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No. 37863

THE PRESIDENCY

No. 583 23 July 2014

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

Act No. 32 of 2014: Customs and Excise Amendment Act, 2014

DIE PRESIDENSIE

No. 583 23 Julie 2014

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

Wet No 32 van 2014: Wysigingswet op Doeane en Aksyns, 2014



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

GENERAL EXPLANATORY NOTE:

- [] Words in bold type in square brackets indicate omissions from existing enactments.
- Words underlined with a solid line indicate insertions in existing enactments.

*(English text signed by the President)
(Assented to 21 July 2014)*

ACT

To amend the Customs and Excise Act, 1964, so as to delete all provisions superseded by general provisions of the Customs Control Act applicable to all tax levying Acts; to delete all provisions relating to the customs control of imported goods and goods to be exported; to delete all provisions relating to the imposition, collection and refunding of customs duties and other matters relating to customs duties; to limit the remaining provisions of the Act to excise duties, fuel levies, Road Accident Fund levies, environmental levies, air passenger taxes and matters relating to such duties, levies and taxes; and to change the name of the Act to the Excise Duty Act, 1964; and to provide for matters connected therewith.

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

Amendment of section 1 of Act 91 of 1964, as amended by section 1 of Act 95 of 1965, section 1 of Act 57 of 1966, section 1 of Act 105 of 1969, section 1 of Act 98 of 1970, section 1 of Act 71 of 1975, section 1 of Act 112 of 1977, section 1 of Act 110 of 1979, sections 1 and 15 of Act 98 of 1980, section 1 of Act 89 of 1984, section 1 of Act 84 of 1987, section 32 of Act 60 of 1989, section 51 of Act 68 of 1989, section 1 of Act 59 of 1990, section 1 of Act 19 of 1994, section 34 of Act 34 of 1997, section 57 of Act 30 of 1998, section 46 of Act 53 of 1999, section 58 of Act 30 of 2000, section 60 of Act 59 of 2000, section 113 of Act 60 of 2001, section 131 of Act 45 of 2003, section 66 of Act 32 of 2004, section 85 of Act 31 of 2005, section 7 of Act 21 of 2006, section 10 of Act 9 of 2007, section 4 of Act 36 of 2007 and section 22 of Act 61 of 2008

1. Section 1 of the Customs and Excise Act 1964, (hereinafter referred to as the principal Act) is hereby amended—

- (a) by the deletion in subsection (1) of the definitions of “break bulk goods”, “bulk goods”, “bulk goods terminal”, “bulk goods terminal operator”, “combination terminal”, “combination terminal operator”, “container depot”, “container depot operator”, “container operator” and “container terminal operator”;
- (b) by the insertion in subsection (1) after the definition of “Controller” of the following definition:
“**‘customs controlled area’** has the meaning assigned to it in the Customs Control Act;”;
- (c) by the substitution in subsection (1) for the definition of “crew” of the following definition:

ALGEMENE VERDUIDELIKENDE NOTA:

- [] Woorde in vet druk tussen vierkantige hake dui skrapings uit
bestaande verordenings aan.
- _____ Woorde met 'n volstreep daaronder dui invoegings in bestaande
verordenings aan.

(Engelse teks deur die President geteken)
(Goedgekeur op 21 Julie 2014)

WET

Tot wysiging van die Doeane en Aksynswet, 1964, om alle bepalings wat vervang word deur die algemene bepalings van die Wet op Doeanebeheer van toepassing op alle belastingheffings-Wette, te skrap; om alle bepalings wat betrekking het op die doeanebeheer van goedere wat ingevoer is of uitgevoer staan te word, te skrap; om alle bepalings wat betrekking het op die oplegging, insameling en terugbetaling van doeaneregte te skrap; om die oorblywende bepalings van die Wet tot aksynsregte, brandstofheffings, Padongelukfondsheffings of omgewingsheffings, lugpassasiersbelastinge en aangeleenthede wat op sodanige regte, heffings en belastinge betrekking het, te beperk; en om die naam van die Wet te verander na die Wet op Aksynsreg, 1964; en om vir aangeleenthede wat daarmee in verband staan, voorsiening te maak.

DAAR WORD BEPAAL deur die Parlement van die Republiek van Suid-Afrika, soos volg:—

Wysiging van artikel 1 van Wet 91 van 1964, soos gewysig deur artikel 1 van Wet 95 van 1965, artikel 1 van Wet 57 van 1966, artikel 1 van Wet 105 van 1969, artikel 1 van Wet 98 van 1970, artikel 1 van Wet 71 van 1975, artikel 1 van Wet 112 van 1977, artikel 1 van Wet 110 van 1979, artikels 1 en 15 van Wet 98 van 1980, artikel 1 van Wet 89 van 1984, artikel 1 van Wet 84 van 1987, artikel 32 van Wet 60 van 1989, artikel 51 van Wet 68 van 1989, artikel 1 van Wet 59 van 1990, artikel 1 van Wet 19 van 1994, artikel 34 van Wet 34 van 1997, artikel 57 van Wet 30 van 1998, artikel 46 van Wet 53 van 1999, artikel 58 van Wet 30 van 2000, artikel 60 van Wet 59 van 2000, artikel 113 van Wet 60 van 2001, artikel 131 van Wet 45 van 2003, artikel 66 van Wet 32 van 2004, artikel 85 van Wet 31 van 2005, artikel 7 van Wet 21 van 2006, artikel 10 van Wet 9 van 2007, artikel 4 van Wet 36 van 2007 en artikel 22 van Wet 61 van 2008

1. Artikel 1 van die Doeane en Aksynswet, 1964 (hierna verwys as die Hoofwet), 15 word hierby gewysig—

- (a) deur in subartikel (1) voor die omskrywing van “aksynsreg” die volgende omskrywings in te voeg:

“**‘aksynsopslagpakhuis’** enige perseel ingevolge hierdie Wet as 'n pakhuis vir die berging van plaaslik vervaardigde synsbare goedere, brandstofheffinggoedere, omgewingsheffinggoedere of Padongelukfondsheffinggoedere gelisensieer; **‘aksynspakhuis’** 'n aksynsvervaardigingspakhuis of 'n aksynsopslagpakhuis;”;

- (b) deur in subartikel (1) na die omskrywing van “aksynsreg” die volgende omskrywings in te voeg:

“**‘Aksynstarief’** die Aksynstarief bedoel in artikel 43A;

- “**‘crew’** [includes every person (except the master or pilot) employed in any capacity on board any ship or aircraft] has the meaning assigned to it in the Customs Control Act;”;
- (d) by the insertion in subsection (1) after the definition of “crew” of the following definition: 5
“**‘Customs Control Act’** means the Customs Control Act, 2014;”;
- (e) by the substitution in subsection (1) for the definition of “customs duty” of the following definition: 10
“**‘customs duty’** means [, subject to the provisions of subsection (3), any] an import duty [leviable under Part 1 of Schedule No. 1 (except Parts 3, 4 and 5 thereof) or No. 2 on goods imported into the Republic] within the meaning of the Customs Duty Act;”;
- (f) by the insertion in subsection (1) after the definition of “customs duty” of the following definition: 15
“**‘Customs Duty Act’** means the Customs Duty Act, 2014;”;
- (g) by the deletion in subsection (1) of the definitions of “degrouper depot”, “degrouper operator” and “depot operator”;
- (h) by the substitution in subsection (1) for the definition of “duty” of the following definition: 20
“**‘duty’** means any excise duty [leviable under this Act], fuel levy or Road Accident Fund levy, and subject to—
(a) section 47B, any air passenger tax leviable under that section; and
(b) [subject to] Chapter VA, any environmental levy leviable under that Chapter,
but excludes a customs duty;”;
- (i) by the insertion in subsection (1) after the definition “excise duty” of the following definitions: 25
“**‘excise manufacturing warehouse’** means any premises licensed in terms of this Act as a warehouse for the manufacture of excisable goods, fuel levy goods, environmental levy goods or Road Accident Fund levy goods; 30
‘excise storage warehouse’ means any premises licensed in terms of this Act as a warehouse for the storage of locally manufactured excisable goods, fuel levy goods, environmental levy goods or Road Accident Fund levy goods; 35
‘Excise Tariff’ means the Excise Tariff referred to in section 43A;”;
- (j) by the insertion in subsection (1) after the definition of “excise value” of the following definitions: 40
“**‘excise warehouse’** means an excise manufacturing warehouse or excise storage warehouse; 40
‘excise warehouse transit procedure’ has the meaning assigned to it in the Customs Control Act;”;
- (k) by the substitution in subsection (1) for the definition of “exporter” of the following definition: 45
“**‘exporter’** [includes any person who, at the time of exportation— 45
(a) owns any goods exported;
(b) carries the risk of any goods exported;
(c) represents that or acts as if he is the exporter or owner of any goods exported;
(d) actually takes or attempts to take any goods from the Republic; 50
(e) is beneficially interested in any way whatever in any goods exported;
(f) acts on behalf of any person referred to in paragraph (a), (b), (c), (d) or (e),
and, in relation to imported goods, includes the manufacturer, supplier or shipper of such goods or any person inside or outside the Republic representing or acting on behalf of such manufacturer, supplier or shipper] has the meaning assigned to it in the Customs Control Act; and”;
- (l) by the substitution in subsection (1) for the definition of “home consumption” of the following definition: 60
“**‘home consumption’** means [consumption or use] that the goods may be consumed, utilised, processed or otherwise disposed of in the Republic as goods that are no longer subject to customs control;”;

- ‘aksynsvervaardigingspakhuis’** enige perseel ingevolge hierdie Wet as ’n pakhuis vir die vervaardiging van synsbare goedere, brandstofheffing-goedere of Padongelukfondsheffinggoedere gelisensieer;”;
- (c) deur in subartikel (1) die omskrywing van “beampte” deur die volgende omskrywing te vervang: 5
“**‘beampte’ [iemand wat onder opdrag of met die instemming van die Kommissaris enige plig in verband met doeane en aksyns uitvoer, hetsy die opdrag gegee of instemming betuig is voor of na die verrigting van bedoelde plig]** ’n doeanebeampte soos omskryf in die Wet op Doeanebeheer, ongeag of daardie beampte ’n doeanebeampte of ’n aksynsbeampte genoem word;”;
- (d) deur in subartikel (1) die omskrywing van “bemanning” deur die volgende omskrywing te vervang: 10
“**‘bemanning’ [ook iedereen (behalwe die gesagvoerder of loods) wat in enige hoedanigheid aan boord van ’n skip of vliegtuig in diens is]** bemanning soos in die Wet op Doeanebeheer omskryf;”;
- (e) deur in subartikel (1) die omskrywing van “binnelandse gebruik” deur die volgende omskrywing te vervang: 15
“**‘binnelandse gebruik’ [verbruik of gebruik]** dat die goedere in die Republiek verbruik, aangewend, geprosesseer of andersins oor beskik kan word as goedere wat nie meer aan doeanebeheer onderworpe is nie;”;
- (f) deur in subartikel (1) die omskrywings van “bobelasting”, “bobelasting-goedere”, “breekladinggoedere”, “depotbediener”, “deurvoerloods” en “deurvoerloodsbediener” te skrap; 20 25
- (g) deur in subartikel (1) na die omskrywing van “doeanebeheerde” die volgende omskrywing in te voeg:
“**‘doeanebeheergebied’** ’n doeanebeheergebied soos in die Wet op Doeanebeheer omskryf;”;
- (h) deur in subartikel (1) die omskrywing van “doeanereg” deur die volgende omskrywing te vervang: 30
“**‘doeanereg’ [behoudens die bepalings van subartikel (3), enige] ’n invoerreg [wat ingevolge Deel 1 van Bylae No. 1 of Bylae No. 2 op in die Republiek ingevoerde goedere hefbaar is]** soos in die Wet op Doeanereg omskryf;”;
- (i) deur in subartikel (1) die omskrywings van “gesagvoerder”, “houerbediener”, “houerdepot”, “houerdepotbediener”, “houer-eindpuntbediener” en “Internasionale Handelsadministrasiekommissie” te skrap; 35
- (j) deur in subartikel (1) die omskrywing van “invoerder” deur die volgende omskrywing te vervang: 40
“**‘invoerder’ [ook enigiemand wat, ten tyde van invoer—**
(a) **die eienaar van enige ingevoerde goedere is;**
(b) **die risiko van enige ingevoerde goedere dra;**
(c) **voorgee dat of optree asof hy die invoerder of eienaar van enige ingevoerde goedere is;** 45
(d) **werklik enige goedere die Republiek binnebring;**
(e) **op enige wyse hoegenaamd by enige ingevoerde goedere voordelige belang het;**
(f) **namens enigiemand in paragraaf (a), (b), (c), (d) of (e) vermeld, optree]** ’n invoerder soos in die Wet op Doeanebeheer omskryf;”;
- (k) deur in subartikel (1) die omskrywings van “kantoor”, “kombinasie-eindpunt” en “kombinasie-eindpunt bediener” te skrap; 50
- (l) deur in subartikel (1) die omskrywings van “ontgroeperingsbediener” en “ontgroeperingsdepot” te skrap;
- (m) deur in subartikel (1) die omskrywing van “onwettige goedere” deur die volgende omskrywing te vervang: 55
“**‘onwettige goedere’**, met betrekking tot [**ingevoerde of**] synsbare goedere, [**bobelastinggoedere of**] brandstofheffinggoedere, omgewingsheffinggoedere of Padongelukfondsheffinggoedere, enige sodanige goedere ten opsigte waarvan enige oortreding kragtens hierdie Wet begaan is, en ook enige preparaat of ander produk wat geheel en al of ten dele van spiritus of ander materiale wat onwettige goedere was, gemaak is;”;
- 60

- (m) by the substitution in subsection (1) for the definition of “illicit goods” of the following definition:
“**illicit goods**”, in relation to **[imported or]** excisable goods, **[surcharge goods or]** fuel levy goods, environmental levy goods or Road Accident Fund levy goods, means any such goods in respect of which any contravention under this Act has been committed, and includes any preparation or other product made wholly or in part from spirits or other materials which were illicit goods;”;
- (n) by the substitution in subsection (1) for the definition of “importer” of the following definition:
“**importer**” **[includes any person who, at the time of importation—**
(a) **owns any goods imported;**
(b) **carries the risk of any goods imported;**
(c) **represents that or acts as if he is the importer or owner of any goods imported;**
(d) **actually brings any goods into the Republic;**
(e) **is beneficially interested in any way whatever in any goods imported;**
(f) **acts on behalf of any person referred to in paragraph (a), (b), (c), (d) or (e)]** has the meaning assigned to it in the Customs Control Act;”;
- (o) by the deletion in subsection (1) of the definitions of “International Trade Administration Commission”, “L.C.L. container” and “master”;
- (p) by the deletion in subsection (1) of the definition of “Office”;
- (q) by the substitution in subsection (1) for the definition of “officer” of the following definition:
“**officer**” means a **[person employed on any duty relating to customs and excise by order or with the concurrence of the Commissioner, whether such order has been given or such concurrence has been expressed before or after the performance of the said duty]** customs officer within the meaning of the Customs Control Act, whether called a customs officer or excise officer;”;
- (r) by the substitution in subsection (1) for the definition of “Road Accident Fund levy goods” of the following definition:
“**Road Accident Fund levy goods**” means, subject to subsection (4), any goods specified in Part 5B of Schedule No. 1 which have been manufactured in or imported into the Republic;”;
- (s) by the deletion in subsection (1) of the definitions of “road vehicle terminal” and “road vehicle terminal operator”;
- (t) by the substitution in subsection (1) for the definition of “State warehouse” of the following definition:
“**State warehouse**” **[means any premises provided by the State for the deposit of goods for the security thereof and of the duties due thereon, or pending compliance with the provisions of any law in respect of such goods]** has the meaning assigned to it in the Customs Control Act;”;
- (u) by the deletion in subsection (1) of the definitions of “surcharge” and “surcharge goods”;
- (v) by the deletion in subsection (1) of the definitions of “transit shed” and “transit shed operator”;
- (w) by the substitution for subsection (2) of the following subsection:
“(2) In this **[section, except in the definition of ‘package’, and in sections 4, 6, 7, 18, 38, 44, 64A and 87(2) and 107, ‘container’ means transport equipment of tariff heading 86.09—**
(a) **having an internal volume of not less than one cubic metre; and**
(b) **designed for the transport of goods by any means of carriage, without intermediate reloading,**
and in this Act ‘containerised’ has a corresponding meaning] Act ‘container’, when used as referring to reusable transport equipment within the meaning of the Customs Control Act, has the meaning assigned to it in that Act.”;

- (n) deur in subartikel (1) die omskrywing van “Padongelukfondsheffinggoedere” deur die volgende omskrywing te vervang:
“**‘Padongelukfondsheffinggoedere’**, behoudens subartikel (4), enige goedere in Deel 5B van Bylae No. 1 vermeld wat vervaardig is in, of in die Republiek ingevoer is”;
- (o) deur in subartikel (1) die woordsomskrywings van “padvoertuigeindpunt” en “padvoertuigeindpuntbediener” te skrap;
- (p) deur in subartikel (1) na die omskrywing van “persoon” die volgende omskrywing in te voeg:
“**‘prosedure vir aksynspakhuistransito’** die prosedure vir aksynspakhuistransito soos in die Wet op Doeanebeheer omskryf”;
- (q) deur in subartikel (1) die omskrywing van “reg” deur die volgende omskrywing te vervang:
“**‘reg’** enige aksynsreg [**hefbaar ingevolge hierdie Wet**], brandstofheffing of Padongelukfondsheffing, en behoudens—
(a) artikel 47B, enige lugpassasiersbelasting hefbaar ingevolge daardie artikel; en
(b) Hoofstuk VA, enige omgewingsheffing hefbaar ingevolge daardie Hoofstuk,
maar nie ook ’n doeanereg nie;”;
- (r) deur in subartikel (1) die omskrywing van “Staatspakhuis” deur die volgende omskrywing te vervang:
“**‘Staatspakhuis’** ’n [perseel wat deur die Staat voorsien word vir die opslag van goedere ter beveiliging daarvan en van die daarop betaalbare regte, of in afwagting van voldoening aan die bepalinge van enige wet ten opsigte van sodanige goedere] Staatspakhuis soos in die Wet op Doeanebeheer omskryf”;
- (s) deur in subartikel (1) na die omskrywing van “uitvoerder” die volgende omskrywing in te voeg:
“**‘uitvoerder’** [ook iemand wat ten tyde van uitvoer—
(a) die eienaar van enige uitgevoerde goedere is;
(b) die risiko van enige uitgevoerde goedere dra;
(c) voorgee dat of optree asof hy die uitvoerder of eienaar van enige uitgevoerde goedere is;
(d) werklik enige goedere uit die Republiek uitneem of poog om dit te doen;
(e) op enige wyse hoegenaamd by enige uitgevoerde goedere voordelige belang het;
(f) namens enigiemand in paragraaf (a), (b), (c), (d) of (e) bedoel, optree,
en, met betrekking tot ingevoerde goedere, ook die vervaardiger, verskaffer of verskeper van sodanige goedere of enigiemand binne of buite die Republiek wat sodanige vervaardiger, verskaffer of verskeper verteenwoordig of namens hom optree] ’n uitvoerder soos in die Wet op Doeanebeheer omskryf”;
- (t) deur in subartikel (1) die omskrywing van “V.B.-houer” te skrap;
- (u) deur in subartikel (1) na die omskrywing van “voorgeskryf” die volgende omskrywings in te voeg:
“**‘Wet op Doeanebeheer’** die Wet op Doeanebeheer, 2014; en
‘Wet op Doeanereg’ die Wet op Doeanereg, 2014;”;
- (v) deur subartikel (2) deur die volgende subartikel te vervang:
“(2) In hierdie [artikel, behalwe in die omskrywing van ‘pak’ en in artikels 4, 6, 7, 18, 38, 44, 64A, 87(2) en 107, beteken ‘houer’ vervoertoerusting van tariefpos 86.09—
(a) wat ’n binne-kubieke inhoud van minstens een kubieke meter het; en
(b) wat ontwerp is vir die vervoer van goedere deur enige vervoermiddel, sonder tussenkomende oorlaaiery,
en in hierdie Wet het, ‘behouerde’ ’n ooreenstemmende betekenis] Wet beteken ‘houer’, wanneer dit gebruik word met verwysing na herbruikbare vervoertoerusting soos omskryf in die Wet op Doeanebeheer, wat dit in daardie Wet beteken.”;

- (x) by the substitution for the first subsection (3) and the second subsection (3) of the following subsection:
- “(3) For the purposes of the SACU Agreement—
- [(a) ‘customs duty’ includes, except for the purposes of articles 32, 33 and 34 of the said agreement, any duty leviable under Part 3, 5 or 8 of Schedule No. 1 on goods imported;]** 5
- (b) ‘excise duty’ includes, except for the purposes of articles 32, 33 and 34 of the said agreement, any duty leviable under Part 3, 5 or 8 of Schedule No. 1 on goods manufactured in the common customs area; and** 10
- [(3) For the purposes of the SACU Agreement,]**
- (c) the movement between the Republic and a Member State of any goods on which a duty is leviable under Part 3, Part 5A or Part 5B of Schedule No. 1 shall, in addition to any provision of the Customs Control Act generally regulating the movement of goods between the Republic and a Member State, be subject to compliance with the procedures prescribed in any provision of this Act relating to the movement of such goods.”;** 15
- (y) by the substitution for subsection (5) of the following subsection:
- “(5) The expression ‘goods under customs control’, ‘goods subject to customs control’ or ‘goods under control of the Commissioner’ and any cognate expression **[shall, unless the context otherwise indicates, be deemed to include, but is not limited to—** 20
- (a) any ship, vehicle or container contemplated in section 1(2) that is entering or leaving the Republic;** 25
- (b) any goods to which this Act relates that are—**
- (i) on any ship or vehicle or in any container contemplated in section 1(2) that is entering or leaving the Republic;**
- (ii) in, on or at any premises licensed, registered or approved, or which should have been so licensed, registered or approved, for any purpose in terms of this Act;** 30
- (iii) in, on or at any premises or at any place appointed, prescribed or designated in terms of section 6;**
- (iv) in transit within or through the Republic or conveyed for transshipment to any place outside the Republic in such manner as may be specified by rule;** 35
- (v) in, on or at a State warehouse or any place deemed in terms of section 43(2) to be a State warehouse;**
- (vi) in, on or at any place where goods are kept after having been detained or seized under the provisions of this Act; or** 40
- (vii) deemed in terms of any provision of this Act to be under customs control,**
- whether or not declared in terms of any provision of this Act or, if so declared, whether or not release thereof has been granted]** 45
- must be read as referring to goods that are subject to customs control in terms of Part 1 of Chapter 2 of the Customs Control Act.”;** and
- (z) by the insertion after subsection (5) of the following subsections:
- “(6) As from the effective date as contemplated in section 926 of the Customs Control Act, and unless the context otherwise indicates, any reference in a provision of this Act to— 50
- (a) a duty must be read as referring to a duty other than a customs duty;**
- (b) dutiable goods must be read as referring to goods dutiable other than for customs duty;** 55
- (c) imported goods or goods deemed to be imported into the Republic or goods deemed to be imported into the Republic in terms of section 10, must be read as referring to goods imported into the Republic within the meaning of “import” in the Customs Control Act;** 60
- (d) entry of goods must be read as referring—**

- (w) deur subartikel (3) deur die volgende subartikel te vervang:
- “(3) Vir die doeleindes van die SADU Ooreenkoms **[beteken]**—
- (a) beteken ‘aksynsreg’ ook, behalwe vir die doeleindes van artikels 32, 33 en 34 van genoemde ooreenkoms, enige reg wat ingevolge Deel 3, 5 of 8 van Bylae No. 1 op goedere wat in die gemeenskaplike doeanegebied vervaardig is, hefbaar is; 5
- [(b) ‘doanereg’ ook, behalwe vir die doeleindes van artikels 32, 33 en 34 van genoemde ooreenkoms, enige reg wat ingevolge Deel 3, 5 of 8 van Bylae No. 1 op ingevoerde goedere, hefbaar is;] en**
- (c) is die beweging tussen die Republiek en ’n Lidstaat van enige goedere waarop ’n reg kragtens Deel 3, Deel 5A of Deel 5B van Bylae No. 1 hefbaar is, benewens enige bepaling van die Wet op Doeanebeheer wat in die algemeen die beweging van goedere tussen die Republiek en ’n Lidstaat reël, onderhewig aan nakoming van die prosedures wat in enige bepaling van hierdie Wet betreffende die beweging van sodanige goedere voorgeskryf word.”; 10 15
- (x) deur subartikel (5) deur die volgende subartikel te vervang:
- “(5) Die uitdrukking ‘goedere onder doeanebeheer’, ‘goedere onderhewig aan doeanebeheer’ of ‘goedere onder die beheer van die Kommissaris’ en enige verwante uitdrukking **[word, tensy uit die samehang anders blyk, geag in te sluit, maar is nie beperk nie tot—**
- (a) **enige skip, voertuig of houer in artikel 1(2) beoog wat die Republiek binnekom of verlaat;**
- (b) **enige goedere waarop hierdie Wet betrekking het—**
- (i) **op enige skip of voertuig of in enige houer in artikel 1(2) beoog wat die Republiek binnekom of verlaat;** 25
- (ii) **in, op of by enige perseel wat ingevolge hierdie Wet vir enige doeleinde gelisensieer, geregistreer of goedgekeur is of wat aldus gelisensieer, geregistreer of goedgekeur behoort te gewees het;** 30
- (iii) **in, op of by enige perseel of by enige plek wat ingevolge artikel 6 aangewys, voorgeskryf of aangedui is;**
- (iv) **in transito binne of deur die Republiek of vir oorskeping vervoer na enige plek buite die Republiek op die wyse wat by reël bepaal word;** 35
- (v) **in, op of by ’n Staatspakhuis of enige plek wat ingevolge artikel 43(2) ’n Staatspakhuis geag word;**
- (vi) **in, op of by enige plek waar goedere gehou word nadat dit kragtens die bepalings van hierdie Wet aangehou is of daarop beslag gelê is; of** 40
- (vii) **wat ingevolge enige bepaling van hierdie Wet onder doeanebeheer geag word,**
- hetsy verklaar ingevolge enige bepalings van hierdie Wet al dan nie, of, indien aldus verklaar, hetsy lossing daarvan toegestaan is al dan nie] moet uitgelê word om te verwys na goedere wat ingevolge Deel 1 van Hoofstuk 2 van die Wet op Doeanebeheer aan doeanebeheer onderworpe is.”;** en 45
- (y) deur na subartikel (5) die volgende subartikels in te voeg:
- “(6) Vanaf die effektiewe datum soos in artikel 926 van die Wet op Doeanebeheer beoog, en tensy uit die samehang anders blyk, word enige verwysing in ’n bepaling van hierdie Wet na— 50
- (a) ’n reg uitgelê as ’n verwysing na ’n reg anders as ’n doanereg;
- (b) belasbare goedere uitgelê as ’n verwysing na goedere wat belasbaar is anders as vir doanereg;
- (c) ingevoerde goedere of goedere ingevolge artikel 10 geag in die Republiek ingevoer te gewees, uitgelê as ’n verwysing na goedere in die Republiek ingevoer soos in die omskrywing van “invoer” in die Wet op Doeanebeheer omskryf; 55
- (d) klaring van goedere uitgelê as ’n verwysing—
- (i) in die geval van ingevoerde goedere, na ’n klaring van goedere ingevolge die Wet op Doeanebeheer vir binnelandse gebruik of ’n doeaneprosedure; 60

- (i) in the case of imported goods, to a clearance of goods in terms of the Customs Control Act for home use or a customs procedure;
- (ii) in the case of goods manufactured in an excise warehouse—
 - (aa) to an entry in terms of this Act, if the goods are destined for home consumption or removal to another excise warehouse; or
 - (bb) to a clearance in terms of the Customs Control Act, if the goods are destined for another purpose or procedure which is a customs procedure in terms of that Act; or
- (iii) in the case of goods manufactured subject to customs control otherwise than in an excise warehouse, to a clearance of goods in terms of the Customs Control Act for a customs procedure;
- (e) a bill of entry must be read as referring—
 - (i) in the case of goods cleared or to be cleared as contemplated in paragraph (d)(i), (ii)(bb) or (iii), to a clearance declaration in terms of the Customs Control Act; or
 - (ii) in the case of goods entered or to be entered as contemplated in paragraph (d)(ii)(aa), to a bill of entry in terms of this Act;
- (f) entry or release of goods for home consumption must be read as referring,—
 - (i) in the case of imported goods, to clearance or release of goods for home use in terms of the Customs Control Act; or
 - (ii) in the case of goods manufactured in an excise manufacturing warehouse, to entry or release of goods for home consumption in terms of this Act;
- (g) entry or release of goods for export must be read as referring to clearance or release of goods for export in terms of the Customs Control Act;
- (h) entry or release of goods for removal in bond must be read as referring—
 - (i) in the case of imported goods, to clearance or release of goods in terms of the Customs Control Act for—
 - (aa) the excise warehouse transit procedure, if the goods are to be removed to an excise warehouse; or
 - (bb) the transit procedure or another customs procedure that allows goods to be transported under that procedure, if the goods are to be removed to a place other than an excise warehouse;
 - (ii) in the case of goods in or manufactured in an excise warehouse, to—
 - (aa) entry or release of goods for removal in bond in terms of this Act, if the goods are to be removed to another excise warehouse; or
 - (bb) clearance or release of goods in terms of the Customs Control Act under a customs procedure that allows goods to be transported under that procedure, if the goods are to be removed to a place other than an excise warehouse; or
 - (iii) in the case of goods manufactured subject to customs control otherwise than in an excise warehouse, to clearance or release of goods in terms of the Customs Control Act under a customs procedure that allows goods to be transported under that procedure;
- (i) removal of goods in bond must be read in a manner that corresponds with paragraph (h);
- (j) a licenced remover of goods in bond must be read as referring to—

- (ii) in die geval van goedere in 'n aksynspakhuis vervaardig—
 - (aa) na 'n klaring ingevolge hierdie Wet, indien die goedere vir binnelandse verbruik of verwydering na 'n ander aksynspakhuis bestem is; of
 - (bb) na 'n klaring ingevolge die Wet op Doeanebeheer, indien die goedere vir 'n ander doel of prosedure bestem is wat 'n doeaneprosedure ingevolge daardie Wet is; of
- (iii) in die geval van goedere onderworpe aan doeanebeheer wat andersins as in 'n aksynspakhuis vervaardig is, na 'n klaring van goedere vir 'n doeaneprosedure ingevolge die Wet op Doeanebeheer; 10
- (e) 'n klaringsbrief uitgelê as 'n verwysing—
 - (i) in die geval van goedere wat geklaar is of staan te word soos beoog in paragraaf (d)(i), (ii)(bb) of (iii), na 'n klaringsbrief ingevolge die Wet op Doeanebeheer; of 15
 - (ii) in die geval van goedere wat geklaar is of staan te word soos beoog in paragraaf (d)(ii)(aa), na 'n klaringsbrief ingevolge hierdie Wet;
- (f) klaring of lossing vir binnelandse verbruik uitgelê as 'n verwysing—
 - (i) in die geval van ingevoerde goedere, na klaring en vrystelling van goedere vir binnelandse gebruik ingevolge die Wet op Doeanebeheer; of
 - (ii) in die geval van goedere in 'n aksynsvervaardigingspakhuis vervaardig, na klaring of lossing van goedere ingevolge hierdie Wet; 20 25
- (g) klaring of lossing van goedere vir uitvoer uitgelê as 'n verwysing na klaring of vrystelling van goedere vir uitvoer ingevolge die Wet op Doeanebeheer; 30
- (h) klaring of lossing van goedere vir verwydering onder waarborg uitgelê as 'n verwysing—
 - (i) in die geval van ingevoerde goedere, na klaring of vrystelling van goedere ingevolge die Wet op Doeanebeheer vir— 35
 - (aa) die prosedure vir aksynspakhuistransito, indien die goedere na 'n aksynspakhuis verwyder staan te word; of
 - (bb) die transitoprosedure of 'n ander doeaneprosedure ingevolge waarvan goedere vervoer kan word, indien daardie goedere na 'n plek anders as 'n aksynspakhuis verwyder staan te word; 40
 - (ii) in die geval van goedere in of vervaardig in 'n aksynspakhuis, na—
 - (aa) klaring of lossing van goedere vir verwydering onder waarborg ingevolge hierdie Wet, indien die goedere na 'n ander aksynspakhuis verwyder staan te word; of
 - (bb) klaring of vrystelling van goedere ingevolge die Wet op Doeanebeheer kragtens 'n doeaneprosedure ingevolge waarvan goedere vervoer kan word, indien die goedere na 'n plek anders as 'n aksynspakhuis verwyder staan te word; of 50
 - (iii) in die geval van goedere onderworpe aan doeanebeheer wat anders as in 'n aksynspakhuis vervaardig is, na klaring of vrystelling van goedere ingevolge die Wet op Doeanebeheer kragtens 'n doeaneprosedure ingevolge waarvan goedere vervoer kan word; 55
- (i) verwydering van goedere onder waarborg uitgelê word op 'n wyse wat met paragraaf (h) ooreenstem;
- (j) 'n gelisensieerde vervoerder van goedere onder waarborg uitgelê as 'n verwysing na— 60

- (i) a remover in bond licensed in terms of this Act, if the goods are or are to be removed between excise warehouses; or
 - (ii) a carrier licensed in terms of the Customs Control Act to transport goods not in free circulation, if the goods are or are to be removed from an excise warehouse to a place other than another excise warehouse;
 - (k) a customs and excise warehouse must be read as referring to an excise warehouse;
 - (l) a fine or penalty provided for in this Act must be read as including a reference to a fine or penalty provided for in the Customs Control Act or the Customs Duty Act; and
 - (m) the Controller must—
 - (i) be read as a reference to the Commissioner; or
 - (ii) if the provision in which the reference is contained assigns a power or duty to the Controller that has been delegated in terms of section 3, be read as a reference to an officer or person to whom that power or duty has been delegated in terms of section 3.
- (7) (a) If goods or any other things are to be detained, seized or forfeited in terms of this Act, the detention, seizure or forfeiture must be effected and the goods or thing be dealt with in accordance with Chapter 34 of the Customs Control Act.
- (b) Any such detention, seizure or forfeiture under this Act must for purposes of paragraph (a) be regarded to be a detention, seizure or confiscation contemplated in that chapter.
- (8) In the event of any inconsistency between a provision of this Act and a provision of the Customs Control Act or the Customs Duty Act, the provision of this Act prevails if the provision of this Act relates to—
- (a) an excise duty, fuel levy, Road Accident Fund levy, environmental levy or air passenger tax;
 - (b) an excise warehouse; or
 - (c) a matter, goods or a person in connection with any such duty, levy or tax or warehouse.”.

Amendment of section 2 of Act 91 of 1964, as amended by section 1 of Act 45 of 1995 and section 132 of Act 45 of 2003

2. Section 2 of the principal Act is hereby amended by the deletion of subsections (1A) and (2).

Amendment of section 3 of Act 91 of 1964, as amended by section 132 of Act 45 of 2003 and section 27 of Act 21 of 2012

3. Section 3 of the principal Act is hereby amended—
- (a) by the substitution for the section heading of the following section heading:
“**Delegation of duties and powers of [Commissioners] Commissioner**”;
 - (b) by the substitution for subsection (1) of the following subsection:
“(1) Any duty imposed or power conferred on the Commissioner in terms of this Act may be performed or exercised by—
 - (a) the Commissioner personally; or
 - (b) [by] an officer or any other person under—
 - (i) a delegation from the Commissioner in terms of section 19 of the Customs Control Act; or
 - (ii) [under] the control or direction of the Commissioner.”;

- (i) 'n vervoerder onder waarborg ingevolge hierdie Wet gelisensieer, indien die goedere tussen aksynspakhuis verwyder word of staan te word; of
 - (ii) 'n vervoerder ingevolge die Wet op Doeanebeheer gelisensieer om goedere nie in vry sirkulasie nie te vervoer, indien die goedere vanaf 'n aksynspakhuis na 'n plek anders as 'n ander aksynspakhuis vervoer word of staan te word;
 - (k) 'n doeane en aksyns pakhuis uitgelê as 'n verwysing na 'n aksynspakhuis;
 - (l) 'n boete of pene waarvoor in hierdie Wet voorsiening gemaak word, uitgelê as 'n verwysing ook na 'n boete waarvoor in die Wet op Doeanebeheer of die Wet op Doeanereg voorsiening gemaak word; en
 - (m) die Kontroleur uitgelê as—
 - (i) 'n verwysing na die Kommissaris; of
 - (ii) indien die bepaling waarin die verwysing voorkom 'n bevoegdheid of plig aan die Kontroleur opdra wat ingevolge artikel 3 gedelegeer is, 'n verwysing na 'n beampte of persoon aan wie die bevoegdheid of plig ingevolge artikel 3 gedelegeer is.
- (7) (a) Indien goedere of enige ander ding ingevolge hierdie Wet aangehou, op beslag gelê of verbeurd verklaar staan te word, moet die aanhouding, beslaglegging of verbeurdverklaring uitgevoer, en die goedere of ding mee gehandel word ooreenkomstig Hoofstuk 34 van die Wet op Doeanebeheer.
- (b) So 'n aanhouding, beslaglegging of verbeurdverklaring moet vir die doeleindes van paragraaf (a) geag word 'n detensie, beslaglegging of konfiskering beoog in daardie Hoofstuk te wees.
- (8) In die geval van enige teenstrydigheid tussen 'n bepaling van hierdie Wet en 'n bepaling van die Wet op Doeanebeheer of die Wet op Doeanereg, geniet die bepaling van hierdie Wet voorrang indien die bepaling van hierdie Wet betrekking het op—
- (a) 'n aksynsreg, brandstofheffing, Padongelukfondsheffing, omgewingsheffing of lugpassassiersbelasting;
 - (b) 'n aksynspakhuis; of
 - (c) 'n aangeleentheid, goedere of persoon wat met so 'n reg, heffing of belasting of pakhuis verband hou.”.

Wysiging van artikel 2 van Wet 91 van 1964, soos gewysig deur artikel 1 van Wet 45 van 1995 en artikel 132 van Wet 45 van 2003

2. Artikel 2 van die Hoofwet word hierby gewysig deur subartikels (1A) en (2) te skrap.

Wysiging van artikel 3 van Wet 91 van 1964, soos gewysig deur artikel 132 van Wet 45 van 2003 en artikel 27 van Wet 21 van 2012

3. Artikel 3 van die Hoofwet word hierby gewysig—
- (a) deur die opskrif deur die volgende opskrif te vervang: 45
“**Delegering van pligte en bevoegdhede van [Kommissaris] Kommissaris**”;
 - (b) deur subartikel (1) deur die volgende subartikel te vervang:
“(1) Enige plig ingevolge hierdie Wet die Kommissaris opgelê of bevoegdheid die Kommissaris verleen, kan verrig of uitgeoefen word deur—
(a) die Kommissaris self[,]; of
(b) [deur] 'n beampte of 'n ander persoon ingevolge—
 - (i) 'n delegasie van die Kommissaris ingevolge artikel 19 van die Wet op Doeanebeheer; of
 - (ii) onder beheer of toesig van die Kommissaris[, **verrig of uitgeoefen word.**]”;

- (c) by the insertion after subsection (1) of the following subsection:
“(1A) A reference to the Controller in a provision of this Act imposing a duty or conferring a power on the Controller must, for purposes of a delegation in terms of section 19 of the Customs Control Act, be read as a reference to the customs authority.”; and
(d) by the deletion of subsection (2).

Repeal of sections 3A, 4, 4B, 4C, 6, 6A, 7, 7A, 8, 9, 10, 11, 11A, 12, 13, 14, 15, 16 and 17 of Act 91 of 1964

4. Sections 3A, 4, 4B, 4C, 6, 6A, 7, 7A, 8, 9, 10, 11, 11A, 12, 13, 14, 15, 16 and 17 of the principal Act are hereby repealed:

Amendment of section 18 of Act 91 of 1964, as amended by section 2 of Act 95 of 1965, section 6 of Act 105 of 1969, section 4 of Act 71 of 1975, section 3 of Act 105 of 1976, section 3 of Act 112 of 1977, section 4 of Act 84 of 1987, section 13 of Act 59 of 1990, section 11 of Act 45 of 1995, section 48 of Act 53 of 1999, section 37 of Act 19 of 2001, section 119 of Act 60 of 2001, section 102 of Act 74 of 2002, section 21 of Act 34 of 2004, section 16 of Act 21 of 2006 and section 26 of Act 18 of 2009

5. Section 18 of the principal Act is hereby amended—

- (a) by the substitution in subsection (1) for paragraph (a) of the following paragraph:
“(a) except as otherwise prescribed by rule—
 (i) **the importer or owner of any imported goods landed in the Republic;**
 (ii) the licensee of any **[customs and]** excise manufacturing warehouse in which excisable or fuel levy goods are manufactured;
 (iii) the licensee of any excise storage warehouse in which excisable or fuel levy goods are stored;
 (iv) the licensee **[or owner of any imported goods stored in a customs and] of an excise [storage] warehouse to which imported goods were removed;** or
 (v) any clearing agent licensed in terms of section 64B appointed by such **[importer, owner or]** licensee, may enter such goods for removal in bond **[and may remove such goods or cause such goods to be removed—**
 (aa) **in the case of goods contemplated in subparagraph (i), to any place in the Republic appointed as a place of entry or warehousing under this Act or to any place outside the Republic: Provided that any goods which are in transit through the Republic as contemplated in subsection (1A), may only be so entered and removed or caused to be so removed by such licensed clearing agent; or**
 (bb) **in the case of goods contemplated in subparagraphs (ii), (iii) or (iv), to any warehousing place in the Republic or to any place in any other country in the common customs area appointed as a warehousing place for rewarehousing at that place in another such warehouse]**
to another excise warehouse or for another purpose as may be specified by rule: Provided that this paragraph may not be read as permitting the removal of goods from one excise storage warehouse to another excise storage warehouse.”;
(b) by the deletion in subsection (1) of paragraphs (b), (c), (d) and (e);
(c) by the deletion of subsection (1A);

- (c) deur na subartikel (1) die volgende subartikel in te voeg:
“(1A) ’n Verwysing na die Kontroleur in ’n bepaling wat ’n reg oplê of ’n bevoegdheid aan die Kontroleur verleen, word vir doeleindes van ’n delegasie ingevolge artikel 19 van die Wet op Doeanebeheer as ’n verwysing na die doeane gesag uitgelê.”; en
- (d) deur subartikel (2) te skrap.

Herroeping van artikels 3A, 4, 4B, 4C, 6, 6A, 7, 7A, 8, 9, 10, 11, 11A, 12, 13, 14, 15, 16 en 17 van Wet 91 van 1964

4. Artikels 3A, 4, 4B, 4C, 6, 6A, 7, 7A, 8, 9, 10, 11, 11A, 12, 13, 14, 15, 16 en 17 van die Hoofwet word hierby herroep.

Wysiging van artikel 18 van Wet 91 van 1964, soos gewysig deur artikel 2 van Wet 95 van 1965, artikel 6 van Wet 105 van 1969, artikel 4 van Wet 71 van 1975, artikel 3 van Wet 105 van 1976, artikel 3 van Wet 112 van 1977, artikel 4 van Wet 84 van 1987, artikel 13 van Wet 59 van 1990, artikel 11 van Wet 45 van 1995, artikel 48 van Wet 53 van 1999, artikel 37 van Wet 19 van 2001, artikel 119 van Wet 60 van 2001, artikel 102 van Wet 74 van 2002, artikel 21 van Wet 34 van 2004, artikel 16 van Wet 21 van 2006 en artikel 26 van Wet 18 van 2009

5. Artikel 18 van die Hoofwet word hierby gewysig—

- (a) deur paragraaf (a) van subartikel (1) deur die volgende paragraaf te vervang:
“(a) behalwe soos anders by reël voorgeskryf kan,
- (i) **die invoerder of eienaar van enige ingevoerde goedere wat in die Republiek geland is;**
 - (ii) die gelisensieerde van enige **[doeane- en]** aksyns-vervaardigingspakhuis waarin sinsbare of brandstof-heffinggoedere vervaardig word;
 - (iii) die gelisensieerde van enige **aksynsopslagpakhuis** waarin sinsbare of brandstofheffinggoedere opgeslaan word;
 - (iv) die gelisensieerde **[of eienaar van enige ingevoerde goedere wat in ’n doeane- en] van ’n aksyns[opslag]-pakhuis [geberg word] waarheen ingevoerde goedere verwyder is;** of
 - (v) enige klaringsagent kragtens artikel 64B gelisensieer deur sodanige **[invoerder, eienaar of]** gelisensieerde aangestel, sodanige goedere **klaar** vir verwydering onder waarborg **[klaar en sodanige goedere verwyder of sodanige goedere laat verwyder—**
- (aa) **in die geval van goedere bedoel in subparagraaf (i), na enige plek in die Republiek wat as ’n klaringsplek of ’n pakhuisplek onder die Wet aangewys is of na enige plek buite die Republiek: met dien verstande dat enige goedere wat deur die Republiek in transito is soos bedoel in subartikel (1A), slegs deur sodanige gelisensieerde klaringsagent so geklaar en verwyder mag word of so laat verwyder mag word; of**
 - (bb) **in die geval van goedere bedoel in subparagraaf (ii), (iii), of (iv), na enige pakhuisplek in die Republiek of na enige plek in enige ander land in die gemeenskaplike doeanegebied wat as ’n pakhuisplek vir heropslag by daardie plek in ’n ander sodanige pakhuis aangewys is]**
- na ’n ander aksynspakhuis of vir ’n ander doel wat by reël voorgeskryf mag word: Met dien verstande dat hierdie paragraaf nie uitgelê mag word om die verwydering van goedere van een aksynsopslagpakhuis na ’n ander aksynsopslagpakhuis te veroorloof nie;”;
- (b) deur paragraaf (b), (c), (d) en (e) van subartikel (1) te skrap;
- (c) deur subartikel (1A) te skrap;

- (d) by the substitution for subsection (2) of the following subsection:
“(2) In addition to any liability for duty incurred by any person under any provision of this Act, but subject to the provisions of section 99(2), the person who enters any goods for removal in bond or who may remove in bond any goods contemplated in subsection (1) and who removes or causes such goods to be so removed, shall **[subject to the provisions of subsection (3),]** be liable for the duty on all goods which are so entered and so removed in bond, whilst the goods are so removed.”;
- (e) by the substitution for subsection (3) of the following subsection:
“(3) Liability in terms of subsection (2) ends when the goods are delivered to the destination declared on the bill of entry.”;
- (f) by the substitution for subsection (4) of the following subsection:
“(4) If—
(a) liability has not ceased as contemplated in subsection (3) [(a)]; or
(b) the goods have been diverted or deemed to have been diverted as contemplated in subsection (13),
[such person shall, except if payment has been made as contemplated in subsection (3)(b)(iv),] the person who is liable for duty as contemplated in subsection (2) shall upon demand pay—
(i) the duty and value-added tax due in terms of the Value-Added Tax Act, 1991 (Act No. 89 of 1991), as if the goods were entered for home consumption on the date of entry for removal in bond;
(ii) any amount that may be due in terms of section **[88(2)] 882 of the Customs Control Act;** and
(iii) any interest due in terms of section 105:
Provided that such payment shall not indemnify a person against any fine or penalty provided for in this Act, the Customs Control Act or other applicable Act.”;
- (g) by the deletion of subsections (5), (8) and (11);
- (h) by the substitution in subsection (13)(a) for subparagraph (i) of the following subparagraph:
“(i) No person shall, without the permission of the Commissioner, divert any goods removed in bond to a destination other than the destination declared on the entry for removal in bond **[or deliver such goods or cause such goods to be delivered in the Republic except into the control of the Controller at the place of destination].**”;
- (i) by the substitution in subsection (13)(a)(ii) for item (aa) of the following item:
“(aa) no permission to divert such goods has been granted by the Commissioner as contemplated in subparagraph (i) and the person concerned fails to produce valid proof and other information and documents for inspection to an officer **[or to submit such proof, information and documents to the Commissioner as required in terms of subsection (3) (b) (ii) and (iii), respectively]** that the goods have been delivered to the place of destination declared on the entry for removal in bond;”;
- (j) by the deletion in subsection (13) of paragraph (b).

Amendment of section 18A of Act 91 of 1964 as inserted by section 5 of Act 84 of 1987 and amended by section 12 of 1995, section 38 of Act 19 of Act 2001, section 120 of Act 60 of 2001 and section 27 of Act 18 of 2009 50

6. Section 18A of the principal Act is hereby amended—

- (a) by the substitution for the section heading of the following section heading:
“**Exportation of goods from [customs and] excise [warehouse] warehouses**”;
- (b) by the substitution for subsection (1) of the following subsection: 55
“(1) Notwithstanding any liability for duty incurred thereby by any person in terms of any other provision of this Act, any person who

- (d) deur subartikel (2) deur die volgende subartikel te vervang:
“(2) Benewens enige aanspreeklikheid vir reg wat enige persoon kragtens enige bepaling van hierdie Wet opgehoop het, maar behoudens die bepalings van artikel 99(2), is die persoon wat enige goedere vir vervoer onder waarborg klaar of enige goedere bedoel in subartikel (1) onder waarborg kan vervoer, en wat sodanige goedere alvorens vervoer of laat vervoer[, **behoudens die bepalings van subartikel (3),**] aanspreeklik vir die reg op alle goedere wat so geklaar en onder waarborg vervoer word, terwyl die goedere so vervoer word.”; 5
- (e) deur subartikel (3) deur die volgende subartikel te vervang:
“(3) Aanspreeklikheid ingevolge hierdie subartikel eindig wanneer die goedere by die bestemming op die klaringsbrief verstrek, afgelewer word.”; 10
- (f) deur subartikel (4) deur die volgende subartikel te vervang:
“(4) Indien— 15
(a) aanspreeklikheid nie geëindig het soos in subartikel (3)(a) beoog nie; of
(b) die goedere afgewend is of geag word afgewend te wees soos in subartikel (13) beoog,
moet **[sodanige persoon, behalwe as betaling gemaak is soos in subartikel (3)(b)(iv) beoog,] die persoon wat aanspreeklik is vir reg soos beoog in subartikel (2) op aanvraag die volgende betaal[—]:** 20
(i) Die reg en belasting op toegevoegde waarde verskuldig ingevolge die Wet op Belasting op Toegevoegde Waarde, 1991 (Wet No. 89 van 1991), asof die goedere op die datum van klaring vir verwydering onder waarborg vir binnelandse verbruik geklaar was; 25
(ii) enige bedrag wat ingevolge artikel **[88(2)] 882 van die Wet op Doeanebeheer** verskuldig is; en
(iii) enige rente ingevolge artikel 105 verskuldig: 30
Met dien verstande dat sodanige betaling nie ’n persoon teen enige boete of pene waarvoor in hierdie Wet, die Wet op Doeanebeheer of ander toepaslike Wet voorsiening gemaak word, vrywaar nie.”;
- (g) deur subartikels (5), (8) en (11) te skrap; 35
- (h) deur subparagraaf (i) van subartikel (13)(a) deur die volgende subparagraaf te vervang:
“(i) Niemand mag, sonder die toestemming van die Kommissaris, enige goedere wat onder waarborg vervoer word na ’n ander bestemming as die bestemming wat by klaring vir vervoer onder waarborg aangegee is, afwend nie[, **of sodanige goedere in die Republiek, behalwe in die beheer van die Kontroleur op die plek van bestemming, aflewer of laat aflewer nie.**]”; 40
- (i) deur item (aa) van subartikel (13)(a)(ii) deur die volgende item te vervang:
“(aa) geen toestemming om die goedere af te wend deur die Kommissaris soos in subparagraaf (i) beoog, verleen is nie en die betrokke persoon versuim om geldige bewys en ander inligting en dokumente vir inspeksie aan ’n beampte te lewer [**of sodanige bewys, inligting en dokumente aan die Kommissaris voor te lê soos ingevolge subartikel (3)(b)(ii) en (iii), onderskeidelik vereis**] dat die goedere by die bestemming wat op die klaringsbrief vir verwydering onder waarborg aangegee is, afgelewer is.”; en 50
- (j) deur paragraaf (b) van subartikel (13) te skrap.

Wysiging van artikel 18A van Wet 91 van 1964, soos ingevoeg deur artikel 5 van Wet 84 van 1987 en gewysig deur artikel 12 van 1995, artikel 38 van Wet 19 van 2001, artikel 120 van Wet 60 van 2001 en artikel 27 van Wet 18 van 2009 55

6. Artikel 18A van die Hoofwet word hierby gewysig—

- (a) deur die opskrif deur die volgende opskrif te vervang:
“**Uitvoer van goedere uit [doeane- en aksynspakhuis] aksynspakhuis**”; 60
- (b) deur subartikel (1) deur die volgende subartikel te vervang:
“(1) Ondanks enige aanspreeklikheid vir reg deur enige persoon ingevolge enige ander bepaling van hierdie Wet opgehoop, is enige

- exports any goods from **[a customs and]** an excise warehouse **[to any place outside the common customs area]** shall, despite such export but subject to the provisions of subsection (2), be liable for the duty on all goods which he or she so exports.”;
- (c) the substitution in subsection (2)(a) for subparagraph (i) of the following subparagraph: 5
“(i) the said goods have been duly **[taken out of the common customs area]** exported; or”;
- (d) by the substitution in subsection (3) for subparagraph (ii) of the following subparagraph: 10
“(ii) any amount that may be due in terms of section **[88 (2)] 882** of the Customs Control Act; and”;
- (e) by the substitution for subsection (4) of the following subsection: 15
“(4) No goods shall be exported in terms of this section unless—
(a) **[until they have been entered]** cleared and released in terms of the Customs Control Act for export or for another customs procedure that allows the export of the goods under that procedure; and
(b) **[unless, except as otherwise provided in the rules, they are]** removed under the export or such other customs procedure to a place of exit for export **[by a licensed remover in bond as contemplated in section 64D]** in accordance with the Customs Control Act.”; 20
- (f) by the insertion after subsection (4) of the following subsection: 25
“(4A) When goods are in terms of subsection (4) cleared for export or for another customs procedure that allows the export of the goods under that procedure, the goods become subject to the provisions of the Customs Control Act regulating the export or such other procedure.”;
- (g) by the deletion of subsections (5), (6) and (8);
- (h) by the substitution in subsection (9) for paragraph (a) of the following paragraph: 30
“(a) No person shall, without the permission of the Commissioner, divert any goods cleared for export to a destination other than the destination declared on **[entry for export]** the clearance declaration, or deliver such goods or cause such goods to be delivered in the Republic **[or any other country in the common customs area]**.”; 35
- (i) by the substitution in subsection (9) for paragraph (c) of the following paragraph: 40
“(c) Where any person fails to comply with or contravenes any provision of this subsection the goods shall be liable to forfeiture in accordance with this Act or the Customs Control Act.”; and
- (j) by the deletion of subsection (10).

Amendment of Chapter IV of Act 91 of 1964

7. Chapter IV of the principal Act is hereby amended by the substitution for the chapter heading of the following chapter heading: 45

“CHAPTER IV

[CUSTOMS AND EXCISE WAREHOUSES; STORAGE] LICENSING OF, AND MANUFACTURE AND STORAGE OF GOODS IN [CUSTOMS AND], EXCISE WAREHOUSES”.

Amendment of section 19 of Act 91 of 1964, as amended by section 3 of Act 95 of 1965, section 7 of Act 105 of 1969, section 13 of Act 45 of 1995, section 39 of Act 19 of 2001 and section 30 of Act 61 of 2008 50

8. Section 19 of the principal Act is hereby amended—
(a) by the substitution for the section heading of the following section heading: 55
“**[Customs and] Licensing of excise warehouses**”;

- persoon wat goedere uit 'n [doeane- en] aksynspakhuis [na enige plek buite die gemeenskaplike doeanegebied] uitvoer, ten spyte van sodanige uitvoer maar behoudens die bepalings van subartikel (2) aanspreeklik vir die reg op alle goedere wat hy of sy aldus uitvoer.”;
- (c) deur subparagraaf (i) van subartikel (2)(a) deur die volgende subparagraaf te vervang: 5
“(i) die genoemde goedere wel [uit die gemeenskaplike doeanegebied geneem is] uitgevoer is; of”;
- (d) deur subparagraaf (ii) van subartikel (3) deur die volgende subparagraaf te vervang: 10
“(ii) enige bedrag wat ingevolge artikel [88(2)] 882 van die Wet op Doeanebeheer verskuldig is; en”;
- (e) deur subartikel (4) deur die volgende subartikel te vervang: 15
“(4) Geen goedere [word] mag ingevolge hierdie artikel uitgevoer word nie tensy dit—
(a) [voordat dit] ingevolge die Wet op Doeanebeheer vir uitvoer of vir 'n ander doeaneprocedure ingevolge waarvan die goedere uitgevoer kan word, geklaar en vrygestel is; en
(b) [tensy hulle, behalwe soos anders in die reëls bepaal,] ooreenkomstig die Wet op Doeanebeheer vir uitvoer of sodanige ander doeaneprocedure na 'n plek van uitgang verwyder word [deur 'n gelisensieerde vervoerder van goedere onder waarborg, soos in artikel 64D beoog].”;
- (f) deur na subartikel (4) die volgende subartikel in te voeg: 25
“(4A) Wanneer goedere ingevolge subartikel (4) geklaar word vir uitvoer of vir 'n ander doeaneprocedure ingevolge waarvan die goedere uitgevoer kan word, word die goedere aan die bepalings van die Wet op Doeanebeheer wat die uitvoer of sodanige ander procedure reguleer, onderworpe.”;
- (g) deur subartikels (5), (6) en (8) te skrap; 30
- (h) deur paragraaf (a) van subartikel (9) deur die volgende paragraaf te vervang: 35
“(a) Niemand mag, sonder die toestemming van die Kommissaris, enige goedere wat vir uitvoer geklaar is na 'n ander bestemming as die bestemming wat [by klaring vir uitvoer] op die klaringsbrief aangegee is, afwend nie, of sodanige goedere in die Republiek [of enige ander land in die gemeenskaplike doeanegebied] aflewer of laat aflewer nie.”;
- (i) deur paragraaf (c) van subartikel (9) deur die volgende paragraaf te vervang: 40
“(c) Waar enige persoon versuim om aan enige bepaling van hierdie subartikel te voldoen of dit oortree, is die goedere ooreenkomstig hierdie Wet of die Wet op Doeanebeheer aan verbeuring onderhewig.”; en
- (j) deur subartikel (10) te skrap.

Wysiging van Hoofstuk IV van Wet 91 van 1964

7. Hoofstuk IV van die Hoofwet word hierby gewysig deur die opskrif deur die volgende opskrif te vervang: 45

“HOOFSTUK IV

[DOEANE- EN AKSYNSPAKHUISE; OPSLAG] LISENSIËRING VAN, EN VERVAARDIGING VAN GOEDERE IN [DOEANE- EN], AKSYNSPAKHUISE”.

Wysiging van artikel 19 van Wet 91 van 1964, soos gewysig deur artikel 3 van Wet 95 van 1965, artikel 7 van Wet 105 van 1969, artikel 13 van Wet 45 van 1995, artikel 39 van Wet 19 van 2001 en artikel 30 van Wet 61 van 2008 50

8. Artikel 19 van die Hoofwet word hierby gewysig—
(a) deur die artikelopskrif deur die volgende artikelopskrif te vervang: 55
“[Doeane- en] Lisensieëring van aksynspakhuisse”;

- (b) by the substitution for subsection (1) of the following subsection:
“(1) The Commissioner may license [at] any place appointed for that purpose under the provisions of this Act [, **warehouses (to be known as customs and excise warehouses) approved by him for the storage of such dutiable imported or such dutiable locally-produced goods or for**] as— 5
(a) an excise manufacturing warehouse for the manufacture of such dutiable goods from such imported or such locally-produced materials or from such imported and such locally-produced materials, as [he] the Commissioner may approve in respect of [each such] that warehouse; or
(b) an excise storage warehouse for the storage of such dutiable locally-produced goods as the Commissioner may approve in respect of that warehouse.”;
- (c) by the substitution for subsection (2) of the following subsection— 15
“(2) [**Such warehouses may be licensed either for the storage of dutiable goods (to be known as customs and excise storage warehouses) or for the manufacture of dutiable goods (to be known as customs and excise manufacturing warehouses), but the**] The Commissioner may license an excise storage warehouse and [a] an excise manufacturing warehouse on the same premises provided that, if the Commissioner so requires, they are separated in a manner approved by [him] the Commissioner.”; 20
- (d) by the deletion in subsection (3) of the words “customs and”;
- (e) by the deletion in subsection (4) of the words “customs and”; 25
- (f) by the substitution in subsection (5) for the words “a customs and excise warehouse” of the words “an excise warehouse”;
- (g) by the substitution in subsection (6) for the words “a customs and excise warehouse” of the words “an excise warehouse”;
- (h) by the substitution in subsection (8) for the words “a customs and excise warehouse” of the words “an excise warehouse”; and 30
- (i) by the substitution in subsection (9) for paragraph (a) of the following paragraph:
“(a) Except with the permission of the Commissioner, which shall only be granted in circumstances which [he] on good cause shown [**considers to be**] are reasonable and subject to such conditions as [he] the Commissioner may impose in each case, no imported goods [entered for storage] delivered to an excise warehouse under an excise warehouse transit in terms of the Customs Control Act [or] and no excisable or fuel levy goods manufactured in [a customs and] an excise warehouse, excluding spirits or wine in the process of maturation or maceration, shall be retained in any [customs and] excise warehouse for a period of more than two years [from the time the imported goods were first entered for storage or] from the time the excisable or fuel levy goods were deemed to have been manufactured in terms of section 44 (2).”. 35 40

Amendment of section 19A of Act 91 of 1964, as inserted by section 40 of Act 19 of 2001 and amended by section 64 of Act 30 of 2002 and section 31 of Act 61 of 2008 45

9. Section 19A of the principal Act is hereby amended—
- (a) by the substitution for the section heading of the following section heading:
“**Special provision in respect of [customs and] excise warehouses in which excisable or fuel levy goods are manufactured or stored**”; 50
- (b) by the deletion in subsection (1)(a) and (b) of the words “customs and”, wherever they occur;
- (c) by the substitution in subsection (1)(c) for the words “a customs and excise manufacturing warehouse” of the words “an excise manufacturing warehouse”; 55
- (d) by the substitution in subsection (3) for paragraph (a) of the following paragraph:
“(a) [**When this section comes into operation the**] The excisable or fuel levy goods concerned shall not be removed to any [customs and excise] warehouse unless such warehouse is another such excise manufacturing warehouse licensed for or [a] an excise storage ware- 60

- (b) deur subartikel (1) deur die volgende subartikel te vervang:
- “(1) Die Kommissaris kan [op] enige vir daardie doel kragtens die bepalings van hierdie Wet aangewese plek[, **pakhuis**] lisensieer [(**wat as doeane- en aksynspakhuis bekend staan**) **wat deur hom goedgekeur word vir die opslag van die belasbare ingevoerde of die belasbare plaaslike geproduseerde goedere of vir**] as—
- (a) ’n aksynsvervaardigingspakhuis vir die vervaardiging van die belasbare goedere van die ingevoerde of die plaaslik geproduseerde materiale of van die ingevoerde en die plaaslik geproduseerde materiale wat [hy] die Kommissaris ten opsigte van [**elke sodanige**] daardie pakhuis goedkeur; of
- (b) ’n aksynsopslagpakhuis vir die opslag van sodanige belasbare plaaslik geproduseerde goedere wat die Kommissaris ten opsigte van daardie pakhuis goedkeur.”;
- (c) deur subartikel (2) deur die volgende subartikel te vervang:
- “(2) [**Sodanige pakhuis kan gelisensieer word òf vir die opslag van belasbare goedere (wat as doeane- en aksynsopslagpakhuis bekend staan) òf vir die vervaardiging van belasbare goedere (wat as doeane- en aksynsvervaardigingspakhuis bekend staan), maar die**] Die Kommissaris kan ’n aksynsopslagpakhuis en ’n aksynsvervaardigingspakhuis op dieselfde perseel lisensieer mits, indien die Kommissaris dit vereis, dit op ’n wyse geskei is wat deur [**hom**] die Kommissaris goedgekeur word.”;
- (d) deur in subartikels (3), (4), (5), (6) en (8) die woorde “doeane- en” te skrap; en
- (e) deur paragraaf (a) van subartikel (9) deur die volgende paragraaf te vervang:
- “(a) Behalwe met die toestemming van die Kommissaris, wat slegs verleen word in omstandighede wat [hy] op goeie gronde aangetoon redelik [ag] is en behoudens die voorwaardes wat [hy] die Kommissaris in elke geval oplê, word geen ingevoerde goedere wat [**vir opslag geklaar is**] ingevolge die Wet op Doeanebeheer onder aksynspakhuis-transito by ’n aksynspakhuis afgelewer is [**of**] en geen sinsbare of brandstofheffinggoedere wat in ’n [**doeane- en**] aksynspakhuis vervaardig is, behalwe spiritus of wyn in die proses van veroudering of weking, in enige [**doeane- en**] aksynspakhuis vir ’n tydperk langer as twee jaar vanaf [**die tydstip waarop die ingevoerde goedere die eerste keer vir opslag geklaar is of**] die tydstip waarop die sinsbare of brandstofheffinggoedere ingevolge artikel 44(2) geag vervaardig te gewees het, gehou nie.”.

Wysiging van artikel 19A van Wet 91 van 1964, soos ingevoeg deur artikel 40 van Wet 19 van 2001, en gewysig deur artikel 64 van Wet 30 van 2002 en artikel 31 van Wet 61 van 2008

9. Artikel 19A van die Hoofwet word hierby gewysig—
- (a) deur die opskrif deur die volgende opskrif te vervang:
- “**Spesiale bepaling ten opsigte van [doeane- en] aksynspakhuis waarin sinsbare of brandstofheffinggoedere vervaardig of opgeslaan word**”;
- (b) deur in subartikel (1)(a), (b) en (c) die woorde “doeane- en”, waar dit ook al voorkom, te skrap;
- (c) deur paragraaf (a) van subartikel (3) deur die volgende paragraaf te vervang:
- “(a) [**Wanneer hierdie artikel in werking tree mag die**] Die betrokke sinsbare of brandstofheffingsgoedere mag nie verwyder word na enige [**doeane- en**] aksynspakhuis nie, tensy sodanige pakhuis ’n ander sodanige aksynsvervaardigingspakhuis is wat gelisensieer is of ’n aksynsopslagpakhuis is wat vir enige spesiale of beperkte doeleinde soos beoog in subartikel (c), gelisensieer is.”;
- (d) deur paragraaf (b) van subartikel (3) te skrap; en
- (e) deur in subartikel (4)(a) die woorde “ ’n doeane- en aksynsvervaardigingspakhuis” deur die woorde “ ’n aksynsvervaardigingspakhuis” te vervang.

- house licensed for any special or limited purpose as contemplated in subsection (1).”;
- (e) by the deletion in subsection (3) of paragraph (b); and
 - (f) by the substitution in subsection (4)(a) for the words “a customs and excise manufacturing warehouse” of the words “an excise manufacturing warehouse”.

Amendment of section 20 of Act 91 of 1964, as amended by section 4 of Act 95 of 1965, section 8 of Act 105 of 1969, section 1 of Act 86 of 1982, section 6 of Act 84 of 1987, section 14 of Act 59 of 1990, section 14 of Act 45 of 1995, section 59 of Act 30 of 1998, section 41 of Act 19 of 2001 and section 88 of Act 31 of 2005

10. Section 20 of the principal Act is hereby amended—

- (a) by the substitution for the section heading of the following section heading:
“**Goods in [customs and] excise warehouses**”;
- (b) by the substitution for subsection (1) of the following subsection:

“(1) (a) Imported goods may be removed to an excise warehouse only if that warehouse is an excise manufacturing warehouse and the goods are—

 - (i) of a class or kind approved by the Commissioner for that warehouse; and
 - (ii) cleared and released in terms of the Customs Control Act for excise warehouse transit to that warehouse.

(aA) Any **[dutiable imported or]** dutiable locally-produced goods and any beverages produced from excisable spirits **[in pursuance of any permission granted under the provisions of section 31(2)]**, being goods or beverages of a class or kind approved by the Commissioner in respect of each warehouse, may be entered for storage in **[a customs and]** an excise warehouse with deferment of payment of duty, and no such goods or beverages shall be removed to or placed in **[a customs and]** an excise warehouse until they have been so entered.

(b) **[Such]** Any entry referred to in paragraph (aA) shall be deemed to be due entry in respect of such goods at the place of **[importation or]** manufacture for the purposes of this Act.”;
- (c) by the substitution in subsection (2)(a) for subparagraph (i) of the following subparagraph:

“(i) Upon the **[entry and landing]** clearance of imported goods for **[storage in]** excise warehouse transit to an excise manufacturing warehouse or the transfer of dutiable locally-produced goods to **[a customs and]** an excise warehouse or the transfer of dutiable manufactured goods from **[a customs and]** an excise manufacturing warehouse to **[a customs and]** an excise storage warehouse, the licensee of any such warehouse **[in]** to which such goods are **[stored]** removed or **[to which such goods are]** so transferred shall take and record an accurate account of such goods, which shall include, subject to any deduction that may be allowed under section 75(18), the debiting to stock of any excess found on receipt of such goods at such warehouse.”;
- (d) by the substitution in subsection (3) for the words “a customs and excise warehouse” of the words “an excise manufacturing warehouse”;
- (e) by the substitution for subsection (4) of the following subsection:

“(4) Subject to section 19A, no goods **[which have been]** stored or manufactured in **[a customs and]** an excise warehouse shall be taken or delivered from such warehouse except in accordance with the rules and upon **[due entry for any of the following purposes]**—

 - (a) due entry for home consumption and payment of any duty due thereon;
 - (b) **[rewarehousing in another customs and excise warehouse or]** due entry for removal in bond **[as provided]** in terms of section 18(1)(a);
 - (d) **[for export from customs and excise warehouse (including supply as stores for foreign-going ships or aircraft)]** clearance and release of the goods in terms of the Customs Control Act for export or for another customs procedure that allows the export of goods under that procedure.”;

Wysiging van artikel 20 van Wet 91 van 1964, soos gewysig deur artikel 4 van Wet 95 van 1965, artikel 8 van Wet 105 van 1969, artikel 1 van Wet 86 van 1982, artikel 6 van Wet 84 van 1987, artikel 14 van Wet 59 van 1990, artikel 14 van Wet 45 van 1995, artikel 59 van Wet 30 van 1998, artikel 41 van Wet 19 van 2001 en artikel 88 van Wet 31 van 2005

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10. Artikel 20 van die Hoofwet word hierby gewysig—

(a) deur die opskrif deur die volgende opskrif te vervang:

“Goedere in [doeane- en] aksynspakhuis”;

(b) deur subartikel (1) deur die volgende subartikel te vervang:

“(1) (a) Ingevoerde goedere mag na ’n aksynspakhuis verwyder word slegs indien daardie pakhuis ’n aksynsvervaardigingspakhuis is en die goedere—

(i) behoort tot ’n klas of soort wat deur die Kommissaris vir daardie pakhuis goedgekeur is; en

(ii) ingevolge die Wet op Doeanebeheer vir aksynspakhuistransito na daardie pakhuis geklaar en vrygestel is.

(aA) Enige [belasbare ingevoerde of] belasbare plaaslik geproduseerde goedere en enige drank wat [ingevolge toestemming kragtens die bepalings van artikel 31(2) verleen] van sinsbare spiritus geproduseer word, wat goedere of drank van ’n klas of soort is wat deur die Kommissaris goedgekeur is ten opsigte van elke pakhuis, kan geklaar word vir opslag in ’n [doeane- en] aksynspakhuis met uitstel van die betaling van reg en geen sodanige goedere of drank word verwyder na of geplaas in ’n [doeane- en] aksynspakhuis voordat dit aldus geklaar is nie.

(b) [Sodanige] Enige klaring in paragraaf (aA) bedoel, word by die toepassing van hierdie Wet geag ’n behoorlike klaring te wees ten opsigte van sodanige goedere by die plek van [invoer of] vervaardiging.”;

(c) deur subparagraaf (i) van subartikel (2)(a) deur die volgende subparagraaf te vervang:

“(i) By klaring [en landing] van ingevoerde goedere vir [opslag in] aksynspakhuistransito na ’n aksynsvervaardigingspakhuis of die oorpasing van belasbare plaaslik geproduseerde goedere na ’n [doeane- en] aksynspakhuis of die oorpasing van belasbare vervaardigde goedere van ’n [doeane- en] aksynsvervaardigingspakhuis na ’n [doeane- en] aksynsopslagpakhuis moet die lisensiehouer van so ’n pakhuis waar[in]heen sodanige goedere [opgeslaan] verwyder word of [waarna sodanige goedere] aldus oorgeplaas word ’n noukeurige opname van sodanige goedere doen en boekstaaf, waarby inbegrepe moet wees, behoudens ’n aftrekking wat kragtens artikel 75(18) toegelaat mag word, die debitering van die voorraad met ’n surplus wat by ontvangs van sodanige goedere by sodanige pakhuis gevind word.”;

(d) deur in subartikel (3) die woorde “ ’n doeane- en aksynspakhuis” deur die woorde “ ’n aksynsvervaardigingspakhuis” te vervang;

(e) deur subartikel (4) deur die volgende subartikel te vervang:

“(4) Behoudens artikel 19A, word geen goedere wat in ’n [doeane- en] aksynspakhuis opgeslaan of vervaardig is, uit sodanige pakhuis geneem of afgelewer nie behalwe ooreenkomstig die reëls en na [behoorlike klaring vir enige van die volgende doeleindes]—

(a) behoorlike klaring vir binnelandse verbruik en betaling van enige reg daarop verskuldig;

(b) [heropslag in ’n ander doeane- en aksynspakhuis of] behoorlike klaring vir vervoer onder waarborg [soos] ingevolge artikel 18(1)(a) [bepaal];

(d) [uitvoer uit doeane- en aksynspakhuis (met inbegrip van verskaffing as voorrade aan skepe of vliegtuie op vreemde vaart of vlug)] klaring en vrystelling van die goedere ingevolge die Wet op Doeanebeheer vir uitvoer of ’n ander doeaneprosedure ingevolge waarvan die goedere uitgevoer mag word.”;

- (f) by the substitution for subsection (4)*bis* of the following subsection:
“(4)*bis* (a) No person shall, without the written permission of the Controller, divert any goods entered for removal from or delivery to [a **customs and**] an excise warehouse, except goods entered for payment of the duty due thereon, to a destination other than the destination declared on entry of such goods or deliver or cause such goods to be delivered in the Republic except in accordance with the provisions of this Act. 5
(b) Paragraph (a) does not apply to imported goods cleared in terms of the Customs Control Act for excise warehouse transit to an excise manufacturing warehouse or to goods manufactured in an excise warehouse and cleared in terms of that Act for export under the export procedure or for another customs procedure that allows the export of goods under that procedure, and dealt with in accordance with that Act.”; 10
- (g) by the substitution in subsection (5) for the words “a customs and excise warehouse” of the words “an excise warehouse”; and 15
- (h) by the substitution in subsection (6) for the words “a storage warehouse” of the words “an excise storage warehouse”.

Amendment of section 21 of Act 91 of 1964, as amended by section 9 of Act 105 of 1969, section 44 of Act 30 of 2002, section 22 of Act 34 of 2004, section 1 of Act 10 of 2005 and section 17 of Act 21 of 2006 20

11. Section 21 of the principal Act is hereby amended—
- (a) by the substitution for the section heading of the following section heading:
“**Special [customs and] excise warehouses**”;
- (b) by the deletion in subsection (1) of the words “customs and”;
- (c) by the substitution for subsection (2) of the following subsection: 25
“(2) Unless the Commissioner otherwise indicates when licensing a special [customs and] excise warehouse for the storage or manufacture of goods, the provisions of this Act in respect of [customs and] excise [storage or manufacturing] warehouses or the storage or manufacture of goods in such warehouses, shall apply to such special warehouse and to the storage or manufacture of goods therein, as the case may be.”; 30
- (d) the deletion in subsection (3) of paragraphs (a), (b), (c) and (d); and
- (e) by the substitution in subsection (3)(e) for subparagraph (ii) of the following subparagraph: 35
“(ii) the person[, **other than the importer of duty free goods,**] who may store the goods specified in these rules in such warehouse;”.

Repeal of section 21A of Act 91 of 1964

12. Section 21A of the principal Act is hereby repealed.

Substitution of section 22 of Act 91 of 1964

13. The following section is hereby substituted for section 22 of the principal Act: 40

“Samples of goods in [a customs and] excise [warehouse] warehouses

22. The Controller may, in accordance with the rules, permit samples of goods in [a **customs and**] an excise warehouse to be taken by the licensee or the owner of such goods and may permit payment of duty thereon to be deferred until the goods from which such samples have been taken are entered for delivery from that warehouse for any purpose.”. 45

- (f) deur subartikel (4)*bis* deur die volgende subartikel te vervang:
“(4)*bis* (a) Niemand mag sonder die skriftelike toestemming van die Kontroleur enige goedere wat vir verwydering van of aflewering by ’n **[doeane- en]** aksynspakhuis geklaar is, behalwe goedere vir betaling van die reg daarop verskuldig geklaar, na ’n ander bestemming as die bestemming wat by klaring van sodanige goedere aangegee is, afwend nie, of sodanige goedere in die Republiek, behalwe in ooreenstemming met die bepalings van hierdie Wet, aflewer of laat aflewer nie. 5
(b) Paragraaf (a) is nie van toepassing op ingevoerde goedere wat ingevolge die Wet op Doeanebeheer vir aksynspakhuistransito na ’n aksynsvervaardigingspakhuis geklaar is, of op goedere wat in ’n aksynspakhuis vervaardig is en ingevolge daardie Wet geklaar is vir uitvoer onder die uitvoerprosedure of vir ’n ander doeaneprosedure ingevolge waarvan die goedere uitgevoer kan word, en waarmee ingevolge daardie Wet gehandel is, nie.”; 10
(g) deur in subartikel (5) die woorde “ ’n doeane- en aksynspakhuis” deur die woorde “ ’n aksynspakhuis” te vervang; en
(h) deur in subartikel (6) die woorde “ ’n opslagpakhuis” deur die woorde “ ’n aksynsopslagpakhuis” te vervang. 15

Wysiging van artikel 21 van Wet 91 van 1964, soos gewysig deur artikel 9 van Wet 105 van 1969, artikel 44 van Wet 30 van 2002, artikel 22 van Wet 34 van 2004, artikel 1 van Wet 10 van 2005 en artikel 17 van Wet 21 van 2006 20

11. Artikel 21 van die Hoofwet word hierby gewysig—
(a) deur die opskrif deur die volgende opskrif te vervang: 25
 “**Spesiale [doeane- en] aksynspakhuis**”;
(b) deur in subartikel (1) die woorde “doeane- en” te skrap;
(c) deur subartikel (2) deur die volgende subartikel te vervang: 30
 “(2) Tensy die Kommissaris anders aandui wanneer hy ’n spesiale **[doeane- en]** aksynspakhuis vir die opslag of vervaardiging van goedere lisensieer, is die bepalings van hierdie Wet ten opsigte van **[doeane- en]** aksyns**[opslag- of -vervaardigings]** pakhuis of die opslag of vervaardiging van goedere in sodanige pakhuis, van toepassing op so ’n spesiale pakhuis en op die opslag of vervaardiging van goedere daarin, na gelang van die geval.”;
(d) deur in subartikel (3) paragrawe (a), (b), (c) en (d) te skrap; en 35
(e) deur subparagraaf (ii) van subartikel (3)(e) deur die volgende subparagraaf te vervang:
 “(ii) die persoon[, **behalwe die invoerder van goedere vry van reg,**] wat die goedere in hierdie reëls gespesifiseer, in sodanige pakhuis mag opslaan;”. 40

Herroeping van artikel 21A van Wet 91 van 1964

12. Artikel 21A van die Hoofwet word hierby herroep.

Vervanging van artikel 22 van Wet 91 van 1964

13. Artikel 22 van die Hoofwet word hierby deur die volgende artikel vervang:
 “**Monsters van goedere in [’n doeane- en aksynspakhuis] aksynspakhuis** 45

22. Die Kontroleur kan, ooreenkomstig die reëls, toelaat dat monsters van goedere in ’n **[doeane- en]** aksynspakhuis deur die lisensiehouer of die eienaar van sodanige goedere geneem word en kan toelaat dat betaling van reg daarop uitgestel word totdat die goedere waarvan sodanige monsters geneem is, vir enige doel geklaar word vir aflewering uit daardie pakhuis.”. 50

Substitution of section 23 of Act 91 of 1964

14. The following section is hereby substituted for section 23 of the principal Act:

“[Storage or] Manufacture of prohibited goods

23. The Commissioner may allow the [storage or] manufacture in [a customs and] an excise warehouse of goods the [importation,] manufacture or disposal of which is prohibited or restricted under any law, provided such goods are [stored or] manufactured in such warehouse for export or supply as stores for foreign-going ships or aircraft only.”. 5

Repeal of section 24 of Act 91 of 1964

15. Section 24 of the principal Act is hereby repealed. 10

Amendment of section 25 of Act 91 of 1964, as substituted by section 16 of Act 45 of 1995

16. Section 25 of the principal Act is hereby amended—
(a) by the substitution for the section heading of the following section heading: 15
 “Sorting, packing, etc., in [customs and] excise storage warehouses”; and
(b) by the substitution for the words “a customs and excise storage warehouse” of the words “an excise storage warehouse”.

Amendment of section 26 of Act 91 of 1964, as substituted by section 1 of Act 89 of 1983 and amended by section 17 of Act 45 of 1995 20

17. Section 26 of the principal Act is hereby amended by the substitution in subsection (1)(a) for the words “a customs and excise warehouse” of the words “an excise warehouse”.

Amendment of section 27 of Act 91 of 1964, as amended by section 10 of Act 105 of 1969, section 7 of Act 84 of 1987, section 15 of Act 59 of 1990 and section 18 of Act 45 of 1995 25

18. Section 27 of the principal Act is hereby amended—
(a) by the substitution for the section heading of the following section heading: 30
 “Special provisions in respect of [customs and] excise manufacturing warehouses”;
(b) by the substitution for subsection (1) of the following subsection: 35
 “(1) Subject to the provisions of this Act, goods liable to excise duty or fuel levy may not be manufactured except in terms of this section and except in [a customs and] an excise manufacturing warehouse licensed under this Act: Provided that spirits distilled by agricultural distillers shall be excluded from the requirement of manufacture in [a customs and] an excise manufacturing warehouse and that excisable goods may with the permission of the Commissioner be manufactured in a special [customs and] excise warehouse licensed under this Act.”; 40
(c) by the deletion in subsection (2) of the words “customs and”; 40
(d) by the substitution for subsection (3) of the following subsection: 45
 “(3) Any dutiable goods brought into and intended for use in [a customs and] an excise manufacturing warehouse in the manufacture of goods liable to excise duty or fuel levy shall be [entered for home consumption] cleared for home use in terms of the Customs Control Act, and any duty due thereon (including customs duty) shall be paid prior to such use: Provided that if such dutiable goods consists of imported goods removed to an excise warehouse under excise warehouse transit in terms of the Customs Control Act, only customs duty due on the goods must be paid prior to such use.” 50

Vervanging van artikel 23 van Wet 91 van 1964

14. Artikel 23 van die Hoofwet word hierby deur die volgende artikel vervang:

“[Opslag of] Vervaardiging van verbode goedere

23. Die Kommissaris kan die [opslag of] vervaardiging van goedere waarvan die [invoer of] vervaardiging of van die hand sit kragtens enige wet verbied of beperk word, in ’n [doeane- en] aksynspakhuis toelaat, mits sodanige goedere in sodanige pakhuis [opgeslaan of] vervaardig word slegs vir uitvoer of verskaffing as voorrade aan skepe of vliegtuie op buitelandse vaart of vlug.” 5

Herroeping van artikel 24 van Wet 91 van 1964

15. Artikel 24 van die Hoofwet word hierby herroep. 10

Wysiging van artikel 25 van Wet 91 van 1964, soos vervang deur artikel 16 van Wet 45 van 1995

16. Artikel 25 van die Hoofwet word hierby gewysig—
(a) deur die opskrif deur die volgende opskrif te vervang: 15
“Sortering, verpakking, ens., in [doeane- en] aksynsopslagpakhuis”; en
(b) deur die woorde “ ’n doeane- en aksynsopslagpakhuis” deur die woorde “ ’n aksynsopslagpakhuis” te vervang.

Wysiging van artikel 26 van Wet 91 van 1964, soos vervang deur artikel 1 van Wet 89 van 1983 en gewysig deur artikel 17 van Wet 45 van 1995

17. Artikel 26 van die Hoofwet word hierby gewysig deur in subartikel (1)(a) die woorde “ ’n doeane- en aksynspakhuis” deur die woorde “ ’n aksynspakhuis” te vervang.

Wysiging van artikel 27 van Wet 91 van 1964, soos gewysig deur artikel 10 van Wet 105 van 1969, artikel 7 van Wet 84 van 1987, artikel 15 van Wet 59 van 1990 en artikel 18 van Wet 45 van 1995

18. Artikel 27 van die Hoofwet word hierby gewysig—
(a) deur die opskrif deur die volgende opskrif te vervang: 30
“Spesiale bepalinge ten opsigte van [doeane- en] aksyns-vervaardigingspakhuis”;
(b) deur subartikel (1) deur die volgende subartikel te vervang:
“(1) Behoudens die bepalinge van hierdie Wet, mag goedere wat onderhewig is aan aksynsreg[,] of brandstofheffing nie vervaardig word behalwe ingevolge hierdie artikel en behalwe in ’n [doeane- en] aksynsvervaardigingspakhuis wat ingevolge hierdie Wet gelisensieer is nie: Met dien verstande dat spiritus wat deur landboudistilleerders gedistilleer word, uitgesluit is van die vereiste van vervaardiging in ’n [doeane- en] aksynsvervaardigingspakhuis en dat synsbare goedere met die toestemming van die Kommissaris in ’n spesiale [doeane- en] aksynspakhuis wat ingevolge hierdie Wet gelisensieer is, vervaardig mag word.”; 40
(c) deur in subartikel (2) die woorde “doeane- en” te skrap;
(d) deur subartikel (3) deur die volgende subartikel te vervang: 45
“(3) Enige belasbare goedere wat in ’n [doeane- en] aksynsvervaardigingspakhuis ingebring word en bestem is vir gebruik daarin by die vervaardiging van goedere wat aan aksynsreg of brandstofheffing onderhewig is, moet ingevolge die Wet op Doeanebeheer vir [binnelandse verbruik] binnelandse gebruik geklaar word en enige reg verskuldig daarop (insluitend doeanereg) moet voor sodanige gebruik betaal word: Met dien verstande dat indien sodanige belasbare goedere bestaan uit ingevoerde goedere wat ingevolge die Wet | 50

- (e) by the substitution for subsection (4) of the following subsection:
“(4) No manufacturing of goods shall take place in [a customs and] an excise manufacturing warehouse until all premises and plant intended for use in connection with such manufacturing and the purpose for which they are to be used have been approved by and registered in terms of this Act with the Commissioner.”;
- (f) by the deletion in subsection (6) of the words “customs and”;
- (g) by the substitution in subsection (7)(a) for the words “a customs and excise manufacturing warehouse” of the words “an excise manufacturing warehouse”;
- (h) by the substitution in subsection (9) for the words “a customs and excise manufacturing warehouse” of the words “an excise manufacturing warehouse”; and
- (i) by the substitution in subsection (11) for the words “a customs and excise manufacturing warehouse” of the words “an excise manufacturing warehouse”.

Amendment of section 35 of Act 91 of 1964, as amended by section 3 of Act 103 of 1972 and section 23 of Act 45 of 1995

19. Section 35 of the principal Act is hereby amended by the deletion of the words “customs and” wherever they occur.

Amendment of section 35A of Act 91 of 1964, as inserted by section 5 of Act 112 of 1977 and amended by section 24 of Act 45 of 1995 and section 135 of Act 45 of 2003

20. Section 35A of the principal Act is hereby amended—

- (a) by the substitution in subsection (1) for paragraph (b) of the following paragraph:
“(b) distinguishing marks or numbers in addition to the stamp impression referred to in subsection (2) which must or must not appear on containers of cigarettes and cigarette tobacco removed from [a customs and] an excise warehouse for home consumption or for export under the export procedure in terms of the Customs Control Act or any other customs procedure in terms of that Act that allows the export of goods under that procedure;”;
- (b) by the substitution in subsection (2) for the words preceding paragraph (a) of the following words:
“No licensee may remove any cigarettes or allow any cigarettes to be removed from [a customs and] an excise warehouse unless—”;
- (c) by the substitution in subsection (2) for paragraph (b) of the following paragraph:
“(b) if removed for export under the export procedure or any other customs procedure that allows the export of goods under that procedure, such stamp impression does not appear on the containers; and”;
- (d) by the deletion in subsection (3) of the words “customs and”.

Amendment of section 36 of Act 91 of 1964, as substituted by section 25 of Act 45 of 1995 and amended by section 2 of Act 44 of 1996 and section 49 of Act 53 of 1999

21. Section 36 of the principal Act is hereby amended by the substitution in subsection (2) for paragraph (e) of the following paragraph:

- “(e) If beer in bulk is removed [in bond] from [a customs and] an excise manufacturing warehouse otherwise than under an entry for home consumption in terms of this Act or a clearance for export in terms of the Customs Control Act, the alcoholic strength by volume shall be tested before removal from the warehouse and recorded on all documents of removal and reflected in the records required to be kept in terms of the rules.”.

Amendment of section 36A of Act 91 of 1964, as inserted by section 11 of Act 105 of 1969, substituted by section 16 of Act 59 of 1990 and amended by section 2 of Act 98 of 1993 and section 26 of Act 45 of 1995

22. Section 36A of the principal Act is hereby amended by the deletion of the words “customs and” wherever they occur.

op Doeanebeheer onder aksynspakhuistransito na 'n aksynspakhuis verwyder is, slegs doeanereg verskuldig op die goedere voor sodanige gebruik betaal moet word.”;

- (e) deur subartikel (4) deur die volgende subartikel te vervang: 5
“(4) Geen vervaardiging van goedere vind in 'n [doeane- en] aksynsvervaardigingspakhuis plaas voordat alle persele en installasies wat vir gebruik in verband met sodanige vervaardiging bestem is en die doel waarvoor dit gebruik staan te word, deur die Kommissaris goedgekeur en ingevolge hierdie Wet by hom geregistreer is nie.”; en
- (f) deur in subartikels (6), (7)(a), (9) en (11) die woorde “doeane- en” te skrap. 10

Wysiging van artikel 35 van Wet 91 van 1964, soos gewysig deur artikel 3 van Wet 103 van 1972 en artikel 23 van Wet 45 van 1995

19. Artikel 35 van die Hoofwet word hierby gewysig deur die woorde “doeane- en”, waar dit ook al voorkom, te skrap.

Wysiging van artikel 35A van Wet 91 van 1964, soos ingevoeg deur artikel 5 van Wet 112 van 1977 en gewysig deur artikel 24 van Wet 45 van 1995 en artikel 135 van Wet 45 van 2003 15

20. Artikel 35A van die Hoofwet word hierby gewysig—

- (a) deur paragraaf (b) van subartikel (1) deur die volgende paragraaf te vervang: 20
“(b) onderskeidende merke en nommers wat benewens die stempelafdruk in subartikel (2) bedoel moet of nie moet verskyn nie, op die houers van sigarette en sigarettabak wat uit 'n [doeane- en] aksynspakhuis verwyder word vir binnelandse verbruik of vir uitvoer onder die uitvoerprosedure ingevolge die Wet op Doeanebeheer of enige ander doeaneprosedure ingevolge daardie Wet ingevolge waarvan goedere uitgevoer kan word, [verwyder word, moet of nie moet verskyn nie];”;
- (b) deur in subartikel (2) die woorde wat paragraaf (a) voorafgaan deur die volgende woorde te vervang: 25
“Geen lisensiehouer mag sigarette vanuit 'n [doeane- en] aksynspakhuis verwyder of toelaat dat dit daaruit verwyder word nie, tensy—”;
- (c) deur paragraaf (b) van subartikel (2) deur die volgende paragraaf te vervang: 30
“(b) indien verwyder vir uitvoer onder die uitvoerprosedure of enige ander prosedure ingevolge waarvan goedere uitgevoer kan word, sodanige stempelafdruk nie op die houers verskyn nie; en”;
- (d) deur in subartikel (3) die woorde “doeane- en” te skrap. 35

Wysiging van artikel 36 van Wet 91 van 1964, soos vervang deur artikel 25 van Wet 45 van 1995 en gewysig deur artikel 2 van Wet 44 van 1996 en artikel 49 van Wet 53 van 1999

21. Artikel 36 van die Hoofwet word hierby gewysig deur paragraaf (e) van subartikel (2) deur die volgende paragraaf te vervang: 40
“(e) Indien bier in grootmaat [onder waarborg] verwyder word vanuit 'n [doeane- en] aksynsvervaardigingspakhuis, andersins as kragtens 'n klaring vir binnelandse verbruik ingevolge hierdie Wet of 'n klaring vir uitvoer ingevolge die Wet op Doeanebeheer, word die alkoholsterkte volgens volume voor verwydering vanuit die pakhuis getoets en op alle dokumente van verwydering aangeteken en in die rekords wat ingevolge die reëls gehou moet word, aangedui.”. 45

Wysiging van artikel 36A van Wet 91 van 1964, soos ingevoeg deur artikel 11 van Wet 105 van 1969, vervang deur artikel 16 van Wet 59 van 1990 en gewysig deur artikel 2 van Wet 98 van 1993 en artikel 26 van Wet 45 van 1995 50

22. Artikel 36A van die Hoofwet word hierby gewysig deur die woorde “doeane- en”, waar dit ook al voorkom, te skrap.

Amendment of section 37 of Act 91 of 1964, as amended by section 8 of Act 95 of 1965, section 12 of Act 105 of 1969, section 7 of Act 98 of 1980, section 8 of Act 84 of 1987, section 17 of Act 59 of 1990, section 27 of Act 45 of 1995 and section 61 of Act 30 of 1998

23. Section 37 of the principal Act is hereby amended by the substitution for the words “a customs and excise warehouse”, wherever they occur, of the words “an excise warehouse”. 5

Amendment of section 37A of Act 91 of 1964, as substituted by section 50 of Act 53 of 1999 and as amended by section 122 of Act 60 of 2001

24. Section 37A of the principal Act is hereby amended— 10
- (a) by the deletion in subsection (1)(a) of the words “customs and”;
 - (b) by the substitution in subsection (2)(b) for the words “a customs and excise warehouse” of the words “an excise warehouse”;
 - (c) by the deletion in subsection (3)(d) of the words “customs and”;
 - (d) by the deletion in subsection (7)(a) of the words “customs and”; 15
 - (e) by the substitution in subsection (7)(b)(i) for the words “a customs and excise warehouse” of the words “an excise warehouse”;
 - (f) by the deletion in subsection (7)(d) of the words “customs and”; and
 - (g) by the substitution in subsection (9)(e)(i) for the words “a customs and excise warehouse” of the words “an excise warehouse”. 20

Amendment of section 38 of Act 91 of 1964, as amended by section 13 of Act 105 of 1969, section 5 of Act 71 of 1975, section 4 of Act 105 of 1976, section 2 of Act 89 of 1983, section 9 of Act 84 of 1987, section 18 of Act 59 of 1990, section 28 of Act 45 of 1995, section 3 of Act 44 of 1996, section 123 of Act 60 of 2001, section 91 of Act 60 of 2008 and section 32 of Act 61 of 2008 25

25. Section 38 of the principal Act is hereby amended—
- (a) by the deletion of subsections (1) and (3);
 - (b) by the substitution for subsection (4) of the following subsection:
“(4) (a) The Commissioner may by rule permit any excisable goods or fuel levy goods [, and any class or kind of imported goods,] which he may specify by rule, to be removed from [a customs and] an excise warehouse on the issuing by the owner of such goods of a prescribed certificate or an invoice or other document prescribed or approved by the Commissioner, and the payment of duty on such goods at a time and in a manner specified by rule, and such certificate, invoice or other document, shall for the purposes of section 20(4), and subject to the provisions of section 39(2A), be deemed to be a due entry from the time of removal of those goods from the [customs and] excise warehouse. 30
(b) No such goods may be removed from [a customs and] an excise warehouse or appropriated for use by the owner prior to or without the issuing of such certificate, invoice or other document: Provided that goods destined for export must before removal from the warehouse be cleared in terms of the Customs Control Act for export or another customs procedure that allows the export of goods under that customs procedure.”; and 35
40
 - (c) the deletion of subsections (5) and (6). 45

Repeal of section 38A of Act 91 of 1964

26. Section 38A of the principal Act is hereby repealed.

Amendment of section 39 of Act 91 of 1964, as amended by section 1 of Act 85 of 1968, section 14 of Act 105 of 1969, section 1 of Act 93 of 1978, section 4 of Act 110 of 1979, sections 8 and 15 of Act 98 of 1980, section 10 of Act 84 of 1987, section 3 of Act 69 of 1988, section 19 of Act 59 of 1990 and section 29 of Act 45 of 1995 50

27. Section 39 of the principal Act is hereby amended—
- (a) by the substitution for the heading of the following heading:

Wysiging van artikel 37 van Wet 91 van 1964, soos gewysig deur artikel 8 van Wet 95 van 1965, artikel 12 van Wet 105 van 1969, artikel 7 van Wet 98 van 1980, artikel 8 van Wet 84 van 1987, artikel 17 van Wet 59 van 1990, artikel 27 van Wet 45 van 1995 en artikel 61 van Wet 30 van 1998

23. Artikel 37 van die Hoofwet word hierby gewysig deur die woorde “ ’n doeane- en aksynspakhuis” deur die woorde “ ’n aksynspakhuis”, waar dit ook al voorkom, te vervang. 5

Wysiging van artikel 37A van Wet 91 van 1964, soos vervang deur artikel 50 van Wet 53 van 1999 en soos gewysig deur artikel 122 van Wet 60 van 2001

24. Artikel 37A van die Hoofwet word hierby gewysig— 10
- (a) deur in subartikel (1)(a) die woorde “doeane- en” te skrap;
 - (b) deur in subartikel (2)(b) die woorde “ ’n doeane- en aksynspakhuis” deur die woorde “ ’n aksynspakhuis” te vervang;
 - (c) deur in subartikel (3)(d) die woorde “doeane- en” te skrap;
 - (d) deur in subartikel (7)(a) die woorde “doeane- en” te skrap; 15
 - (e) deur in subartikel (7)(b)(i) die woorde “ ’n doeane- en aksynspakhuis” deur die woorde “ ’n aksynspakhuis” te vervang;
 - (f) deur in subartikel (7)(d) die woorde “doeane- en” te skrap; en
 - (g) deur in subartikel (9)(e)(i) die woorde “ ’n doeane- en aksynspakhuis” deur die woorde “ ’n aksynspakhuis” te vervang. 20

Wysiging van artikel 38 van Wet 91 van 1964, soos gewysig deur artikel 13 van Wet 105 van 1969, artikel 5 van Wet 71 van 1975, artikel 4 van Wet 105 van 1976, artikel 2 van Wet 89 van 1983, artikel 9 van Wet 84 van 1987, artikel 18 van Wet 59 van 1990, artikel 28 van Wet 45 van 1995, artikel 3 van Wet 44 van 1996, artikel 123 van Wet 60 van 2001, artikel 91 van Wet 60 van 2008 en artikel 32 van Wet 61 van 2008 25

25. Artikel 38 van die Hoofwet word hierby gewysig—
- (a) deur subartikels (1) en (3) te skrap;
 - (b) deur subartikel (4) deur die volgende subartikel te vervang: 30
 - “(4) (a) Die Kommissaris kan by reël toelaat dat enige sinsbare goedere of brandstofheffinggoedere [**en enige klas of soort ingevoerde goedere**] wat hy by reël vermeld, van ’n [**doeane- en**] aksynspakhuis verwyder word wanneer die eienaar van daardie goedere ’n voorgeskrewe sertifikaat, of ’n faktuur of ander dokument deur die Kommissaris voorgeskryf of goedgekeur, uitreik en dat reg op sodanige goedere op ’n tydstip en op ’n wyse by reël vermeld, betaal word, en sodanige sertifikaat, faktuur of ander dokument word by die toepassing van artikel 20(4), en behoudens die bepalings van artikel 39(2A), geag ’n behoorlike klaring te wees vanaf die tydstip van verwydering van daardie goedere van die [**doeane- en**] aksynspakhuis. 35
 - (b) Geen sodanige goedere mag voor of sonder die uitreiking van sodanige sertifikaat, faktuur of ander dokument van ’n [**doeane- en**] aksynspakhuis verwyder of deur die eienaar vir gebruik aangewend word nie: Met dien verstande dat goedere bestem vir uitvoer voor verwydering vanuit die pakhuis ingevolge die Wet op Doeanebeheer vir uitvoer of ’n ander prosedure ingevolge waarvan die goedere uitgevoer kan word, geklaar moet word.”; en 40
 - (c) deur subartikels (5) en (6) te skrap. 45

Herroeping van artikel 38A van Wet 91 van 1964

26. Artikel 38A van die Hoofwet word hierby herroep. 50

Wysiging van artikel 39 van Wet 91 van 1964, soos gewysig deur artikel 1 van Wet 85 van 1968, artikel 14 van Wet 105 van 1969, artikel 1 van Wet 93 van 1978, artikel 4 van Wet 110 van 1979, artikels 8 en 15 van Wet 98 van 1980, artikel 10 van Wet 84 van 1987, artikel 3 van Wet 69 van 1988, artikel 19 van Wet 59 van 1990 en artikel 29 van Wet 45 van 1995 55

27. Artikel 39 van die Hoofwet word hierby gewysig—
- (a) deur die opskrif deur die volgende opskrif te vervang:

“[Importer and exporter to produce documents and pay] Payment of duties”;

- (b) by the substitution for subsection (1) of the following subsection: 5
 “(1) A duty on any excisable goods, fuel levy goods, Road Accident Fund levy goods or environmental levy goods imported into the Republic must be paid in accordance with the Customs Duty Act as applied in terms of section 43B.”;
- (c) by the deletion of subsection (2);
- (d) by the substitution in subsection (2A)(a) for the words “a customs and excise warehouse” of the words “an excise warehouse”; 10
- (e) by the deletion of subsection (2B); and
- (f) by the substitution for subsection (3) of the following subsection: 15
 “(3) The Commissioner may by rule specify the manner in which validating bills of entry referred to in subsection (2A) for goods of any such class or kind as may be specified in such rule[, or goods imported or exported in such manner or such circumstances as may be so specified,] shall be delivered.”.

Repeal of sections 39A, 39B, 39C and 39D of Act 91 of 1964

28. Sections 39A, 39B, 39C and 39D of the principal Act are hereby repealed.

Amendment of section 40 of Act 91 of 1964, as amended by section 9 of Act 95 of 1965, section 6 of Act 71 of 1975, section 5 of Act 105 of 1976, section 2 of Act 93 of 1978, section 4 of Act 86 of 1982, section 3 of Act 89 of 1983, section 11 of Act 84 of 1987, section 30 of Act 45 of 1995 and section 35 of Act 61 of 2008

29. Section 40 of the principal Act is hereby amended—

- (a) by the substitution for subsection (1) of the following subsection: 25
 “(1) No entry of goods in an excise warehouse for home consumption or for removal in bond in terms of section 18(1)(a) shall be valid unless—
 [(a) in the case of imported or exported goods, the description and particulars of the goods and the marks and particulars of the packages declared in that entry correspond with the description and particulars of the goods and the marks and particulars of the packages as reported in terms of section seven or twelve or in any certificate, permit or other document, by which the importation or exportation of those goods is authorised;] 30
 (b) the goods have been properly described in the entry by the denomination and with the characters, tariff heading and item numbers and circumstances according to which they are charged with duty or are admitted under any provision of this Act [or are permitted to be imported or exported]; 40
 (c) the true value of the goods on which duty is leviable or which is required to be declared under the provisions of this Act [and the true territory of origin, territory of export and means of carriage have] has been declared;
 (d) in the case of goods purchased by or sold, consigned or disposed of to any person in the Republic, a correct and sufficient invoice thereof, as prescribed, has been produced to the Controller;
 (e) the correct duty due has been paid in the case of goods entered for home consumption [; Provided that no bill of entry shall be invalid by reason of any deferment referred to in the proviso to section 39(1)(b)].” 50
(b) by the substitution for subsection (2) of the following subsection: 55
 “(2) Goods taken or delivered or removed by virtue of an entry which is not valid out of any **[ship, aircraft, vehicle, transit shed, container terminal, container depot, customs and]** excise warehouse or other place where they have been deposited with the sanction of the Controller,

“[Invoerder en uitvoerder moet dokumente voorlê en] Betaling van regte [betaal]”;

- (b) deur subartikel (1) deur die volgende subartikel te vervang: 5
“(1) ’n Reg op enige synsbare goedere, brandstofheffinggoedere, Padongelukfondsheffinggoedere of omgewingsheffinggoedere in die Republiek ingevoer, moet ooreenkomstig die Wet op Doeanereg soos ingevolge artikel 43B toegepas, betaal word.”;
- (c) deur subartikel (2) te skrap;
- (d) deur in subartikel (2A)(a) die woorde “ ’n doeane- en aksynspakhuis” deur die woorde “ ’n aksynspakhuis” te vervang; 10
- (e) deur subartikel (2B) te skrap; en
- (f) deur subartikel (3) deur die volgende subartikel te vervang: 15
“(3) Die Kommissaris kan by reël die wyse bepaal waarop bekragtigende klaringsbriewe bedoel in subartikel (2A) voorgelê moet word vir goedere van so ’n klas of soort soos in sodanige reël bepaal [of goedere wat op die wyse of onder die omstandighede soos aldus bepaal, ingevoer of uitgevoer word].”.

Herroeping van artikels 39A, 39B, 39C en 39D van Wet 91 van 1964

28. Artikels 39A, 39B, 39C en 39D van die Hoofwet word hierby herroep.

Wysiging van artikel 40 van Wet 91 van 1964, soos gewysig deur artikel 9 van Wet 95 van 1965, artikel 6 van Wet 71 van 1975, artikel 5 van Wet 105 van 1976, artikel 2 van Wet 93 van 1978, artikel 4 van Wet 86 van 1982, artikel 3 van Wet 89 van 1983, artikel 11 van Wet 84 van 1987, artikel 30 van Wet 45 van 1995 en artikel 35 van Wet 61 van 2008 20

29. Artikel 40 van die Hoofwet word hierby gewysig— 25

- (a) deur subartikel (1) deur die volgende subartikel te vervang: 25
“(1) Geen klaringsbrief van goedere in ’n aksynspakhuis vir binnelandse verbruik of vir verwydering onder waarborg ingevolge artikel 18(1)(a) is geldig nie, tensy—
[(a) in die geval van ingevoerde of uitgevoerde goedere, die beskrywing en besonderhede van die goedere en die merke en besonderhede van die pakke verklaar in daardie klaringsbrief ooreenstem met die beskrywing en besonderhede van die goedere en die merke en besonderhede van die pakke soos gerapporteer ooreenkomstig artikel sewe of twaalf of in enige sertifikaat, permit of ander dokument, waarby die invoer of uitvoer van daardie goedere gemagtig word;] 30
(b) die goedere in die klaringsbrief behoorlik beskryf is volgens die benaming en die kenmerke, tariefpos en itemnommers en omstandighede waarvolgens reg daarop hefbaar is, of waarvolgens dit kragtens enige bepaling van hierdie Wet deurgelaat word **[of toegelaat word om ingevoer of uitgevoer te word];** 35
(c) die juiste waarde van die goedere waarop reg hefbaar is of wat kragtens die bepalings van hierdie Wet verklaar moet word **[en die juiste gebied van oorsprong, gebied van uitvoer en wyse van vervoer]**, verklaar is; 40
(d) in die geval van goedere aangekoop deur of verkoop, versend of van die hand gesit aan enigiemand in of buite die Republiek, ’n juiste en voldoende faktuur daarvan, soos voorgeskryf, aan die Kontroleur voorgelê is; 45
(e) die korrekte reg verskuldig, betaal is in die geval van goedere wat vir binnelandse verbruik geklaar word: **Met dien verstande dat geen klaringsbrief ongeldig is nie omrede enige uitstel in die voorbehoudsbepaling by artikel 39(1)(b) bedoel.**”]; 50
- (b) deur subartikel (2) deur die volgende subartikel te vervang: 55
“(2) Goedere kragtens ’n ongeldige klaring geneem of afgelewer of verwyder uit ’n [skip, vliegtuig, voertuig, deurvoerloods, houer-eindpunt, houerdepot, doeane- en] aksynspakhuis of ander plek waar dit met die toestemming van die Kontroleur geplaas is, word geag

shall be deemed to be goods **[landed or]** taken without due entry thereof: Provided that if such goods are included in any entry embracing more than one package, and it is shown that the invalidity arose without wilful default or negligence of anyone connected with the goods, and that such invalidity does not exist as to all the packages in that entry then only the packages not validly entered shall be deemed to have been **[landed or]** taken without due entry.”; 5

- (c) by the substitution in subsection (3) for paragraph (a) of the following paragraph:

“(a) Subject to the provisions of sections 76 and 77 and on such conditions as the Commissioner may impose and on payment of such fees as **[he]** the Commissioner may prescribe by rule— 10

- (i) **[an importer or exporter or]** a manufacturer of goods who enters goods in an excise warehouse for home consumption or removal in bond in terms of section 18(1)(a) shall on discovering that a bill of entry delivered by him or her— 15

(aa) does not in every respect comply with section 39; or

(bb) is invalid in terms of subsection (1) of this section,

adjust that bill of entry without delay by means of—

(A) a voucher of correction; or 20

(B) cancellation of such bill of entry and substitution of a fresh bill of entry; or

(C) in such other manner as the Commissioner may prescribe; or

- (ii) if—

(aa) a bill of entry has been passed in error by reason of duty having been paid on goods intended for storage or manufacture in **[a customs and]** an excise warehouse under section 20 or for purposes of use under rebate of duty under section 75; or 25

(bb) **[an importer, exporter or]** a manufacturer who entered the goods, on good cause shown, requests substitution thereof by another bill of entry in circumstances other than those contemplated in item (aa), 30

the Commissioner may allow the **[importer, exporter or]** manufacturer concerned to adjust that bill of entry by substitution of a fresh bill of entry and cancellation of the original bill of entry, provided such goods, where a rebate of duty is being claimed, qualified at the time the duty was paid in all respects for that rebate: 35

Provided that acceptance of such voucher or fresh bill of entry shall not indemnify such **[importer, exporter or]** manufacturer against any fine or penalty provided for in this Act.”; and 40

- (d) by the substitution in subsection (3)(aA)(i) for the words “a customs and excise warehouse” of the words “an excise warehouse”.

Amendment of section 41 of Act 91 of 1964, as amended by section 15 of Act 105 of 1969, section 6 of Act 112 of 1977, section 3 of Act 93 of 1978, section 5 of Act 86 of 1982, section 2 of Act 85 of 1986, section 12 of Act 84 of 1987, section 20 of Act 59 of 1990, sections 31 and 41 of Act 45 of 1995, section 17 of Act 32 of 2005 and section 22 of Act 21 of 2006 45

30. Section 41 of the principal Act is hereby amended— 50

- (a) by the substitution for subsection (1) of the following subsection:

“(1) The **[exporter of any goods imported into or exported from the Republic or the]** owner of any excisable goods, **[or]** fuel levy goods, Road Accident Fund goods or environmental levy goods manufactured in any **[customs and]** excise warehouse shall render a true, correct and sufficient invoice [,] and certificate of value **[and certificate of origin]** of such goods in such form and declaring such particulars of such goods as may be prescribed in the rules and as may be necessary to make a valid entry of such goods and shall furnish such additional information in connection with such invoice, certificate, particulars or goods as the Commissioner may, for the purposes of this Act, require at any time: 55 60

goedere te wees wat sonder behoorlike klaring daarvan **[geland of]** geneem is: Met dien verstande dat as die goedere inbegrepe is by 'n klaring wat op meer as een pak betrekking het, en daar bewys word dat die ongeldigheid ontstaan het sonder opsetlike versuim of nalatigheid van iemand wat met die goedere te doen het, en dat die ongeldigheid nie al die in daardie klaringsbrief vermelde pakke raak nie, slegs dié pakke wat nie geldig geklaar is nie geag word sonder behoorlike klaring **[geland of]** geneem te gewees het.”;

(c) deur paragraaf (a) van subartikel (3) deur die volgende paragraaf te vervang:
“(a) Behoudens die bepalings van artikels 76 en 77 en op die voorwaardes wat die Kommissaris oplê en teen betaling van die gelde wat **[hy]** die Kommissaris by reël voorskryf—

(i) moet **[’n invoerder of uitvoerder of]** ’n vervaardiger van goedere wat goedere in ’n aksynspakhuis vir binnelandse verbruik of verwydering onder waarborg ingevolge artikel 18(1)(a) klaar, wat te wete kom dat ’n klaringsbrief deur hom of haar afgelewer—

(aa) nie in elke opsig artikel 39 nakom nie; of
(bb) ongeldig ingevolge subartikel (1) van hierdie artikel is, daardie klaringsbrief sonder versuim regstel deur middel van—

(A) ’n verbeteringsbewys;
(B) intrekking van sodanige klaringsbrief en vervanging deur ’n nuwe klaringsbrief; of
(C) op die ander wyse wat die Kommissaris voorskryf; of

(ii) indien—

(aa) ’n klaringsbrief per abuis voorgelê is omrede reg betaal is op goedere bestem vir opslag of vervaardiging in ’n **[doeane-en]** aksynspakhuis kragtens artikel 20 of vir doeleindes of gebruik met korting op reg kragtens artikel 75; of

(bb) ’n **[invoerder, uitvoerder of]** vervaardiger wat die goedere geklaar het, op goeie gronde aangetoon, vervanging daarvan versoek deur ’n ander klaringsbrief in omstandighede buiten die omstandighede in item (aa) beoog,

kan die Kommissaris die betrokke **[invoerder, uitvoerder of]** vervaardiger toelaat om daardie klaringsbrief reg te stel deur vervanging deur ’n nuwe klaringsbrief en intrekking van die oorspronklike klaringsbrief, mits sodanige goedere, waar op ’n korting op reg aanspraak gemaak word, op die tydstip waarop die reg betaal is in alle opsigte vir daardie korting in aanmerking gekom het:

Met dien verstande dat aanvaarding van sodanige bewys of nuwe klaringsbrief nie sodanige **[invoerder of uitvoerder of]** vervaardiger teen enige boete of pene waarvoor in hierdie Wet voorsiening gemaak word, vrywaar nie.”; en

(d) deur in subartikel (3)(aA)(i) die woorde “ ’n doeane- en aksynspakhuis” deur die woorde “ ’n aksynspakhuis” te vervang.

Wysiging van artikel 41 van Wet 91 van 1964, soos gewysig deur artikel 15 van Wet 105 van 1969, artikel 6 van Wet 112 van 1977, artikel 3 van Wet 93 van 1978, artikel 5 van Wet 86 van 1982, artikel 2 van Wet 85 van 1986, artikel 12 van Wet 84 van 1987, artikel 20 van Wet 59 van 1990, artikels 31 en 41 van Wet 45 van 1995, artikel 17 van Wet 32 van 2005 en artikel 22 van Wet 21 van 2006

30. Artikel 41 van die Hoofwet word hierby gewysig—

(a) deur subartikel (1) deur die volgende subartikel te vervang:

“(1) Die **[uitvoerder van goedere ingevoer in of uitgevoer uit die Republiek of die]** eienaar van synsbare goedere, **[of]** brandstofheffinggoedere, Padongelukfondsheffinggoedere of omgewingsheffinggoedere in ’n **[doeane-en]** aksynspakhuis vervaardig, moet ’n ware, juiste en voldoende faktuur[, en waardesertifikaat **[en herkoms-sertifikaat]** van sodanige goedere verskaf, in die vorm en met verklaring van die besonderhede van sodanige goedere soos in die reëls voorgeskryf en soos nodig is om ’n geldige klaring van sodanige goedere te doen, en

Provided that different requirements may be prescribed in the rules in respect of invoices and certificates relating to goods of different classes or kinds or goods to which different circumstances specified in the rules apply.”;

- (b) by the substitution for subsection (2) of the following subsection: 5
“(2) Every [exporter or] manufacturer shall allocate to any goods of a class or kind specified in the rules for the purposes of this subsection and [exported to or from or] manufactured in the Republic a distinctive and permanent identification number, code, description, character or other mark in such manner and in accordance with such method as may be prescribed in the rules and such number, code, description, character or other mark shall be quoted or reproduced in all prescribed invoices relating to such goods and in all such other documents relating to such goods as may be specified in the rules.”; and 10
- (c) by the deletion of subsections (3) and (4). 15

Repeal of sections 42 and 43 of Act 91 of 1964

31. Sections 42 and 43 of the principal Act are hereby repealed.

Insertion of sections 43A and 43B in Act 91 of 1964

32. The following sections are hereby inserted in the principal Act after section 43:

“Excise Tariff 20

43A. There is an Excise Tariff consisting of the Schedules to this Act to the extent that they specify—

- (a) the excise duties, fuel levies, Road Accident Fund levies and environmental levies that are for purposes of this Act in force;
- (b) the classes and kinds of goods in respect of which those duties and levies are in force; and
- (c) the rates of, the requirements, conditions and relief applicable to, and other matters relating to, those duties. 25

Application of provisions of Customs Duty Act for purposes of duties leviable on imported goods in terms of this Act 30

43B. (1) The provisions of the Customs Duty Act, excluding Chapters 2, 8 and 9, apply, with any necessary changes as the context may require, to any matter regulating or affecting dutiability of imported goods for purposes of this Act or duty on imported excisable goods, fuel levy goods, Road Accident Fund levy goods or environmental levy goods, as fully and effectually as if that matter were a matter regulating or affecting dutiability of, or an ordinary import duty on, imported goods in terms of that Act. 35

- (2) For purposes of such application—
 - (a) any reference in the Customs Duty Act to—
 - (i) an import duty or duty must be read as a reference to an excise duty, fuel levy, Road Accident Fund levy or environmental levy on imported goods, as may be applicable; or
 - (ii) the Customs Tariff must be read as a reference to the Excise Tariff; and
 - (b) the Commissioner may by rule make such technical modifications to a provision of the Customs Duty Act as may be necessary for the effective application of that provision as contemplated in subsection (1). 45

moet die verdere inligting in verband met sodanige faktuur, sertifikaat, besonderhede of goedere verstrekkend wat die Kommissaris te eniger tyd vir die doeleindes van hierdie Wet verlang: Met dien verstande dat verskillende vereistes in die reëls voorgeskryf kan word ten opsigte van fakture en sertifikate wat betrekking het op goedere van verskillende klasse of soorte of goedere waarop verskillende omstandighede in die reëls vermeld van toepassing is.”;

(b) deur subartikel (2) deur die volgende subartikel te vervang:

“(2) Elke **[uitvoerder of]** vervaardiger moet aan goedere van ’n klas of soort in die reëls vir die doeleindes van hierdie subartikel bepaal, en **[uitgevoer na of uit of]** vervaardig in die Republiek ’n onderskeidende en permanente identifikasienommer, -kode, -beskrywing, -kenteken of ander -merk toewys op die wyse en ooreenkomstig die metode in die reëls voorgeskryf en sodanige nommer, kode, beskrywing, kenteken of ander merk moet in alle voorgeskrewe fakture met betrekking tot sodanige goedere en in al die ander dokumente met betrekking tot sodanige goedere soos in die reëls bepaal, aangehaal of gereproduseer word.”; en

(c) deur subartikels (3) en (4) te skrap.

Herroeping van artikels 42 en 43 van Wet 91 van 1964

31. Artikels 42 en 43 van die Hoofwet word hierby herroep.

Invoeging van artikels 43A en 43B in Wet 91 van 1964

32. Die volgende artikels word hierby na artikel 43 in die Hoofwet ingevoeg:

“Aksynstarief

43A. Daar is ’n Aksynstarief wat bestaan uit die Bylaes by hierdie Wet in soverre dit spesifiseer—

- (a) die aksynsregte, brandstofheffings, Padongelukfondsheffings en omgewingsheffings wat vir doeleindes van hierdie Wet van krag is;
- (b) die klasse en soorte goedere ten opsigte waarvan daardie regte en heffings van krag is; en
- (c) die skaal van, die vereistes, voorwaardes en verligting van toepassing op, en ander aangeleenthede betreffende daardie regte.

Toepassing van bepalinge van Wet op Doeanereg vir doeleindes van regte ingevolge hierdie Wet hefbaar op ingevoerde goedere

43B. (1) Die bepalinge van die Wet op Doeanereg, behalwe Hoofstuk 2, 8 en 9 is, met enige nodige veranderinge wat die samehang mag vereis, op enige aangeleentheid wat die belasbaarheid van ingevoerde goedere vir doeleindes van hierdie Wet raak of op reg op ingevoerde sinsbare goedere, brandstofheffinggoedere, Padongelukfondsheffinggoedere of omgewingsheffinggoedere van toepassing, net so volledig en doeltreffend asof daardie aangeleentheid ’n aangeleentheid was wat die belasbaarheid vir reg van, of ’n gewone invoerreg op, ingevoerde goedere ingevolge daardie Wet reguleer of raak.

(2) Vir doeleindes van sodanige toepassing—

- (a) moet enige verwysing in die Wet op Doeanereg na—
 - (i) ’n invoerreg of reg uitgelê word as ’n verwysing na ’n aksynsreg, brandstofheffing, Padongelukheffing of omgewingsheffing op ingevoerde goedere, soos toepaslik mag wees; of
 - (ii) die Doeanetarief uitgelê word as ’n verwysing na die Aksynstarief; en
- (b) kan die Kommissaris by reël die tegniese veranderinge aan ’n bepaling van die Wet op Doeanereg aanbring wat nodig mag wees vir die doeltreffende toepassing van daardie artikel soos in subartikel (1) beoog.

(3) In the event of any inconsistency between a provision of this Act and a provision of the Customs Duty Act as applied in terms of subsection (1), the provision of this Act prevails.”.

Amendment of section 44 of Act 91 of 1964, as amended by section 10 of Act 95 of 1965, section 5 of Act 57 of 1966, section 16 of Act 105 of 1969, section 7 of Act 71 of 1975, section 8 of Act 112 of 1977, section 5 of Act 10 of 1979, section 3 of Act 89 of 1984, section 5 of Act 52 of 1986, section 13 of Act 84 of 1987, section 21 of Act 59 of 1990, section 3 of Act 98 of 1993, section 33 of Act 45 of 1995, section 51 of Act 53 of 1999, section 136 of Act 45 of 2003, section 67 of Act 32 of 2004, section 12 of Act 9 of 2005, section 91 of Act 35 of 2007, and section 93 of Act 60 of 2008

33. Section 44 of the principal Act is hereby amended—

(a) by the substitution for subsection (1) of the following subsection:

“(1) Liability for duty on any excisable goods, fuel levy goods, Road Accident Fund levy goods or environmental levy goods imported into the Republic must, for the purposes of this Act, commence at the time applicable to the goods in accordance with the Customs Duty Act as applied in terms of section 43B.”;

(b) by the deletion of subsections (3), (4), (4A), (5), (5A), (5B), (5C), (5D), (6), (7) and (9);

(c) by the substitution in subsection (11)(a) for the word “two”, wherever it occurs, of the word “three”; and

(d) by the deletion of subsection (12).

Amendment of section 45 of Act 91 of 1964, as amended by section 9 of Act 112 of 1977, section 7 of Act 86 of 1982, section 6 of Act 101 of 1985, section 1 of Act 61 of 1992 and section 35 of Act 45 of 1995

34. Section 45 of the principal Act is hereby amended—

(a) by the substitution for subsection (1) of the following subsection:

“(1) (a) Notwithstanding anything to the contrary in this Act contained, all excisable goods [consigned to or imported into the Republic or stored or manufactured in a customs and excise warehouse or removed in bond shall upon being entered for home consumption] or fuel levy goods shall be liable to such duties (including anti-dumping duties, countervailing duties and safeguard duties specified in Schedule No. 2] and new or increased duties referred to in section 58(1) [and duties imposed under the provisions of section 53]) as may [at the time of such entry] in terms of the Excise Tariff be leviable upon such goods—

(i) in the case of imported goods, at the time applicable to the goods in accordance with the Customs Duty Act as applied in terms of section 43B; or

(ii) in the case of goods manufactured in an excise warehouse, at the time of entry of the goods for home consumption in terms of this Act.

(b) Notwithstanding the provisions of paragraph (a) but subject to the provisions of section 40, any dutiable goods [imported into or manufactured in the Republic and which were removed, taken or delivered without due entry for home consumption having been made in respect of such goods, shall be liable to such duties as may in terms of the Excise Tariff be leviable upon such goods at the time of such removal, taking or delivery or at the time of assessment by an officer, whichever yields the greater amount of duty.”; and

(b) by the deletion of subsection (2).

Repeal of sections 46 and 46A of Act 91 of 1964

35. Sections 46 and 46A of the principal Act are hereby repealed.

(3) In die geval van 'n teenstrydigheid tussen 'n bepaling van hierdie Wet en 'n bepaling van die Wet op Doeanereg soos ingevolge subartikel (1) toegepas, geniet die bepaling van hierdie Wet voorkeur.”.

Wysiging van artikel 44 van Wet 91 van 1964, soos gewysig deur artikel 10 van Wet 95 van 1965, artikel 5 van Wet 57 van 1966, artikel 16 van Wet 105 van 1969, artikel 7 van Wet 71 van 1975, artikel 8 van Wet 112 van 1977, artikel 5 van Wet 10 van 1979, artikel 3 van Wet 89 van 1984, artikel 5 van Wet 52 van 1986, artikel 13 van Wet 84 van 1987, artikel 21 van Wet 59 van 1990, artikel 3 van Wet 98 van 1993, artikel 33 van Wet 45 van 1995, artikel 51 van Wet 53 van 1999, artikel 136 van Wet 45 van 2003, artikel 67 van Wet 32 van 2004, artikel 12 van Wet 9 van 2005, artikel 91 van Wet 35 van 2007 en artikel 93 van Wet 60 van 2008

33. Artikel 44 van die Hoofwet word hierby gewysig—

(a) deur subartikel (1) deur die volgende subartikel te vervang:

“(1) Aanspreeklikheid vir reg op enige sinsbare goedere, brandstofheffinggoedere, Padongelukfondsheffinggoedere, of omgewingsheffinggoedere in die Republiek ingevoer moet, vir die doeleindes van hierdie Wet, begin op die tydstip wat ooreenkomstig die Wet op Doeanereg soos ingevolge artikel 43B toegepas, op die goedere van toepassing is.”;

(b) deur subartikels (3), (4), (4A), (5), (5A), (5B), (5C), (5D), (6), (7) en (9) te skrap;

(c) deur in subartikel (11)(a) die woord “twee” deur die woord “drie”, waar dit ook al voorkom, te vervang; en

(d) deur subartikel (12) te skrap.

Wysiging van artikel 45 van Wet 91 van 1964, soos gewysig deur artikel 9 van Wet 112 van 1977, artikel 7 van Wet 86 van 1982, artikel 6 van Wet 101 van 1985, artikel 1 van Wet 61 van 1992 en artikel 35 van Wet 45 van 1995

34. Artikel 45 van die Hoofwet word hierby gewysig—

(a) deur subartikel (1) deur die volgende subartikel te vervang:

“(1) (a) Ondanks andersluidende bepalings van hierdie Wet, is alle sinsbare goedere [**wat na die Republiek versend of in die Republiek ingevoer of in 'n doeane- en -aksynspakhuis opgeslaan of vervaardig of onder waarborg vervoer word, by klaring vir binnelandse verbruik**] of brandstofheffinggoedere aan die regte [(**met inbegrip van anti-dumpingregte, kontraregte en beveiligingsregte wat in Bylae No. 2 vermeld word**)] en nuwe of verhoogde regte waarop artikel 58(1) betrekking het [**en regte ingevolge die bepalings van artikel 53 opgelê**] wat [**ten tyde van sodanige klaring**] ingevolge die Aksynstarief op sodanige goedere hefbaar is, onderhewig—

(i) in die geval van ingevoerde goedere, op die tydstip wat ooreenkomstig die Wet op Doeanereg soos ingevolge artikel 43B toegepas, op die goedere van toepassing is; of

(ii) in die geval van goedere in 'n aksynspakhuis vervaardig, die tydstip van klaring ingevolge hierdie Wet van die goedere vir binnelandse verbruik.

(b) Ondanks die bepalings van paragraaf (a) maar behoudens die bepalings van artikel 40, is enige belasbare goedere wat in die Republiek [**ingevoer of**] vervaardig is en wat verwyder, geneem of afgelewer is sonder dat behoorlike klaring vir binnelandse verbruik ten opsigte van sodanige goedere gemaak is, aan die regte onderhewig wat ingevolge die Aksynstarief op sodanige goedere hefbaar is op die tydstip van sodanige verwydering, neem of aflewering of op die tydstip van aanslag deur 'n beampte, na gelang van watter die hoogste bedrag aan reg oplewer.”; en

(b) deur subartikel (2) te skrap.

Herroeping van artikels 46 en 46A van Wet 91 van 1964

35. Artikels 46 en 46A van die Hoofwet word hierby herroep.

Amendment of section 47 of Act 91 of 1964, as amended by section 11 of Act 95 of 1965, section 17 of Act 105 of 1969, section 2 of Act 7 of 1974, section 7 of Act 105 of 1976, section 10 of Act 112 of 1977, section 6 of Act 110 of 1979, section 9 of Act 98 of 1980, section 8 of Act 86 of 1982, section 15 of Act 84 of 1987, section 6 of Act 52 of 1988, section 6 of Act 68 of 1989, section 22 of Act 59 of 1990, section 3 of Act 61 of 1992, section 37 of Act 45 of 1995, section 4 of Act 44 of 1996, section 63 of Act 30 of 1998, section 53 of Act 53 of 1999, section 126 of Act 60 of 2001, section 104 of Act 74 of 2002, section 138 of Act 45 of 2003, section 68 of Act 32 of 2004, section 3 of Act 10 of 2005, section 90 of Act 31 of 2005, section 11 of Act 36 of 2007, section 94 of Act 60 of 2008

36. Section 47 of the principal Act is hereby amended—

(a) by the substitution for subsection (1) of the following subsection:

“(1) Subject to the provisions of this Act, duty shall be paid for the benefit of the National Revenue Fund on **[all imported goods,]** all excisable goods, **[all surcharge goods,]** all environmental levy goods, all fuel levy goods and all Road Accident Fund levy goods in accordance with the provisions of Schedule No. 1—

(a) in the case of imported goods, at the time applicable to the goods in accordance with the Customs Duty Act as applied in terms of section 43B; or

(b) in the case of goods manufactured in an excise warehouse, at the time of entry for home consumption of such goods: Provided that the Commissioner may condone any underpayment of such duty where the amount of such underpayment **[in the case of—**

(a) **goods imported by post is less than fifty cents;**

(b) **goods imported in any other manner is less than five rand;**
or

(c) **excisable goods]** is less than two rand;”;

(b) by the deletion of subsections (3), (5) and (6);

(c) by the substitution in subsection (9)(a)(i) for item (aa) of the following item:

“(aa) the tariff headings, tariff sub-headings or tariff items or other items of any Schedule under which any **[imported goods,]** goods manufactured in the Republic **[or goods exported]** shall be classified for purposes of this Act; or”;

(d) by the deletion in subsection (9) of paragraph (f);

(e) by the substitution in subsection (10) for the words “two years” of the words “three years”;

(f) by the substitution in subsection (11)(a) for the words “two years” of the words “three years”;

(g) by the substitution in subsection (11) for paragraph (b) of the following paragraph:

“(b) The expression “**inspection of any books, accounts and other documents**”, or any other reference to an inspection in this Act shall be taken to include any act done by an officer in the exercise of any duty imposed or power conferred by this Act or the Customs Control Act for the purposes of the physical examination of goods and documents upon or after or in the absence of entry, the issue of stop notes or other reports, the making of assessments and any pre- or post-importation audit, investigation, inspection or verification of any such books, accounts and other documents required to be kept under this Act.”; and

(h) by the addition of the following subsections:

“(14) Subsections (8) to (13) do not apply to excisable goods, fuel levy goods, Road Accident Fund levy goods and environmental levy goods imported into the Republic, and the Customs Duty Act, as applied in terms of section 43B, applies to such goods in relation to any matter dealt with in those subsections.

(15) Any reference in this section to Chapter XA must be read as a reference to Chapter 37 of the Customs Control Act.”.

Wysiging van artikel 47 van Wet 91 van 1964, soos gewysig deur artikel 11 van Wet 95 van 1965, artikel 17 van Wet 105 van 1969, artikel 2 van Wet 7 van 1974, artikel 7 van Wet 105 van 1976, artikel 10 van Wet 112 van 1977, artikel 6 van Wet 110 van 1979, artikel 9 van Wet 98 van 1980, artikel 8 van Wet 86 van 1982, artikel 15 van Wet 84 van 1987, artikel 6 van Wet 52 van 1988, artikel 6 van Wet 68 van 1989, artikel 22 van Wet 59 van 1990, artikel 3 van Wet 61 van 1992, artikel 37 van Wet 45 van 1995, artikel 4 van Wet 44 van 1996, artikel 63 van Wet 30 van 1998, artikel 53 van Wet 53 van 1999, artikel 126 van Wet 60 van 2001, artikel 104 van Wet 74 van 2002, artikel 138 van Wet 45 van 2003, artikel 68 van Wet 32 van 2004, artikel 3 van Wet 10 van 2005, artikel 90 van Wet 31 van 2005, artikel 11 van Wet 36 van 2007 en artikel 94 van Wet 60 van 2008

36. Artikel 47 van die Hoofwet word hierby gewysig—

(a) deur subartikel (1) deur die volgende subartikel te vervang:

“(1) Behoudens die bepalings van hierdie Wet, word reg ten bate van die Nasionale Inkomstefonds betaal op **[alle ingevoerde goedere,]** alle synsbare goedere, **[alle bobelastinggoedere,]** alle omgewingsheffing-goedere, alle brandstofheffinggoedere en alle Padongelukfondsheffing-goedere ooreenkomstig die bepalings van Bylae No. 1—

(a) in die geval van ingevoerde goedere, op die tydstip wat ooreenkomstig die Wet op Doeanereg soos ingevolge artikel 43B toegepas, op die goedere van toepassing is; of

(b) in die geval van goedere in ’n aksynspakhuis vervaardig, ten tyde van klaring van sodanige goedere vir binnelandse verbruik: Met dien verstande dat die Kommissaris enige onderbetaling van sodanige reg kan kondoneer waar die bedrag van die onderbetaling **[in die geval van—**

(a) **goedere per pos ingevoer minder as vyftig sent is;**

(b) **goedere op enige ander wyse ingevoer minder as vyf rand is; of**

(c) **synsbare goedere]** minder as twee rand is.”;

(b) deur subartikels (3), (5) en (6) te skrap;

(c) deur item (aa) van subartikel (9)(a)(i) deur die volgende item te vervang:

“(aa) die tariefposte, tariefsubposte of tariefitems of ander items van enige Bylae waaronder enige **[ingevoerde goedere,]** goedere in die Republiek vervaardig **[of uitgevoerde goedere]** vir doeleindes van hierdie Wet ingedeel moet word, bepaal; of”;

(d) deur paragraaf (f) van subartikel (9) te skrap;

(e) deur in subartikel (10) die woorde “twee jaar” deur die woorde “drie jaar” te vervang;

(f) deur in subartikel (11)(a) die woorde “twee jaar” deur die woorde “drie jaar” te vervang;

(g) deur paragraaf (b) van subartikel (11) deur die volgende paragraaf te vervang:

“(b) Die uitdrukking **“inspeksie van enige boeke, rekening en ander dokumente”** of enige ander verwysing na ’n inspeksie in hierdie Wet, word geag in te sluit enige handeling deur ’n beampte verrig in die uitoefening van enige plig opgelê of bevoegdheid verleen deur hierdie Wet of die Wet op Doeanebeheer vir doeleindes van die fisiese ondersoek van goedere en dokumente tydens, volgende op of na of in die afwesigheid van klaring, die uitreik van aanhoudingsbriewe of ander rapporte, die maak van aanslae en enige voor- of na-invoer audit, ondersoek, inspeksie of verifikasie van enige sodanige boeke, rekening en ander dokumente wat kragtens hierdie Wet gehou moet word.”; en

(h) deur die volgende subartikels by te voeg:

“(14) Subartikels (8) tot (13) is nie van toepassing op synsbare goedere, brandstofheffinggoedere, Padongelukfondsheffinggoedere en omgewingsheffinggoedere in die Republiek ingevoer nie, en die Wet op Doeanereg soos ingevolge artikel 43B toegepas, is op sodanige goedere van toepassing met betrekking tot enige aangeleentheid waarmee in daardie subartikels gehandel word.

(15) Enige verwysing in hierdie artikel na Hoofstuk XA moet as ’n verwysing na Hoofstuk 37 van die Wet op Doeanebeheer uitgelê word.”.

Substitution of section 47A of Act 91 of 1964, as inserted by section 7 of Act 101 of 1985, substituted by section 4 of Act 98 of 1993 and amended by section 38 of Act 45 of 1995

37. The following section is hereby substituted for section 47A of the principal Act:

“Prohibition of certain acts in respect of goods not duly entered 5

47A. (1) Subject to the provisions of this Act, no person shall remove, receive, take, deliver or deal with or in any **[imported or]** excisable goods, environmental levy goods, [or] fuel levy goods or Road Accident Fund levy goods, unless such goods have been duly entered.”.

Repeal of sections 49, 50, 50A and 51 of Act 91 of 1964 10

38. Sections 49, 50, 50A and 51 of the principal Act are hereby repealed.

Amendment of section 52 of Act 91 of 1964, as inserted by section 24 of Act 59 of 1990 and amended by section 41 of Act 45 of 1995 and section 13 of Act 36 of 2007

39. Section 52 of the principal Act is hereby amended by the substitution for paragraph (a) of the following paragraph: 15

“(a) Notwithstanding anything to the contrary in this Act contained, any fuel levy goods which are removed to the territory of a party to any customs union agreement concluded in terms of section 49 or brought into the Republic from any such territory, shall, if a fuel levy has not been imposed by such party, be deemed for fuel levy purposes to be goods exported from and goods imported into the Republic, respectively, **[and the provisions of this Act relating to the exportation from and importation of goods into the Republic shall, subject to such arrangements as the Commissioner may determine, apply to those goods]** otherwise than under that customs union agreement until such time as such fuel levy is imposed by that party as provided in this Act.”. 20 25

Repeal of section 53 of Act 91 of 1964

40. Section 53 of the principal Act is hereby repealed.

Amendment of section 54 of Act 91 of 1964, as substituted by section 13 of Act 112 of 1977 and amended by section 43 of Act 45 of 1995, section 141 of Act 45 of 2003 and section 19 of Act 32 of 2005 30

41. Section 54 of the principal Act is hereby amended—

(a) by the substitution for subsection (2) of the following subsection:

- “(2) **[No person may import any]** Imported cigarettes **[unless]**— 35
- (a) **[if entered for home consumption,]** cleared for home use in terms of the Customs Control Act must have a stamp impression determined by the Commissioner [has been made] on their containers [/ packages]; [or]
 - (b) **[if entered for storage in a customs and excise warehouse]** cleared in terms of the Customs Control Act for warehousing may not have such stamp impression [does not appear] on [the containers/packages] their containers if warehoused for export; and
 - (c) **[the cigarettes]** referred to in paragraph (a) or (b) must otherwise comply with the requirements as may be prescribed by rule.”; 40

(b) by the substitution for subsection (3) of the following subsection: 45

“(3) No imported cigarettes shall be sold or offered for sale, [or] disposed of, or removed from the customs [and excise] warehouse concerned, except in accordance with the provisions of this Act and the Customs Control Act.”; and

Vervanging van artikel 47A van Wet 91 van 1964, soos ingevoeg deur artikel 7 van Wet 101 van 1985, vervang deur artikel 4 van Wet 98 van 1993 en gewysig deur artikel 38 van Wet 45 van 1995

37. Artikel 47A van die Hoofwet word hierby deur die volgende artikel vervang:

“Verbod op sekere handeling ten opsigte van sekere goedere wat nie behoorlik geklaar is nie 5

47A. (1) Behoudens die bepalings van hierdie Wet, mag niemand enige [ingevoerde of] synsbare goedere, omgewingsheffinggoedere, [of] brandstofheffinggoedere of Padongelukfondsheffinggoedere verwyder, ontvang, neem, aflewer, daarmee handel of daarin handel dryf nie tensy sodanige goedere behoorlik geklaar is.”. 10

Herroeping van artikels 49, 50, 50A en 51 van Wet 91 van 1964

38. Artikels 49, 50, 50A en 51 van die Hoofwet word hierby herroep.

Wysiging van artikel 52 van Wet 91 van 1964, soos ingevoeg deur artikel 24 van Wet 59 van 1990 en gewysig deur artikel 41 van Wet 45 van 1995 en artikel 13 van Wet 36 van 2007 15

39. Artikel 52 van die Hoofwet word hierby gewysig deur paragraaf (a) deur die volgende paragraaf te vervang:

“(a) Ondanks andersluidende bepalings van hierdie Wet, word enige brandstofheffinggoedere wat na die gebied van ’n party by ’n doeane-unie-ooreenkoms ingevolge artikel 49 aangegaan, vervoer, of vanaf sodanige gebied die Republiek binnegebring word, indien ’n brandstofheffing nie deur sodanige party opgelê is nie, geag vir brandstofheffingdoeleindes onderskeidelik goedere uit die Republiek uitgevoer en goedere in die Republiek ingevoer andersins as kragtens daardie doeane-unieooreenkoms te wees, [en die bepalings van hierdie Wet met betrekking tot die uitvoer van goedere uit die Republiek en die invoer van goedere in die Republiek is, behoudens die reëlings wat die Kommissaris bepaal, van toepassing op daardie goedere] tot tyd en wyl sodanige brandstofheffing deur daardie party soos bepaal in hierdie Wet opgelê word.”. 20 25

Herroeping van artikel 53 van Wet 91 van 1964 30

40. Artikel 53 van die Hoofwet word hierby herroep.

Wysiging van artikel 54 van Wet 91 van 1964, soos vervang deur artikel 13 van Wet 112 van 1977 en gewysig deur artikel 43 van Wet 45 van 1995, artikel 141 van Wet 45 van 2003 en artikel 19 van Wet 32 van 2005

41. Artikel 54 van die Hoofwet word hierby gewysig— 35

(a) deur subartikel (2) deur die volgende subartikel te vervang:

“(2) [Niemand mag] Ingevoerde sigarette [invoer nie tensy]—

(a) [indien] ingevolge die Wet op Doeanebeheer geklaar vir binne-landse [verbruik,] gebruik moet ’n stempelafdruk deur die Kommissaris bepaal op die houers dra [aangebring is nie]; [of] 40

(b) [indien geklaar vir opslag in ’n doeane- en aksynspakhuis] ingevolge die Wet op Doeanebeheer geklaar vir pakhuisberging [vir uitvoer] mag nie sodanige stempelafdruk [nie] op die houers [verskyn] dra indien dit vir uitvoer geberg word nie; en

(c) [die sigarette] bedoel in paragraaf (a) of (b) moet andersins voldoen aan die vereistes wat by reël voorgeskryf mag word.” 45

(b) deur subartikel (3) deur die volgende subartikel te vervang:

“(3) Geen ingevoerde sigarette word verkoop of te koop aangebied, [of] van die hand gesit of uit die betrokke [doeane- en] aksynspakhuis verwyder nie behalwe ooreenkomstig die bepalings van hierdie Wet en die Wet op Doeanebeheer.” 50

(c) by the substitution for subsection (4) of the following subsection:

“(4) (a) No cigarettes in containers bearing the stamp impression referred to in subsection (2)(a), may be **[entered for removal in bond as contemplated in section 18]** cleared in terms of the Customs Control Act for international transit through the Republic.

(b) Any cigarettes in containers bearing such stamp impression so **[entered for removal in bond]** cleared for international transit shall be liable to forfeiture in accordance with the provisions of this Act or the Customs Control Act.”.

Amendment of section 54B of Act 91 of 1964, as inserted by section 139 of Act 45 of 2003 and amended by section 32 of Act 16 of 2004 and section 14 of Act 36 of 2007

42. Section 54B of the principal Act is hereby amended by the substitution for subsection (1) of the following subsection:

“(1) The environmental levy shall be levied at a rate as may be specified in any item of Part 3 of Schedule No. 1 and the environmental levy so specified in such item shall be payable in addition to any duty, including a customs duty, prescribed in respect of the goods concerned **[in any heading or subheading of Part 1 or Part 2 of Schedule No. 1]**.”.

Substitution of section 54C of Act 91 of 1964, as inserted by section 139 of Act 45 of 2003

43. The following section is hereby substituted for section 54C of the principal Act:

“Application of other provisions of this Act

54C. [(1)] Subject to such exceptions and adaptations as may be prescribed in this Chapter, any Schedule or any rule, the provisions of this Act relating to—

(a) (i) the importation of excisable goods and imported excisable goods; and

(ii) the payment of duty on imported excisable goods; or

(b) (i) the manufacture of excisable goods; and

(ii) the entry for home consumption, removal from any **[customs and]** excise manufacturing warehouse and payment of duty contemplated in section 19A,

shall apply *mutatis mutandis* to environmental levy goods imported into or manufactured in the Republic.”.

Amendment of section 54E of Act 91 of 1964, as inserted by section 139 of Act 45 of 2003

44. Section 54E of the principal Act is hereby amended by the substitution for the words “a customs and excise manufacturing warehouse” of the words “an excise manufacturing warehouse”.

Repeal of Chapter VI of Act 91 of 1964

45. Chapter VI of the principal Act is hereby repealed.

Repeal of sections 58 and 59 of Act 91 of 1964

46. Sections 58 and 59 of the principal Act are hereby repealed.

Insertion of chapter heading for Chapter VIII and section 58A in Act 91 of 1964

47. The following chapter heading and section are hereby inserted in the principal Act after section 58:

(c) deur subartikel (4) deur die volgende subartikel te vervang:

“(4) (a) Geen sigarette in houers wat die stempelafdruk bedoel in subartikel (2)(a) dra, mag ingevolge die Wet op Doeanebeheer vir [vervoer onder waarborg soos beoog in artikel 18 vir deurvoer] internasionale transito deur die Republiek geklaar word nie. 5

(b) Enige sigarette in houers wat sodanige stempelafdruk dra aldus geklaar vir [vervoer onder waarborg] internasionale transito is ooreenkomstig die bepalings van hierdie Wet of die Wet op Doeanebeheer aan verbeuring onderhewig.”.

Wysiging van artikel 54B van Wet 91 van 1964, soos ingevoeg deur artikel 139 van Wet 45 van 2003 en gewysig deur artikel 32 van Wet 16 van 2004 en artikel 14 van Wet 36 van 2007 10

42. Artikel 54B van die Hoofwet word hierby gewysig deur subartikel (1) deur die volgende subartikel te vervang:

“(1) Die omgewingsheffing word gehef teen die skaal wat in enige item van Deel 3 van Bylae No. 1 vermeld word en die omgewingsheffing aldus in sodanige item vermeld is betaalbaar benewens enige reg, insluitend ’n doeanereg, wat ten opsigte van die betrokke goedere [in enige pos of subpos van Deel 1 of Deel 2 van Bylae No. 1] voorgeskryf word.”. 15

Vervanging van artikel 54C van Wet 91 van 1964, soos ingevoeg deur artikel 139 van Wet 45 van 2003 20

43. Artikel 54C van die Hoofwet word hierby deur die volgende artikel vervang:

“Toepassing van ander bepalings van hierdie Wet

54C. [(1)] Behoudens sodanige uitsonderings en aanpassings wat in hierdie Hoofstuk, enige Bylae of reël voorgeskryf word, is die bepalings van hierdie Wet met betrekking tot—

(a) (i) die invoer van synsbare goedere en ingevoerde synsbare goedere; en

(ii) die betaling van reg op ingevoerde synsbare goedere; of

(b) (i) die vervaardiging van synsbare goedere; en 30

(ii) die klaring vir binnelandse verbruik, verwydering van enige **[doeane- en]** aksynsvervaardigingspakhuis en betaling van reg in artikel 19A beoog,

mutatis mutandis van toepassing op enige omgewingsheffinggoedere wat in die Republiek ingevoer of vervaardig word.”. 35

Wysiging van artikel 54E van Wet 91 van 1964, soos ingevoeg deur artikel 139 van Wet 45 van 2003

44. Artikel 54E van die Hoofwet word hierby gewysig deur die woorde “ ’n doeane- en aksynsvervaardigingspakhuis” deur die woorde “ ’n aksynsvervaardigingspakhuis” te vervang. 40

Herroeping van Hoofstuk VI van Wet 91 van 1964

45. Hoofstuk VI van die Hoofwet word hierby herroep.

Herroeping van artikels 58 en 59 van Wet 91 van 1964

46. Artikels 58 en 59 van die Hoofwet word hierby herroep.

Invoeging van hoofstukopskrif vir Hoofstuk VIII en artikel 58A van Wet 91 van 1964 45

47. Die volgende hoofstukopskrif en artikel word hierby na artikel 58 in die Hoofwet ingevoeg:

“CHAPTER VIII

REGISTRATION, LICENSING AND ACCREDITED CLIENTS

Application of this Act to registrations, licences and accredited clients regulated by Customs Control Act

58A. (1) As from the effective date as defined in section 926 of the Customs Control Act, this Act must be read as no longer applying, subject to Part 3 of Chapter 41 of the Customs Control Act, to—

- (a) the registration of persons for a purpose or activity referred to in sections 602 to 607 of that Act;
- (b) the licensing of persons, premises and facilities for a purpose or activity referred to in sections 630 to 634 of that Act; or
- (c) the granting of accredited status to persons who are licensees or registered persons in terms of that Act.

(2) Subsection (1) may not be read as preventing any existing registration, licence or accredited status issued in terms of this Act for a purpose or activity referred to in that subsection before the effective date, from continuing to be in force after that date to the extent as provided in Part 3 of Chapter 41 of that Act.”.

Amendment of Chapter VIII in Act 91 of 1964, as substituted by section 44 of Act 19 of 2001

48. Chapter VIII of the principal Act is hereby amended by the deletion of the chapter heading.

Amendment of section 59A of Act 91 of 1964, as inserted by section 45 of Act 19 of 2001 and amended by section 188 of Act 60 of 2001 and section 47 of Act 30 of 2002

49. Section 59A of the principal Act is hereby amended by the addition in subsection (1) after paragraph (b) of the following paragraph:

“(c) When prescribing rules in terms of paragraph (b) the Commissioner may apply *mutatis mutandis* any of the provisions of Chapter 28 and other relevant provisions of the Customs Control Act to registrations in terms of this section.”.

Amendment of section 60 of Act 91 of 1964, as substituted by section 20 of Act 105 of 1969, and amended by section 11 of Act 86 of 1982, section 25 of Act 59 of 1990, section 9 of Act 19 of 1994, section 46 of Act 19 of 2001 and section 48 of Act 30 of 2002

50. Section 60 of the principal Act is hereby amended by the substitution in subsection (1) for paragraph (b) of the following paragraph:

“(b) The activities for which a licence is required, the persons who are required to license, the procedures, conditions, which may include the furnishing of security, and any other requirements relating to such licence, if not prescribed elsewhere in this Act, may be prescribed in the Notes to the item in which such licence is specified in Schedule No. 8 and any rules made by the Commissioner under the provisions of this Act: Provided that the Minister, when prescribing notes in a Schedule, or the Commissioner, when prescribing rules, may apply *mutatis mutandis* any of the provisions of Chapter 29 of the Customs Control Act and other relevant provisions, to licences and licensing in terms of this section.”.

Amendment of section 61 of Act 91 of 1964, as amended by section 22 of Act 84 of 1987 and section 107 of Act 74 of 2002

51. Section 61 of the principal Act is hereby amended—

- (a) by the substitution for the section heading of the following section heading:
“[Customs and excise] Excise warehouse licences”;

“HOOFSTUK VIII

REGISTRASIE, LISENSIËRING EN GEAKKREDITEERDE KLIËNTE

Toepassing van hierdie Hoofstuk op registrasies, lisensies en geakkrediteerde kliënte gereguleer deur die Wet op Doeanebeheer

58A. (1) Vanaf die effektiewe datum soos omskryf in artikel 926 van die Wet op Doeanebeheer, moet hierdie Wet uitgelê word as nie meer van toepassing te wees nie, behoudens Deel 3 van Hoofstuk 41, op—

- (a) die registrasie van persone vir ’n doel of aktiwiteit in artikels 602 tot 607 van daardie Wet bedoel;
- (b) die lisensiëring van persone, persele en fasiliteite vir ’n doel of aktiwiteit in artikels 630 tot 634 van daardie Wet bedoel; of
- (c) die bestaan van geakkrediteerde status aan persone wat ingevolge daardie Wet lisensiehouers of geregistreerde persone is.

(2) Subartikel (1) mag nie uitgelê word om die voortbestaan van enige bestaande registrasie, lisensie of geakkrediteerde status wat voor die effektiewe datum ingevolge hierdie Wet uitgereik is vir ’n doel of aktiwiteit waarna in daardie subartikel verwys word, in soverre in Deel 3 van Hoofstuk 41 bepaal, na daardie datum te verhinder nie.”.

Wysiging van Hoofstuk VIII in Wet 91 van 1964, soos vervang deur artikel 44 van Wet 19 van 2001

48. Hoofstuk VIII van die Hoofwet word hierby gewysig deur die hoofstukopskrif te skrap.

Wysiging van artikel 59A van Wet 91 van 1964, soos ingevoeg deur artikel 45 van Wet 19 van 2001 en gewysig deur artikel 188 van Wet 60 van 2001 en artikel 47 van Wet 30 van 2002

49. Artikel 59A van die Hoofwet word hierby gewysig deur in subartikel (1) na paragraaf (b) die volgende paragraaf in te voeg:

“(c) Wanneer reëls ingevolge paragraaf (a) voorgeskryf word, kan die Kommissaris enige van die bepalings van Hoofstuk 28 en ander toepaslike bepalings van die Wet op Doeanebeheer *mutatis mutandis* op registrasies ingevolge hierdie artikel toepas.”.

Wysiging van artikel 60 van Wet 91 van 1964, soos vervang deur artikel 20 van Wet 105 van 1969, en gewysig deur artikel 11 van Wet 86 van 1982, artikel 25 van Wet 59 van 1990, artikel 9 van Wet 19 van 1994, artikel 46 van Wet 19 van 2001 en artikel 48 van Wet 30 van 2002

50. Artikel 60 van die Hoofwet word hierby gewysig deur paragraaf (b) van subartikel (1) deur die volgende paragraaf te vervang:

“(b) Die aktiwiteit waarvoor ’n lisensie vereis word, of die persone wat vereis word om te lisensieer, die prosedures, voorwaardes wat die verskaffing van sekerheid kan insluit, en enige ander vereistes met betrekking tot sodanige lisensie, indien nêrens anders in hierdie Wet voorgeskryf, kan in die Opmerkings by die item waarin sodanige lisensie in Bylae 8 vermeld word, en in enige reëls deur die Kommissaris ingevolge die bepalings van hierdie Wet uitgevaardig, voorgeskryf word: Met dien verstande dat die Minister, by die voorskryf van Opmerkings in ’n Bylae, of die Kommissaris, by die uitvaardiging van reëls, enige van die bepalings van Hoofstuk 29 van die Wet op Doeanebeheer en ander toepaslike bepalings, *mutatis mutandis* kan toepas op lisensies en lisensiëring ingevolge hierdie artikel.”.

Wysiging van artikel 61 van Wet 91 van 1964, soos gewysig deur artikel 22 van Wet 84 van 1987 en artikel 107 van Wet 74 van 2002

51. Artikel 61 van die Hoofwet word hierby gewysig—

(a) deur die artikelopskrif deur die volgende artikelopskrif te vervang:
“[Doeane- en aksyns] Aksynspakhuislisensies”;

- (b) by the substitution in subsection (1) for the words “a customs and excise warehouse” of the words “an excise warehouse”; and
- (c) by the deletion of the words “customs and” wherever they occur in subsections (3) and (4).

Amendment of section 64 of Act 91 of 1964 5

52. Section 64 of the principal Act is hereby amended—
- (a) by the substitution for the words “a customs and excise manufacturing warehouse” of the words “an excise manufacturing warehouse”; and
 - (b) by the substitution for the words “special customs and excise warehouse” of the words “special excise warehouse”. 10

Repeal of section 64A of Act 91 of 1964

53. Section 64A of the principal Act is hereby repealed.

Amendment of section 64B of Act 91 of 1964, as inserted by section 19 of Act 112 of 1977, as substituted by section 46 of Act 45 of 1995 and amended by section 58 of Act 53 of 1999 and section 47 of Act 19 of 2001 15

54. Section 64B of the principal Act is hereby amended by the substitution for subsection (1) of the following subsection:
- “(1) (a) No person shall, for **[the purposes of this Act, for]** reward, **[make entry or deliver a bill of entry relating to any goods]** on behalf of any principal contemplated in section 99(2), enter any goods in an excise warehouse for home consumption or for removal in bond in terms of section 18(1)(a), unless that person is licensed as a clearing agent in terms of subsection (2). 20
- (b) A person licensed in terms of the Customs Control Act as a customs broker to clear goods on behalf of other persons, must for the purposes of this Act be regarded to have been licensed as a clearing agent in terms of subsection (2).” 25

Repeal of section 64C of Act 91 of 1964

55. Section 64C of the principal Act is hereby repealed.

Amendment of section 64D of Act 91 of 1964, as inserted by section 48 of Act 19 of 2001, and as amended by section 49 of Act 30 of 2002

56. Section 64D of the principal Act is hereby amended by the substitution for subsection (1) of the following subsection: 30
- “(1) (a) No person, except if exempted by rule, shall remove any goods in an excise warehouse in bond in terms of section 18(1)(a) [or for export in terms of section 18A, or any other goods that may be specified by rule] unless licensed as a remover of goods in bond in terms of subsection (3). 35
- (b) A person licensed in terms of the Customs Control Act as a carrier must for the purposes of this Act be regarded to have been licensed as a remover in bond in terms of subsection (3).”

Amendment of section 64F of Act 91 of 1964, as inserted by section 108 of Act 74 of 2002 40

57. Section 64F of the principal Act is hereby amended—
- (a) by the substitution for the section heading of the following section heading:
“**Licensing of distributors of fuels obtained from [the licensed] licensee of [a customs and] excise manufacturing warehouse**”;
 - (b) by the substitution in paragraph (b) of the definition of “licensed distributor” 45 in subsection (1) for the words “a customs and excise manufacturing warehouse” of the words “an excise manufacturing warehouse”; and

- (b) deur in subartikel (1) die woorde “ ’n doeane- en aksynspakhuis” deur die woorde “ ’n aksynspakhuis” te vervang; en
- (c) deur die woorde “doeane- en”, waar dit ook al in subartikels (3) en (4) voorkom, te skrap.

Wysiging van artikel 64 van Wet 91 van 1964 5

52. Artikel 64 van die Hoofwet word hierby gewysig—
- (a) deur die woorde “ ’n doeane- en aksynsvervaardigingspakhuis” deur die woorde “ ’n aksynsvervaardigingspakhuis” te vervang; en
 - (b) deur die woorde “spesiale doeane- en aksynspakhuis” deur die woorde “spesiale aksynspakhuis” te vervang. 10

Herroeping van artikel 64A van Wet 91 van 1964

53. Artikel 64A van die Hoofwet word hierby herroep.

Wysiging van artikel 64B van Wet 91 van 1964, soos ingevoeg deur artikel 19 van Wet 112 van 1977, vervang deur artikel 46 van Wet 45 van 1995 en gewysig deur artikel 58 van Wet 53 van 1999 en artikel 47 van Wet 19 van 2001 15

54. Artikel 64B van die Hoofwet word hierby gewysig deur subartikel (1) deur die volgende subartikel te vervang:
- “(1) (a) Niemand mag, [by die toepassing van hierdie Wet,] teen vergoeding namens ’n prinsipaal in artikel 99 (2) beoog, [goedere klaar of met betrekking tot goedere ’n klaringsbrief voorlê nie] enige goedere in ’n aksynspakhuis vir binnelandse verbruik of vir verwydering onder waarborg ingevolge artikel 18(1)(a) klaar tensy [hy] daardie persoon as ’n klaringsagent ingevolge subartikel (2) gelisensieer is nie. 20
- (b) Iemand wat ingevolge die Wet op Doeanebeheer as ’n doeanemakelaar gelisensieer is vir die klaring van goedere namens ander persone, moet by die toepassing van hierdie Wet geag word ingevolge subartikel (2) as ’n klaringsagent gelisensieer te wees.” 25

Herroeping van artikel 64C van Wet 91 van 1964

55. Artikel 64C van die Hoofwet word hierby herroep.

Wysiging van artikel 64D van Wet 91 van 1964, soos ingevoeg deur artikel 48 van Wet 19 van 2001 en gewysig deur artikel 49 van Wet 30 van 2002 30

56. Artikel 64D van die Hoofwet word hierby gewysig deur subartikel (1) deur die volgende subartikel te vervang:
- “(1) (a) Niemand, behalwe indien by reël vrygestel, mag enige goedere in ’n aksynspakhuis ingevolge artikel 18(1)(a) onder waarborg, of vir uitvoer ingevolge artikel 18A, of enige ander goedere wat by reël vermeld word] vervoer tensy hy of sy ingevolge subartikel (3) as ’n vervoerder van goedere onder waarborg gelisensieer is nie. 35
- (b) Iemand wat ingevolge die Wet op Doeanebeheer as ’n vervoerder gelisensieer is, moet vir doeleindes van hierdie Wet geag word ingevolge subartikel (3) as ’n vervoerder onder waarborg gelisensieer te wees.” 40

Wysiging van artikel 64F van Wet 91 van 1964, soos ingevoeg deur artikel 108 van Wet 74 van 2002

57. Artikel 64F van die Hoofwet word hierby gewysig—
- (a) deur die artikelopskrif deur die volgende artikelopskrif te vervang: 45
“**Lisensiering van verspreiders van brandstowwe wat van [die gelisensieerde van [’n doeane- en] aksynsvervaardigingspakhuis verkry is**”;
 - (b) deur in subartikel (1) die woorde “ ’n doeane- en aksynsvervaardigingspakhuis” deur die woorde “ ’n aksynsvervaardigingspakhuis” te vervang; en 50

- (c) by the substitution in subsection (2)(a) for the words “a customs and excise warehouse” of the words “an excise warehouse”.

Repeal of sections 64G, 64H, 64I, 64J, 64K, 64L and 64M of Act 91 of 1964

58. Sections 64G, 64H, 64I, 64J, 64K, 64L and 64M of the principal Act are hereby repealed. 5

Amendment of section 65 of Act 91 of 1964, as substituted by section 13 of Act 86 of 1982 and amended by section 8 of Act 101 of 1985, section 8 of Act 52 of 1986, section 9 of Act 68 of 1989, section 48 of Act 45 of 1995, section 5 of Act 44 of 1996, section 59 of Act 53 of 1999, section 128 of Act 60 of 2001, section 144 of Act 45 of 2003, section 70 of Act 32 of 2004, section 93 of Act 35 of 2007 and section 96 of Act 60 of 2008 10

59. Section 65 of the principal Act is hereby amended—

- (a) by the substitution for subsection (1) of the following subsection:
 - “(1) [Subject to the provisions of this Act, the value for customs duty purposes of any imported goods shall, at the time of entry for home consumption, be the transaction value thereof, within the meaning of section 66] For the purpose of assessing duty on goods imported into the Republic, section 43B applies and the value of those goods shall be taken to be the same as the value determined for those goods in terms of the Customs Duty Act.”; 15 20
- (b) by the deletion of subsections (2), (3), (4), (5), (6), (7) and (7A);
- (c) by the substitution for subsection (8) of the following subsection:
 - “(8) Notwithstanding the provisions of [subsections] subsection (1) [and (4)], the value for the purposes of the duty specified in Section B of Part 2 of Schedule No. 1 shall, in respect of imported goods be [the transaction value thereof] the value ascribed to the goods in terms of subsection (1) plus 15 per cent of such value, plus any non-rebated customs duty payable in terms of Part 1 of Schedule No. 1 and any excise duty payable in terms of Section A of Part 2 of Schedule 1 on such goods, but excluding the duty specified in the said Section B of Part 2 of Schedule 1 on such goods.”; and 25 30
- (d) by the deletion of subsection (9).

Repeal of sections 66 and 67 of Act 91 of 1964

60. Sections 66 and 67 of the principal Act are hereby repealed.

Amendment of section 69 of Act 91 of 1964, as amended by section 22 of Act 105 of 1969, section 6 of 1985, section 7 of Act 69 of 1988, section 12 of Act 68 of 1989, section 1 of Act 105 of 1992, section 3 of Act 105 of 1992, section 6 of Act 98 of 1993, section 6 of Act 44 of 1996, section 61 of Act 53 of 1999, section 49 of Act 19 of 2001, section 129 of Act 60 of 2001, section 145 of Act 45 of 2003, section 71 of Act 32 of 2004 and section 94 of Act 35 of 2007 35 40

61. Section 69 of the principal Act is hereby amended—

- (a) by the substitution for the words “Chapter XA” wherever they occur of the words “Chapter 37 of the Customs Control Act”;
- (b) by the substitution for the words “section 66(2)(a)” wherever they occur of the words “subsection (8)”;
- (c) by the deletion in subsection (5) of paragraph (b);
- (d) by the substitution for the words “this Act” wherever they occur in subsection (7)(b) of the words “this Act or the Customs Control Act”; and
- (e) by the addition of the following subsection:
 - “(8) For the purposes of this section, two persons shall be deemed to be related only if— 45 50
 - (a) they are officers or directors of one another’s businesses;

- (c) deur in subartikel (2)(a) die woorde “ ’n doeane- en aksynspakhuis” deur die woorde “ ’n aksynspakhuis” te vervang.

Herroeping van artikels 64G, 64H, 64I, 64J, 64K, 64L en 64M van Wet 91 van 1964

58. Artikels 64G, 64H, 64I, 64J, 64K, 64L en 64M van die Hoofwet word hierby herroep. 5

Wysiging van artikel 65 van Wet 91 van 1964, soos vervang deur artikel 13 van Wet 86 van 1982 en gewysig deur artikel 8 van Wet 101 van 1985, artikel 8 van Wet 52 van 1986, artikel 9 van Wet 68 van 1989, artikel 48 van Wet 45 van 1995, artikel 5 van Wet 44 van 1996, artikel 59 van Wet 53 van 1999, artikel 128 van Wet 60 van 2001, artikel 144 van Wet 45 van 2003, artikel 70 van Wet 32 van 2004, artikel 93 van Wet 35 van 2007 en artikel 96 van Wet 60 van 2008 10

59. Artikel 65 van die Hoofwet word hierby gewysig—

- (a) deur subartikel (1) deur die volgende subartikel te vervang:

“(1) [Behoudens die bepalings van hierdie Wet, is die waarde vir doeanebelastingdoeleindes van enige ingevoerde goedere ten tyde van klaring vir binnelandse verbruik die transaksiewaarde daarvan, ooreenkomstig die bedoeling van artikel 66] Artikel 43B is vir doeleindes van berekening van reg op goedere wat in die Republiek ingevoer is, van toepassing en die waarde van daardie goedere moet geag word dieselfde te wees as die waarde wat ingevolge die Wet op Doeanereg vir daardie goedere bepaal is.”; 15 20

- (b) deur subartikels (2), (3), (4), (5), (6), (7) en (7A) te skrap;

- (c) deur subartikel (8) deur die volgende subartikel te vervang:

“(8) Ondanks die bepalings van [subartikels] subartikel (1) [en (4)], is die waarde vir die doeleindes van die reg in Afdeling B van Deel 2 van Bylae No. 1 vermeld ten opsigte van ingevoerde goedere [die transaksiewaarde daarvan] die waarde ingevolge subartikel (1) aan die goedere toegeskryf plus 15 persent van sodanige waarde, plus enige ongekorte doeanereg ingevolge Deel 1 van Bylae No.1 en enige aksynsreg betaalbaar ingevolge Afdeling A van Deel 2 van Bylae No. 1 op sodanige goedere betaalbaar, maar uitgesonderd die reg in genoemde Afdeling B van Deel 2 van Bylae No. 1 vermeld op sodanige goedere.”; 25 30 en

- (d) deur subartikel (9) te skrap.

Herroeping van artikels 66 en 67 van Wet 91 van 1964 35

60. Artikels 66 en 67 van die Hoofwet word hierby herroep.

Wysiging van artikel 69 van Wet 91 van 1964, soos gewysig deur artikel 22 van Wet 105 van 1969, artikel 6 van 1985, artikel 7 van Wet 69 van 1988, artikel 12 van Wet 68 van 1989, artikel 1 van Wet 105 van 1992, artikel 3 van Wet 105 van 1992, artikel 6 van Wet 98 van 1993, artikel 6 van Wet 44 van 1996, artikel 61 van Wet 53 van 1999, artikel 49 van Wet 19 van 2001, artikel 129 van Wet 60 van 2001, artikel 145 van Wet 45 van 2003, artikel 71 van Wet 32 van 2004 en artikel 94 van Wet 35 van 2007 40

61. Artikel 69 van die Hoofwet word hierby gewysig—

- (a) deur die woorde “Hoofstuk XA”, waar dit ook al voorkom, deur die woorde 45 “Hoofstuk 37 van die Wet op Doeanebeheer” te vervang;

- (b) deur die woorde “artikel 66(2)(a)”, waar dit ook al voorkom, deur die woorde “subartikel (8)” te vervang;

- (c) deur paragraaf (b) van subartikel (5) te skrap;

- (d) deur die woorde “hierdie Wet”, waar dit ook al in subartikel (7)(b) voorkom, deur die woorde “hierdie Wet of die Wet op Doeanebeheer” te vervang; en 50

- (e) deur die volgende subartikel by te voeg:

“(8) By die toepassing van hierdie artikel moet twee persone geag verbonde te wees slegs indien—

- (a) hulle beamptes of direkteure van mekaar se besighede is; 55

- (b) they are legally recognised partners in business;
- (c) the one is employed by the other;
- (d) any person directly or indirectly owns, controls or holds five per cent or more of the equity share capital of both of them;
- (e) one of them directly or indirectly controls the other;
- (f) both of them are directly or indirectly controlled by a third person;
- (g) together they directly or indirectly control a third person; or
- (h) they are members of the same family.”.

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Repeal of sections 71, 72, 73, 74 and 74A of Act 91 of 1964

62. Sections 71, 72, 73, 74 and 74A of the principal Act are hereby repealed.

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Amendment of section 75 of Act 91 of 1964, as amended by section 3 of Act 45 of 1955, section 13 of Act 95 of 1965, section 10 of Act 57 of 1966, section 8 of Act 85 of 1968, section 24 of Act 105 of 1969, section 8 of Act 103 of 1972, section 2 of Act 68 of 1973, section 9 of Act 71 of 1975, section 27 of Act 112 of 1977, section 8 of Act 93 of 1978, section 10 of Act 110 of 1979, section 19 of Act 86 of 1982, section 6 of Act 89 of 1984, section 11 of Act 101 of 1985, section 9 of Act 52 of 1986, section 23 of Act 84 of 1987, section 8 of Act 69 of 1988, section 13 of Act 68 of 1989, section 29 of Act 59 of 1990, section 13 of Act 61 of 1992, section 7 of Act 98 of 1993, section 10 of Act 19 of 1994, section 53 of Act 45 of 1995, section 61 of Act 30 of 2000, section 50 of Act 19 of 2001, section 130 of Act 60 of 2001, section 75 of Act 30 of 2002, section 109 of Act 74 of 2002, section 146 of Act 45 of 2003, section 27 of Act 34 of 2004, section 92 of Act 31 of 2005, section 70 of Act 20 of 2006, section 95 of Act 35 of 2007 and section 99 of Act 60 of 2008

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63. Section 75 of the principal Act is hereby amended—

- (a) by the deletion of subsection (4);
- (b) by the substitution in subsection (4A)(f) for the words “this Act”, wherever they occur, of the words “this Act, the Customs Control Act, the Customs Duty Act”;
- (c) by the substitution in subsection (4A)(h)(i) for the words “this Act” of the words “this Act or the Customs Control Act”;
- (d) by the substitution in subsection (17) for the words “this Act”, where they occur for the first time, of the words “this Act or the Customs Control Act”;
- (e) by the substitution in subsection (20) for the words “this Act” of the words “this Act or the Customs Control Act”;
- (f) by the substitution in subsection (21) for the words “two years” of the words “three years”;
- (g) by the deletion of subsection (22); and
- (h) by the addition of the following subsections:

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“(23) As from the effective date as defined in section 926 of the Customs Control Act, this section and its rules must be read as no longer applying to customs duties and to rebates, drawbacks and refunds of customs duty, except to the extent as provided in Part 3 of Chapter 41 of the Customs Control Act.

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(24) This section applies to ordinary levies referred to in section 48G subject to such conditions, requirements and exceptions as the Commissioner may determine by rule.”.

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Repeal of section 75A of Act 91 of 1964

64. Section 75A of the principal Act is hereby repealed.

Amendment of section 76 of Act 91 of 1964, as substituted by section 30 of Act 59 of 1990 and as amended by section 5 of Act 105 of 1992 and section 54 of Act 45 of 1995

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65. Section 76 of the principal Act is hereby amended—

- (a) by the substitution for the section heading of the following section heading:

- (b) hulle wetlik erkende besigheidsvennote is;
- (c) die een 'n werknemer van die ander is;
- (d) enige persoon direk of indirek vyf persent of meer van die aandelekapitaal van beide daardie persone besit, beheer of hou;
- (e) een van hulle die ander direk of indirek beheer;
- (f) beide van hulle direk of indirek deur 'n derde persoon beheer word;
- (g) hulle saam direk of indirek 'n derde persoon beheer; of
- (h) hulle lede van dieselfde familie is."

Herroeping van artikels 71, 72, 73, 74 en 74A van Wet 91 van 1964

62. Artikels 71, 72, 73, 74 en 74A van die Hoofwet word hierby herroep. 10

Wysiging van artikel 75 van Wet 91 van 1964, soos gewysig deur artikel 3 van Wet 45 van 1955, artikel 13 van Wet 95 van 1965, artikel 10 van Wet 57 van 1966, artikel 8 van Wet 85 van 1968, artikel 24 van Wet 105 van 1969, artikel 8 van Wet 103 van 1972, artikel 2 van Wet 68 van 1973, artikel 9 van Wet 71 van 1975, artikel 27 van Wet 112 van 1977, artikel 8 van Wet 93 van 1978, artikel 10 van Wet 110 van 1979, artikel 19 van Wet 86 van 1982, artikel 6 van Wet 89 van 1984, artikel 11 van Wet 101 van 1985, artikel 9 van Wet 52 van 1986, artikel 23 van Wet 84 van 1987, artikel 8 van Wet 69 van 1988, artikel 13 van Wet 68 van 1989, artikel 29 van Wet 59 van 1990, artikel 13 van Wet 61 van 1992, artikel 7 van Wet 98 van 1993, artikel 10 van Wet 19 van 1994, artikel 53 van Wet 45 van 1995, artikel 61 van Wet 30 van 2000, artikel 50 van Wet 19 van 2001, artikel 130 van Wet 60 van 2001, artikel 75 van Wet 30 van 2002, artikel 109 van Wet 74 van 2002, artikel 146 van Wet 45 van 2003, artikel 27 van Wet 34 van 2004, artikel 92 van Wet 31 van 2005, artikel 70 van Wet 20 van 2006, artikel 95 van Wet 35 van 2007 en artikel 99 van Wet 60 van 2008 25

63. Artikel 75 van die Hoofwet word hierby gewysig—

- (a) deur subartikel (4) te skrap;
- (b) deur in subartikel (4A)(f) die woorde “hierdie Wet”, waar dit ook al voorkom, deur die woorde “hierdie Wet, die Wet op Doeanebeheer, die Wet op Doeanereg” te vervang;
- (c) deur in subartikel (4A)(h)(i) die woorde “hierdie Wet” deur die woorde “hierdie Wet of die Wet op Doeanebeheer” te vervang;
- (d) deur in subartikel (17) die woorde “hierdie Wet”, waar dit die eerste keer voorkom, deur die woorde “hierdie Wet of die Wet op Doeanebeheer” te vervang;
- (e) deur in subartikel (20) die woorde “hierdie Wet” deur die woorde “hierdie Wet of die Wet op Doeanebeheer” te vervang;
- (f) deur in subartikel (21) die woorde “twee jaar” deur die woorde “drie jaar” te vervang;
- (g) deur subartikel (22) te skrap; en
- (h) deur die volgende subartikels by te voeg: 40

“(23) Vanaf die effektiewe datum soos omskryf in artikel 926 van die Wet op Doeanebeheer, moet hierdie artikel en die reëls daarvan uitgelê word as nie meer op doeaneregte en kortings, teruggawes en terugbetalings van doeanereg van toepassing nie, behalwe in die mate waarvoor in Deel 3 van Hoofstuk 41 van die Wet op Doeanebeheer voorsiening gemaak word. 45

(24) Hierdie artikel is, behoudens sodanige voorwaardes, vereistes en uitsonderings wat die Kommissaris by reël mag bepaal, op gewone heffings bedoel in artikel 48G van toepassing.”.

Herroeping van artikel 75A van Wet 91 van 1964 50

64. Artikel 75A van die Hoofwet word hierby herroep.

Wysiging van artikel 76 van Wet 91 van 1964, soos vervang deur artikel 30 van Wet 59 van 1990 en soos gewysig deur artikel 5 van Wet 105 van 1992 en artikel 54 van Wet 45 van 1995

65. Artikel 76 van die Hoofwet word hierby gewysig— 55

- (a) deur die artikelopskrif deur die volgende artikelopskrif te vervang:

“**General refunds and drawbacks [in respect of imported goods, excisable goods]**”;

- (b) by the substitution for subsection (1) of the following subsection:
“**(1) No refund or drawback of any duty or other charge in respect of [imported goods,] excisable goods, [surcharge goods or] fuel levy goods, Road Accident Fund levy goods or environmental levy goods, other than a refund or drawback provided for under section 75 or 77, shall be paid or granted except in accordance with—**
(a) the provisions of the Customs Duty Act as applied in terms of section 43B, if those goods are imported goods; or
(b) the other provisions of this section, if those goods are manufactured in the Republic.”;
- (c) by the insertion after subsection (1) of the following subsection:
“**(1A) If a person intends to apply in respect of the same goods for a refund or drawback of a duty or other charge referred to in subsection (1) and to which paragraph (a) of that subsection applies, and for a refund or drawback of a customs duty or other charge to which the Customs Duty Act applies, the applications must be submitted as a combined application and procedurally dealt with as a single application in terms of the Customs Duty Act.**”;
- (d) by the substitution in subsection (2) for paragraph (f) of the following paragraph:
“**(f) the substitution of any bill of entry in terms of section 40(3) or of a clearance declaration in terms of the Customs Control Act; or**”;
- (e) by the substitution in subsection (2) for paragraph (g) of the following paragraph:
“**(g) the duty having been reduced or withdrawn [as provided for in section 48(2) or (2A), 56(2), 56A(2) or 57(2); or].**”;
- (f) by the deletion in subsection (2) of paragraph (h);
- (g) by the substitution in subsection (4)(a) for the words “two years” of the words “three years”; and
- (h) by the substitution for subsection (5) of the following subsection:
“**(5) If, after considering any application for a refund or payment in terms of this section, the Commissioner is satisfied that the applicant is entitled to any such refund or payment, the Commissioner may pay to the applicant the amount due to [him] the applicant: Provided that no refund shall be made under this section if [in the case of goods imported by post,] the amount thereof [is less than fifty cents or, in the case of goods imported in any other manner, less than five rand or], in the case of excisable goods manufactured in the Republic, is less than two rand, unless the Commissioner is satisfied that exceptional circumstances exist which warrant such refund.**”.

Amendment of section 76B of Act 91 of 1964, as substituted by section 29 of Act 34 of 2004 and amended by section 20 of Act 32 of 2005 and section 100 of Act 60 of 2008

- 66.** Section 76B of the principal Act is hereby amended—
- (a) by the substitution in subsection (1)(a) for the words “two years” of the words “three years”, wherever they occur;
- (b) by the substitution in subsection (1)(b) for the words “two years” of the words “three years”;
- (c) by the substitution in subsection (1)(d) for the words “two years” of the words “three years”; and
- (d) by the addition after subsection (3) of the following subsection:
“**(4) This section does not apply to refunds and drawbacks of duty on excisable goods, fuel levy goods, Road Accident Fund levy goods and environmental levy goods imported into the Republic, and the Customs Duty Act, as applied in terms of section 43B, applies in relation to any**

“Algemene terugbetalings [ten opsigte van ingevoerde goedere of synsbare goedere] en teruggawes”;

- (b) deur subartikel (1) deur die volgende subartikel te vervang:
- “(1) Geen terugbetaling of teruggawe van ’n reg of ander vordering ten opsigte van **[ingevoerde goedere,]** synsbare goedere, **[bobelasting-goedere of]** brandstofheffinggoedere, Padongelukfondsheffinggoedere of omgewingsheffinggoedere, uitgesonderd ’n terugbetaling of teruggawe waarvoor kragtens artikel 75 of 77 voorsiening gemaak is, word betaal of toegestaan nie behalwe ooreenkomstig—
- (a) die bepalings van die Wet op Doeanereg soos ingevolge artikel 43B toegepas, indien daardie goedere ingevoerde goedere is; of
- (b) die ander bepalings van hierdie artikel, indien daardie goedere in die Republiek vervaardig is.”;
- (c) deur na subartikel (1) die volgende subartikel in te voeg:
- “(1A) Indien iemand beoog om ten opsigte van dieselfde goedere aansoek te doen om ’n terugbetaling of ’n teruggawe van reg of ’n ander vordering in subartikel (1) bedoel en waarop paragraaf (a) van daardie subartikel van toepassing is, asook om ’n terugbetaling of teruggawe van ’n doeane-reg of ander vordering waarop die Wet op Doeanereg van toepassing is, moet die aansoek as ’n gekombineerde aansoek voorgelê word en prosedureel as ’n enkele aansoek ingevolge die Wet op Doeanereg mee gehandel word.”;
- (d) deur paragraaf (f) van subartikel (2) deur die volgende paragraaf te vervang:
- “(f) van die vervanging ingevolge artikel 40(3) van enige klaringsbrief of van ’n klaringsbrief ingevolge die Wet op Doeanebeheer; of”;
- (e) deur paragraaf (g) van subartikel (2) deur die volgende paragraaf te vervang:
- “(g) dat die reg verminder of ingetrek is **[soos bepaal in artikel 48(2) of (2A), 56(2), 56A(2) of 57(2); of]**”;
- (f) deur paragraaf (h) van subartikel (2) te skrap;
- (g) deur in subartikel (4)(a) die woorde “twee jaar” deur die woorde “drie jaar” te vervang; en
- (h) deur subartikel (5) deur die volgende subartikel te vervang:
- “(5) Indien die Kommissaris, na oorweging van ’n aansoek om ’n terugbetaling of betaling ingevolge hierdie artikel, oortuig is dat die applikant op sodanige terugbetaling of betaling geregtig is, kan die Kommissaris aan die applikant die bedrag betaal wat aan **[hom]** die applikant verskuldig is: Met dien verstande dat geen terugbetaling kragtens hierdie artikel gedoen word nie indien, **[in die geval van goedere per pos ingevoer,]** die bedrag daarvan **[minder as vyftig sent is, of in die geval van goedere op enige ander manier ingevoer, minder as vyf rand is, of]** in die geval van synsbare goedere wat in die Republiek vervaardig is, minder as twee rand is, tensy die Kommissaris oortuig is dat daar buitengewone omstandighede aanwesig is wat sodanige terugbetaling regverdig.”.

Wysiging van artikel 76B van Wet 91 van 1964, soos vervang deur artikel 29 van Wet 34 van 2004 en gewysig deur artikel 20 van Wet 32 van 2005 en artikel 100 van Wet 60 van 2008

- 66.** Artikel 76B van die Hoofwet word hierby gewysig—
- (a) deur in subartikel (1)(a) die woorde “twee jaar” deur die woorde “drie jaar” te vervang;
- (b) deur in subartikel (1)(b) die woorde “twee jaar” deur die woorde “drie jaar” te vervang;
- (c) deur in subartikel (1)(d) die woorde “twee jaar” deur die woorde “drie jaar” te vervang; en
- (d) deur na subartikel (3) die volgende subartikel in te voeg:
- “(4) Hierdie artikel is nie van toepassing op terugbetalings en teruggawes van reg op synsbare goedere, brandstofheffinggoedere, Padongelukfondsheffinggoedere en omgewingsheffinggoedere wat in die Republiek ingevoer is nie, en die Wet op Doeanereg, soos ingevolge artikel 43B toegepas, is met betrekking tot enige aangeleentheid

matter dealt with in this section with regard to refunds and drawbacks on such goods.”.

Amendment of section 77 of Act 91 of 1964, as substituted by section 31 of Act 59 of 1990 and amended by section 55 of Act 45 of 1995

67. Section 77 of the principal Act is hereby amended— 5
- (a) by the substitution in paragraph (a) for the words “a customs and excise warehouse” of the words “an excise warehouse”; and
 - (b) by the substitution in paragraph (a) for the words “two years” of the words “three years”.

Repeal of Chapters XA and XB of Act 91 of 1964 10

68. Chapters XA and XB of the principal Act are hereby repealed.

Amendment of section 79 of Act 91 of 1964, as amended by section 2 of Act 64 of 1974, section 11 of Act 52 of 1986, section 7 of Act 105 of 1992 and section 56 of Act 45 of 1995

69. Section 79 of the principal Act is hereby amended by the deletion in subsection (1) of paragraphs (e), (f) and (g). 15

Repeal of sections 81, 86A, 87, 88, 89 and 90 of Act 91 of 1964

70. Sections 81, 86A, 87, 88, 89 and 90 of the principal Act are hereby repealed.

Amendment of section 93 of Act 91 of 1964, as substituted by section 150 of Act 45 of 2003 20

71. Section 93 of the principal Act is hereby amended by the deletion of subsections (1) and (3).

Repeal of sections 96, 96A and 97 of Act 91 of 1964

72. Sections 96, 96A and 97 of the principal Act are hereby repealed.

Substitution of section 98 of Act 91 of 1964, as substituted by section 33 of Act 112 of 1977 25

73. The following section is hereby substituted for section 98 of the principal Act:

“Liability of principal for acts of agent

98. Every [importer, exporter, master, container operator, pilot,] manufacturer of excisable goods, environmental levy goods, fuel levy goods or Road Accident Fund levy goods, licensee, remover of goods in bond or other principal shall, for the purposes of this Act, be responsible for any act done by an agent acting on his behalf, whether within or outside the Republic.”. 30

Amendment of section 99 of Act 91 of 1964, as amended by section 15 of 95 of 1965, section 17 of Act 85 of 1968, section 7 of Act 98 of 1970, section 34 of Act 112 of 1977, section 12 of Act 110 of 1979, section 24 of Act 86 of 1982, section 62 of Act 45 of 1995, section 71 of Act 30 of 1998, section 68 of Act 53 of 1999, section 138 of Act 60 of 2001, section 110 of Act 74 of 2002 and section 31 of Act 34 of 2004

74. Section 99 of the principal Act is hereby amended by the addition after subsection (5) of the following subsection: 40

“(6) As from the effective date as defined in section 926 of the Customs Control Act, this section and its rules must be read as no longer applying to persons to

waarmee in hierdie artikel betreffende terugbetalings en teruggawes op sodanige goedere gehandel word, van toepassing.”.

Wysiging van artikel 77 van Wet 91 van 1964, soos vervang deur artikel 31 van Wet 59 van 1990 en gewysig deur artikel 55 van Wet 45 van 1995

67. Artikel 77 van die Hoofwet word hierby gewysig— 5
- (a) deur in paragraaf (a) die woorde “ ’n doeane- en aksynspakhuis” deur die woorde “ ’n aksynspakhuis” te vervang; en
 - (b) deur in paragraaf (a) die woorde “twee jaar” deur die woorde “drie jaar” te vervang.

Herroeping van Hoofstukke XA en XB van Wet 91 van 1964 10

68. Hoofstukke XA en XB van die Hoofwet word hierby herroep.

Wysiging van artikel 79 van Wet 91 van 1964, soos gewysig deur artikel 2 van Wet 64 van 1974, artikel 11 van Wet 52 van 1986, artikel 7 van Wet 105 van 1992 en artikel 56 van Wet 45 van 1995

69. Artikel 79 van die Hoofwet word hierby gewysig deur subartikels (e), (f) en (g) 15 van subartikel (1) te skrap.

Herroeping van artikels 81, 86A, 87, 88, 89 en 90 van Wet 91 van 1964

70. Artikels 81, 86A, 87, 88, 89 en 90 van die Hoofwet word hierby herroep.

Wysiging van artikel 93 van Wet 91 van 1964, soos vervang deur artikel 150 van Wet 45 van 2003 20

71. Artikel 93 van die Hoofwet word hierby gewysig deur subartikels (1) en (3) te skrap.

Herroeping van artikels 96, 96A en 97 van Wet 91 van 1964

72. Artikels 96, 96A en 97 van die Hoofwet word hierby herroep.

Vervanging van artikel 98 van Wet 91 van 1964, soos vervang deur artikel 33 van Wet 112 van 1977 25

73. Artikel 98 van die Hoofwet word hierby deur die volgende artikel vervang:

“Aanspreeklikheid van prinsipaal vir handeling van agent

98. Elke [invoerder, uitvoerder, gesagvoerder, houerbediener, loods,] 30
vervaardiger van synsbare goedere, omgewingsheffinggoedere, brand-
stofheffinggoedere of Padongelukfondsheffinggoedere, lisensiehouer,
vervoerder van goedere onder waarborg of ander prinsipaal, is by die
toepassing van hierdie Wet aanspreeklik vir enige handeling wat ’n agent
namens hom verrig, hetsy binne of buite die Republiek.”.

Wysiging van artikel 99 van Wet 91 van 1964, soos gewysig deur artikel 15 van Wet 95 van 1965, artikel 17 van Wet 85 van 1968, artikel 7 van Wet 98 van 1970, artikel 34 van Wet 112 van 1977, artikel 12 van Wet 110 van 1979, artikel 24 van Wet 86 van 1982, artikel 62 van Wet 45 van 1995, artikel 71 van Wet 30 van 1998, artikel 68 van Wet 53 van 1999, artikel 138 van Wet 60 van 2001, artikel 110 van Wet 74 van 2002 en artikel 31 van Wet 34 van 2004 40

74. Artikel 99 van die Hoofwet word hierby gewysig deur na subartikel (5) die volgende subartikel by te voeg:

“(6) Vanaf die effektiewe datum soos omskryf in artikel 926 van die Wet op Doeanebeheer, moet hierdie artikel en die reëls daarvan uitgelê word as nie meer van toepassing op persone ten opsigte waarvan hierdie Wet vanaf daardie datum 45

whom this Act from that date has ceased to apply, except to the extent as provided in Part 3 of Chapter 41 of the Customs Control Act.”

Amendment of section 99A of Act 91 of 1964, as inserted by section 69 of Act 53 of 1999

75. Section 99A of the principal Act is hereby amended by the addition after subsection (2) of the following subsection: 5

“(3) As from the effective date as defined in section 926 of the Customs Control Act, this section and its rules must be read as no longer applying to persons to whom this Act from that date has ceased to apply, except to the extent as provided in Part 3 of Chapter 41 of the Customs Control Act.”. 10

Repeal of sections 101A and 101B of Act 91 of 1964

76. Sections 101A and 101B of the principal Act are hereby repealed.

Amendment of section 102 of Act 91 of 1964, as amended by section 16 of Act 95 of 1965, section 12 of Act 57 of 1966, section 19 of Act 85 of 1968, section 29 of Act 105 of 1969, section 35 of Act 112 of 1977, section 12 of Act 105 of 1985, section 30 of Act 84 of 1987, section 34 of Act 59 of 1990, and section 64 of Act 45 of 1995 15

77. Section 102 of the principal Act is hereby amended—

(a) by the substitution for subsection (1) of the following subsection:

“(1) Any person selling, offering for sale or dealing in [imported or] excisable goods, environmental levy goods, [or] fuel levy goods or Road Accident Fund levy goods or any person removing the same, or any person having such goods entered in his books or mentioned in any documents referred to in section 75(4A) or 101, shall, when requested by an officer, produce proof as to the person from whom the goods were obtained and, if [he] the person is the importer or manufacturer or owner, as to the place where the duty due thereon was paid, the date of payment, the particulars of the entry for home consumption or clearance for excise warehouse transit and the marks and numbers of the cases, packages, bales and other articles concerned, which marks and numbers shall correspond to the documents produced in proof of the payment of the duty.”; 20 25 30

(b) by the deletion in subsection (2) of the words “as an admission”; and

(c) by the deletion of subsections (3), (4) and (5).

Amendment of section 105 of Act 91 of 1964, as substituted by section 2 of Act 111 of 1991 and amended by section 65 of Act 45 of 1995, section 72 of Act 30 of 1998, section 1 of Act 32 of 1999, section 63 of Act 30 of 2000, section 111 of Act 74 of 2002, section 35 of Act 16 of 2004, section 93 of Act 31 of 2005 and section 72 of Act 20 of 2006 35

78. Section 105 of the principal Act is hereby amended—

(a) by the insertion after the section number of the following number: 40
“(1)”; and

(b) by the addition of the following subsection:

“(2) As from the effective date as defined in section 926 of the Customs Control Act—
(a) subsection (1) must be read as no longer applying to interest on outstanding amounts payable in terms of this Act in respect of imported goods, except to the extent as provided in Part 3 of Chapter 41 of the Customs Control Act; and
(b) the Customs Duty Act, as applied in terms of section 43B, applies in relation to any matter dealt with in subsection (1) with regard to interest on outstanding amounts payable in terms of this Act in respect of imported goods.”. 45 50

opgehou het om van toepassing te wees nie, behalwe in soverre Deel 3 van Hoofstuk 41 van die Wet op Doeanebeheer daarvoor voorsiening maak.”.

Wysiging van artikel 99A van Wet 91 van 1964, soos ingevoeg deur artikel 69 van Wet 53 van 1999

75. Artikel 99A van die Hoofwet word hierby gewysig deur na subartikel (2) die volgende subartikel in te voeg:

“(3) Vanaf die effektiewe datum soos omskryf in artikel 926 van die Wet op Doeanebeheer, moet hierdie artikel en die reëls daarvan uitgelê word as nie meer van toepassing op persone ten opsigte waarvan hierdie Wet vanaf daardie datum opgehou het om van toepassing te wees nie, behalwe in soverre Deel 3 van Hoofstuk 41 van die Wet op Doeanebeheer daarvoor voorsiening maak.”.

Herroeping van artikels 101A en 101B van Wet 91 van 1964

76. Artikels 101A en 101B van die Hoofwet word hierby herroep.

Wysiging van artikel 102 van Wet 91 van 1964, soos gewysig deur artikel 16 van Wet 95 van 1965, artikel 12 van Wet 57 van 1966, artikel 19 van Wet 85 van 1968, artikel 29 van Wet 105 van 1969, artikel 35 van Wet 112 van 1977, artikel 12 van Wet 105 van 1985, artikel 30 van Wet 84 van 1987, artikel 34 van Wet 59 van 1990, en artikel 64 van Wet 45 van 1995

77. Artikel 102 van die Hoofwet word hierby gewysig—

(a) deur subartikel (1) deur die volgende subartikel te vervang:

“(1) Enigiemand wat [**ingevoerde of**] synsbare goedere, omgewingsheffinggoedere, [of] brandstofheffinggoedere of Padongelukfondsheffinggoedere verkoop of vir verkoop aanbied of daarin handel drywe of sodanige goedere verwyder of dit in sy boeke ingeskryf het of dit in enige in artikel 75 (4A) of 101 vermelde dokument aangeteken het, moet op versoek van ’n beampte bewys lewer aangaande die persoon van wie die goedere verkry is, en indien [**hy**] die persoon die invoerder of vervaardiger of eenaar is, aangaande die plek waar die verskuldigde regte daarop betaal is, die datum van betaling, die besonderhede van die klaring vir binnelandse verbruik of klaring vir aksynspakhuistransito en die merke en nommers van die kaste, pakke, bale en ander betrokke artikels, watter merke en nommers met die dokumente wat as bewys van betaling van reg voorgelê word, moet ooreenstem.”;

(b) deur in subartikel (2) die woorde “as ’n erkenning” te skrap; en

(c) deur subartikels (3), (4) en (5) te skrap.

Wysiging van artikel 105 van Wet 91 van 1964, soos vervang deur artikel 2 van Wet 111 van 1991 en gewysig deur artikel 65 van Wet 45 van 1995, artikel 72 van Wet 30 van 1998, artikel 1 van Wet 32 van 1999, artikel 63 van Wet 30 van 2000, artikel 111 van Wet 74 van 2002, artikel 35 van Wet 16 van 2004, artikel 93 van Wet 31 van 2005 en artikel 72 van Wet 20 van 2006

78. Artikel 105 van die Hoofwet word hierby gewysig—

(a) deur na die artikelnommer die volgende nommer in te voeg:

“(1)”;

(b) deur die volgende subartikel by te voeg:

“(2) Vanaf die effektiewe datum soos omskryf in artikel 926 van die Wet op Doeanebeheer—

(a) moet subartikel (1) uitgelê word as nie meer van toepassing op uitstaande bedrae ingevolge hierdie Wet ten opsigte van ingevoerde goedere betaalbaar nie, behalwe in soverre Deel 3 van Hoofstuk 41 van die Wet op Doeanebeheer daarvoor voorsiening maak; en

(b) is die Wet op Doeanereg, soos ingevolge artikel 43B toegepas, op enige aangeleentheid waarmee in subartikel (1) gehandel word betreffende rente op uitstaande bedrae ingevolge hierdie Wet ten opsigte van ingevoerde goedere betaalbaar, van toepassing.”.

Amendment of section 106 of Act 91 of 1964, as amended by section 30 of Act 105 of 1969, section 35 of Act 59 of 1990, section 66 of Act 45 of 1995 and section 39 of Act 61 of 2008

79. Section 106 of the principal Act is hereby amended by the substitution for subsection (1) of the following subsection: 5

“(1) (a) An officer may [**on entry of any imported goods or goods for export or**] during the manufacture of any excisable goods, environmental levy goods, fuel levy goods or Road Accident Fund levy goods, or at any time during or after such [**entry or**] manufacture, take, without payment, from any person in possession of such [**imported goods or goods for export or of any**] manufactured or partly manufactured [**excisable**] goods samples of such [**imported, manufactured or partly manufactured**] goods or of materials intended for the manufacture of [**excisable**] such goods or of goods used under the provisions of Chapter X, for examination or for ascertaining the duties payable thereon or for such other purpose as the Commissioner may prescribe by rule, and those samples shall be dealt with and accounted for in such manner as the Commissioner may direct. 10 15

(b) Paragraph (a) may not be read as affecting an officer’s powers relating to the taking of samples in terms of the Customs Control Act.” 20

Amendment of section 107 of Act 91 of 1964, as amended by section 20 of Act 85 of 1968, section 31 of Act 105 of 1969, section 11 of Act 93 of 1978, section 6 of Act 89 of 1983, section 67 of Act 45 of 1995, section 33 of Act 34 of 2004, section 31, section 11 of Act 10 of 2006 and section 34 of Act 21 of 2006

80. Section 107 of the principal Act is hereby amended— 25

(a) by the substitution in subsection (1)(a) for subparagraph (i) of the following subparagraph:

“(i) the [**importer, exporter,**] manufacturer, owner or other person, whoever is in control of the goods, except in the case of goods examined at [**a customs and**] an excise warehouse, where such handling of and dealing with goods shall be performed at the expense and risk of the owner thereof or the licensee of such warehouse;” 30

(b) by the deletion in subsection (1)(a) of subparagraphs (ii) and (iii);

(c) by the deletion in subsection (1) of paragraph (b); 35

(d) by the substitution in subsection (2)(a) for subparagraph (i) of the following subparagraph:

“(i) Subject to the provisions of this Act, the Commissioner shall not, except on such conditions, including conditions relating to security, as may be determined by him or her, allow goods to pass from his or her control until the provisions of this Act [**or any law relating to the importation, exportation, transshipment or transit carriage through the Republic of goods,**] and any applicable provisions of the Customs Control Act have been complied with in respect of such goods;” 40

(e) by the deletion in subsection (2)(a) of subparagraph (iii); and 45

(f) by the deletion in subsection (3) of the words “importer, exporter”, wherever they occur.

Repeal of sections 109, 111 and 112 of Act 91 of 1964

81. Sections 109, 111 and 112 of the principal Act are hereby repealed.

Wysiging van artikel 106 van Wet 91 van 1964, soos gewysig deur artikel 30 van Wet 105 van 1969, artikel 35 van Wet 59 van 1990, artikel 66 van Wet 45 van 1995 en artikel 39 van Wet 61 van 2008

79. Artikel 106 van die Hoofwet word hierby gewysig deur subartikel (1) deur die volgende subartikel te vervang: 5

“(1) (a) ’n Beampte kan [by klaring van enige ingevoerde goedere of goedere vir uitvoer of] gedurende die vervaardiging van enige synsbare goedere, omgewingsheffinggoedere, brandstofheffinggoedere of Padongelukfondsheffinggoedere, of te eniger tyd tydens of na sodanige [klaring of] vervaardiging, van enige persoon wat in besit is van sodanige [ingevoerde goedere of goedere vir uitvoer of van enige] vervaardigde of gedeeltelik vervaardigde [synsbare] goedere, sonder betaling monsters neem van sodanige [ingevoerde, vervaardigde of gedeeltelik vervaardigde] goedere of van stowwe bestem vir die vervaardiging van [synsbare] sodanige goedere of van goedere wat ingevolge die bepalings van Hoofstuk X gebruik is, om ondersoek te word of om die daarop betaalbare regte vas te stel of vir so ’n ander doel as wat die Kommissaris by reël voorskryf, en met daardie monsters word gehandel en daarvan word verantwoording gedoen op die wyse wat die Kommissaris gelas. 10 15

(b) Paragraaf (a) mag nie uitgelê word om ’n beampte se bevoegdhede met betrekking tot die neem van monsters ingevolge die Wet op Doeanebeheer te raak nie.”. 20

Wysiging van artikel 107 van Wet 91 van 1964, soos gewysig deur artikel 20 van Wet 85 van 1968, artikel 31 van Wet 105 van 1969, artikel 11 van Wet 93 van 1978, artikel 6 van Wet 89 van 1983, artikel 67 van Wet 45 van 1995, artikel 33 van Wet 34 van 2004, artikel 11 van Wet 10 van 2006 en artikel 34 van Wet 21 van 2006 25

80. Artikel 107 van die Hoofwet word hierby gewysig—

(a) deur subparagraaf (i) van subartikel (1)(a) deur die volgende subparagraaf te vervang:

“(i) die [invoerder, uitvoerder,] vervaardiger, eienaar of ander persoon, wie ook al beheer van die goedere het, behalwe in die geval van goedere wat in ’n [doeane- en] aksynspakhuis ondersoek word, waar sodanige hantering van en handeling met goedere vir die rekening van en op risiko van die eienaar daarvan of die gelisensieerde van sodanige pakhuis geskied;”;

(b) deur subparagraaf (ii) en (iii) van subartikel (1)(a) te skrap; 35

(c) deur paragraaf (b) van subartikel (1) te skrap;

(d) deur subparagraaf (i) van subartikel (2)(a) deur die volgende subparagraaf te vervang:

“(i) Behoudens die bepalings van hierdie Wet laat die Kommissaris nie goedere uit sy beheer gaan nie behalwe op die voorwaardes, met inbegrip van voorwaardes betreffende sekuriteit, deur hom of haar bepaal, totdat aan die bepalings van hierdie Wet [of enige wetsbepaling betreffende die invoer of uitvoer, oorskeping of in transitu vervoer deur die Republiek van goedere] en enige toepaslike bepalings van die Wet op Doeanebeheer ten opsigte van sodanige goedere voldoen is.”; 40 45

(e) deur subparagraaf (iii) van subartikel (2)(a) te skrap; en

(f) deur die woorde “invoerder, uitvoerder”, waar dit ook al in subartikel (3) voorkom, te skrap.

Herroeping van artikels 109, 111 en 112 van Wet 91 van 1964

81. Artikels 109, 111 en 112 van die Hoofwet word hierby herroep. 50

Amendment of section 113 of Act 91 of 1964, as amended by section 14 of Act 57 of 1966, section 11 of Act 103 of 1972, section 5 of Act 68 of 1973, section 49 of Act 42 of 1974, section 25 of Act 86 of 1982, section 7 of Act 89 of 1983, section 31 of Act 84 of 1987, section 17 of Act 68 of 1989, section 14 of Act 105 of 1992, section 12 of Act 98 of 1993, section 71 of Act 45 of 1995 and section 73 of Act 30 of 1998 5

82. Section 113 of the principal Act is hereby amended by the deletion of subsection (2).

Repeal of section 113A of Act 91 of 1964

83. Section 113A of the principal Act is hereby repealed.

Amendment of section 117 of Act 91 of 1964, as substituted by section 35 of Act 105 of 1969, and as amended by section 20 of Act 52 of 1986, section 34 of Act 84 of 1987, and section 38 of Act 59 of 1990 10

84. Section 117 of the principal Act is hereby amended—
(a) by the deletion in subsection (1) of the words “of the import and export trade of the Republic and”; and 15
(b) by the deletion in subsection (2) of paragraph (a).

Repeal of section 118 of Act 91 of 1964

85. Section 118 of the principal Act is hereby repealed.

Amendment of section 120 of Act 91 of 1964, as amended by section 36 of Act 105 of 1969, section 35 of Act 84 of 1987, section 39 of Act 59 of 1990, section 11 of Act 19 of 1994, section 73 of Act 45 of 1995, section 74 of Act 30 of 1998, section 35 of Act 21 of 2006 and section 24 of Act 36 of 2007 20

86. Section 120 of the principal Act is hereby amended—
(a) by the deletion of paragraph (c) of subsection (1);
(b) by the substitution in paragraph (d) of subsection (1) for the words “customs and excise warehouses” of the words “excise warehouses”; 25
(c) by the substitution in subsection (1) for paragraph (e) of the following paragraph:
“(e) as to [the importation, exportation, transit or coastwise carriage of goods,] the entry of goods for purposes of this Act, and the payment of duties and other charges and fees [the costs which shall, for the purposes of section 46 be included in or excluded from the production cost of goods in general or of goods of any class or kind, and the movement of goods to and from any territory with the government of which an agreement has been concluded under section 49 or 51,];” and 35
(d) by the addition after subsection (3) of the following subsection:
“(4) Where a matter is in terms of this Act to be prescribed by rule, the Commissioner must prescribe that matter by rule published in the Government Gazette unless the Commissioner by rule published in the Gazette indicates that that matter is to be prescribed by rule published on the SARS website.” 40

Amendment of section 122 of Act 91 of 1964

87. The following section is hereby substituted for section 122 of the principal Act:

“**Short title and commencement** 45

122. (1) This Act shall be called the Customs and Excise Act, 1964, and shall come into operation on a date to be fixed by the State President by proclamation in the *Gazette*.

Wysiging van artikel 113 van Wet 91 van 1964, soos gewysig deur artikel 14 van Wet 57 van 1966, artikel 11 van Wet 103 van 1972, artikel 5 van Wet 68 van 1973, artikel 49 van Wet 42 van 1974, artikel 25 van Wet 86 van 1982, artikel 7 van Wet 89 van 1983, artikel 31 van Wet 84 van 1987, artikel 17 van Wet 68 van 1989, artikel 14 van Wet 105 van 1992, artikel 12 van Wet 98 van 1993, artikel 71 van Wet 45 van 1995 en artikel 73 van Wet 30 van 1998 5

82. Artikel 113 van die Hoofwet word hierby gewysig deur subartikel (2) te skrap.

Herroeping van artikel 113A van Wet 91 van 1964

83. Artikel 113A van die Hoofwet word hierby herroep.

Wysiging van artikel 117 van Wet 91 van 1964, soos gewysig deur artikel 35 van Wet 105 van 1969, artikel 20 van Wet 52 van 1986, artikel 34 van Wet 84 van 1987 en artikel 38 van Wet 59 van 1990 10

84. Artikel 117 van die Hoofwet word hierby gewysig—
(a) deur in subartikel (1) die woorde “van die in- en uitvoerhandel van die Republiek en” te skrap; en 15
(b) deur paragraaf (a) van subartikel (2) te skrap.

Herroeping van artikel 118 van Wet 91 van 1964

85. Artikel 118 van die Hoofwet word hierby herroep.

Wysiging van artikel 120 van Wet 91 van 1964, soos gewysig deur artikel 36 van Wet 105 van 1969, artikel 35 van Wet 84 van 1987, artikel 39 van Wet 59 van 1990, artikel 11 van Wet 19 van 1994, artikel 73 van Wet 45 van 1995, artikel 74 van Wet 30 van 1998, artikel 35 van Wet 21 van 2006 en artikel 24 van Wet 36 van 2007 20

86. Artikel 120 van die Hoofwet word hierby gewysig—
(a) deur paragraaf (c) van subartikel (1) te skrap;
(b) deur in paragraaf (d) van subartikel (1) die woorde “doeane- en aksynspakhuse” deur die woord “aksynspakhuse” te vervang; 25
(c) deur paragraaf (e) van subartikel (1) deur die volgende paragraaf te vervang:
“(e) aangaande [die invoer, uitvoer, deurvoer of kusvervoer van goedere,] die klaring van goedere vir doeleindes van hierdie Wet, en die betaling van regte en ander vorderings en gelde[, die koste wat by die toepassing van artikel 46 ingesluit word in of uitgesluit word van die produksiekoste van goedere oor die algemeen of van goedere van enige klas of soort, en die beweging van goedere na en van enige gebied met die regering waarvan ’n ooreenkoms kragtens die bepalings van artikel 49 of 51 aangegaan is];” en 30
(d) deur na subartikel (3) die volgende subartikel by te voeg:
“(4) Waar ’n aangeleentheid ingevolge hierdie Wet by reël voorgeskryf moet word, moet die Kommissaris daardie aangeleentheid by reël gepubliseer in die *Staatskoerant* voorskryf, tensy die Kommissaris by reël in die *Staatskoerant* gepubliseer, aandui dat die aangeleentheid by reël gepubliseer op die SAID webwerf voorgeskryf sal word.”. 35 40

Wysiging van artikel 122 van Wet 91 van 1964

87. Artikel 122 van die Hoofwet word hierby deur die volgende artikel vervang: 45

“Kort titel en inwerkingtreeding

122. (1) Hierdie Wet heet die Doeane- en Aksynswet, 1964, en tree in werking op ’n datum wat die Staatspresident by proklamasie in die *Staatskoerant* bepaal.

(2) As from the date the Customs and Excise Amendment Act, 2014, takes effect, this Act shall be renamed the Excise Duty Act, 1964.”.

Short title and commencement

88. This Act is called the Customs and Excise Amendment Act, 2014, and takes effect on the date on which the Customs Control Act takes effect in terms of section 944(1) of that Act. 5

(2) Hierdie Wet heet vanaf die datum waarop die Wysigingswet op Doeane en Aksyns, 2014, in werking tree, die Wet op Aksynsreg, 1964.”.

Kort titel en inwerkingtreding

88. Hierdie Wet heet die Wysigingswet op Doeane en Aksyns, 2014, en tree in werking op die datum waarop die Wet op Doeanebeheer ingevolge artikel 944(1) van daardie Wet in werking tree. 5

