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GOVERNMENT GAZETTE

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OFFICE OF THE PRIME MINISTER

KANTOOR VAN DIE EERSTE MINISTER

No. 2352.

6 November 1981.

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

Hierby word bekend gemaak dat die Staatspresident sy goedkeuring geheg het aan die onderstaande Wet wat hierby ter algemene inligting gepubliseer word:—

114 of 1981: Customs and Excise Amendment Act, 1981.

No. 114 van 1981: Wysigingswet op Doeane en Aksyns, 1981.

ACT

To provide for the continuation of certain amendments of Schedules Nos. 1 to 6 of the Customs and Excise Act, 1964, and for the commencement of certain Government Notices amending Schedules Nos. 1 and 3 to the said Act; and to effect certain amendments of Schedule No. 1 to the said Act; and to provide for matters connected therewith.

(English text signed by the State President.)
(Assented to 16 October 1981.)

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

Continuation of certain amendments of Schedules Nos. 1 to 6 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 and section 38 of Act 112 of 1977.

Commencement of certain Government Notices.

1. (1) Every amendment of Schedules Nos. 1 to 6 to the Customs and Excise Act, 1964 (hereinafter referred to as the principal Act), made under section 48 (1) or (2), section 56 (1) or (1A) or section 75 (15) of the principal Act prior to 31 July 1981, shall not lapse by virtue of the provisions of section 48 (6), 56 (7) or 75 (16) of the principal Act. 5

(2) The amendments of Schedules Nos. 1, 4 and 6 to the principal Act made under sections 48 (2) and 75 (15) of the principal Act by Government Notices Nos. R.1726, R.1727 and R.1728 of 12 August 1981, respectively, and the amendment of Schedule No. 1 to the principal Act made under section 48 (2) of the principal Act by Government Notice No. R.1891 of 4 September 1981, shall not lapse by virtue of the provisions of section 48 (6) or 75 (16) of the principal Act. 10 15

2. (1) Government Notice No. R.2116 of 17 October 1980, in so far as it relates to tariff headings Nos. 84.47.15 and 84.47.35 of Schedule No. 1 to the principal Act, shall be deemed to have come into operation on 1 February 1980. 20

(2) Government Notice No. R.1144 of 29 May 1981, in so far as it relates to tariff heading No. 87.02.23.10 of Schedule No. 1 to the principal Act, shall be deemed to have come into operation on 1 January 1980.

(3) Government Notice No. R.1595 of 1 August 1980, in so far as it relates to tariff heading No. 40.08 in item 311.25 of

Act No. 114, 1981

CUSTOMS AND EXCISE AMENDMENT ACT, 1981

Schedule No. 3 to the principal Act, shall be deemed to have come into operation on 1 September 1977.

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 and section 38 of Act 112 of 1977.

Short title.

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 12 August 1981.

4. This Act shall be called the Customs and Excise Amendment Act, 1981.

Act No. 114, 1981

CUSTOMS AND EXCISE AMENDMENT ACT, 1981

Schedule

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

I Tariff Heading	II Statistical Unit	III IV Rate of Duty	
		General	M.F.N.
22.05 By the substitution for subheading No. 22.05.50.10 of the following: ".10 Champagne	litres	6 213c per 100 litres"	
22.07 By the substitution for subheading No. 22.07.90 of the following: "22.07.90 Other	litres	4 321c per 100 litres"	

I Tariff Item	II Tariff Heading and Description	III IV Rate of Duty	
		Excise	Customs
104.05	By the substitution for subitems 104.05.10, 104.05.20 and 104.05.30 of the following: ".10 Mineral waters, including spa and aerated waters, put up in closed bottles or other closed containers ready for drinking without dilution .20 Lemonade and flavoured mineral waters, including flavoured spa and aerated waters, put up in closed bottles or other closed containers ready for drinking without dilution .30 Non-alcoholic beverages not elsewhere specified or included in this tariff item, put up in closed bottles or other closed containers ready for drinking without dilution	276c per 100 litres 276c per 100 litres 276c per 100 litres	382c per 100 litres 382c per 100 litres 382c per 100 litres"
104.10	By the substitution for tariff item 104.10 of the following: "104.10 22.03 Beer made from malt (excluding Sorghum beer as defined in the Sorghum Beer Act, 1962 (Act No. 63 of 1962)): .10 Of a relative density before fermentation not exceeding 1 040° Plus a suspended duty of: In operation Nil Nil Maximum rate 275c per 100 litres 275c per 100 litres .20 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: (1) On the first 4 500 000 litres or any quantity less than 4 500 000 litres so cleared during a financial year 3 002c per 100 litres — (2) On the quantity so cleared during a financial year which is more than 4 500 000 litres but not exceeding 9 000 000 litres 3 134c per 100 litres — (3) On the quantity so cleared during a financial year which is more than 9 000 000 litres but not exceeding 18 000 000 litres 3 266c per 100 litres — (4) On the quantity so cleared during a financial year which is more than 18 000 000 litres but not exceeding 27 000 000 litres 3 398c per 100 litres —	2 727c per 100 litres Nil 275c per 100 litres 3 002c per 100 litres 3 134c per 100 litres 3 266c per 100 litres 3 398c per 100 litres	2 726c per 100 litres Nil 275c per 100 litres — — — —

Act No. 114, 1981

CUSTOMS AND EXCISE AMENDMENT ACT, 1981

I Tariff Item	II Tariff Heading and Description	III IV Rate of Duty	
		Excise	Customs
	(5) On the quantity so cleared during a financial year which is more than 27 000 000 litres but not exceeding 36 000 000 litres	3 530c per 100 litres	—
	(6) On the quantity so cleared during a financial year which is more than 36 000 000 litres	3 662c per 100 litres	—
	(7) If duty is paid on illicit beer	3 662c per 100 litres	—
	(8) If imported	—	2 980c per 100 litres
	.30 Of a relative density before fermentation exceeding 1 050°	3 761c per 100 litres	3 200c per 100 litres
	Plus, for every degree of relative density before fermentation exceeding 1 080°	22c per 100 litres	22c per 100 litres"
104.15	By the substitution for subitems 104.15.40, 104.15.60, 104.15.70 and 104.15.80 of the following:		
	“.40 Fortified still wine	2 078c per 100 litres	2 078c per 100 litres
	.60 Fortified still fermented apple, pear and orange beverages	2 212c per 100 litres	2 212c per 100 litres
	.70 Sparkling wine (excluding champagne)	3 684c per 100 litres	3 684c per 100 litres
	.80 Sparkling fermented apple, pear and orange beverages	3 914c per 100 litres	3 914c per 100 litres"
104.20	By the substitution for subitems 104.20.10, 104.20.15 and 104.20.25 of the following:		
	“.10 Wine spirits, manufactured in the Republic by the distillation of wine	85 770c per 100 litres of absolute alcohol	—
	.15 Spirits, manufactured in the Republic by the distillation of any sugar cane product	95 733c per 100 litres of absolute alcohol	—
	.25 Spirits, manufactured in the Republic by the distillation of any grain product	100 240c per 100 litres of absolute alcohol	—"
	By the substitution for subitems 104.20.29, 104.20.30 and 104.20.40 of the following:		
	“.29 Other spirits, manufactured in the Republic	90 207c per 100 litres 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	—	76 157c per 100 litres of absolute alcohol or 33 606c per 100 litres
	.40 Spirits of any nature in imported liqueurs, cordials and similar spirituous beverages containing added sugar, with or without flavouring ingredients	—	76 157c per 100 litres of absolute alcohol"

Act No. 114, 1981

CUSTOMS AND EXCISE AMENDMENT ACT, 1981

I Tariff Item	II Tariff Heading and Description	III IV Rate of Duty	
		Excise	Customs
104.30	By the substitution for subitems 104.30.10, 104.30.20 and 104.30.30 of the following: ".10 Cigars .20 Cigarettes Plus, in respect of cigarettes the mass of the tobacco of which exceeds 1,5 kg per 1 000 cigarettes .30 Cigarette tobacco Plus a suspended duty of: In operation Maximum rate	150c per kg net 11,5c per 10 cigarettes plus 56c per kg tobacco content 540c per kg tobacco content 11,5c per 50g or fraction thereof plus 213c per kg tobacco Nil 73c per kg tobacco	172c per kg net 11,5c per 10 cigarettes plus 56c per kg tobacco content 540c per kg tobacco content 11,5c per 50g or fraction thereof plus 213c per kg tobacco Nil 73c per kg tobacco"
118.00 to 130.00	By the substitution for tariff items 118.00, 120.00, 122.00, 124.00, 126.00, 128.00 and 130.00 of the following: "118.00 PRODUCTS OF THE CHEMICAL AND ALLIED INDUSTRIES 118.10 33.06 Perfumery, cosmetic or toilet preparations (excluding pastes and other intermediate products, not put up for sale by retail, incense sticks and papers, barrier cream in packings of 5 kg or more, tooth powders, pastes and washes, shaving creams and baby powders) 118.12 33.06 Aqueous distillates and aqueous solutions of essential oils, put up for sale by retail 118.15 37.01 Film packs consisting of a container containing a number of sensitised sheets of any material (excluding paper, paperboard or cloth) (negatives), the same number of specially treated sheets (positives) and a developer, for quick production of finished positive photographs 118.20 37.02 Film in rolls, sensitised, unexposed, perforated or not (excluding film identifiable as radiographic film, photo-mechanical film, aerial photography film, photogrammetrical film, microfilm, film designed for scientific recording purposes, film for use with electron microscopes and cinematograph film exceeding 8 mm in width) 118.25 37.03 Film packs consisting of a container containing a number of sensitised sheets of paper, paperboard or cloth (negatives), the same number of specially treated sheets (positives) and a developer, for quick production of finished positive photographs 120.00 RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF GUT (OTHER THAN SILK-WORM GUT) 120.10 43.03 Articles of apparel and clothing accessories, of furskin	25% 25% 20% 20% 20% 25%	25% 25% 20% 20% 20% 25%

Act No. 114, 1981

CUSTOMS AND EXCISE AMENDMENT ACT, 1981

I Tariff Item	II Tariff Heading and Description	III IV Rate of Duty	
		Excise	Customs
120.15	43.04 Articles of apparel and clothing accessories, of artificial fur	25%	25%
122.00	PEARLS, PRECIOUS AND SEMI-PRECIOUS STONES, PRECIOUS METALS, ROLLED PRECIOUS METALS, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN		
122.10	71.01 Pearls, worked, but not mounted, set or strung (excluding ungraded pearls temporarily strung for convenience of transport)	25%	25%
122.15	71.02 Precious and semi-precious stones, cut or otherwise worked, but not mounted, set or strung (excluding ungraded stones temporarily strung for convenience of transport and industrial diamonds)	25%	25%
122.20	71.12 Articles of jewellery and parts thereof, of precious metal or rolled precious metal	25%	25%
122.25	71.13 Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or rolled precious metal, not elsewhere specified or included in this item (excluding communion set pieces, fonts and other like articles identifiable for use by religious bodies at public worship, approved by the Commissioner and not being decorations, ornaments or building fixtures)	25%	25%
122.30	71.14 Other articles of precious metal or rolled precious metal (excluding articles of a kind commonly used in laboratories or in industry)	25%	25%
122.35	71.15 Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed) (excluding buttons or semi-precious stones and articles of a kind commonly used in laboratories or in industry)	25%	25%
122.40	71.16 Imitation jewellery	25%	25%
124.00	MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF		
124.10	85.14 Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers (excluding parts of all such articles)	25%	25%
124.15	85.15 Domestic television and radio receivers, including motor vehicle radio receivers, whether or not incorporating gramophones (excluding cabinets and parts of such receivers)	25%	25%
126.00	VEHICLES, AIRCRAFT, AND PARTS THEREOF; VESSELS AND CERTAIN ASSOCIATED TRANSPORT EQUIPMENT		
126.35	87.09 Motor cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars, with an engine capacity of 200 cm ³ or more	20%	20%
128.00	OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL AND SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; SOUND RECORDERS OR REPRODUCERS; TELEVISION IMAGE AND SOUND RECORDERS OR REPRODUCERS; PARTS THEREOF		
128.10	90.02 Mounted lenses identifiable for use with photographic cameras (excluding lenses identifiable for use only with air survey cameras, microcameras for attachment to microscopes, cameras for medical or surgical purposes, lithographic process cameras, microfilm cameras, recording cameras and still cameras for use with film of a size 6 cm by 6 cm or larger)	25%	25%
128.15	90.04 Sunglasses	25%	25%
128.20	90.05 Refracting telescopes (monocular and binocular), prismatic or not	25%	25%

Act No. 114, 1981

CUSTOMS AND EXCISE AMENDMENT ACT, 1981

I Tariff Item	II Tariff Heading and Description	III IV Rate of Duty	
		Excise	Customs
128.25	90.07 Photographic cameras (excluding air survey cameras, microcameras for attachment to microscopes, cameras for medical or surgical purposes, lithographic process cameras, microfilm cameras, recording cameras and still cameras for use with film of a size of 6 cm by 6 cm or larger; camera stands and supports)	25%	25%
128.30	90.07 Photographic flashlight apparatus (excluding electronic flashlight apparatus)	25%	25%
128.35	90.08 Cinematographic cameras (excluding stands and supports therefor) and cinematographic projectors (sound and silent), for use with film not exceeding 8 mm in width	25%	25%
128.40	90.09 Image projectors (excluding cinematographic projectors, overhead projectors and microfilm readers)	25%	25%
128.45	91.01 Pocket-watches, wrist-watches and other watches, including stop-watches (excluding Braille watches)	20%	20%
128.50	91.02 Clocks with watch movements (excluding instrument panel clocks and clocks of a similar type, for vehicles, aircraft or vessels)	20%	20%
128.55	91.04 Other clocks classified within this tariff heading in Part I of this Schedule (excluding tower, astronomical and observatory clocks)	20%	20%
128.60	92.11 Gramophones, dictating machines and other sound recorders or reproducers, including record-players and tape decks, with or without sound-heads (excluding telephone answering machines and industrial tape duplicators); television image and sound recorders or reproducers (excluding those for use with magnetic tape of a width of 25 mm or more)	25%	25%
128.65	92.12 Gramophone records and other sound or similar recordings (excluding gramophone records for teaching languages and seismic recordings); prepared tapes, wires, strips and like articles of a kind commonly used for sound or similar recording (excluding magnetic disc packs for automatic data processing machines)	25%	25%
130.00	ARMS AND AMMUNITION; PARTS THEREOF		
130.10	93.02 Revolvers and pistols, being firearms (excluding target shooting pistols of 5,6 mm calibre)	20%	20%
130.15	93.04 Sporting and target shooting guns, rifles and carbines	20%	20%
130.20	93.05 Air, spring and similar pistols, rifles and guns	20%	20%