

Please note that most Acts are published in English and another South African official language. Currently we only have capacity to publish the English versions. This means that this document will only contain even numbered pages as the other language is printed on uneven numbered pages.



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THE PRESIDENCY

No. 1506

5 July 1991

It is hereby notified that the President has assented to the following Act, which is hereby published for general information:—

No. 111 of 1991: Customs and Excise Amendment Act, 1991.



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GENERAL EXPLANATORY NOTE:

Words underlined with a solid line indicate insertions in existing enactments.

ACT

To amend the Customs and Excise Act, 1964, so as to provide further for establishing the value for excise duty purposes of certain goods manufactured in the Republic; to provide for payment of interest on certain outstanding amounts; to amend Schedule No. 1 to the said Act; and to provide for the continuation of certain amendments of Schedules Nos. 1, 3, 4, 5 and 6 to the said Act; and to provide for matters connected therewith.

(English text signed by the State President.)
(Assented to 27 June 1991.)

BE IT ENACTED by the State President and the Parliament of the Republic of South Africa, as follows:—

Amendment of section 69 of Act 91 of 1964, as substituted by section 12 of Act 68 of 1989

1. (1) Section 69 of the Customs and Excise Act, 1964 (hereinafter referred to as the principal Act), is hereby amended by the substitution in subsection (2) for paragraph (a) of the following paragraph: 5

“(a) (i) For the purpose of assessing the excise duty on any goods specified in Section A of Part 2 of Schedule No. 1 (other than goods specified in items 117.01.10 and 117.05 to 117.30), the value thereof shall be the price paid or payable for such goods when sold for home consumption in the ordinary course of trade, in the usual trade packing, where applicable, to any buyers not deemed to be related as specified in section 66(2)(a), plus any non-rebated excise duty payable in terms of Section B of Part 2 of Schedule No. 1, but excluding the non-rebated excise duty payable in terms of Section A of Part 2 of Schedule No. 1 or fuel levy on such goods. 10 15

(ii) For the purpose of assessing the excise duty on any goods specified in items 117.01.10 and 117.05 to 117.30 of Section A of Part 2 of Schedule No. 1, the value thereof shall be the price paid or payable for such goods when sold for home consumption in the ordinary course of trade to any buyers not deemed to be related as specified in section 66(2)(a), plus any non-rebated excise duty payable in terms of Section B of Part 2 of Schedule No. 1 on such goods.”. 20

(2) Subsection (1) of this section shall be deemed to have come into operation on 1 June 1991. 25

Substitution of section 105 of Act 91 of 1964

2. The following section is hereby substituted for section 105 of the principal Act:

“Interest on outstanding amounts

- 105.** Notwithstanding anything to the contrary in any law contained— 5
- (a) interest shall be payable from such date and for such period as the Commissioner may determine on any outstanding amount payable in terms of this Act, other than the outstanding amount of any penalty or forfeiture payable in terms of this Act; 10
- (b) the interest so payable shall be paid at the rate which the Commissioner may prescribe by rule, but which shall not exceed the rate of interest prescribed under the Prescribed Rate of Interest Act, 1975 (Act No. 55 of 1975);
- (c) the Commissioner may in his discretion and on such conditions as he may consider necessary— 15
- (i) remit any interest for which any person is liable by virtue of this section;
- (ii) permit payment of any amount referred to in paragraph (a) by instalments of such amounts and at such times as he may determine; 20
- (d) any such instalment paid shall be utilized by the Commissioner to discharge any penalty, forfeiture, interest and duty and other amounts due, in that order;
- (e) any such interest shall be calculated monthly and a portion of a month shall be regarded as a full month; and 25
- (f) any such interest recovered shall be paid into the State Revenue Fund.”.

Amendment of Schedule No. 1 to Act 91 of 1964, as amended by section 19 of Act 95 of 1965, section 15 of Act 57 of 1966, section 2 of Act 96 of 1967, section 22 of Act 85 of 1968, section 37 of Act 105 of 1969, section 9 of Act 98 of 1970, section 2 of Act 89 of 1971, section 12 of Act 103 of 1972, section 6 of Act 68 of 1973, section 3 of Act 64 of 1974, section 13 of Act 71 of 1975, section 13 of Act 105 of 1976, section 38 of Act 112 of 1977, section 3 of Act 114 of 1981, section 27 of Act 86 of 1982, section 10 of Act 89 of 1984, section 14 of Act 101 of 1985, section 11 of Act 69 of 1988, section 19 of Act 68 of 1989 and section 40 of Act 59 of 1990 30 35

3. (1) Schedule No. 1 to the principal Act is hereby amended to the extent set out in the Schedule to this Act.

(2) Subject to the provisions of section 58(1) of the principal Act, this section shall be deemed to have come into operation on 20 March 1991. 40

Continuation of certain amendments of Schedules Nos. 1, 3, 4, 5 and 6 to Act 91 of 1964

4. (1) Every amendment of Schedules Nos. 1, 3, 4, 5 and 6 to the principal Act made under section 48(1) and (2), section 48A(1) or section 75(15) of the principal Act prior to 1 February 1991 shall not lapse by virtue of the provisions of section 48(6), 48A(2) or 75(16) of the principal Act. 45

(2) The amendment of Part 4 of Schedule No. 1 to the principal Act made under section 48(1) and (2) of the principal Act by Government Notice No. R.616 of 21 March 1991 and the amendment of Part 5 of Schedule No. 1 to the principal Act made under section 48(1) and (2) of the principal Act by Government Notice No. R.617 of 25 March 1991, shall not lapse by virtue of the provisions of section 48(6) of the principal Act. 50

Short title

5. This Act shall be called the Customs and Excise Amendment Act, 1991.

Schedule

AMENDMENTS TO SCHEDULE NO. 1 TO THE CUSTOMS AND EXCISE ACT, 1964

Tariff Item	Tariff Heading	Description	Rate of duty	
			Excise	Customs
104.10 104.15 104.20 and 104.30 "104.10 .10 .20 .30 104.15 .40 .60 .70 .80	22.03	By the substitution for tariff items 104.10, 104.15, 104.20 and 104.30 of the following: BEER MADE FROM MALT: Of a relative density before fermentation not exceeding 1 040° (excluding sorghum beer as defined in the Sorghum Beer Act, 1962 (Act No. 63 of 1962)) Plus a suspended duty of: (i) In operation (ii) Maximum rate Of a relative density before fermentation exceeding 1 040° but not exceeding 1 050°, which is cleared ex any customs and excise manufacturing warehouse during any financial year, or which is imported into the Republic, or which is illicit beer (excluding sorghum beer as defined in the Sorghum Beer Act, 1962 (Act No. 63 of 1962)): (1) On the first 4 500 000ℓ or any quantity less than 4 500 000ℓ so cleared during a financial year (2) On the quantity so cleared during a financial year which is more than 4 500 000ℓ but not exceeding 9 000 000ℓ (3) On the quantity so cleared during a financial year which is more than 9 000 000ℓ but not exceeding 18 000 000ℓ (4) On the quantity so cleared during a financial year which is more than 18 000 000ℓ but not exceeding 27 000 000ℓ (5) On the quantity so cleared during a financial year which is more than 27 000 000ℓ but not exceeding 36 000 000ℓ (6) On the quantity so cleared during a financial year which is more than 36 000 000ℓ (7) If duty is paid on illicit beer (8) If imported Of a relative density before fermentation exceeding 1 050° (excluding sorghum beer as defined in the Sorghum Beer Act, 1962 (Act No. 63 of 1962)) Plus, for every degree of relative density before fermentation exceeding 1 080°	4 809c/100ℓ Nil 275c/100ℓ 5 084c/100ℓ 5 216c/100ℓ 5 348c/100ℓ 5 480c/100ℓ 5 612c/100ℓ 5 744c/100ℓ 5 744c/100ℓ — 5 843c/100ℓ 22c/100ℓ	4 808c/100ℓ Nil 275c/100ℓ — — — — — — — — 5 062c/100ℓ 5 282c/100ℓ 22c/100ℓ
	22.04	WINE OF FRESH GRAPES, INCLUDING FORTIFIED WINES; GRAPE MUST OTHER THAN THAT OF HEADING NO. 20.09;		
	22.05	VERMOUTH AND OTHER WINE OF FRESH GRAPES FLAVOURED WITH PLANTS OR AROMATIC SUBSTANCES;		
	22.06	RAISIN WINE, INDUSTRIAL GRAPE SYRUP AND INDUSTRIAL "MOSKON-FYT", WITH FERMENTATION ARRESTED BY THE ADDITION OF ALCOHOL; FERMENTED APPLE, PEAR AND ORANGE BEVERAGES:		
		Fortified still wine	2 558c/100ℓ	2 558c/100ℓ
		Fortified still fermented apple, pear and orange beverages	2 692c/100ℓ	2 692c/100ℓ
		Sparkling wine (excluding champagne)	4 164c/100ℓ	4 164c/100ℓ
		Sparkling fermented apple, pear and orange beverages	4 394c/100ℓ	4 394c/100ℓ

Act No. 111, 1991

CUSTOMS AND EXCISE AMENDMENT ACT, 1991

Tariff Item	Tariff Heading	Description	Rate of duty	
			Excise	Customs
104.20	22.07	UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF 80 PER CENT VOL. OR HIGHER; ETHYL ALCOHOL AND OTHER SPIRITS, DENATURED, OF ANY STRENGTH;		
	22.08	UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF LESS THAN 80 PER CENT VOL.; SPIRITS, LIQUEURS AND OTHER SPIRITOUS BEVERAGES; COMPOUND ALCOHOLIC PREPARATIONS OF A KIND USED FOR THE MANUFACTURE OF BEVERAGES:		
.10		Wine spirits, manufactured in the Republic by the distillation of wine	128 729c/100ℓ of absolute alcohol	—
.15		Spirits, manufactured in the Republic by the distillation of any sugar cane product	138 692c/100ℓ of absolute alcohol	—
.25		Spirits, manufactured in the Republic by the distillation of any grain product	143 199c/100ℓ of absolute alcohol	—
.29		Other spirits, manufactured in the Republic	133 166c/100ℓ of absolute alcohol	—
.30		Imported spirits of any nature, including spirits in imported spirituous beverages (excluding liqueurs, cordials and similar spirituous beverages containing added sugar) and in compound alcoholic preparations of an alcoholic strength exceeding 1.713 per cent alcohol by volume	—	119 116c/100ℓ of absolute alcohol or 52 078c/100ℓ
.40		Spirits of any nature in imported liqueurs, cordials and similar spirituous beverages containing added sugar, with or without flavouring substances	—	119 116c/100ℓ of absolute alcohol
104.30	24.02	CIGARS, CHEROOTS, CIGARILLOS AND CIGARETTES, OF TOBACCO OR OF TOBACCO SUBSTITUTES;		
	24.03	OTHER MANUFACTURED TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES, "HOMOGENISED" OR "RECONSTITUTED" TOBACCO EXTRACTS AND ESSENCES:		
.10		Cigars	205c/kg net	227c/kg net
.20		Cigarettes	20,5c/10 cigarettes plus 56c/kg tobacco content	20,5c/10 cigarettes plus 56c/kg tobacco content
		Plus, in respect of cigarettes the mass of the tobacco of which exceeds 1,5 kg/1 000 cigarettes	936c/kg tobacco content	936c/kg tobacco content
.30		Cigarette tobacco	20,5c/50g or fraction thereof plus 213c/kg tobacco	20,5c/50g or fraction thereof plus 213c/kg tobacco
		Plus a suspended duty of:		
		(i) In operation	Nil	Nil
		(ii) Maximum rate	73c/kg tobacco	73c/kg tobacco
.40		Pipe tobacco in immediate packings of a content of less than 5 kg	235c/kg net	235c/kg net
.50		Pipe tobacco in immediate packings of a content of not less than 5 kg	217c/kg net	217c/kg net".