes in die bedoelde Bylae aangetoon, onderworpe wees.

Aandoen van skepe by plekke in die Republiek wat nie klaringsplekke is nie (artikel 6 van die Wet).

3.02. Die gesagvoerder van enige skip wat nie in die Republiek geregistreer is nie mag slegs by 'n plek in die Republiek wat as 'n klaringsplek ingevolge artikel 6 aangewys is, aandoen.

Breek van seëls op skeeps- of vliegtuigvoorrade (artikel 9 van die Wet).

3.03.01. Die gesagvoerder van 'n skip mag nie toelaat dat 'n doeane-en-aksynsseël op enige goedere kragtens artikel 9 gebreek word terwyl die skip binne die grense van die hawe is nie, maar sodra die skip buite die grense van die hawe is, hetsy onderweg na plekke buite die Republiek of onderweg na die volgende aanloophawe in die Republiek, mag die seël gebreek word, mits alle fisiese kontak tussen die skip en die land opgehou het.

3.03.02. Dieloods van 'n vliegtuig mag nie toelaat dat 'n doeane-en-aksynsseël op enige goedere kragtens artikel 9 gebreek word voordat die vliegtuig na 'n plek buite die Republiek onderweg is sonder dat daar 'n voorname is om weer op 'n plek in die Republiek te land nie.

Huurgeld wat op goedere in 'n Staatspakhuis betaal moet word (artikel 17 van die Wet).

3.04. Die vordering vir huurgeld op goedere (uitgesonderd Staatsvoorrade) in 'n Staatspakhuis in die Republiek word bereken teen 50 cent per 100 kg of gedeelte daarvan vir elke week of gedeelte van 'n week.

Verklaring van goedere tot verseëlbare goedere (artikel 9 van die Wet).

3.05. Die volgende goedere word tot verseëlbare goedere verklaar—

- (a) ongewenste publikasies, voorwerpe of rolprente soos omskryf in die Wet op Publikasies en Vermaaklike, 1963 (Wet 26 van 1963);
- (b) vuurwapens (wat gas- en alarmpistole en gasgewere met 'n kaliber van 5,6 mm en groter insluit) en ammunisie; en
- (c) gevaarlike wapens (wat swaardé, dolke, bajonette, messe met snykante 10 cm lank of langer (uitgesonderd messe vir huishoudelike of nywerheidsgebruik), beswaarde stokke of stokke wat van steekpunte voorsien is, kneukelysters springmesse, knuppels van soliede gomlastiek, traangaspinne, -pistole, ens. en wandelstokke, ens. wat 'n lem of ander dodelike wapen kan verberg, insluit).

No. R. 1771

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).

HOOFTUK IV

DOEANE-EN-AKSYNSPAKHUISE; OPSLAG EN VERAARDIGING VAN GOEDERE IN DOEANE-EN-AKSYNSPAKHUISE

Monsters van goedere in doeane-en-aksynspakhuisé (artikel 22 van die Wet).

4.01. Monsters van opgeslaande goedere, in sodanige hoeveelhede as wat die Kontroleur na goedunke mag toelaat, kan deur invoerders, onder doeane-en-aksynspakhuise en onderworpe aan die bepalings van artikel 22 van die Wet, geneem word, mits die invoerder by die Kontroleur aansoek doen. Sodanige aansoek moet die nommer en datum van die klaringsbrief waaronder die goedere vir opslag geklaar is, asook die merke en nomsmerke van die pakke waaruit die monsters geneem sal word, meld.

Skeep- of vliegtuigvoorraad (artikel 24 van die Wet).

4.02. Vlootskepe en militêre- en vlootvliegtuie op 'n besoek aan enige hawe of plek in die Republiek (met inbegrip van vlootskepe van die Verenigde Koninkryk van Groot-Brittanje en Noord-Ierland te Simonstad gestasioneer) sal van die betaling van reg op voorraad op sodanige skip in enige hawe in die Republiek of op sodanige vliegtuig op 'n vlug tussen enige plekke in die Republiek verbruik, kwytgeskeld wees.

Oordrag van eiendomsreg.

4.03. Die oordrag van eiendomsreg van belasbare goedere in 'n doeane-en-aksynspakhuis word slegs erken indien 'n vorm DA 13 wat in alle opsigte ingevul is en wat vergesel is van of verklarings bevat soos hieronder aangedui, aan die Kontroleur voorgelê word:

- (a) "Ek, namens oordraggewer, verklaar hierby dat eiendomsreg van bovenmelde goedere, wat my eiendom is, gegee word aan , adres
Namens oordraggewer. Datum. "
- (b) "Ek, namens oordagnemer, aanvaar hierby verantwoordelikheid kragtens die bepâlings van die Doeane- en Aksynswet, 1964, en regulasies ten opsigte van bovenmelde goedere.
Namens oordagnemer. Datum. "

HOOFTUK V

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

Herkoms van goedere (artikel 46 van die Wet).

5.01. Synbare goedere, verkoopreggoedere en goedere in Bylae No. 3, 4, 5, 6 of 7 by die Wet vermeld en geproduseer of vervaardig in die Republiek sal van die bepâlings van artikel 46 (1) van die Wet uitgesluit wees.

Voorlegging van ware afskrifte van fakture (artikel 39 van die Wet).

5.02. Ware afskrifte van voorgeskrewe fakture ten opsigte van goedere wat ingevolge enige tariefpos van Bylae No. 1 by die Wet geklaar of ingedeel word (hetsy sodanige goedere ook met korting op reg ingevolge enige item van Bylae No. 3 of Bylae No. 4 by die Wet geklaar word al dan nie), moet ten tyde van klaring van sodanige goedere aan die Kontroleur voorgelê word vir behoud deur hom.

HOOFTUK VI

ANTI-DUMPINGREGTE

6.01. Geen paragraaf.

HOOFTUK VII

WYSIGING VAN REGTE

7.01. Geen paragraaf.

HOOFTUK VIII

LISENSIËRING

8.01. Geen paragraaf.

HOOFTUK IX

WAARDE

9.01. Geen paragraaf.

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..... Date. "
- For transferor.
- (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.

HOOFTUK X

KORTINGS OP EN TERUGBETALINGS EN TERUGGAWES VAN REG

10.01. Geen paragraaf.

HOOFTUK XI

STRAFBEPALINGS

11.01. Enigiemand wat 'n bepaling van hiérdie reëls oortree of wat versuim om aan enige sodanige bepaling te voldoen waaraan hy verplig is om te voldoen, is aan 'n misdryf skuldig, selfs waar sodanige oortreding of versuim nie elders 'n misdryf verklaar is nie.

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

HOOFTUK XII

ALGEMEEN

12.01. Geen paragraaf.

BYLAE

1. Klaringsplekke.

[Artikel 6(1)(a) van die Wet].

Durban
Kaapstad
Lüderitz
Mosselbaai
Oos-Londen
Port Elizabeth
Walvisbaai

2. Pakhuisplekke.

[Artikel 6(1)(c) van die Wet].

Beitbrug
Bloemfontein
Durban
Germiston
Jan Smutslughawe
Johannesburg
Kaapstad
K Kimberley
Komatipoort
Lüderitz
Mafeking
Mosselbaai
Oos-Londen
Oudtshoorn
Paarl
Pietermaritzburg
Port Elizabeth
Pretoria
Robertson
Stellenbosch
Upington
Vredendal
Walvisbaai
Windhoek
Worcester

en sodanige plekke in die omgewing van bovenmelde plekke wat op aansoek toegelaat kan word.

3. Plekke vir besondere en beperkte doeleindes.

[Artikel 6(1)(d) van die Wet].

(a) Beitbrug
Jan Smutslughawe
Komatipoort
Lebombo
Mafeking
Oshikango

waardeur goedere in- of uitgevoer kan word, waardeur persone die Republiek kan binnekom of verlaat en waar goedere vir doeane-en-aksynsdoeleindes geklaar kan word.

(b) Mpondweni
Muizi
Pafuri

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

waardeur persone die Republiek kan binnekom of verlaat.

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

synde klaringsplekke waar goedere vir doeane-en-aksynsdoeleindes geklaar kan word.

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

waar synbare goedere en sodanige ander goedere wat die Sekretaris kan besluit vir doeane-en-aksynsdoeleindes geklaar kan word.

- (e) Durban—Ankerboei teenoor Réunion Rocks
- Mosselbaai
- Oranjemund

waar skepe op buitelandse vaart kan aandoen vir aflaai, deur die onderseepylyn, van ingevoerde en plaaslike geproduceerde petroleumprodukte in massa.

- (f) Alexanderbaai
- Doringbaai
- Hondeklipbaai
- Hottentotbaai
- Lambertsbaai
- Port Nolloth
- Port St. Johns
- Saldanhabaai
- Sandwichhawe
- Simonstad
- Stompneusbaai

Opmerking.—Onderstaande voorwaardes is van toepassing ten opsigte van die plekke in paraagraaf (f) vermeld:

- (1) Geen goedere mag by enigeen van genoemde plekke afgelaai word nie, tensy sodanige goedere
 - (a) in die Republiek geproduceer of vervaardig is met uitsondering van synbare goedere en verkoopreggoedere waarop reg nie betaal is nie, of, as dit ingevoerde goedere is, dit voorheen vir die betaling van reg by 'n aangewese klaringsplek geklaar is; en
 - (b) daarheen vervoer is met 'n skip wat slegs in die kushandel gebruik word.
- (2) Geen goedere mag van enige van genoemde plekke uitgevoer word in enige skip wat goedere onderworpe aan doeanereg, aksynsreg of verkoopreg aan boord het nie, behalwe onder toesig van 'n doeane-en-aksynsbeampte. Die onkoste in verband met die diens van genoemde beampte, wanneer sodanige diens by enige van genoemde plekke verlang word, moet tot bevrediging van die Sekretaris deur die gesagvoerder of agent van die skip gewaarborg word.
- (3) Alle goedere wat by enige van genoemde plekke vir uitvoer gelaai word, moet vooraf vir uitvoer geklaar gewees het, en die skip waarin die goedere gelaai word, moet klaring verkry het, by die klaringsplek wat deur die Sekretaris aangewys word.
- (4) In die geval van Alexanderbaai is die volgende verdere voorwaarde van toepassing:
Geen goedere mag by Alexanderbaai afgelaai word nie, tensy hulle bedoel is vir gebruik of verbruik binne die gebied beheer deur die Alluwiale Staatsdelwerye en binne die gebied begrens aan die weste-kant deur die laagwatermerk van die see oor 'n afstand van 50 km in 'n noordelike rigting van die noordelike oewer van die Oranjerivier af, aan die noordekant deur 'n lyn parallel met die noordelike oewer van die Oranjerivier oor 'n afstand van 50 km, aan die oostekant deur 'n lyn parallel met die laagwatermerk van die see, en aan die suidekant deur die noordelike oewer van die Oranjerivier.
- (5) Ondanks die bepalings van paragrawe (1), (2) en (3), mag brand- en dieselolie wat in massa ingevoer word, by Saldanhabaai en Simonstad regstreeks uit 'n skip afgelaai word vir opslag in 'n goedgekeurde pakhuis vir verskaffing aan skepe, mits alle doeane-en-aksynsvereistes ten opsigte van die in- en uitklaring van die skepe en die opslag en klaring van sodanige olie eers te Kaapstad nagekom is, en die Sekretaris kan, na goeddunke, toelaat dat belasbare vars vis, vir verwerking, by Saldanhabaai regstreeks uit 'n skip geland word, onder die voorwaardes wat by in elke geval oplê.

4. Doeane-en-Aksynslughawens.

[Artikel 6 (1) (e) van die Wet].

Die burgerlike lughawens by—

- Kaapstad: D. F. Malanlughawe
- Durban: Louis Bothalughawe
- Germistonse beheerde gebied: Randlughawe
- Grootfontein, Suidwes-Afrika
- Jan Smutlughawe
- Komatipoort
- Mafeking
- Messina
- Pretoria: Wonderboomlughawe
- Windhoek: J. G. Strijdomlughawe

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
Uitington
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
Grootfontein, South-West Africa
Jan Smuts Airport
Komatipoort
Mafeking
Messina
Pretoria: Wonderboom Airport
Windhoek: J. G. Strijdom Airport

Opmerking.—Van vliegtuigloodse wat klaring verlang by bogemelde lughawens (uitgesonderd Jan Smutslughawe) waar daar geen resident-doeane-en-aksynsbeampies gestasioneer nie, word vereis dat minstens 12 uur kennis van die tyd en datum van hulle aankoms aan die doeane-en-aksynskantoor by genoemde plekke gegee word sodat reëlings vir die diens van die nodige beampies getref kan word.

- 5. Plekke vir die afstap of aan boord gaan van persone en die landing, oplaai of ondersoek van goedere (met inbegrip van bagasie) by klaringsplekke of by doeane-en-aksynslughawens.**

[Artikel 6 (1) (f) van die Wet.]

Kaapstad

Vir persone en goedere:

Victoriadok:

Oospier
Kaaie Nos. 6 en 7
Hawehoof No. 2
Suidarm
Die Elmboog

Duncandok:

Aanlêplekke "A" tot "M"
D. F. Malanlughawe

Vir goedere:

Alfreddok:

Weskaai
Noordkaai

Victoriadok:

Dwarsaanlêplek
Steenkoolhawehoof

Duncandok:

Landingsmeerstoele by die Oosgolfbreker
Tenkskipdok
Droogdok-landingskaai
Oplêdok

Durban

Vir persone en goedere:

Hoofkaai
Maydonkaai
"Bluff"-kaai
"Island View"-kaai
Salisbury-eiland-kaai
Louis Bothalughawe

Oos-Londen

Vir persone en goedere:

Oosoewer:
Kaaie Nos. 3, 4 en 5 (Hely Hutchinson-kaai)
Kaai No. 6 (C. W. Malan-kom)

Wesoewer:

Weskaai

Vir goedere:

Tenkskipaanlêplek

Germiston beheerde gebied

Vir persone en goedere:

Randlughawe

Groottfontein, Suidwes-Afrika

Vir persone en goedere:

Die Lughewegebied

Jan Smutslughawe

Vir persone en goedere:

Die Lughewegebied

Komatipoort

Vir persone en goedere:

Komatipoortvliegveld

Lüderitz

Vir persone en goedere:

Oos-hawehoof
Wes-hawehoof

Mafeking

Vir persone en goedere:

Mafekingvliegveld
Die Spoorwegstasie

Messina

Vir persone en goedere:

Messinavliegveld

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

Mosselbaai

Vir persone en goedere:

Hawehoof No. 1

Vir goedere:

Kaai No. 3

Tenkskipankerplek

Port Elizabeth

Vir persone en goedere:

Charl Malan-kaai

Kaai No. 2

Kaai No. 3

Vir goedere:

Suid-hawehoof

Dom Pedro-hawehoof

Tenkskipaanleplek by die golfbreker

Ertskaai tussen die Dom Pedro-hawehoof en die tenkskipaanleplek

Pretoria

Vir persone en goedere:

Wonderboomlughawe

Walvisbaai

Vir persone en goedere:

Hofmeyrkaai

Vir goedere:

Tenkskipaanleplek

Windhoek

Vir persone en goedere:

J. G. Strijdomlughawe

6. Deurvoerloodse.

[Artikel 6 (1) (g) van die Wet].

Kaapstad

Al die loodse geleë op die landingsplekke.

Pakkamer geleë in die Lugvragmagasyn van die Suid-Afrikaanse Spoerweē,
Uit Hertzogboulevard, Strandgebied, Kaapstad.

Durban

Al die loodse geleë op die landingsplekke.

Vragkantoor, geleë in die eindgebou te Louis Bothalughawe.

Pakkamer geleë in die Lugvragmagasyn van die Suid-Afrikaanse Spoerweē,
"Buckingham Court"-gebou, h/v Smith- en Farewellstraat, Durban.

Oos-Londen

Oosoewer en Wesoewer:

Al die loodse geleë op die landingsplekke.

Germiston beheerde gebied

Randlughawe:

Kamer No. 20 in die lughaweggebou.

Jan Smutslughawe

Lugvragdepots geleë tussen die beheertoring en die verversingsgebou van
die Suid-Afrikaanse Lugdiens.

Lüderitz

Een loods geleë wes van Wes-hawehoof met uitsig op die hawe.

Mafeking

Spoorwegloods No. 5.

Mosselbaai

Loods geleë op Kaai No. 3.

Port Elizabeth

Al die loodse geleë op die landingsplekke.

Pakkamer geleë in die Lugvragmagasyn in die Administratiewe gebou van
die Suid-Afrikaanse Spoerweē, North Unionstraat, Port Elizabeth.

Walvisbaai

Al die loodse geleë op Hofmeyrkaai.

Windhoek

Pakkamer geleë in die Lugvragmagasyn van die Suid-Afrikaanse Spoerweē,
Carl Listgebou, Peter Müllerstraat, Windhoek.

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 Airport

Air 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.

Windhoek

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

7. Ingange na en uitgange van die dok- of kaaigebiede en tye wanneer plekke gebruik mag word.

[Artikel 6 (1) (h) van die Wet].

Kaapstad

Algemeen:

1. Hoofhekke, Dokweg.
2. Ebenezerweg-hek.*
3. Noordhek, Portswoodweg.*
4. Heerengracht-hek.
5. Pirowstraat-hek.*
6. Woodstock-hek ("Mole"-hek).

*Opmerking.—hierdie hekke is soos volg oop:

Ebenezerweg-hek, alleenlik op weekdae, uitgesonderd openbare vakansiedae.

Maandag tot Vrydag van 7 vm. tot 10 nm.

Saterdag van 7 vm. tot 2 nm:

Noordhek.

Maandag tot Vrydag van 5.30 vm. tot 10 nm.

Saterdag van 5.30 vm. tot 6.30 nm.

Sondag en openbare vakansiedae—

van 5.30 vm. tot 9 vm.

van 11.30 vm. tot 12.30 nm.

van 4.30 nm. tot 6.30 nm.

Pirowstraat-hek, alleenlik op weekdae, uitgesonderd openbare vakansiedae.

Maandag tot Vrydag van 7 vm. tot 6 nm.

Saterdag van 7 vm. tot 2 nm.

Spesiaal:

1. Hoofhek (sentraal)—slegs vir spoorwegverkeer—moet gesluit word wanneer dit nie gebruik word nie.
2. Kragsentralehekke in Duncandok—slegs vir spoorwegverkeer—moet gesluit word wanneer dit nie gebruik word nie.
3. Misplonhek—slegs vir voetgangers.
Maandag tot Vrydag van 5.30 vm. tot 10 nm.
Saterdag van 6 vm. tot 2 nm. en 5 nm. tot 6 nm.
Sondag en openbare vakansiedae van 7 vm. tot 6 nm.
4. In- en uitgang vir treine van en na die hawe langs die Woodstock-hek.

Durban

Algemeen:

1. Noordgolfbrekerhek—vir alle ander verkeer as goedere.*
2. Hawekantoorhek—vir alle ander verkeer as goedere.
3. Hek aan Pointweg by Loods "B".*
4. Hek aan Pointweg by Loods "D".
5. Hoofhek, Cato Creeklugbrug.
6. Ingang van Kanaalweg na Vishawehoof.
7. Alle hoofweë en spooringe wat tot by Maydonkaai lei.
8. Alle paaie wat na die Droogdok- en Skeepsbouwerfgebiede lei.
9. Causewayweg—ingang na Piere 1 en 2 en na Tenkskipaanleplek No. 9, Salisbury-eiland.
10. Wharfsideweg wat ewe wydig met die Kaaie te "Island View" loop en ook toegang tot die "Bluff" verleen.
11. Spoerlyn na Wests-stasie.
12. Bayheadweg-ingang na Piere 1 en 2, Salisbury-eiland.

Spesiaal:

1. Hek aan Pointweg by Loods "A"—slegs vir spoorwegverkeer—moet gesluit word wanneer dit nie gebruik word nie.
2. Bellstraatlugbrug—slegs vir voetgangers—van 6 vm. tot 6 nm.
3. Agt openinge aan en een onder Quaysideweg, waardeur spoorlyne van die hawegebied af na die spoorwegopstelterreine loop—slegs vir spoorwegverkeer.
4. Ingang langsaaan S.A.S. "Inkononi" [Suid-Afrikaanse Seemag—(Reserve) opleidingsbasis]—slegs vir voetgangers.
5. Ingang na Droogdok (Caissonpunt-Oos)—slegs vir voegangers.*

*Opmerking.—Hierdie ingange na en uitgange van die dok- en kaaigebied is tussen die ure 6 vm. en 10 nm. oop.

Oos-Londen

Algemeen:

Oosoewer:

1. Hoofhek oor Hely Hutchinsonweg.
2. Hek oor Pontoonweg-ingang na nuwe Droogdok.

Wesoewer:

3. Hek oor pad by brughoof.
4. Oliekaaihek—van 6.30 vm. tot 5.30 nm.

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, Portswood 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 exists 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.

Spesiaal:

Oosoewer:

1. Hek naby mond van Buffelsrivier, wat toegang tot Orientstrand verleen—slegs vir voetgangers—van 7 vm. tot 7 nm.
2. Opening onder voetbrug aan die onderkant van Oxfordstraat waar die spoorlyn van Oos-Londen af die haweterrein binnegaan—slegs vir spoorwegverkeer.
3. Twee hekke aan die onderkant van Oxfordstraat-voetbrug geleë—slegs vir voetgangers—een van 6 vm. tot 10 nm. en die ander van 8 vm. tot 5 nm.
4. Hyskraanhek aan die voet van die ou seehoof—moet gesluit word wanneer dit nie gebruik word nie.
5. Hek oor spoorlyn na haweterrein by Buffelsbrug—slegs vir spoorwegverkeer—moet gesluit word wanneer dit nie gebruik word nie.
6. Hek oor spoorlyn na Irvin en Johnson se hawehoof of syllyn—slegs vir spoorwegverkeer—moet gesluit word wanneer dit nie gebruik word nie.
7. Die tunnel onder Pontoonweg waar die spoorlyn die hawegebied na Port Rex-stasie verlaat en weer by Chisellhurststasie by die hoofspoorlyn aansluit—slegs vir spoorwegverkeer.

Wesoewer:

8. Opening naby oliekaaihek waar die spoorlyn na die olieopslagterrein deurgaan—slegs vir spoorwegverkeer.
9. Gevangencheck—slegs vir vervoer van gevangenes—moet gesluit word wanneer dit nie gebruik word nie.
10. Hek aan Strandstraat tussen Alexandra- en Ogilviestraat—slegs vir spoorwegverkeer.
11. Opening waar die spoorlyn oor die brughoof die haweterrein binnegaan—slegs vir spoorwegverkeer.

Lüderitz

Algemeen:

1. Hoofhek, Hafenstraat.

Spesiaal:

1. Voetgangerhek teenaan Hoofhek, Hafenstraat—slegs vir voetgangers.
2. Hoofhek-Wes, Hafenstraat—slegs vir spoorwegverkeer—moet gesluit word wanneer dit nie gebruik word nie.
3. Spoerweghek, Inselstraat—slegs vir spoorwegverkeer—moet gesluit word wanneer dit nie gebruik word nie.
4. Weshek, Hafenstraat—slegs vir swaar goedere—moet gesluit word wanneer dit nie gebruik word nie.
5. Inselstraat-hek—slegs vir swaar goedere—moet gesluit word wanneer dit nie gebruik word nie.

Mosselbaai

Algemeen:

1. Hoofhek oor pad na dokterrein.

Spesiaal:

1. Ooshek oor spoorlyn na spoorwegstasie—slegs vir spoorwegverkeer—moet gesluit word wanneer dit nie gebruik word nie.
2. Weshek oor spoorlyn—slegs vir spoorwegverkeer—moet gesluit word wanneer dit nie gebruik word nie.

Port Elizabeth

Algemeen:

1. Hoofhek, Jettystraatlugbrug.

2. Suidarm-hek na Kaai No. 2.

Spesiaal:

1. Noordarm-spooringang, na Charl' Malan-kaai, tussen die seemuur en die einde van die veiligheidsomheining—slegs vir spoorwegverkeer.
2. Noordarm-hek op seewal langs spesiale ingang No. 1 hierbo—slegs vir spoorwegverkeer—moet gesluit word wanneer dit nie gebruik word nie.
3. Rangeerhek onder Jettystraatlugbrug—slegs vir spoorwegverkeer—moet gesluit word wanneer dit nie gebruik word nie.
4. Suidarm-hek na Kaai No. 2—slegs vir spoorwegverkeer—moet gesluit word wanneer dit nie gebruik word nie.
5. Spoerweghek tussen die pad en Baakensrivier op Kaai No. 3—slegs vir spoorwegverkeer—moet gesluit word wanneer dit nie gebruik word nie.

Walvisbaai

Algemeen:

1. Hoofhek, Dertiende Weg.
2. Suidhek, Vyfde Weg.*

*Opmerking.—Hierdie hek is alleenlik op weekdae, uitgesonderd openbare vakansiedae, soos volg oop:

Maandag tot Vrydag van 6.30 vm. tot 5.30 nm.

Saterdag van 6.30 vm. tot 1 nm.

Spesiaal:

1. Hek "C" by Ovenstone S.W.A. Bpk. se visfabriek—slegs vir spoorwegverkeer—moet gesluit word wanneer dit nie gebruik word nie.
2. Hek "D" by hoofhek—slegs vir spoorwegverkeer—moet gesluit word wanneer dit nie gebruik word nie.
3. Hek "E" by hawe en goederewerf—slegs vir spoorwegverkeer—moet gesluit word wanneer dit nie gebruik word nie.

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

No.	Bladsy
Doeane en Aksyns, Departement van Goewermentskennisgewings	
R.1770. Doeane- en Aksynswet, 1964: Regulasies	1
R.1771. Doeane- en Aksynswet, 1964: Reëls	240

CONTENTS

No.	Page
Customs and Excise, Department of Government Notices	
R.1770. Customs and Excise Act, 1964: Regula- tions	1
R.1771. Customs and Excise Act, 1964: Rules	241