



Government Gazette

REPUBLIC OF SOUTH AFRICA

Regulation Gazette

No. 7931

Vol. 465

Pretoria

26

March

2004

No. 26188



AIDS HELPLINE: 0800-0123-22 Prevention is the cure

CONTENTS • INHOUD

No.	Page No.	Gazette No.
GOVERNMENT NOTICE		
South African Revenue Service		
<i>Government Notice</i>		
R. 400 Customs and Excise Act (91/1964): Amendment of Rules (No. DAR/92).....	3	26188

GOVERNMENT NOTICE**SOUTH AFRICAN REVENUE SERVICE****No. R. 400****26 March 2004**

**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (NO. DAR/92)**

Under sections 69 and 120 of the Customs and Excise Act, 1964, the rules published in Government Notice R.1874 of 8 December 1995 are amended **with effect from 1 April 2004** to the extent set out in the Schedule hereto.

**PRAVIN JAMNADAS GORDHAN
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

SCHEDULE

By the substitution for paragraph (a) of rule 69.01 of the following paragraph:

"(a) In calculating the value for excise duty purposes of goods specified in terms of section B of Part 2 of Schedule No. 1 (excluding the items in section 69(1)(a)) on the basis of the invoice price contemplated in section 69(1)(d) and (e) there may be deducted from the final price stated on such invoice as contemplated in paragraph (b), in terms of the provisions of that section, the percentage stated in each case in respect of the following of such items -

- (i) 55 per cent in respect of items 118.10, 118.15, 118.20;
- (ii) 20 per cent in respect of item 124.05; and
- (iii) 30 per cent in respect of items 124.40, 124.70 and 124.75."

Printed by and obtainable from the Government Printer, Bosman Street, Private Bag X85, Pretoria, 0001
 Publications: Tel: (012) 334-4508, 334-4509, 334-4510
 Advertisements: Tel: (012) 334-4673, 334-4674, 334-4504
 Subscriptions: Tel: (012) 334-4735, 334-4736, 334-4737
 Cape Town Branch: Tel: (021) 465-7531