

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.



STAATSKOERANT

VAN DIE REPUBLIEK VAN SUID-AFRIKA

REPUBLIC OF SOUTH AFRICA

GOVERNMENT GAZETTE

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DEPARTEMENT VAN DIE EERSTE MINISTER

DEPARTMENT OF THE PRIME MINISTER

No. 343.

6 Maart 1974.

No. 343.

6 March 1974.

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

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

Io. 7 van 1974: Wysigingswet op Doeane en Aksyns, 1974.

No. 7 of 1974: Customs and Excise Amendment Act, 1974.

CUSTOMS AND EXCISE AMENDMENT ACT, 1974.

Act No. 7, 1974

ACT

To amend the provisions of the Customs and Excise Act, 1964, concerning the manner in which the strength of spirits and spirituous preparations shall be ascertained for purposes of duty, the circumstances in which the most favoured nation rate of duty shall apply in respect of certain goods, and the concluding by the State President of certain agreements with certain governments in respect of rates of duty lower than the general rates of duty; to repeal sections 50 and 52 of the said Act; and to provide for incidental matters.

(English text signed by the State President.)
(Assented to 26 February 1974.)

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

1. The following section is hereby substituted for section 32 of the Customs and Excise Act, 1964 (hereinafter referred to as the principal Act):

“Ascertaining the strength of spirits for duty purposes.

32. The strength of any spirits or spirituous preparations shall, for duty purposes, be ascertained in the manner prescribed by the Minister.”

Substitution of section 32 of Act 91 of 1964, as amended by section 2 of Act 103 of 1972.

2. Section 47 of the principal Act is hereby amended by the substitution for subsection (3) of the following subsection:

“(3) The most favoured nation rate of duty specified in Column IV in any tariff heading or subheading in Part I of Schedule No. 1 shall apply, subject to the provisions of subsection (2), to any goods to which such heading or subheading relates if such goods were produced or manufactured in any territory—

- (a) with the government of which an agreement has been concluded under section 49 and the agreement makes provision for the application of the most favoured nation rate of duty in respect of the importation of the goods in question from the territory in question; or
- (b) the government of which has acceded to the agreement approved by section 2 of the Geneva General Agreement on Tariffs and Trade Act, 1948 (Act No. 29 of 1948), if in respect of that territory the lastmentioned agreement applies as between the government concerned and the Government of the Republic.”

Amendment of section 47 of Act 91 of 1964, as amended by section 11 of Act 95 of 1965 and section 17 of Act 105 of 1969.

CUSTOMS AND EXCISE AMENDMENT ACT, 1974.

Act No. 7, 1974

3. The following section is hereby substituted for section 49 of the principal Act:

Substitution of section 49 of Act 91 of 1964.

“Agreements in respect of rates of duty lower than the general rates of duty.
49. The State President may conclude an agreement with the government of any territory whereby rates of duty lower than the general rates of duty specified in Part 1 of Schedule No. 1 are on importation into the Republic extended to specific goods produced or manufactured in that territory.”.

4. Sections 50 and 52 of the principal Act are hereby repealed.

Repeal of sections 50 and 52 of Act 91 of 1964.

5. This Act shall be called the Customs and Excise Amendment Act, 1974.

Short title.