

**SOUTH AFRICAN REVENUE SERVICE**

**CUSTOMS AND EXCISE ACT, 1964-  
AMENDMENT OF RULES (NO./ DAR 51)**

Under sections 69(1)(d) and (e), and 120 of the Customs and Excise Act, 1964, the rules published in Government Notice R1874 of 8 December 1995 are amended, with effect from 1 July 2001, to the extent set out in the Schedule hereto.

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

**SCHEDULE**

By the insertion of the following rules for section 69 after the rules for section 66:

**"RULES FOR SECTION 69 OF THE ACT**

**Invoice price**

- 69.01 (a) In calculating the value for excise duty purposes of goods specified in items of section B of Part 2 of Schedule No. 1 (excluding the items specified in section 69(1)(a)) on the basis of the invoice price contemplated in section 69(1)(d) and (e) there may be deducted from the final price stated on such invoice as contemplated in paragraph (b), in terms of the provisions of that section, the percentage stated in each case in respect of the following of such items—
- (i) 50 per cent in respect of items 118.10, 118.15, 118.20, 118.25 and 118.30;
  - (ii) 20 per cent in respect of items 124.05, and 124.60; and
  - (iii) 30 per cent in respect of items 124.40, 124.70 and 124.75.
- (b) All particulars in respect of any discount, credit or other remission or any other information whatever which relates to the invoice price of the goods reflected on such invoice shall be fully and completely set out on such invoice which invoice shall indicate the full and final price of such goods.
- (c) No discount, remission or credit which is not equally available to every potential participant in the normal course of trade in the market for the goods shall be deducted when the value for excise duty purposes of such goods is ascertained or determined."