

THE CUSTOMS AND EXCISE REGULATIONS, 1976  
(Under Section 120 of the Act)

*Date of Commencement: 9th April, 1976*

*Arrangement of Regulations*

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PART I  
PRELIMINARY

*Citation.*

1. These regulations may be cited as the Customs and Excise Regulations, 1976. (Amended L.N.59/1991.)

*Interpretation.*

2. In these regulations unless the context otherwise requires —  
“officer” means any officer whose right or duty it is to require the performance of, or to perform, the act referred to.  
Any reference in these regulations to any section, to Schedule No. 1, 2, 3, 4, 5, 6, 7 or 8 and to any tariff heading, tariff item or item is a reference to such section of, Schedule to or heading or item in the Customs and Excise Act No. 21 of 1971.  
(Amended L.N.59/1991.)

(Sections 2bis and 2ter repealed L.N.84/1979.)

PART II  
ADMINISTRATION

3. (Repealed L.N.59/1991.)

*Commissioner to direct duties of officers.*

4. Every officer shall be liable to serve in any place in Swaziland and shall perform such duties as may be required of him by the Commissioner.

*Officer to produce authority.*

5. Any officer whose normal duty is to conduct inspections under the Act shall, on arrival at the premises of any importer, manufacturer or any other person on routine inspection duties, declare his official capacity and purpose and produce the authority issued to him by the Commissioner to conduct such inspection:

Provided that the provisions of this regulation shall not apply in circumstances which the Commissioner considers exceptional.

PART III  
IMPORTATION, EXPORTATION AND TRANSIT OF GOODS

*Appointment of places of entry, routes, etc.*

6. (1) The places, roads, routes, sheds, entrances and exits appointed or prescribed under section 5 of the Act, their use and employment for the purposes for which they have been so appointed or prescribed and the conditions governing their use or employment are set out in the Eighth Schedule hereto.

(2) No person shall enter any place appointed under section 5 of the Act, except persons required by the department to enter it, the officers and such other persons as the Commissioner may in general or in particular permit to enter such place.

*Landing of aircraft at places not appointed for that purpose.*

7. (1) The pilot of any foreign-going aircraft who is forced by stress of weather, accident or other circumstances beyond his control to call or land at a place in Swaziland not appointed as a Customs and excise airport (whether or not such aircraft has already called at any place in Swaziland) shall forthwith report the arrival of his aircraft in accordance with section 6 of the Act and the circumstances of such arrival to the officer at that place. (Amended L.N.59/1991.)

(2) If no customs and excise officer is stationed at the place mentioned in sub-regulation (1), such pilot shall forthwith report the circumstances of his arrival to the magistrate or a member of the Royal Swaziland Police at or nearest to such place and such pilot shall also as early as possible report in accordance with section 6 of the Act to the officer at the place at which such aircraft was next due to land or to the officer nearest to the place where he has called or landed.

(3) Such pilot shall forthwith take steps to prevent the landing, loss, damage, removal or pilferage of any cargo or other goods in such aircraft or, if any cargo or other goods are landed from such aircraft when in distress, to prevent the loss, damage, removal or pilferage of any cargo or other goods so landed. He shall also report available particulars of all cargo or other goods landed from such aircraft to the officer, magistrate, or member of the Royal Swaziland Police.

(4) The pilot of such aircraft shall also prevent the passengers and crew of such aircraft from leaving the immediate vicinity thereof unless the permission of the officer, magistrate or a member of the Royal Swaziland Police has been obtained or the circumstances demand otherwise.

(5) Any magistrate or a member of the Royal Swaziland Police to whom a report is made by the pilot of such aircraft shall report the circumstances to the nearest officer by the most expeditious means available and shall render all possible assistance to such pilot to comply with the requirements of regulations 7(3) and 7(4).

*Report of arrival or departure of aircraft.*

8. (1) The report referred to in section 6(1)(a) shall state the information required in form CE.2 prescribed in these Regulations.

(2) The pilot of any foreign-going aircraft shall, before its departure from any place in Swaziland, deliver to the officer one general declaration in form CE.2 in respect of all such destinations together and a separate Transire in form CE.4 (Transire — For a Destination in the Common Customs Area) in respect of each such destination.

(3) A manifest, in form CE.3 of all goods shipped as stores ex customs, excise and sales duty warehouse and of all excisable and sales duty goods shipped as stores on such foreign-going aircraft (or alternatively copies of all bills of entry for shipment of such goods), shall be sealed by the officer to such general declaration.

(4) A manifest, in form CE.3, of all goods ex customs, excise and sales duty warehouse or goods on which a drawback of customs or excise duty is due on export or imported goods on which duty has not been paid or excisable or sales duty goods exported or removed in bond on such foreign-going aircraft to a place outside the common customs area (or alternatively copies of all bills of entry for shipment of such goods) shall be sealed to such general declaration.

(5) Copies of the manifests of all goods shipped at that place on a foreign-going aircraft for a destination outside the common customs area (including again the goods mentioned in regulation 8(4)) shall be sealed to such general declaration form CE. 2. (Amended L.N.59/1991.)

(6) The pilot of such foreign-going aircraft shall submit, at the time of reporting inwards of such aircraft, to the officer at every place in the common customs area at which such aircraft calls, the general declaration issued to him at every place in the common customs area at which such aircraft has previously called and such declaration may be retained by the officer until the time of the departure of such aircraft.

(7) To the Transire submitted in terms of section 6(6) by the pilot of a foreign-going aircraft in respect of each place in the common customs area at which it is due to call the officer shall seal a manifest, in a form approved by the Commissioner, of goods removed in bond or, alternatively, copies of all bills of entry for the removal of goods in bond to that place (or if no goods for removal in bond have been shipped for that place, the relevant Transire must bear a statement to that effect) and such Transire shall contain a statement whether or not goods of the nature referred to in regulation 8(3) and 8(4) have been shipped at any place in the common customs area. Such Transire shall also contain a manifest of goods carried coastwise and shall be handed to the officer at the time of reporting inwards of such aircraft at the place of destination and shall be retained by the officer at that place.

(8) The officer may refuse clearance for the departure of any aircraft from any place unless evidence to his satisfaction has been produced that the pilot of such aircraft has complied with the provisions of all laws of Swaziland and the customs laws of the common customs area with which it was his duty to comply.

(9) The pilot of any aircraft arriving at or departing from any place in Swaziland shall submit to the officer the number of copies of such documents as are referred to in regulations 8(1) to 8(8) as the officer requires.

#### *Boarding and searching of aircraft.*

9. (1) All sealable goods which have not been declared by the pilot or any member of the crew of an aircraft at any place in Swaziland under section 8 and any other goods (not being the personal baggage or possessions of the pilot, crew or passengers) which the pilot is unable to prove to the satisfaction of the officer to be manifested for discharge at any other place shall be treated as illicit goods and shall be liable to forfeiture.

(2) The officer may prohibit any person who has no official business relating to any aircraft on such aircraft from boarding such aircraft until such formalities on arrival of an aircraft relating to customs and excise requirements as he may decide have been completed.

#### *Aircraft stores.*

10. (1) The declaration required under section 8(2) shall be made in form CE.5 and shall be handed to the officer on demand immediately upon arrival of any aircraft at any place in Swaziland and, if not demanded before the time of reporting of such aircraft, the said form shall be submitted to the officer at the time of reporting of such aircraft.

(2) The declaration required to be made under section 8(2) shall be made individually on the same form by the pilot and every member of the crew of any aircraft.

(3) The pilot and every member of the crew of an aircraft arriving in Swaziland directly from a place outside the common customs area may, during the stay of such aircraft, be permitted by the officer to retain in his personal possession, and for his personal use, duty free stores in accordance with the following scale —

	<i>Tobacco in any form</i>	<i>Potable Spirits in any form</i>	<i>Wine</i>	<i>Beer or Stout</i>
The pilot	230 grams	1 litre	3 litres	3 litres
Officers	175 grams	1 litre	3 litres	3 litres
Other members	115 grams	Nil	3 litres*	Nil

\* Only in the case of aircraft belonging to countries where provision is made for wine in the statutory list of provisions or rations.

(4) This regulation shall not entitle the pilot or any member of the crew to land such goods without the payment of duty except with the permission of the officer. If required to do so by the officer the pilot or any member of the crew shall produce all sealable goods in his possession.

(5) The officer shall place under seal all quantities in excess of those enumerated in regulation 10(3) as well as any other goods mentioned in section 8 and regulation 10(6) (and the pilot shall provide every facility for such sealing):

Provided that the officer may permit the pilot of an aircraft or any member of the crew of an aircraft to leave any sealable stores in his possession on arrival of such aircraft in Swaziland in the custody of the officer until re-exported under official supervision by such pilot or member of the crew.

(6) The following goods are declared to be sealable goods —

- (a) undesirable publications, objects or cinematograph film; and
- (b) fire-arms (including all air, alarm or gas pistols, revolvers and rifles) and ammunition.

(Amended L.N.59/1991.)

(7) The pilot of an aircraft shall not permit any customs and excise seal on any goods in terms of section 8 to be broken until the aircraft is en route to a place outside the common customs area without intending to land again at any place in the common customs area.

*Landing of goods from aircraft: deposit of goods in transit shed.*

11. (1) Except as provided in this regulation, goods shall be landed from an aircraft only between the hours of 7.30 a.m. and 5.00 p.m. from Monday to Friday. The landing of goods shall not be effected at any other time or on Saturdays, Sundays or public holidays, except with the special written permission of and under the conditions imposed by the officer.



(2) Pilots or their agents requesting permission to land goods from an aircraft at times other than those specified in regulation 11(1) or on Saturdays, Sundays or public holidays, shall pay to the officer the prescribed charges for the attendance of such officers as the officer may deem necessary.

(3) The pilot, agent or the representative of such pilot or agent, or any other person landing goods before due entry thereof, shall remove such goods only into a duly appointed transit shed (or other place previously approved by the Commissioner) and shall stack such goods in such manner as will readily enable a complete check of all packages to be made. Goods shall not be removed from one transit shed to another without the specific permission of the officer.

(4) Goods in transit, or goods marked for another place, shall, on being landed, be kept entirely separate from other goods, and packages which are damaged or from which the whole or part of the contents is missing shall not be placed on board any vehicles for removal to another place until they have been examined in the presence of the officer and their contents ascertained. The packages shall then be repaired to the satisfaction of the officer and be sealed by him.

(5) Goods shall, on being landed, not be stacked in the open except with the special permission of the officer.

(6) In all cases where landed goods are deposited in the open, the conditions relating to stacking, as stipulated in regulation 11(3) and 11(4), shall apply.

(7) The Commissioner may permit goods which have been duly entered before landing to be landed direct from an aircraft into vehicles for immediate conveyance to their destination on condition that the goods are stowed in the vehicles in such manner that they can be readily checked.

(8) The Commissioner may permit goods of any class or kind which have not been entered before landing to be landed direct from an aircraft into vehicles on such conditions as he may impose in each case.

(9) (a) If any package landed from an aircraft is leaking or if the whole or part of its contents is missing or if the package is in a damaged condition or the mass of any package differs from the invoiced or manifested mass thereof, the contents of such package (hereinafter referred to as a discrepant package), ascertained by examination as stated below, shall subject to section 43(1), be accepted as being all the goods imported in such package provided —

- (i) such package is examined as early as possible after landing but not later than the expiry of the time referred to in section 37(1) or removal of such package from the transit shed where it was deposited on landing, whichever is the earlier, or, if not so deposited, before removal from the place where it was landed;
- (ii) such package is examined, in the case of examination of the package after due entry thereof, by the importer, and in the case of examination of the package before due entry thereof, by the pilot of the aircraft from which it was landed, in the presence of and in conjunction with the officer;

- (iii) an account of the contents of the package (or of the missing goods) issued by the carrier is furnished to the officer by the importer or the pilot, as the case may be;
- (iv) the account is legible, identifies the missing goods to the satisfaction of the Commissioner, is signed and dated by the officer, the importer or pilot, as the case may be, who conducted the examination;
- (v) the account of such discrepant package specifies the identifying marks, numbers and other particulars of each package examined and specifies the actual contents (or the missing goods) of each package separately; and
- (vi) there is no evidence that the missing goods or any portion thereof entered into consumption in the common customs area, even when the duty on the goods missing therefrom does not exceed E25.

(b) Regulation 11(9)(a) shall *mutatis mutandis* apply in respect of any discrepant package landed from a railway train in which such package was imported and for that purpose any reference in such regulation to the pilot of the aircraft shall be deemed to be a reference to the carrier of the package.

(c) Regulation 11(9)(a) shall *mutatis mutandis* apply in respect of any discrepant package imported by road and for that purpose any reference in such regulation to the officer, the pilot of the aircraft, to the time of examination and to any account shall be deemed to be a reference to the officer at the place where the conveying vehicle entered Swaziland, to the carrier of the package, to the time while such vehicle is under the control of the officer at such place and to the account taken by the officer of the contents of such package, respectively.

(d) Regulation 11(9)(a) shall *mutatis mutandis* apply in respect of any discrepant package imported by post and for that purpose any reference in such regulation to the pilot of the aircraft, to the time of examination and to any account shall be deemed to be a reference to any postal official in whose custody the package is prior to delivery, to the time while such package is in the custody of such official and to an account of the missing goods endorsed by such official on the relevant postal manifest respectively:

Provided that the contents of such discrepant package shall be accepted as being all the goods imported in that package even where the duty on the goods missing therefrom does not exceed E25.

(e) Regulation 11(9)(a) to (c) shall *mutatis mutandis* apply in respect of any examination conducted under regulation 11(4) and for that purpose any reference in such regulation to the pilot of the aircraft and to an account shall be deemed to be a reference to the officer and to the account taken by him of the contents of such package, respectively.

(f) Regulation 11(9)(a) shall only apply to a discrepant package at the first place of landing thereof in the common customs area and shall not apply to any discrepant package after removal thereof in bond.

(10) Examination, mass-measuring, repairing or removal of any package in terms of this regulation shall, in the discretion of the officer, be subject to supervision by him and he may at any time demand re-examination of the package concerned.

*Delivery of goods from airports and railway goods depots.*

12. (1) No person shall deliver goods landed from an aircraft or railway train from any transit shed or other approved place until he has submitted to the authority in control of such shed or other approved place a release copy of a bill of entry or any other document approved by the Commissioner, relating to such goods and authorising delivery to the importer of such goods. (Amended L.N.59/1991.)

(2) If any goods have been delivered before release has been granted by the officer in respect of such goods for the delivery or forwarding thereof to the importer, such goods shall, if the officer so requires, be returned at the expense of the railway or airline operator, to the place from which such goods were so delivered, or be brought to such other place as the officer may decide. (Amended L.N.59/1991.)

(3) The Commissioner may enter into such other arrangement with the railway, airline operators and container depot or container terminal operators as he may deem necessary in respect of the handling of goods in terms of this Part. (Amended L.N.59/1991.)

(4) The delivery of goods from any airport or railway transit shed or other approved place before discharge of the aircraft or train has been completed will be permitted, provided a release copy of the bill of entry or other approved document as the case may be, proving that the goods have been duly entered has been received by the authority in control of such transit shed or other approved place and the goods are not required to be detained for the purposes of the Department. (Amended L.N.59/1991.)

(5) Release of any duly entered goods may be authorised by the officer by endorsing a copy of the relevant bill of entry, or other document approved by the Commissioner, to that effect. Such endorsement must be signed and date-stamped by the officer. No other approved release document shall be valid or acted upon unless such document is signed and date-stamped by the officer and bears the number and date of the bill of entry, or other document approved by the Commissioner, on which the goods to which such document relates were entered in terms of the Act. (Amended L.N.59/1991.)

(6) The officer may by endorsement on any release copy of the bill of entry, or other document approved by the Commissioner or any other approved release document or in any other manner, order the detention or the delivery to a place indicated by him of the whole or any part of the goods to which such document relates and such goods shall not be delivered or removed except as ordered by the officer. (Amended L.N.59/1991.)

(7) Every agent, railway official, airline operator or other person landing and delivering goods at any place shall, within a period of 14 days from the date on which such landing commences, or within such further period as the officer may allow, furnish to the officer a statement with particulars of the packages reported for landing at that place in terms of section 6 but not landed at that place, and of the packages landed at that place but not so reported, and shall before the expiration of the said period of 14 days or such further period as has been allowed by the officer, deliver all goods landed but not reported (unless the said statement reflects particulars of the due entry and delivery of such goods), as well as all goods in respect of which due entry has not been made, to the Government warehouse or such other place as may be approved by the officer. (Amended L.N.59/1991.)

*Exportation of goods.*

13. (1) Any person entering goods for exportation shall, if required to do so by the officer, produce all documents relating to the goods together with the air way-bill or consignment note.

(2) Subject to regulation 13(5), no person shall cause any goods for export to be loaded into an aircraft, train or any other vehicle unless such person has received a copy of the air way-bill or consignment note relating to such goods, signed and date-stamped by the officer, authorizing the export of such goods in that aircraft, train or any other vehicle. (Amended L.N.84/1979; L.N.59/1991.)

(3) Regulation 11(1) and 11(2) shall *mutatis mutandis* apply to the exportation of goods by aircraft.

(4) The pilot of any aircraft into which any goods referred to in regulation 8(3) or 8(4) have been loaded for export shall, before departure from the last place of call in Swaziland, on demand by the officer indicate to him all such goods for the purpose of checking or account to him for such goods. No such goods shall be landed at any place in Swaziland without the express permission of the officer and if landed, such goods shall be treated as imported goods landed without reporting in terms of section 6.

(5) In the case of goods being exported from a place in Swaziland where there is no customs and excise office, the Commissioner may, in respect of such goods as he considers necessary and under such goods he may impose, permit the exporter to present a bill of entry for export of goods not ex warehouse in the form CE. 550, together with the relevant documents, to the railway or air transport official at that place. Such official shall ensure that the requirements of the Act are complied with before authorizing the exportation of the goods in question and shall forward the original of the bill of entry concerned, together with as many copies as the Commissioner may determine, to the Commissioner. (Amended L.N.59/1991.)

*Importation or exportation of goods from and to African territories.*

14. The importation of any goods from or the exportation of any goods to any African territory with the Government of which any agreement has been concluded under any provision of the Act shall be subject to the provisions of such agreement.

*Persons entering or leaving Swaziland and their baggage.*

15. (1) A person entering Swaziland shall not remove his baggage, nor any other goods accompanying him, from customs and excise control, or cause such baggage or goods to be so removed until they have been released by the officer, and no person (not even the pilot, his agents or officials of the railway) shall deliver any such baggage or goods left with or handed to him for delivery until such release has been granted.

(2) Every person entering or leaving Swaziland shall declare unreservedly to the officer what goods he has in his possession, taking particular care to mention articles to which attention is invited on the form of declaration approved by the Commissioner.

(3) Every person entering or leaving Swaziland shall also produce and deliver to the officer any goods the importation or exportation of which is prohibited or restricted.

(4) The officer may in his discretion accept an oral declaration, but he may subsequently demand a written declaration.

(5) Any goods brought into Swaziland and intended for sale shall be specially declared as cargo and shall be entered as such for customs and excise purposes on the specified forms.

(6) Any goods not being cargo reported in terms of section 6 which have been imported, exported or removed from customs and excise control or in respect of which an attempt at importing, exporting or removal has been made without a valid declaration shall be treated as goods imported, exported or removed without due entry thereof.

(Amended L.N.59/1991.)

*Rent to be paid on goods in a Government warehouse.*

16. The charge for rent on goods (except Government Stores) in any Government warehouse in Swaziland shall, depending on the circumstances, be calculated as follows:

- (a) goods landed at a place to which they were not consigned — at the rate of 50c per 100 kg or portion thereof for every 7 days or portion of 7 days;
- (b) goods imported by a natural person and which are seized in terms of the provisions of section 88(1) and subsequently delivered in terms of section 93 — at the rate of 20c per 10kg or portion thereof for every 7 days or portion of 7 days;
- (c) goods imported by a natural person and which are detained in terms of the provisions of section 113(1) pending the production of a certificate, permit or other authority and subsequently released in terms of section 106(2) — at the rate of 20c per 10 kg or portion thereof for every 7 days or portion of 7 days;
- (d) goods which are removed within 14 days from the date of receipt — at the rate of E2.00 per 100 kg or portion thereof for every 7 days or portion of 7 days;
- (e) goods which are removed after 14 days but within 28 days from the date of receipt — at the rate of E4.00 per 100 kg or portion thereof for every 7 days or portion of 7 days;
- (f) goods which are removed after 28 days from the date of receipt — at the rate of E8.00 per 100 kg or portion thereof for every 7 days of portion of 7 days; or
- (g) unentered goods which are sold in terms of the provisions of section 42(3) — at the rate of E12.00 per 100 kg or portion thereof for every 7 days or portion of 7 days. (Amended L.N.59/1991.)

*Removal of goods in bond.*

17. (1) All goods removed in bond under section 16(1) shall be entered for removal on a bill of entry for removal in bond in the form CE.14, CE.600 or CE.610, but the Commissioner may, in respect of such class or kind of goods as he may decide, accept such other form of entry as he may approve on such conditions as he may impose. (Amended L.N.84/1979.)

(2) Subject to regulation 17(6) and 17(7) no goods shall be removed in bond until the remover has been authorised by the officer, on a released copy of a bill of entry or other approved document to remove such goods. (Amended L.N.84/1979.)

(3) Goods may be removed in bond within the common customs area only to a place appointed as a place of entry or, in circumstances which the Commissioner considers to be exceptional, to any railway station or siding, or any premises or warehouse within the area of control of the officer at that place or, in the case of excisable goods, to a licensed customs, excise and sales duty warehouse if such goods are intended for warehousing in such customs, excise and sales duty warehouse:

Provided that sales duty goods manufactured in Swaziland may be removed in bond only to a place appointed as a place of entry and only for re-warehousing at that place.

(4) Except where otherwise provided in these regulations, the consignee of goods removed in bond to a place in the common customs area shall not take delivery of such goods or cause them to be warehoused or exported at the place of destination until he has duly entered the goods at the customs and excise office at that place, for consumption, warehousing or export, and has obtained the written authority of the officer for such delivery, warehousing or export. The said consignee shall also submit to the officer all such invoices and documents relating to the goods as he may require as well as a numbered and date-stamped copy of the relevant bill of entry for removal in bond. If entry of the goods at the place of destination is not made within 7 days of the arrival of the goods at that place, or within such further period as the officer may allow, the remover or the carrier or other person having custody of the goods shall forthwith deliver them to the Government warehouse or other place approved by the officer. (Amended L.N.59/1991.)

(5) Any person removing goods in bond to a place in the common customs area shall consign the goods to the care of the Officer in charge of Customs and Excise at that place and shall conspicuously mark the consignment note with the words "In Bond". The carrier shall advise its officials or agents at the place of destination that the goods are in bond and shall not deliver the goods without the written authority of the officer.

(6) Subject to regulation 17(7), the Commissioner may, in the case of goods in transit through Swaziland from any other territory in Africa by air or rail to any destination outside the common customs area, allow the goods in question to be entered for removal, in the case of goods removed by air, at the place where the goods are first landed in the common customs area, or in the case of goods removed by rail, at the place where the goods are exported from the common customs area provided the duty on any deficiency is paid forthwith. No person shall allow such goods to be carried forward or exported from such airport or place until such goods have been duly entered for removal in bond and the officer at the place in question has granted written authority for such carriage or export.

(7) Goods in transit overland through Swaziland from any other territory in Africa other than by air or rail shall be entered for removal in bond at the place where they enter Swaziland, but if such goods are removed from Maputo such entry shall be made at the office of the Controller of Customs, Maputo, or if removed by road, such entry may be made at the office of the Controller at Lomahasha. (Amended L.N.59/1991.)

(8) Except with the permission of the Commissioner, goods in transit through the common customs area to a destination outside the common customs area shall be exported immediately and if export cannot take place immediately such goods shall be warehoused in a licensed customs, excise and sales duty warehouse after entry for warehousing.

(9) Beef or other meat and such other goods as the Commissioner may decide, in transit by rail though the common customs area to a destination outside the common customs area shall be carried in sealed trucks direct from the sending station to the place of export in Swaziland and such seals shall not be broken except with the permission of the officer at that place. Such goods carried by any other means shall be subject to such conditions as the Commissioner may impose.

(9bis) When goods are removed in bond from a place in the common customs area to another place in the common customs area via Maputo the remover shall enter such goods on a bill of entry for removal in bond (form CE. 14, CE.600 or C.E.610), and shall in the case of goods re-entering the common customs area at a coastal port, produce a copy of such bill of entry to the officer at that port. In the case of goods re-entering the common customs area overland via Maputo, the copy of such bill of entry shall be forwarded to the Controller of Customs at Maputo. (Added L.N.84/1979.)

(10) Goods removed in bond to a customs and excise duty warehouse for manufacturing purposes or for storage in such warehouse shall be entered on a bill of entry for warehousing or rewarehousing (form CE. 500, CE. 600 or CE. 610) but goods removed in bond to a place of entry for any other purpose may be duly entered for such purpose. (Amended L.N.84/1979; L.N.59/1991)

(11) The following particulars shall be reflected on a bill of entry for direct removal in bond (form CE.14)—

- (a) in the case of goods removed in bond to a place outside the common customs area, full particulars as required by the bill of entry form;
- (b) in the case of goods which have been landed from an aircraft or other vehicle at a place to which they were not consigned and are removed in bond by the pilot or other carrier to the place to which they were consigned in the first instance, full particulars as required by the manifest in form CE.2 or 3 referred to in regulation 8(1) and such additional particulars as are available to such pilot or other carrier in respect of such goods; and
- (c) in other cases, full particulars as required by the bill of entry form, but the particulars relating to tariff item need not be furnished unless required to be furnished by the Commissioner.

(Amended L.N.84/1979.)

(12) Suppliers' invoices in respect of goods entered for removal in bond in the circumstances stated in regulation 17(1 1)(a) shall be produced to the officer at the time of entry for removal, and suppliers' invoices, documents of title and such other documents as may be required by the officer shall be produced to the officer at the time of due entry at the place of destination in respect of goods removed in the circumstances referred to in regulation 17(1)(b) or (c).

(13) If goods which have been entered for warehousing at the place of importation are required for immediate removal in bond from that place before they have been deposited in the warehouse, they may be treated and entered for removal as if they had been so deposited.

(14) If the final destination of any goods is a place other than the place of entry to which such goods have been removed in bond, no person shall remove such goods or cause such goods to be removed from such place of entry until such goods have been duly entered and the officer has granted written authority for delivery thereof and if forwarded to the final destination without such written authority, such goods shall, if the officer so requires, be returned at the expense of the carrier or other person who brought the goods into the common customs area or who removed the goods without such written authority, to such place of entry or to such other place as the officer may decide.

#### PART IV

### CUSTOMS, EXCISE AND SALES DUTY WAREHOUSES: STORAGE AND MANUFACTURE OF GOODS IN CUSTOMS, EXCISE AND SALES DUTY WAREHOUSES

*Approval of customs, excise and sales duty warehouses.*

18. (1) Customs, excise and sales duty warehouses (excluding special customs and excise manufacturing warehouses) shall be licensed only at places appointed in terms of section 5 and on application on forms CE.100 and 100A.

(2) Forms CE.100 and 100A shall be completed in all details and shall be accompanied by such plans, description of the warehouse or other particulars as the Commissioner may require.

(3) A licence for a customs, excise and sales duty warehouse may be issued in respect of any premises, store, fixed vessel, fixed tank, yard or other place which complies with such conditions as the Commissioner may impose in each case in regard to construction, situation, access, security or any other condition he considers necessary.

(4) Different premises, stores, vessels, tanks, yards, or other places on a single site, or on more than one site approved by the Commissioner may be licensed as a single customs, excise and sales duty storage warehouse, a single customs, excise and sales duty manufacturing warehouse, or a single special customs, excise and sales duty warehouse for the purpose of sales duty in the name of one licensee.

(5) Separate customs, excise and sales duty warehouses on the same site may be licensed in the names of different persons subject to the conditions referred to in regulation 18(3).

(6) The Commissioner may license a customs, excise and sales duty warehouse for the storage or manufacture of any particular commodity or article or any class or kind of commodity or article and such warehouse shall not be used for any other purpose, except with the written permission of the Commissioner.

(7) If the security for the duty is at any time in the opinion of the officer not sufficient in regard to any customs, excise and sales duty warehouse in which goods are deposited, he may at the risk and expense of the licensee of such warehouse and the owner of such goods cause them to be immediately removed and deposited in another customs, excise and sales duty warehouse or other place approved by him. Alternatively, the said licensee or owner may forthwith pay the duty on the goods.



(8) The licensee of a customs, excise and sales duty warehouse shall keep at the warehouse in a place accessible to the officer, a record in a form approved by the Commissioner of all receipts into and deliveries or removals from the warehouse of goods not exempted from entry under section 18(5), with such particulars as will make it possible for all such receipts and deliveries or removals to be readily identified with the goods warehoused, and with clear references to the relevant bills of entry passed in connection therewith. (Amended L.N.59/1991.)

(9) The licensee of a customs, excise and sales duty warehouse shall display in a prominent position in the warehouse an extract of the relevant regulations in this Part.

(10) No goods entered for storage or manufactured in a customs, excise and sales duty warehouse (except spirits or wine in the process of maturation or maceration in a customs, excise and sales duty manufacturing warehouse) shall be retained in customs, excise and sales duty warehouses for a total period of more than 5 years from when the goods were first entered for warehousing but the Commissioner may, in exceptional circumstances and on such conditions as he may impose in each case, allow such goods intended for trade purposes to be so retained for a further period not exceeding one year and such other goods as he may decide to be retained for such further period as he may specify.

(11) Any fixed vessel, tank, receiver, vat or other container licensed as a customs, excise and sales duty warehouse or used in a customs, excise and sales duty warehouse for the storage or manufacture of any goods in terms of Part IV of the Act shall be gauged in a manner approved by the Commissioner and any fitting, meter, gauge, or indicator necessary for ascertaining the quantity of any goods contained in such vessel, tank, receiver, vat or other container shall be supplied and fitted by the licensee at his expense.

(12) The licensee of a customs, excise and sales duty warehouse shall notify the officer immediately of, or prior to, any change, or contemplated change, no matter of what nature, in his legal identity, name or address of his business or goods manufactured by him.

*Storage of goods in customs, excise and sales duty warehouses.*

19. (1) Subject to regulation 19(2), goods which have been entered for warehousing in a customs, excise and sales duty warehouse shall be conveyed to the warehouse immediately after such entry and there deposited. All goods entered for warehousing shall be conveyed to the warehouse only by the railway operators or by a person who has given such security as the Commissioner may require in terms of section 99.

(2) Imported packages which have been entered for warehousing in a customs, excise and sales duty warehouse but which are leaking, or of which the whole or part of the contents is missing, or which are in an otherwise damaged condition, shall not be removed to the warehouse unless examined in terms of regulation 11(9). If such package is however removed to the warehouse without such examination the full invoiced contents of such package shall be deemed to have been imported and shall be accounted for under the provisions of the Act.

(3) The licensee of any customs, excise and sales duty warehouse shall notify the owner of any imported goods entered for warehousing in such warehouse of the non-receipt of any such goods, or any part thereof, and the owner of such goods shall take immediate steps to account to the officer for such goods or to pay the duty due thereon.

(4) The licensee of any customs, excise and sales duty warehouse into which goods are received shall ensure that such goods have been duly entered for warehousing in such warehouse and, unless proof that such goods have been so entered is in his possession at the time of receipt of such goods, he shall keep such goods separated from other goods in such warehouse and make a report to the officer forthwith.

(5) The licensee of a customs, excise and sales duty warehouse shall not allow any goods of a dangerous or inconvenient nature to be stored in such warehouse unless it has been approved for the storage of such goods, and the licensee of a customs, excise and sales duty warehouse which has been approved for a particular class of goods shall not allow any other goods to be deposited therein.

(6) All goods in a customs, excise and sales duty warehouse shall be so arranged and marked that they will be easily identifiable and accessible for inspection and that each consignment and the particulars thereof can readily be ascertained and checked.

(7) Goods deposited in a customs, excise and sales duty warehouse may at any time be examined by the officer and the licensee of such warehouse, or his representative, shall be present during such examination and assist the officer in the execution of such examination.

(8) Goods deposited in a customs, excise and sales duty warehouse in closed trade containers shall not be examined, nor the packages opened or altered in any way, except with the permission of the Commissioner and in the presence of an officer if he so requires, unless immediate action for the safety of the goods is necessary, in which case the licensee shall immediately notify the nearest available officer and the Commissioner.

(9) No unpacked goods in liquid form shall be stored in ungauged containers in a customs, excise and sales duty warehouse without the written permission of the Commissioner.

(10) Subject to section 20, samples of warehoused goods, in such quantities as the officer may allow, may be taken by the importer under customs supervision, provided that prior written application is made.

*Transfer of ownership of dutiable goods in warehouse.*

20. The transfer of ownership of dutiable goods in a customs, excise and sales duty warehouse shall only be acknowledged if a form CE.600 or CE.610 is presented to the officer duly completed in all respects and is supported by or includes a declaration as indicated here under —

(a) "I..... for transferor, hereby declare that ownership of the abovementioned goods, which are my property, is given to..... address..... For transferor..... Date ....."

(b) "I..... for transferee, hereby  
accept responsibility in terms of the provisions of the Customs and Excise  
Act, 1971 and regulations in respect of the abovementioned goods.  
For transferee.....  
Date .....

(Amended L.N.59/1991.)

*Manufacture of goods in customs, excise and sales duty warehouses.*

21. (1) The Commissioner may, on such conditions as he may impose in each case, allow the manufacture by a licensee in a customs, excise and sales duty manufacturing warehouse of goods which shall not be subject to the provisions of Part IV of the Act.

(2) Subject to regulation 18(2), any application for the licensing of a customs, excise and sales duty manufacturing warehouse shall state the nature of materials and the processes to be used in the manufacture of every excisable or other product, the expected annual quantities of such materials to be so used and the expected annual production of every excisable product:

Provided that the nature and quantity of materials to be used in the manufacture of sales duty goods need not be stated.

(3) The plans referred to in section 25(7) shall be submitted to the Commissioner with as many copies as the Commissioner may require. Distinguishing marks or numbers to the satisfaction of the Commissioner shall be indicated on every room, vessel, still, utensil or other plant and such mark or number shall be shown on schedules submitted with such plans.

(4) Vessels, stills and other plant in a customs, excise and sales duty manufacturing warehouse shall be placed, fixed and connected to the satisfaction of the Commissioner and the licensee shall not alter the shape, position or capacity of any plant or install any additional or new plant or remove any plant without the permission of the Commissioner after submission to him of an application for alteration of such plant.

(5) No manufacturing shall commence in a customs, excise and sales duty manufacturing warehouse without the permission of the Commissioner.

(6) All rooms, places, distilling apparatus, spirits receivers and other fixed vessels or containers and such other plant as the Commissioner may specify in a customs, excise and sales duty manufacturing warehouse shall be locked or otherwise secured in accordance with the instructions and in the discretion of the officer and the licensee shall at his own expense and to the satisfaction of the officer, provide, apply, repair and renew whatever is required to enable the officer to affix locks to such rooms, places, distilling apparatus, spirit receivers and other fixed vessels or containers and other plant specified by the Commissioner, or to secure them in any other manner. (Amended L.N.59/1991.)

(7) Every pipe in a customs, excise and sales duty manufacturing warehouse shall, except with the permission of the Commissioner or unless used exclusively for the discharge of water and spent wash, be so fixed and placed as to be capable of being examined for the whole of its length. Pipes for the conveyance of different materials or products shall, if required by the Commissioner, be painted in such colour for every material or product as he may require. The licensee shall paint such pipes at his own expense and shall repaint such pipes whenever required by the officer. Every cock and valve used in such warehouse shall be of a type approved by the Commissioner. The licensee shall keep such cocks and valves in proper repair at all times.

(8) No person other than a licensee of a customs, excise and sales duty manufacturing warehouse licensed for the manufacture of excisable goods shall own, use or control a machine for cutting tobacco or a machine, appliance or apparatus which is in the opinion of the Commissioner of a type specially designed for any process in the manufacture of an excisable product except with the permission of the Commissioner and no person to whom permission to own, use or control such machine, appliance or apparatus has been so granted shall sell or dispose of such machine, appliance or apparatus or allow any other person to use it without the permission of the Commissioner. The Commissioner may require that any class or kind of such machine, appliance or apparatus shall be registered with him and shall bear such registration numbers in such manner as he may decide.

(9) When a manufacturing operation has been completed in a customs, excise and sales duty manufacturing warehouse, the licensee shall give the officer all the necessary assistance in ascertaining the quantity and strength or other particulars of the goods manufactured and record such particulars and render such returns as the Commissioner may require. A licensee shall stop any operation or the working of any still when required to do so by the officer for the purpose of testing the output.

(10) Every licensee who is required to do so by the Commissioner shall furnish a diagram to scale of any still, utensil or other plant in his customs, excise and sales duty manufacturing warehouse together with explanatory notes relating to the working of such still, utensil or other plant.

(11) Except with the permission of the officer no excisable goods manufactured in a customs, excise and sales duty manufacturing warehouse shall be removed from a receiver vessel or other container in which they were collected until account thereof has been taken by the officer. (Amended L.N.59/1991.)

(12) The Commissioner may allow the quantity of any excisable goods in a customs, excise and sales duty manufacturing warehouse to be ascertained by means of any massmeter, meter, gauge or other instrument or appliance of a type approved by him. The licensee shall supply and fit such massmeter, meter, gauge or other instrument or appliance to the satisfaction of the Commissioner and keep it in proper repair at his expense and shall have it assized regularly and, in addition, at any time required by the officer.

(13) Every licensee of a customs, excise and sales duty manufacturing warehouse shall, unless exempted by the Commissioner, keep a stock record, in a form approved by the Commissioner, in which such licensee shall record daily such particulars of receipts of materials, nature and quantities of excisable goods manufactured, nature and quantities of by-products or other goods manufactured and disposal of goods manufactured and such other particulars as the Commissioner may require in each case. Such stock record shall, when not in use, be kept in a fire-proof safe.

(14) Every licensee of a customs, excise and sales duty manufacturing warehouse shall furnish to the officer such returns showing such particulars and at such times and under such conditions as the Commissioner may decide.

(15) Regulation 21(3) to 21(7) and 21(9) and 21(13) shall not apply in respect of special customs, excise and sales duty warehouses for purposes of sales duty.

*Clearance and removal of goods from customs, excise and sales duty warehouses and payment of duty.*

22. (1) The licensee of a customs, excise and sales duty warehouse shall not cause or permit any goods to be delivered or removed from such warehouse until he is in possession of a relevant ex-warehouse bill of entry, in the specified form, numbered and date-stamped by the officer, and any person entering any goods for delivery or removal from a customs, excise and sales duty warehouse shall do so on the forms specified herein.
- (2) Notwithstanding regulation 22(1) and subject to the Sixth Schedule hereto the Commissioner may permit the licensee of any customs, excise and sales duty warehouse to remove from such warehouse goods which are liable to excise duty and/or sales duty only or such other goods as the Commissioner may specify from time to time, provided —
- (a) a certificate for removal of excisable/specified goods ex-warehouse in the form CE.32, duly completed by the licensee of such warehouse, is deposited by such licensee in the entry box referred to in regulation 22(3);
  - (b) in the case of sales duty goods manufactured in Swaziland an invoice prescribed in regulation 22(11) and 3 3(7) is completed or complies with regulation 13(5); and
  - (c) he complies with regulations 22(4), 22(5), 22(7) and 22(9).
- (3) Except with the permission of the Commissioner subject to such conditions as he may impose, every licensee of a customs, excise and sales duty warehouse who has been granted permission in terms of regulation 22(2) shall provide and fix to any convenient and permanent structure in an accessible place in such warehouse a box (to be known as an entry box) of a construction and design approved by the Commissioner, for safe depositing of documents. The box in question shall be provided with fittings and shall be designed to enable the officer to lock it with a State lock so that documents deposited therein cannot be withdrawn and also so that at any time considered necessary by the Commissioner documents can neither be deposited nor withdrawn.
- (4) In the case of excisable goods to be removed from any customs, excise and sales duty warehouse for home consumption under Schedule No. 6 to the Act or for home consumption as State stores, the licensee of such warehouse shall, notwithstanding regulation 22(2), not remove or permit such goods to be removed from such warehouse unless a declaration regarding restricted removal of excisable/specified goods ex-warehouse in the form CE.33 has been completed and signed by the manufacturer under Schedule No. 6 to the Act or an official of the State body in question, as the case may be, and a copy of such declaration has been attached to each copy of the certificate for removal of excisable/specified goods ex-warehouse in the form CE.32. In the case of goods to be so removed for consumption under Schedule No. 6 to the Act the Commissioner may require that the said declaration shall be approved by the officer in the area where the manufacturer's premises are situated before such goods are removed.
- (5) Joint excise and sales duty accounts together with the bills of entry as referred to in regulation 22(1) shall be presented to the officer by the licensee of each customs, excise and sales duty warehouse in respect of all motor vehicles which are subject to excise and sales duty and removed from such warehouse during the previous period of three months for the purposes mentioned in section 18(6) on or before the 14th day of the month following the period of three months to which the account relates. All other bills of entry as referred to in

regulation 22(1) shall be presented to the officer by the licensee of each customs, excise and sales duty warehouse in respect of all excisable/specified goods removed from such warehouse during the previous calendar month for the purposes mentioned in section 18(6) within 14 days after stock-taking or the closing of accounts for duty purposes. Copies of all certificates (including certificates and invoices in respect of motor vehicles) deposited in the entry box for each such purpose or for each class or kind of bill of entry prescribed in these regulations, as the Commissioner may require, shall be attached to the original of the respective bills of entry or shall be specified on a schedule attached to such bill of entry, such certificates being submitted to the officer separately in accordance with conditions which the Commissioner may impose. Any duty due in respect of goods to which such bills of entry relate shall be paid by such licensee.

(6) Notwithstanding regulation 22(1) the Commissioner may also permit the licensee of a customs, excise and sales duty warehouse, subject to compliance with the requirements of regulation 22(3), to remove from such warehouse imported oil classified under tariff heading 27.07.50, .60, .70, or .80 and 27.10.20, .30, .40, or .50 and such other imported goods as the Commissioner may permit from time to time, for consumption in terms of item 401.00 of Schedule No. 4 under regulations 22(2) to 22(5) and in that event the said regulations 22(2) to 22(5) shall *mutatis mutandis* apply and for the purpose of such application any reference in such regulations to excisable goods and excise duty shall be deemed to be a reference to the abovementioned goods and to customs duty or customs duty as well as excise duty, respectively.

(7) Certificates may be deposited in the entry box in his customs, excise and sales duty warehouse by a licensee at any time during the hours when goods are permitted to be delivered or removed from such warehouse, but the Commissioner may require in writing that certificates relating to deliveries or removals from such warehouse for any date or any period stated by the Commissioner shall be deposited in the entry box before a time indicated by him on that date or on each day during that period. The licensee shall number certificates consecutively in the space provided in respect of removal from each customs, excise and sales duty warehouse.

(8) When the officer has authorized the delivery or removal of any goods from a customs, excise and sales duty warehouse or the licensee has deposited a certificate in terms of regulation 22(2) in the entry box for delivery or removal of any such goods, the licensee of the warehouse shall cause such goods to be so delivered or removed immediately, unless the special permission of the officer has been obtained for their retention, but for any retention exceeding the period of 7 days the permission of the Commissioner shall be obtained. The Commissioner may grant general permission for retention in respect of such class or kind of goods and for such period as he considers necessary.

(9) (a) The duty on any goods removed from a customs and excise warehouse shall be payable before such goods are so removed, but in respect of goods removed under regulation 22(2) by any licensee, the Commissioner may, subject to such security as he may require and to such conditions as he may impose in each case, permit the removal of such goods without prior payment of any duty due, under cover of a certificate for removal of excisable or specified goods ex warehouse in the form No. CE. 32 and permit the payment of duty due in respect of such removals to be effected monthly or three monthly, as determined by the Commissioner. Provided stocktaking or the closing of duty accounts shall

and the last day of the month or period of three months when goods are first removed in terms of regulation 22(2) by any licensee.

(b) The date so decided shall apply permanently in every month or period of three months except when such date falls on a Saturday, Sunday or public holiday in which case the Commissioner shall determine the said date, but the date of payment of duty as provided for hereafter shall not be affected thereby.

(c) The duty on goods removed without prior payment of duty in terms of this regulation between the date of stocktaking or closing of duty accounts in one month or period of three months and the said date in the next month or period of three months shall be paid within 30 days of the date of such stocktaking or closing of duty accounts but not later than the penultimate official working day of the month following the month or period of three months during which the date determined for stocktaking or closing of duty accounts occurs.

(d) The Commissioner may, in circumstances which he deems exceptional, and subject to such conditions as he may impose, determine any date for stocktaking or the closing of duty accounts. The Commissioner may also, in respect of any imported or excisable products, subject to such security as he may require and to such conditions as he may impose, permit the removal of such products with payment of duty due thereon at such intervals as he may decide provided at least 12 payments are made per annum:

Provided that 75% of the duty due in terms of tariff item 117.00 (excluding duty payable in terms of tariff 117.01.20 and 117.01.30) in respect of any period of three months shall be paid in three equal parts in the three subsequent periods of three months.

(Amended L.N.84/1979; L.N.59/1991.)

(10) Notwithstanding the provisions of regulation 22(9) every manufacturer of excisable goods of Section B of Part 2 of Schedule No. 1, every owner of such excisable goods, manufactured for him partly or wholly from materials owned by such owner, and every manufacturer of and dealer in pearls, precious and semi-precious stones, precious metals or articles containing or manufactured of such pearls, precious and semi-precious stones or precious metals, shall present quarterly an account, in accordance with the directions of the Commissioner, in respect of any goods removed from their premises which have been licensed as special customs and excise duty warehouses for the purposes of such excise duty. The said account shall be presented to the officer and the duty due paid to him on or before the 25th day of the month following the quarter to which the account relates:

Provided that, in the case of motor vehicles, accounts shall be presented and the duty paid at the times prescribed, in regulation 22(5) and 22(9) respectively. (Amended L.N.59/1991.)

(11) Regulation 33(7) shall *mutatis mutandis* apply in respect of any removal of sales duty goods ex-warehouse and for that purpose any reference to beer shall be deemed to be a reference to any sales duty goods.

(12) On any duty paid after the dates mentioned in regulation 22(9) and 22(10) interest shall be paid at the rate of 15% per annum for every full month the amount is in arrears and a portion of a month is calculated as a full month:

Provided that the Commissioner may in his discretion remit such interest if he is of the opinion that circumstances exist on account of which such arrear payment was unavoidable. (Added L.N.59/1991.)

*Clearance and removal of goods from customs, excise and sales duty warehouses for home consumption.*

23. (1) Excisable goods shall not be removed from any customs, excise and sales duty warehouse for payment of duty in terms of regulation 22(1) or 22(2) except in such minimum quantities as the Commissioner may determine in respect of each excisable product or spirituous beverage.

(2) Subject to regulation 22(6) imported goods liable to customs duty and/or sales duty shall not be removed from a customs, excise and sales duty warehouse for home consumption until such goods have been entered in terms of section 18(6) with payment of any duty due and the licensee of such warehouse is in possession of a copy of such entry numbered and date-stamped by the officer.

*Clearance and removal of goods from customs, excise and sales duty warehouses for export (including supply as stores to foreign-going aircraft).*

24. (1) The clearance and removal of goods from any customs, excise and sales duty warehouse for export or supply as stores to any foreign-going aircraft shall be subject to regulation 22(1) to 22(9).

(2) The officer may require any goods entered for export or supply as stores from any customs, excise and sales duty warehouse to be delivered to any examination shed or other place indicated by him or may require such goods to be retained in such warehouse for the purpose of examination prior to such export or supply and such goods shall not be removed, exported or supplied without the permission of the officer.

(3) The goods in question shall be kept separate from any other goods conveyed on the same vehicle and shall be accompanied by a copy of the relevant bill of entry, certificate or invoice mentioned in regulation 22(2). Unless the stores are conveyed by the actual remover or owner or licensee of the customs, excise and sales duty warehouse in question or his employee, such stores shall, except with the permission of the Commissioner, be carried only by the railway operators or a person who has given security in terms of section 99. Such goods for export or supply as stores shall be conveyed immediately by the shortest route to the aircraft or rail by means of which they will be exported. No carrier or other person shall divert such goods to any other destination or substitute any other goods for such goods intended for export or supply as stores or tamper with such goods in any manner.

(4) The licensee of a customs, excise and sales duty warehouse from which goods for supply to a foreign-going aircraft as stores are removed, shall obtain on a copy of the bill of entry, certificate or invoice relating to such goods a receipt signed by an officer of the aircraft to the effect that the stores have been received on board, and such receipted copy shall be handed to the officer before the departure of the aircraft.



(5) The licensee shall produce proof to the satisfaction of the Commissioner that goods entered for export or supply as stores to a foreign-going aircraft have been exported and such proof shall be submitted within such period as the Commissioner may require.

(6) If any goods removed from a customs, excise and sales duty warehouse for export or supply as aircraft stores, or any portion of such goods, are not shipped or despatched, the licensee of the said warehouse shall immediately report the facts to the officer and he shall forthwith pay the duty on such goods or cause them to be removed to the Government warehouse or take such other action as the officer may decide. (Amended L.N.59/1991.)

(7) The pilot of an aircraft shall produce any stores on board his aircraft (irrespective of where such stores were taken on board) whenever and wherever he is required to do so by the officer, and shall provide facilities for such stores to be placed under seal. He shall also forthwith pay the duty on any stores which were shipped outside the common customs area or which were shipped at any place in the common customs area ex a customs, excise and sales duty warehouse and which have been consumed, sold or disposed of on such aircraft at any place in the common customs area when the aircraft is not air-borne or on such aircraft on a flight between any places in the common customs area (except such stores which have been so consumed for the operation of the aircraft itself or which have been so consumed by the pilot or any member of the crew or any passenger as part of the service included in the service contract of such pilot or crew member or fare of such passenger without extra payment therefor).

(8) For the purposes of regulation 24(1) goods which may be supplied to an aircraft as stores shall include all consumable goods normally used on such aircraft for propulsion, catering or maintenance but shall not include normal durable equipment or replacements of normal durable equipment of such aircraft.

(9) Normal durable equipment or replacements thereof shipped at any place in Swaziland on any aircraft which is deemed not to have been imported into Swaziland shall, except if elsewhere provided for, be treated as an export of such goods and shall be subject to the provisions of the Act and these regulations in so far as they relate to the exportation of goods. (Amended L.N.59/1991.)

*Clearance of goods from customs, excise and sales duty warehouses for removal in bond.*

25. (1) Regulation 17(1) to 17(14) shall *mutatis mutandis* apply to goods removed in bond from any customs, excise and sales duty warehouse.

(2) The removal in bond of goods from a customs, excise and sales duty warehouse shall also be subject to regulation 22(1) to 22(9).

(3) In the case of goods liable to excise duty only and removed in bond from one customs, excise and sales duty warehouse to another, any copy of a certificate for the removal of excisable/specified goods ex-warehouse in the form CE.32 relating to the removal of such goods shall, on being deposited in the entry box in such warehouse to which such goods were so removed, be deemed to be a bill of entry for re-warehousing in respect of such goods in that warehouse.

(4) In the case of sales duty goods manufactured in Swaziland the owner may only remove such goods under cover of form CE.32 for removal in bond and for re-warehousing only. Particulars of such removals shall be indicated on a form as required by the officer.

(5) The consignee of any goods removed in bond shall notify the remover immediately of the non-receipt of such goods, or any part thereof, and such remover shall take immediate steps to account to the officer for such missing goods or to pay the duty due thereon.

*Ascertaining the strength and quantity of spirits for duty purposes.*

26. (1) The strength of any spirits or spirituous preparation imported into or manufactured in Swaziland shall be taken to be that shown on test by Sikes' hydrometer in accordance with the appropriate tables prescribed by the Commissioner.

(2) In any entry, certificate, return, invoice, statement or other document submitted to the Department in accordance with the provisions of the Act in respect of imported spirits or spirituous preparations or spirits or spirituous preparations manufactured in Swaziland, the strength of such spirits or spirituous preparations shall be declared as percentage alcohol by volume at 20° Celsius. (Amended L.N.59/1991.)

(3) The quantity of spirits in any container shall, if calculated by mass-measuring, be ascertained in the manner specified by the Commissioner and in accordance with the tables specified by him.

(Amended L.N.84/1979.)

*Control of the use of spirits for certain purposes.*

27. (1) Samples for reference to the Commissioner in terms of section 28(1) shall, whenever, possible, be taken by, or under the supervision of the officer, and shall be despatched in a manner determined by the Commissioner. The licensee concerned shall furnish such declaration and in such form as the Commissioner may require. The Commissioner shall set forth in a certificate his decision concerning the certification or approval of any sample submitted.

(2) No person shall, without authority of the officer, tamper with, substitute or alter any sample or a label thereon after such sample has been taken for certification or approval.

(3) A licensee who intends using for the blending of brandy in terms of section 28(2) any spirits under rebate of duty in terms of rebate item 609.04.35, shall notify the officer at least twenty-four hours before commencement of such blending operation and comply with the conditions which the officer deems necessary in the absence of supervision of the blending operation. Where the officer directs that he should be present at the blending operation, the blending must take place under supervision of the officer. (Amended L.N.59/1991.)

*Requirements in respect of stills.*

28. (1) Subject to regulation 28(2) no person, other than a museum or an agricultural college approved by the Commissioner and an agricultural distiller, shall use a pot still with a capacity of less than 680 litres or a continuous still which is not capable of distilling 910 litres or more of wine or wash per hour. (Amended L.N.59/1991.)

(2) Regulation 28(1) shall not apply to any still lawfully in use at the time of the commencement of the Act, or to any still which the Commissioner may in his discretion, authorize to be used for the distilling or manufacture of essences or such other preparations as he may determine, or for experimental purposes.

(3) No approved museum or agricultural college and agricultural distiller shall use a still with a capacity of less than 90 litres for distilling spirits:

Provided that this requirement shall not apply in respect of a still which is lawfully in the possession of an agricultural distiller immediately prior to the commencement of the Act. (Amended L.N.59/1991.)

(4) No person shall use a still for distilling spirits, and no licence to distill spirits therein shall be issued, unless such still is made wholly of copper, tin, stainless steel or aluminium. The said stills shall only be repaired with one or more of the aforementioned metals (not coatings thereof) unless otherwise approved by the Commissioner. (Amended L.N.59/1991.)

(5) When an agricultural distiller ceases to operate as an agricultural distiller or ceases to be an agricultural distiller in terms of the Act, he shall, in addition to any notification under any provision of the regulations regarding any spirits manufactured by him, forthwith notify the Commissioner of the disposal or intended disposal of any still in his possession.

*Spirits manufactured by agricultural distillers.*

29. (1) An agricultural distiller shall not use a still which is not erected on a foundation of brick, stone or cement and is not securely built-in to the satisfaction of the officer and in a position approved by him on the farm in question.

(2) Every agricultural distiller shall submit on forms approved by the Commissioner —

(a) to the officer within 30 days after the first day of January in each year, a return of spirits in his possession on the first day of January;

(b) to the officer within 14 days after completion of each new distillation or redistillation of spirits by him, a return of the quantity and strength of the spirits so distilled or redistilled; and

(c) on demand by the officer, a return, declared by him to be correct, of the strength and quantity of spirits in his possession on the date of such demand.

(3) The return required in terms of regulation 29(2)(a) shall also be rendered by a person who has ceased to be an agricultural distiller but who was an agricultural distiller during the preceding calendar year.

(4) When an agricultural distiller ceases to operate as an agricultural distiller or ceases to be an agricultural distiller in terms of the Act, he shall notify the Chief Custom Officer forthwith and furnish at the same time a return of the nature referred to in regulation 29(2)(c) on the date on which he ceases to operate as or to be an agricultural distiller. He shall also pay the duty forthwith on any spirits stated in such return to be in his possession on such date unless such spirits are consumed on such farm in accordance with the Act and shall surrender to the officer the counterfoils of any certificates issued in respect of any spirits, as well as any unused certificates in his possession.

(5) Regulations 21(1) to 21(13), 22(1) to 22(9) and 30(1) to 30(3) shall *mutatis mutandis* apply to any agricultural distiller and to any spirits manufactured by him, and for the purpose of such application any reference to a customs, excise and sales duty manufacturing warehouse is a reference to the farm owned or occupied by such agricultural distiller or on which such spirits are manufactured, but the Commissioner may exempt any class of agricultural distillers from the application of all such regulations or any such regulation on such conditions as he may impose in each case.

*Manufacture of spirits in customs, excise and sales duty manufacturing warehouses.*

30. (1) All wash shall be fermented in the entered fermenting vessels and all wash and wine shall, before being conducted to a still for distillation, be placed in the entered chargers and conducted thence through the pump and head tank by means of closed metal pipes or other pipes of a kind approved by the Commissioner direct to the still.

(2) No person shall feed any wine, spirits or spirits mixed with wine or wash into any still from a charger unless the officer has taken account of the quantity and strength thereof. Thereupon the officer shall lock or seal the charger which shall be kept so locked or sealed throughout the distilling operation, but the Commissioner may, in respect of such class or kind of charge and on such conditions as he may decide, dispense with the requirement of locking or sealing any charger or of taking account of any charge. (Amended L.N.59/1991.)

(3) Every licensee shall keep, to the satisfaction of the Commissioner, proper warehouse registers of all spirits in his customs, excise and sales duty manufacturing warehouse, and he shall keep a true record in a transfer book in such form as the Commissioner may require of all transfers of such spirits from one vessel or container to another. Such transfers shall not be effected without the permission of the officer and shall be recorded in the transfer book immediately on completion of each such transfer.

(4) In every case where any person is required to show in any entry, certificate, return, invoice, declaration or other document the strength of spirits manufactured in Swaziland, he shall state the true alcoholic strength, i.e. the strength as would be indicated by Sikes' hydrometer after the removal of any obscuration in such spirits.

(4bis) No distilling operations shall be commenced unless the whole distilling system has been secured by means of customs and excise locks or seals to the satisfaction of the officer. (Added L.N.59/1991)

(5) All casks containing spirits for maturation shall be plainly marked to the satisfaction of the Commissioner, on one of the outside ends, with a distinguishing number, the year of removal to a customs, excise and sales duty manufacturing warehouse for maturation and such other information as the Commissioner may require from time to time.

(6) The stacking of casks containing spirits for maturation in a customs, excise and sales duty manufacturing warehouse shall be in a manner approved by the officer. No spirits shall be removed from any cask during the period of maturation, except under the supervision of the officer.

(7) The stacking of packages or vessels containing spirits in a customs, excise and sales duty manufacturing warehouse shall be in a manner approved by the officer.

(8) Such particulars as the Commissioner may require shall be marked to the satisfaction of the officer on one of the outside ends of all packages or vessels (except fixed vessels) containing spirits in a customs, excise and sales duty manufacturing warehouse. All such particulars shall be legibly painted and kept so painted thereon in letters or figures of such size as the officer requires.

*Manufacture of spirituous beverages in any customs, excise and sales duty storage warehouse and clearance of such beverages.*

31. (1) Any bill of entry for removal in bond or re-warehousing in the form CE.600 or CE.610 or a certificate for removal of excisable/specified goods ex-warehouse in the form CE.32 for transfer of any spirits from any customs, excise and sales duty manufacturing warehouse to any customs, excise and sales duty storage warehouse shall be for the actual quantity so removed and shall be reduced by the licensee of the said customs, excise and sales duty storage warehouse by the percentage relating to spirits specified in section 75(19) and such reduced quantity shall be deemed to have been received in such storage warehouse:

Provided that, for the purpose of the allowance of the said percentage, the Commissioner may regard any customs, excise and sales duty storage warehouse as a customs, excise and sales duty manufacturing warehouse provided the said percentage is thereby not allowed more than once in respect of the same spirits.

(Amended L.N.84/1979.)

(2) When any spirits so re-warehoused in a customs, excise and sales duty storage warehouse are required for the blending of brandy or the manufacture of any other spirituous beverage, such spirits shall first be entered on a provisional bill of entry for payment of duty ex-warehouse or a relevant certificate for removal of excisable/specified goods ex-warehouse in the form CE.32 but payment of duty in respect of such spirits shall be subject to regulation 31(5).

(3) Any spirits or any spirits contained in spirituous beverages removed from any customs, excise and sales duty storage warehouse for removal in bond, re-warehousing or supply under Schedule No. 6 to the Act, shall be subject to regulation 22(1) to 22(9) and the actual quantity so removed shall in each case be entered in the relevant bill of entry or certificate.

(4) Stock shall be taken not later than on the last working day of every month or at such other times as the Commissioner may decide by the officer and the licensee of every customs, excise and sales duty storage warehouse of all spirits and spirits contained in spirituous beverages in such warehouse.

(5) The amount of duty payable in respect of any spirits removed from any customs, excise and sales duty storage warehouse shall, in addition to any duty payable under regulation 31(3), be calculated at the appropriate rates of duty on the difference between the total quantities deemed to have been received into such warehouse in terms of regulation 31(1) during the month in question and the total quantities of spirits and spirits contained in spirituous beverages removed under regulation 31(3) during that month plus the total quantities of spirits and spirits contained in spirituous beverages found to be in stock in accordance with regulation 31(4) and payment of such duty shall be subject to regulation 22(5) and 22(9). Any quantity mentioned in this regulation shall be such quantity expressed in litres alcohol by volume.

(6) (Repealed L.N.59/1991.)

(7) The Commissioner may require that the blending or other formula in respect of the manufacture of any spirituous beverage under section 28 be registered with him and such formula shall not be altered without the knowledge and permission of the Commissioner.

(8) The Commissioner may, in respect of any blended brandy or other spirituous beverage manufactured under section 28, require that any code mark approved by him in respect of any formula mentioned in regulation 3 1(7) and registered with him be indicated on any retail or wholesale container or any fixed vessel, tank or other container in a customs, excise and sales duty storage warehouse containing any such brandy or beverage.

(9) Any bill of entry or certificate for re-warehousing or removal in bond of any spirituous beverage in a customs, excise and sales duty storage warehouse shall reflect sufficient particulars so that the duty payable in respect of the goods so entered can be readily calculated.

#### *Manufacture of Wine.*

32. (1) Regulation 18(1) to 18(11) shall *mutatis mutandis* apply to the approval and conduct of any special customs, excise and sales duty warehouse for the manufacture of wine.

(2) Regulations 21(1) to 21(13) and 22(1) to 22(9) shall *mutatis mutandis* apply to the manufacture of wine in any special customs, excise and sales duty warehouse, but the Commissioner may exempt any class of manufacturer of wine from the application of such regulations or any such regulation on such conditions as he may impose in each case.

(3) Invoices in such form and giving such particulars as the Commissioner may require shall, prior to removal of any wine, be completed in respect of all wine removed from a special customs, excise and sales duty warehouse or a customs, excise and sales duty manufacturing warehouse, subject to such conditions or exemptions as the Commissioner may impose or grant. The duplicates of such invoices shall at all times be available to the officer for inspection. Consignment notes, shipping documents and any other documents relating to such wine shall also be made available to the officer on demand.

(4) In the case of any removal of wine ex-warehouse for payment of duty, the relevant invoice referred to in regulation 32(3) shall be deemed to be a certificate for removal of excisable/specified goods but copies of such invoices shall not be deposited in the entry box unless required in writing by the Commissioner on the date or for the period mentioned in regulation 22(7). The quantities of wine removed for payment of duty under this regulation may, at the time of declaration on a bill of entry in terms of regulation 22(5), be reduced by the percentage specified in section 75(19) in respect of wine and duty shall be calculated on such reduced quantities.

(5) In the case of any removal of wine ex-warehouse for a purpose other than payment of duty, the relevant invoice referred to in regulation 32(3) shall not be accepted as a certificate for removal of excisable/specified goods and such removal shall be subject in all respects to regulation 22(1) to 22(9).

(6) When a wine-grower discontinues his operations as a wine-grower, he shall surrender to the officer all the counterfoils of certificates which have been issued in respect of any wine and also all unused certificate forms in his possession.

#### *Manufacture of beer.*

33. (1) At least 24 hours before any brew is begun, the manufacturer shall record in a brewing book, in a form approved by the Commissioner, the day and hour of brewing, together with the date of making the entry, and at least 2 hours before commencing to mash he shall record the quantity and kind of materials to be used. The manufacturer will also record in

the same book the quantity of worts collected and the relative density of the worts before fermentation, the numbers and description of the vessels in which the worts were collected, and the time when the entry is made. Such entry shall be made not later than one hour after the collecting has been completed.

(2) If worts of different brews are mixed at any stage of manufacture, the manufacturer shall record in the brewing book (within one hour of such mixing) the relevant quantities, relative density before fermentation and such other particulars as the Commissioner may require in respect of the different quantities so mixed and also the quantity and relative density before fermentation of the mixed worts.

(3) The manufacturer shall keep the said brewing book in his customs, excise and sales duty manufacturing warehouse where it shall at all times be accessible to the officer and ready for his inspection. The manufacturer shall not, except with the permission of the officer, obliterate or alter any entry in such book.

(4) Sugar solutions shall not exceed 1,150 degrees relative density. Pure caramel used for colouring purposes and sugar solutions shall be prepared, recorded and used in a manner approved by the Commissioner.

(5) In the manufacture or preparation of beer for sale, a manufacturer shall not use or add any saccharin, sucramine or sugarol, or any of the compounds of saccharin, sucramine or sugarol respectively, or any other substance (except sugar) that shows a positive reaction to the chemical tests for saccharin.

(6) If, at any time after fermentation has commenced in any worts so that the original relative density cannot be ascertained by the prescribed saccharometer, the original relative density thereof is required to be ascertained, such relative density shall be ascertained in the following manner —

- (a) from a sample taken from any part of such worts, a definite quantity at 15,6 degrees Celsius shall be distilled;
- (b) the distillate and residue shall each be made up with distilled water to the total quantity before distillation and the relative density of each shall be ascertained;
- (c) the number of degrees by which the relative density of the distillate is less than the relative density of distilled water shall be deemed the spirits indication of the distillate; and
- (d) the degrees of original relative density standing opposite to such indication in the table for use with Sikes' hydrometer added to the relative density of the residue shall be deemed to be the original relative density of such worts.

(7) Invoices in a form approved by the Commissioner and giving such particulars as he may require, shall be completed by every manufacturer to cover all beer removed from any customs, excise and sales duty manufacturing warehouse and copies of such invoices shall at all times be accessible for inspection by the officer. Consignment notes, shipping documents and such other documents and returns as the officer may require, shall also be made available to him on demand.

(8) In the case of any removal of beer ex-warehouse for payment of duty, the relevant invoice referred to in regulation 33(7) shall, for the purpose of regulation 22(2), be deemed to be a certificate for removal of excisable/specified goods, but copies of such invoices shall not

be deposited in the entry box unless required in writing by the Commissioner on the date or for the period mentioned in regulation 22(7). The quantities of beer so removed shall, however, be declared on a bill of entry monthly in terms of regulation 22(5).

(9) In the case of any removal of beer ex-warehouse for any purpose other than payment of duty, the relevant invoice referred to in regulation 33(7) shall not be accepted as a certificate for removal of excisable/specified goods and such removal shall be subject in all respects to regulation 22(1) to 22(9).

*Manufacture of vinegar substitutes and acetic acid (including pyroligneous acid).*

34. Regulation 33(7) to 33(9) shall *mutatis mutandis* apply in respect of any removal of vinegar substitutes or acetic acid ex warehouse and for that purpose any reference to beer shall be deemed to be a reference to vinegar substitutes or acetic acid.

*Manufacture of tobacco.*

35. (1) The net mass per 1 000 cigarettes of each class of each brand of cigarettes manufactured in a customs, excise and sales duty manufacturing warehouse shall be ascertained in such manner and at such times as the Commissioner may require.

(2) The Commissioner may permit an average mass, ascertained from time to time in the manner determined by him, of each class of each brand of cigarettes or cigars manufactured in any customs, excise and sales duty manufacturing warehouse to be used in that warehouse for purposes of calculating the duty on such class of cigarettes or cigars for such time as he may permit.

(3) Subject to the proviso to section 33bis(2) no manufacturer shall remove any cigarettes or cigarette tobacco or permit any cigarette tobacco to be removed from his licensed customs and excise manufacturing warehouse for consumption in the common customs area unless—

- (a) in the case of cigarettes they are properly packed in an unbroken and unopened container which contains 10, 20 or 30 cigarettes and a stamp impression as determined by the Commissioner has been made thereon; and
- (b) in the case of cigarette tobacco it is properly packed in an unbroken and unopened container containing a nett mass of 50 grammes or multiples thereof with a maximum of 200 grammes.

(Amended L.N.84/1979; L.N.59/1991)

(4) The dies for making the stamp impressions referred to in regulation 35(3) shall be made available by the Commissioner to manufacturers on payment of an amount to be decided upon from time to time by him. Manufacturers shall keep proper record of all such dies under their control and damaged and worn-out dies shall be returned to the Commissioner within seven days from the date of replacement of such dies. (Added L.N.84/1979.)

(5) The name and address of the licensee of the customs and excise manufacturing warehouse in which any cigarettes or cigarette tobacco are manufactured or any identification mark or number, in lieu of such name and address, approved by the Commissioner, shall be permanently applied to the immediate container of such cigarettes or cigarette tobacco in a manner approved by the Commissioner. (Added L.N.84/1979.)



(6) Notwithstanding regulation 35(3) unpacked tobacco may be removed in bond from one customs and excise manufacturing warehouse to another such warehouse subject to the provisions of these regulations and subject to such conditions as the Commissioner may impose in each case. (Added L.N.84/1979.)

(7) Regulation 33(7) to 33(9) shall *mutatis mutandis* apply in respect of any removal of manufactured tobacco ex warehouse and for that purpose any reference to beer shall be deemed to be a reference to manufactured tobacco. (Added L.N.84/1979.)

*Manufacture of mineral oils.*

36. Regulation 33(7) to 33(9) shall *mutatis mutandis* apply in respect of any removal of mineral oils ex-warehouse and for that purpose any reference to beer shall be deemed to be a reference to mineral oils.

*Manufacture of motor cars.*

37. (1) The Manufacture of any vehicle liable to excise duty under item 117.05 shall be subject to regulation 53(1) to 59(4) (excluding 58(1) and 58(2)) but the Commissioner may exempt any person who manufactures a vehicle for his personal use from any such regulation or all such regulations.

(2) A manufacturer who intends manufacturing any excisable vehicle shall, before he commences such manufacture, notify the Commissioner of the type and model of such vehicle and shall furnish the Commissioner with such particulars as he may require.

(3) A manufacturer of any excisable vehicle shall notify the Commissioner in advance of the intended manufacture of any new model of such vehicle, or the discontinuance of manufacture of any excisable vehicle or of any additions or alterations affecting the mass of any such vehicle.

(4) Except with the permission of the Commissioner no manufacturer shall remove any excisable vehicle manufactured by him from his customs and excise manufacturing warehouse until the mass of such vehicle has been determined in terms of Note 7(b) to Chapter 87 of Schedule No. 1 to the Act.

(5) For purpose of item 609.17 the Commissioner may in respect of rubber pneumatic tyres and tubes determine an average mass for each size.

(6) Invoices reflecting particulars as the Commissioner may require, shall be completed by every manufacturer to cover all excisable vehicles removed from any customs and excise manufacturing warehouse and copies of such invoices shall at all times be available for inspection by the Commissioner. Consignment notes, shipping documents and any other documents and returns as the Commissioner may require shall be made available on demand.

(7) In the case of any removal of an excisable vehicle ex warehouse payment of duty, the invoice referred to in regulation 37(6) shall, for the purpose of regulation 22(2), be deemed to be a certificate for removal of excisable/specified goods (form CE.32), but copies of such invoices shall not be deposited in the entry box unless required in writing by the Commissioner on the date or for the period mentioned in regulation 22(7). The number of vehicles so removed shall, however, be declared quarterly in terms of regulation 22(5).

(8) In the case of removal of an excisable vehicle ex warehouse for a purpose other than payment of duty, the invoice referred to in regulation 37(6) shall not be accepted as a certificate for removal or excisable/specified goods and such removal shall be subject in all respects to regulations 22(1) to 22(9).

(Amended L.N.84/1979.)

*Additional Regulations regarding manufacture of sales duty goods.*

38. (1) The Commissioner may exempt manufacturers of sales duty goods from licensing and payment of sales duty if the value for sales duty purposes of such goods during the preceding calendar year —

- (a) did not exceed E250 in the case of motor vehicle number plates; and
- (b) did not exceed E2000 in the case of all other goods.

PART V

CLEARANCE AND ORIGIN OF GOODS: LIABILITY FOR AND  
PAYMENT OF DUTIES

*Entry of goods and time of entry.*

39. (1) (a) The forms to be used for the transaction of business with the Department shall be those specified in the Second Schedule.

(b) Specimen copies of all specified forms shall be available for inspection on request being made to the Commissioner.

(c) With the exception of form E, all persons transacting business with the Department shall provide the specified forms at their own expense. (Amended L.N.151/1991.)

(d) In respect of every specified bill of entry form for the clearance of goods, there shall be a further specified form with the words "Voucher of Correction" added to the name of the form and the letter "A" added to the number of the form.

(2) Except as otherwise provided, full particulars as indicated on such specified forms shall be furnished by the person entering such goods and he shall produce to the officer such evidence as the officer may require in each case to substantiate any particulars shown on such entry.

(3) All bills of entry and duplicates thereof shall be completed in a clearly legible manner, and the officer may refuse to accept any bill of entry if he considers that any part of it is illegible or that it has not been properly completed.

(4) Any person entering any goods for any purpose in terms of the provisions of the Act shall also furnish in addition to such particulars as are necessary for the calculation of the duty on such goods the following —

- (a) the particulars of such goods as the Commissioner may require from time to time for the compilation of trade statistics under section 118;

(b) in addition to the transaction value as defined in section 66 the actual price charged in respect of such goods by the exporter plus all the costs and charges incidental to the sale in question and to placing such goods on board ship or on any vehicle ready for exportation and any agent's commission (calculated on such price, costs and charges) in respect of such goods: and (Amended L.N.59/1991.)

(c) the cost, insurance, freight and commission price, which price shall be calculated by the addition of the cost of insurance, freight (from the port of exportation to the port of importation in Swaziland) and commission where applicable to the price as calculated under sub-paragraph (b) above.

(Amended L.N.84/1979.)

(5) In the case of goods not ex-warehouse exported from the common customs area, such statistical code number relating to such goods as the Commissioner may from time to time notify in the Gazette, shall be furnished in the column relating to statistical code on the relevant entry in addition to any particulars required in terms of regulation 39(4).

(6) Any duty payable or not rebated in terms of any tariff heading, tariff item or item of any Schedule to the Act shall be entered in the appropriate duty column on the same line on the relevant bill of entry as the said heading or item to which it relates and the nature of any other payment in respect of any goods declared on any bill of entry shall be stated in the column relating to tariff heading or item on the same line as the amount of such payment.

(7) Any person who has entered any goods under the provisions of the Act or any subsequent owner of such goods or any licensee of any customs, excise and sales duty warehouse in which such goods are warehoused or any person acquiring such goods under the provisions of Schedule No. 3, 4, 5, 6 or 7 or any other person dealing with or in or consuming such goods shall, if he becomes aware at any time that such goods were incorrectly entered, advise the officer forthwith and produce to the officer any documents or any other evidence in his possession.

(8) If goods are entered before such goods have actually been loaded on an aircraft or vehicle for despatch to the common customs area such entry shall, notwithstanding any proof of such loading submitted to or accepted by the officer in terms of section 37(2), not be treated as due entry of such goods for the purposes of the Act.

*Requirements regarding invoices.*

40 (1) Any person entering any goods imported or to be imported shall produce to the Commissioner at the time of presenting the bill of entry in question an invoice from the supplier of the goods showing all particulars required by these regulations. (Amended L.N.84/1979.)

(2) (a) Invoices issued in respect of the sale, disposal, supply or transfer of excisable goods shall be in such form for each class or kind of such goods as the Commissioner may require from time to time.

(b) All invoices in respect of sales duty goods intended for export or for incorporation in an unused condition in other sales duty goods, shall show the sales duty paid to the Department separately.

(c) If invoices in respect of the sale, disposal or supply of sales duty goods show the sales duty separately, the said sales duty shall represent the exact amount paid to the Department.

(3) Any person entering any goods for exportation shall, on demand by the officer, produce to the officer at the time of presentation of the bill of entry in question, an invoice in such form as the Commissioner may require.

(4) Regulation 40(1) and 40(3) shall *mutatis mutandis* apply in respect of goods imported or exported by post but the Commissioner may, in respect of any class or kind of goods or any class or kind of postal packages which he may specify and provided entry at a customs and excise office under section 12 is not a requirement, dispense with production of an invoice on such conditions as he may impose in each case. (Amended L.N.84/1979.)

(5) An invoice required in terms of regulation 40(1) shall not be accepted as satisfying the requirements of that regulation if it does not contain, in addition to any proprietary or trade name of such goods, a full description of nature and characteristics of such goods, together with such particulars thereof as are required to assess the duty and to compile trade statistics. (Amended L.N.84/1979.)

(6) In addition to the information required in terms of regulation 40(5) invoices in respect of any imported goods of any class or kind enumerated in paragraph 1 of the First Schedule hereto shall contain the particulars specified in such paragraph in respect of such goods. (Amended L.N.84/1979.)

(7) True copies of prescribed invoices in respect to goods cleared or classified in terms of any tariff heading in Schedule No. 1 to the Act (whether or not such goods are also cleared under rebate of duty in terms of any item of Schedule No. 3 or Schedule No. 4 to the Act) shall at the time of clearance of these goods be produced to the officer for retention by him. (Amended L.N.84/1979; L.N.59/1991.)

(Subsections (8), (9) and (10) repealed L.N.84/1979.)

#### *Origin of goods.*

41. (1) In the calculation, for the purposes of section 45, of the cost of materials produced and labour performed in respect of the manufacture of any goods in any territory, only the following items may be included —

- (a) the cost to the manufacturer of materials wholly produced or manufactured in the territory in question and used directly in the manufacture of such goods;
- (b) the cost of labour directly employed in the manufacture of such goods.

(2) In the calculation, for the purposes of section 45, of the production cost of any goods in any territory, only the following items expended in the manufacture of such goods may be included —

- (a) the cost to the manufacturer of all materials;
- (b) manufacturing wages and salaries;
- (c) direct manufacturing expenses;
- (d) overhead factory expenses;
- (e) cost of inside containers;

- (f) other expenses incidental to the manufacturing operations, in the discretion of the Commissioner.
- (3) The following charges, which are charges incurred subsequent to the completion of the manufactured goods, may not be included in the production cost —
- (a) outside packages (including zinc linings, tarred paper, etc., in which the goods are ordinarily exported from the territory) and expenses in connection with the packing of goods therein;
  - (b) manufacturer's or exporter's profit, or the profit or remuneration of any trader, broker or other person dealing with the article in its finished condition;
  - (c) royalties;
  - (d) carriage, insurance, etc., from the place of production or manufacture in the territory to the port of shipment or other place of final despatch; and
  - (e) any other charges incurred subsequent to the completion of the manufacture of goods.
- (4) Excisable goods, sales duty goods and goods specified in Schedule No. 3, 4, 5, 6 or 7 to the Act, and produced or manufactured in the common customs area shall be excluded from the provisions of section 45(1).
- (5) Any person entering any goods imported or to be imported shall produce to the officer at the time of presenting the bill of entry in question in the following circumstances a declaration of origin in the form CE. 59 from the supplier of such goods, completed in all respects as indicated in the said form and in accordance with the requirements indicated therein—
- (a) where the rate of duty is determined by the country of origin and such rate of duty in respect of such goods is lower than the, general rate; and
  - (b) in such circumstances as the Commissioner may deem expedient.

(Added L.N.59/1991)

*Control of importation of cigarettes.*

42. (1) Subject to the proviso to section 54(2) no importer shall import any cigarettes into Swaziland unless they, are properly packed in an unbroken and unopened container which contains 10, 20 or 30 cigarettes and bears a stamp impression as determined by the Commissioner.

(2) The dies for making the stamp impression referred to in paragraph (1) shall be made available by the Swaziland Diplomatic Representatives in foreign countries to suppliers of cigarettes in such countries on payment of an amount to be decided upon from time to time by the Commissioner. Damaged and worn-out dies shall be returned to the Diplomatic Representative within seven days from the date of replacement of such dies.

(Amended L.N.84/1979.)

PART VBIS  
ANTI-DUMPING DUTIES  
(Added L.N.59/1991.)

*Onus of proof.*

42bis. (1) Any person who claims that the importation of any goods causes or threatens material injury to an established industry or retards the establishment of an industry in Swaziland or causes or threatens material injury to an established industry in another territory which is the territory of origin of any identical or comparable goods imported into Swaziland shall furnish the Ministry of Commerce and Co-operatives with such information as it may require in an investigation. (Added L.N.84/1979.)

*Currency conversion.*

42ter. Regulation 51 shall *mutatis mutandis* apply in respect of the conversion of foreign currency for the purposes of sections 55, 56, 57 and 57bis of the Act. (Added L.N.84/1979; amended L.N.59/1991.)

PART VI  
APPLICATION OF AGREEMENTS WITH  
OTHER AFRICAN TERRITORIES

*General. (Amended L.N.59/1991/)*

43. (1) In pursuance of section 51(1), the undermentioned procedures regarding the transfers between any territories mentioned in the said section of any goods referred to in section 51(1)(a) (except goods excluded from such agreement) shall apply, notwithstanding anything to the contrary in the Act, or these regulations —

- (a) save as provided in regulation 44, there shall be no documentation or customs and excise restrictions in respect of such goods from any territory except in respect of such goods the importation into Swaziland of which is restricted or prohibited, which shall be subject to such conditions as the Commissioner may impose;
- (b) warehousing places in the Kingdom of Lesotho, the Republic of South Africa or the Republic of Botswana shall for the purposes of the Act, be deemed to be warehousing places in Swaziland and goods liable to customs, excise and sales duty may be removed to customs, excise and sales duty warehouses at such places from Swaziland or vice versa; and
- (c) any reference to the export of any goods in Schedule No. 3, 4, 5 or 6 to the Act shall be deemed not to include a reference to the transfer of such goods to the Kingdom of Lesotho, the Republic of South Africa or the Republic of Botswana, except where such reference relates to goods excluded from such agreement.

(2) Any goods not referred to in section 51(1)(a), namely, goods consigned to the territory of any party to the agreement referred to in section 51(3) and landed in Swaziland or goods consigned to Swaziland landed in the territory of any such party, may be duly entered and any duty due thereon paid in the territory where such goods are landed and for the purpose of payment of such duty, the customs, excise and sales duty laws of the territory to which such goods are consigned shall apply and the customs and excise officers of the territory where the said goods are landed shall be deemed to be customs and excise officers of the territory to which such goods are consigned.

(3) Any duty collected in the territory of any party to the said agreement in terms of regulation 43(2) shall accrue to the Consolidated Fund and shall be subject to section 51(1)(c) and 51(2).

*Transfer of goods between the partner states.*

44. (1) In this part, unless the context otherwise requires —

“airline, railway or road transport operator” includes any person who carries any goods by air, by rail or by road, other than by post;

“by air, by rail or by road”, when used in connection with the carriage of goods, means the carriage of goods, by air, by rail or by road, other than by post;

“by post”, when used in connection with the carriage of goods, means the carriage of goods whether by air, by rail or by road of any goods received or collected by the Post Office for delivery within the partner states;

“partner states” means the Republic of Botswana, the Kingdom of Lesotho, the Republic of South Africa and the Kingdom of Swaziland.

(2) Subject to regulation 44(16), whenever a person receives into Swaziland from any of the other partner states, whether by air, by rail or by road, any goods which have been grown, produced or manufactured in the common customs area, or have been imported into such partner state from a place outside the common customs area, he shall complete form CCA 1 specified in the Second Schedule hereto. (Amended L.N.151/1991.)

(3) Subject to regulation 44(16), whenever a person transfers from Swaziland to any of the partner states, whether by air, by rail or by road, any goods which have been grown, produced or manufactured in the common customs area, or have been imported from a place outside the common customs area, he shall complete form CCA 1 specified in the Second Schedule hereto. (Amended L.N.151/1991.)

(4) Whenever any person in Swaziland receives from or transfers to any of the other partner states by post any goods described in regulation 44(2) or 44(3) he shall complete form CCA 1 specified in the Second Schedule hereto. (Amended L.N.151/1991.)

(5) Whenever a person in Swaziland imports direct from a place outside the common customs area goods which have been entered for home consumption at a port or place in any other partner state, he shall complete form CCA 1 specified in the Second Schedule hereto. (Amended L.N.151/1991.)

(5bis) Form CCA 1 and E will be completed and presented together with the number of copies of the forms as required by the Commissioner. (Added L.N.59/1991; amended L.N.151/1991)

(6) Whenever a person in Swaziland receives by air, by rail or by road, from any of the other partner states any goods described in regulation 44(2) he shall —

- (a) if a customs officer is stationed at the place where the goods are delivered, first present form CCA 1 duly completed, to the officer to be scrutinised and stamped; or (Amended L.N.59/1991; L.N.151/1991.)
- (b) if a customs officer is not stationed at the place where the goods are accepted for despatch, first present form CCA 1 duly completed, to the carrier of the goods who shall forthwith send the form to the nearest custom house in Swaziland. (Amended L.N.59/1991; L.N.151/1991.)

(7) Whenever a person in Swaziland transfers by air, by rail or by road, to any of the other partner states any goods described in regulation 44(3) he shall —

- (a) if a customs officer is stationed at the place where the goods are accepted for despatch, first present form CCA 1 duly completed to the officer to be scrutinized and stamped; or (Amended L.N.59/1991; L.N.151/1991.)
- (b) if a customs officer it not stationed at the place where the goods are accepted for despatch, first present form CCA 1 duly completed, to the carrier of the goods who shall forthwith send the form to the nearest custom house in Swaziland. (Amended L.N.59/1991; L.N.151/1991.)

(8) Whenever a person in Swaziland receives goods imported direct from a place outside the common customs area which have been entered at a port or place of importation in any other partner state, he shall —

- (a) if a customs officer is stationed at the place where the goods are delivered, first present form CCA 1 duly completed ate, to the officer to be scrutinised and stamped; or (Amended L.N.59/1991; L.N.151/1991.)
- (b) if a customs officer is not stationed at the place where the goods are delivered, first present form CCA 1 duly completed, to the carrier of the goods who shall forthwith send the form to the nearest custom house in Swaziland. (Amended L.N.59/1991; L.N.151/1991.)

(9) Save with the written permission of the Commissioner, no carrier of any goods described in regulation 44(2) transferred into Swaziland by air, by rail or by road from any of the other partner states shall —

- (a) unload or deliver any such goods except at a place appointed for the purpose under section 5; or
- (b) deliver any such goods without the prior authority of the officer.

(10) No goods to which regulation 44(2) or 44(3) applies shall be transferred by air, by rail or by road between Swaziland and any other partner state except through a port of entry appointed for such traffic under section 5.

(11) Whenever a person in Swaziland wishes to transfer by air, by rail or by road between Swaziland and any of the other partner states any goods to which regulation 44(2) or 44(3) applies, he shall first complete and present form CCA 1, to the officer at the port of entry. (Amended L.N.59/1991; L.N.151/1991.)



(12) (a) Whenever a person in Swaziland wishes to transfer by post between Swaziland and any of the other partner states any goods to which regulation 44(2) or 44(3) applies, he shall first complete and deliver form C to a postal official at the post office of receipt or despatch, as the case may be.

(b) No-goods shall be delivered by post or accepted for carriage by post unless form C completed in accordance with these regulations is delivered to a postal official at the post office of despatch.

(c) The postal official referred to in regulation 44(12)(a) and 44(12)(b) shall send the form C to the nearest customs house in Swaziland.

(13) Subject to these regulations and except in the case of goods which have been sent by post, no person shall take delivery of any of the goods mentioned in regulation 44(2) unless he has given a receipt therefor on the relevant form CCA 1. (Amended L.N.151/1991.)

(14) Where any goods in respect of which form B has been completed for transfer from Swaziland to any place in any of the other partner states and such goods are not transferred to such partner state, the consignor shall forthwith notify the officer that the goods have not been so transferred.

(15) The description and denomination of goods to which these regulations apply shall be stated on the forms in accordance with the Harmonized System Nomenclature. (Amended L.N.151/1991.)

(16) Regulation 44(2) to 44(6) shall not apply to —

- (a) any military stores which are transferred by the appropriate authorities from one partner state to another within the common customs area;
- (b) goods removed under bond for warehousing in a State or customs, excise and sales duty warehouse;
- (c) goods removed under bond from a State or custom, excise and sales duty warehouse;
- (d) goods entered in transit through the common customs area;
- (e) any goods to which the Minister may, by notice in the Gazette, order that these regulations shall not apply; and
- (f) any person whom the Commissioner may exempt in writing from these regulations, subject to such conditions as the Commissioner may impose.

(17) Every person shall on entering or leaving Swaziland make a declaration to the officer of his accompanied baggage and any goods described in regulation 44(2) or 44(3) contained therein or carried with him. Such declaration shall, at the discretion of the officer, be made orally or in writing in the form E or F.

(18) Regulations 44(2) to 44(6) shall apply to goods transferred between Swaziland and any of the other partner states notwithstanding the fact that such goods may pass through the territory of a government which is not a party to the agreement mentioned in section 51(3).

(19) Notwithstanding anything contained in this Part, the Commissioner may, in order to meet the exigencies of any case, permit any goods to be transferred between Swaziland and any of the other partner states under such conditions as he may either generally or in any particular case direct.

PART VII  
AMENDMENT OF DUTIES

*Amendment of duties.*

45. (1) For the purposes of section 58(3) the reference to importer in the said section shall not include a retail dealer who imports goods for sale or disposal solely in retail quantities through his retail business.

(2) For the purposes of section 58(4) goods which are in transit to an importer, manufacturer or dealer but which have not been entered for home consumption at the time of the notice or taxation proposal referred to in the said section shall not be regarded as forming part of the stock of such importer, manufacturer or dealer.

(3) Any importer, manufacturer or dealer referred to in section 58(5) shall, after he has rendered a sworn statement in terms of paragraph (b) of the said section, immediately advise the officer of particulars of any inaccuracy in or omissions from such statement of which he becomes aware.

PART VIII  
LICENSING

*Issue or renewal of licence.*

46. (1) No licence prescribed in Schedule No. 8 shall be issued except on application to the officer on forms CE.100 and CE.100A with as many copies as the officer may require.

(2) Forms CE.100 and CE.100A shall be completed in all respects and if false or incomplete information is furnished on such forms the Commissioner may treat any licence issued in terms of such forms containing false or incomplete information as invalid.

(3) The Commissioner may, subject to such conditions as he may in each case impose, exempt certain applicants or groups of applicants from any provision or from all the provisions of regulation 46(1) and 46(2).

(4) Any licence issued under the provisions of the Act shall expire on the 31st day of December of every year and applications for new licences shall be submitted to the officer before expiry of the period of validity.

(5) A licence issued under Schedule No. 8 shall be in the form CE.102.

*Licensing of special customs, excise and sales duty warehouses.*

47. A licence for a special customs, excise and sales duty warehouse shall be issued either for the storage of dutiable goods or for the manufacture of dutiable goods and such warehouse shall be subject to the Act and regulations relating to customs, excise and sales duty storage warehouses and customs, excise and sales duty manufacturing warehouses respectively in all other respects except in such respects as the Commissioner considers reasonable in exceptional circumstances.

*Allocation of numbers to customs, excise and sales duty warehouses.*

48. (1) No licence issued to any customs, excise and sales duty warehouse under the Act shall be valid unless the number allocated to such warehouse is recorded on such licence.

(2) The number allocated to any customs, excise and sales duty warehouse shall comprise —

- (a) the name of the warehousing place appointed under section 5; and
- (b) a number allocated consecutively in respect of each warehouse and such number shall be stated on all bills of entry, certificates or invoices which require entry of that number.

*Issuing and renewal of licences to agricultural distillers.*

49. Application by an agricultural distiller for a licence to keep a still or to distill, shall be made to the officer on forms approved by the Commissioner.

*Special provisions regarding stills and still makers.*

50. (1) Every still maker shall immediately on importation or manufacture by him of any still obtain from the Commissioner a registration number which he shall imprint or emboss legibly, together with his name and address and the capacity of the still, on the column or columns of every such still if it is a patent continuous still, and on both the shoulder and helm in the case of a pot still.

(2) The Commissioner may, subject to such conditions and safeguards as he may deem necessary, authorize the keeping of any still without a licence if it is proved to his satisfaction that such still will be used solely for distilling water or any other purpose for which, in his opinion, a licence is not necessary.

(3) No person may sell, remove or otherwise dispose of a still unless the approval of the officer has been obtained.

(4) Whenever any still which has not been marked in accordance with regulation 50(1) is received by a still maker for the purpose of repair or otherwise, he shall immediately advise the officer.

(5) No person shall obliterate or alter the prescribed markings on any still without the authority of the officer or have in his possession or under his control any still without such markings.

(6) Regulation 21(13) and 21(14) shall *mutatis mutandis* apply to stills manufactured by a still maker and for that purpose any reference to a licensee of a customs, excise and sales duty manufacturing warehouse and to excisable goods shall be deemed to be a reference to a still maker and stills respectively. (Amended L.N.59/1991.)

## PART IX

## VALUE

*Currency conversion.*

51. (1) When the value of or the price paid or payable for any imported goods is expressed in a foreign currency, it shall, for the purpose of calculating the customs value thereof, be converted into the currency of the Republic at the selling rate determined by the Commissioner, in consultation with the Central Bank of Swaziland and based on the rates quoted by authorised dealers in exchange in Swaziland, at the date of shipment of the goods or if no such rate is determined for the date of shipment, the latest rate determined before that date shall be used.

(2) If no selling rate for a particular currency is quoted in Swaziland, the Commissioner may, after consultation with the Central Bank of Swaziland determine such rate.

(3) For the purpose of regulation 51(1) and 51(2), the date of shipment of—

- (a) non-containerised goods shall be the date of the bill of lading, air way bill, consignment note or such other document as the Commissioner may require;
- (b) containerised goods shall be the date on which the container is taken on board ship as endorsed on the bill of lading or arrival notification or, if imported otherwise than by sea, the date of the air waybill, consignment note or such other document as the Commissioner may require.

(Amended L.N.84/1979; L.N.59/1991.)

*Declaration.*

52. The following classes or kinds of goods are exempted from the requirements of section 66(2)(c):

- (a) Goods imported by an importer from a single supplier and which do not exceed E1 000 in value per consignment;
- (b) goods which are not liable to an *ad valorem* duty, or to an *ad valorem* duty in addition to, or as an alternative to, any other duty;
- (c) goods cleared under the provisions of paragraphs (i) to (iv) of the proviso to section 37(1);
- (d) goods entered under rebate of duty provided for in items 401.00 to 404.02, 404.03/30.02, 405.01, 405.02, 405.03/137.05 to 405.03/90.10, 405.04, 405.05/92.00, 405.05/92.12, 405.05(11), 405.06 to 405.10, 405.20 to 408.01, 408.02/94.00 to 408.03, 410.01 to 410.02/12.01, 410.03/03.01 to 411.00/85.01(3), 411.00/89.01, 411.00/89.02, 412.02 to 412.04, 412.06, 412.08 to 412.16, 412.20 to 460.06/29.02(2), 460.06/29.04 to 460.06/29.16(1), 460.06/29.31, 460.06/29.35, 460.06/30.03(2) to 460.16/85.21, 460.17/87 01(2), 460.24: and all items of Part 3 of Schedule No. 4; and
- (e) goods which the Commissioner may from time to time exempt from the obligation to make the prescribed declaration.

(Amended L.N.84/1991; L.N.59/1991)

*Related persons.*

52A. The tests provided for in section 66(3)(b) shall be used on request of the importer and for comparative purposes only. (Added L.N.59/1991.)

*Valuation code on bills of entry.*

- 52B. (1) For the purpose of section 66(2)(c) any importer who is—
- (a) related to the supplier of the goods shall so indicate, in the field "Valuation Code" on the bill of entry, by inserting the letter "R";
  - (b) not related to the supplier of the goods shall so indicate in the field "Valuation Code" on the bill of entry, by inserting the letter "N".
- (2) Every importer of goods exempted in terms of regulation 52 shall indicate such exemption by inserting the letter "E" in the field "Valuation Code" on the bill of entry.
- (3) The valuation methods prescribed in sections 66(1), 66(4), 66(5), 66(7), 66(8) and 66(9) of the Act, shall be known as Valuation Methods 1 to 6, respectively, and every importer shall indicate which Valuation Method is applicable to his goods by inserting in the field "Valuation Code" on the bill of entry after the letter "R" or "N" as required by regulation 52B. (1) the appropriate method number:

Provided that importers of the classes or kinds of goods enumerated in regulation 52 are exempted from this requirement.  
(Added L.N.59/1991.)

*Furnishing of information.*

52C. The Commissioner may whenever he deems it expedient for purposes of determining a customs value, request the importer to furnish such information as he may require on a form CE.55 or in any other manner, and the importer shall furnish the Commissioner with such information not later than thirty days from the date of such request. (Added L.N.59/1991.)

*Value determinations.*

52D. (1) The Commissioner shall allocate a number to any determination in respect of a customs value issued by him and shall notify the importer in writing of such determination and its number. The importer shall, in respect of future consignments from the same supplier, insert such value determination number in the field "Additional Information" on the bill of entry.

(2) The Commissioner shall on request advise the importer in writing of the method used in determining the customs value of his goods, provided such request is received within thirty days from the date of such determination.

(Added L.N.59/1991.)

*Additions to price.*

52E. The Commissioner shall in determining the value for duty purposes of any imported goods, make no additions except those additions specified in section 67(1), to the price actually paid or payable for such goods. (Added L.N.59/1991.)

## PART X

## REBATES, REFUNDS AND DRAWBACKS OF DUTY

*General provisions.*

53. (1) Any person desirous of obtaining any goods under the provisions of any item of Schedule No. 3 to the Act or of such items of Schedule No. 4, 6 or 7 to the Act as may be indicated in the regulations in the Fourth, Sixth or Seventh Schedule hereto, shall apply to the Commissioner on forms CE.100 and CE.100A for registration to obtain such goods and for registration of the premises where such goods will be used or stored.

(2) The Commissioner may refuse to register any person in terms of regulation 53(1) if, in his opinion, such person should not be permitted to use materials obtained under the provisions of section 75 or the premises on which such materials are to be used are so situated or such materials are to be used in such circumstances that such arrangements as the Commissioner considers necessary to provide for official supervision or for adequate control are not practicable or if the number of operatives employed or the number of machines used or the quantity of such materials used or the quantity of goods produced from such materials by such person is less than such minimum number or quantity of operatives, machines, materials or goods as the Commissioner may subject to section 75(2)(c) in each case, decide. (Amended L.N.59/1991.)

(3) An applicant shall only be registered to obtain goods specified in such stated items of Schedule No. 3, 4, 6, or 7 to the Act as the Commissioner may approve and upon registration the registrant in question shall be permitted to obtain and use such goods, subject to the provisions of the Act and these regulations, for the purposes specified in the said items of Schedule No. 3, 4, 6 or 7 to the Act in which goods are specified.

(4) Any registrant shall on entry of any goods referred to in regulation 53(1) declare on the relevant bill of entry that he is registered to obtain such goods under the items stated in such entry and that such goods will be used by him solely in accordance with the provisions of such items. If such goods are not acquired as a result of an unconditional sale and are not the property of such registrant, the owner shall declare on the relevant bill of entry that the said goods are for transfer to the said registrant who shall also furnish the declaration referred to in this regulation. Any goods declared on a bill of entry in respect of which any registrant is required to declare that such goods will be used by him under rebate of duty shall, for the purposes of the Act and these regulations, be deemed to have been entered by such registrant, and acceptance of such bill of entry is subject to the conditions determined by the Commissioner in each case.

(5) Goods which have been entered under any item referred to in regulation 53(1) or which have been transferred in terms of regulation 58(1) shall, except with the permission of the Commissioner in circumstances which he considers exceptional and on such conditions as he may impose in each case, be conveyed directly to the appropriate approved store, vessel, tank, yard or other place for the storage of such goods on the registered premises of the registrant in question and shall be stored only in such store, vessel, tank, yard or other place which shall be kept locked or secured in a manner approved by the officer at all times when not actually in use for depositing or removing goods.

(6) The books, documents, stocks and premises of every registrant shall at all reasonable times be open for inspection by the officer.

(7) Any registrant shall, when required to do so by the officer, carry out under his supervision, at such times as he may deem necessary, any manufacturing operation in which materials specified in and entered under any item referred to in regulation 53(1) are being used, and charges at the prescribed rates for the special or extra attendance of such officer shall be paid by such registrant.

(8) A registrant shall notify the officer immediately, or in advance, of any change or contemplated change, no matter of what nature, in his legal identity, the name under which he trades, the address of his registered premises, the nature of the materials obtained by him under Schedule No. 3, 4, 6 or 7, to the Act, the nature of the goods manufactured from such materials and the position, size or other particulars of his rebate store mentioned in regulation 55(1).

(9) An extract of all relevant regulations shall be prominently displayed in the approved rebate store on the registered premises of every registrant.

(10) In addition to the provisions of this Part (excluding regulation 60) the regulations in the Third, Fourth, Sixth and Seventh Schedules hereto, relating to goods specified in Schedules Nos. 3, 4, 6 and 7 to the Act, respectively, shall be applicable to such goods.

*Registered premises.*

54. (1) The Commissioner may refuse to register or may cancel the registration of any premises if—

- (i) any business other than manufacturing is or will be conducted on such premises,
- (ii) more than one of the industries referred to in Schedule No. 3, 4, 6, or 7 to the Act are or will be conducted on such premises,
- (iii) the premises are occupied by more than one person or business,
- (iv) registration of the premises has been made subject to compliance with special conditions and such special conditions have not been complied with,

or any premises which he considers unsuitable on any other grounds for the manufacture of goods with material obtained under rebate of duty or for the storage of such material.

(2) No registrant shall, without the written permission of the officer and subject to such conditions as the Commissioner may impose in each case, perform or permit or arrange to be performed any process or operation or any portion of the manufacture of any goods in which goods referred to in regulation 53(3) are used on any premises other than his registered premises.

(3) The Commissioner may require any registrant to provide separate stores, vessels, tanks, yards or other places for storage in respect of goods provided for in different items of Schedule No. 3, 4, 6 or 7, to the Act; or to perform the manufacturing operations in which such goods are used in separate sections of his registered premises and he may impose such conditions and requirements in regard to such separation of stores or sections as he considers necessary.

*Rebate stores.*

55. (1) Every applicant for registration shall provide, on the premises to be registered in terms of these regulations, a store, vessel, tank, yard or other place (to be known as a rebate store) which, in the opinion of the Commissioner, is secure and adequate and complies with such requirements as the Commissioner may impose in each case, for the storage of materials obtained under section 75 and such applicant shall provide at his own expense such separate fastenings as will permit of such rebate store being locked by an officer, but the Commissioner may exempt any applicant from the requirements of this regulation on such conditions as he may impose in each case.

(2) All goods in a rebate store shall be so arranged and marked that they will be easily identifiable and accessible for inspection and that each consignment and the particulars thereof can readily be ascertained and checked.

(3) Except with the permission of the officer only goods which have been entered under rebate of duty under Schedule No. 3, 4, 6 or 7 to the Act; may be stored in a rebate store.

*Security.*

56. An applicant, before being registered, shall furnish a bond in a form approved by the Commissioner and in an amount required by the Commissioner. The surety to such bond shall be a recognized banking or insurance institution and the Commissioner may at any time require that the form, nature or amount of such bond shall be altered or renewed in such manner as he may determine.

*Liability for duty.*

57. In addition to any liability for duty incurred by an importer or manufacturer in terms of section 43 any registrant who has entered any goods or has completed a declaration in terms of regulation 53(4) on any bill of entry in respect of any goods referred to in regulation 53(1) under rebate of duty shall be liable for the duty on such goods, subject to section 75(5), and such liability shall continue until the registrant in question has proved to the satisfaction of the Commissioner that all such goods have been used in accordance with the said section 75 and of the item under which they were so entered, but the Commissioner may regard normal manufacturing losses and waste to be goods used in accordance with the said provisions.

*Transfer of goods.*

58. (1) A registrant may transfer any goods entered under any item referred to in regulation 53(1) to any other registrant who is registered under the same item or to the same or any other registrant who is registered under any other item in which the same goods are specified if the extent of the rebate under such items at the time of such transfer is the same provided such goods were acquired as a result of an unconditional sale and are owned by the first-mentioned registrant at the time of such transfer and an application on the form CE.62 for such transfer is submitted to and except with the permission of the Commissioner, approved by the officer prior to such transfer. If the extent of the rebate under such items is not the same the Commissioner may require the application on form CE.62 to be accompanied by a statement of the circumstances in which the transferor desires to transfer the goods in question. If such application is granted any difference in duty payable as a result of such transfer shall be paid to the officer by the transferor before such transfer but no person shall be entitled to a refund of duty arising out of any such transfer.



(2) Notwithstanding regulation 58(1), the Commissioner may, in circumstances which he considers to be exceptional, permit a registrant to transfer goods which are not owned by him under the provisions of the said regulation.

(3) The transferor of any goods transferred in terms of regulation 58(1) shall remain liable for the duty on such goods until they have been delivered to the transferee, whereupon regulation 57 shall *mutatis mutandis* apply to such transferee as if he had entered such goods.

*Stock records and working cards.*

59. (1) Every registrant shall keep a stock record which shall be in a form approved by the Commissioner and shall show full particulars of all goods entered by him or in respect of which he has completed a declaration in terms of regulation 53(4) or which he received from another registrant in terms of regulation 58(1) as well as of the use or disposal of such goods. The stock record shall be kept in such manner that the said goods can readily be accounted for to the satisfaction of the officer. The said stock record (which shall be known as a rebate stock record) shall contain the following particulars which shall be entered daily in such record —

(a) *Receipts:*

- Registrant's shipment or reference number.
- Number and date of bill of entry or transfer form.
- Name of ship or name and address of transferor/manufacturer.
- Date received.
- Tariff heading and rebate item.
- Description, quantity and value of goods.

(b) *Issues:*

- Date issued to factory
- Quantity issued.
- Nature and quantity of goods produced.
- Reference.
- Balance of stock on hand.

(2) Any registrant shall, if required to do so by the Commissioner, also keep a "working" book or "working" cards and shall show therein or thereon all receipts at factory ex-rebate store, as well as the nature and quantities of the materials used and of the finished articles manufactured therefrom, in such a manner as the Commissioner may decide. A registrant shall also keep such samples of materials obtained under rebate of duty as the Commissioner may require and in such manner as he may decide.

(3) The Commissioner may, in respect of any goods referred to in regulation 53(1) or in respect of any industry or any class of registrant using such goods, require that a special stock record or special working cards, in a form approved by him and reflecting such particulars as he may decide, be kept in respect of such goods or for such industry or by such registrant in addition to or in lieu of the stock record or working cards referred to in regulation 59(1) or 59(2).

(4) A registrant shall retain in his records a copy of any bill of entry or transfer form in respect of goods obtained by him under rebate of duty, together with any clearance documents in his possession in respect of such goods, until all stocks of the goods to which such bill of entry, transfer form or clearance documents relate have been exhausted and such bill of entry, transfer form or clearance documents shall be made available to the officer on demand.

(5) A registrant who obtains goods for use under rebate of duty shall, unless he is in possession of a valid bill of entry or transfer form, store such goods separately from other goods in his rebate store and shall not use such goods until the permission of the officer has been obtained.

(6) A registrant shall keep his rebate stock record, when not in use, in a fire-proof safe.

*General refunds in respect of imported, excisable or sales dutiable goods.*

60. Any application for a refund or payment from any applicant who contends that he has paid any duty or other charge for which he was not liable or that he is entitled to any payment under the Act, shall be submitted to the officer in the specified form (form CE.66) together with all the documents relating to such application and there shall be no obligation on the Commissioner to consider any application which has not been completed in all the relevant details indicated in the form.

PART XI

PENAL PROVISIONS

*Penal provisions.*

61. (1) Any person who contravenes, or fails to comply with, any provision of these regulations shall, even where such contravention or failure is not elsewhere declared an offence, be guilty of an offence.

(2) Any person guilty of an offence under these regulations shall, where no punishment is expressly provided for such offence, be liable to a fine of E400 or treble the value of the goods in respect of which such offence was committed, whichever is the greater, and to imprisonment for six months. (Amended L.N.59/1991.)

PART XII

GENERAL

*Removal of excisable goods within the common customs area.*

62. Excisable goods manufactured in the common customs area shall not be removed for consumption within the common customs area unless the excise duty has been paid thereon or such goods are removed in bond to a place appointed as a place of entry under the Act.

*Examination of goods.*

63. Every importer, exporter, manufacturer or owner of any goods shall, whenever required to do so by the officer, convey without delay any package selected for examination to any place approved or indicated by the officer for such examination and shall ensure that such package is opened and unpacked at any time indicated by the officer. Section 41 shall *mutatis mutandis* apply in respect of any goods examined under this regulation.

*Wreck.*

64. (1) In the case of aircraft which are wrecked, stranded or in distress at any place in Swaziland the Commissioner may station such officers as he considers necessary at the wreck in question.

(2) If no portion of the aircraft or of its cargo is landed, removed, sold or disposed of within a period of 7 days, the State shall bear all costs and expenses (including subsistence allowances) in connection with the stationing of such officers at such wreck.

(3) On expiration of the period mentioned in regulation 64(2) or if the conditions mentioned in the said regulation do not apply, the pilot, underwriter, purchaser or other owner for the time being of such wreck shall be liable for all costs and expenses (including subsistence allowances) in connection with the stationing of such officers at such wreck while he is the owner or in possession or control of such wreck.

(4) The number of officers and the period during which they are stationed at any wreck shall be in the discretion of the Commissioner.

*Goods unshipped or landed from wrecked or distressed aircraft.*

65. (1) The person in control of goods recovered from wrecked or distressed aircraft shall compile a list, in duplicate, of such goods. The list shall contain such particulars thereof as the officer may require and the said person shall declare in writing that the contents of such list are true and correct. If the goods are not immediately cleared by entry and payment of the duties after examination, the said person shall remove them to a warehouse, shed or other place approved by the officer. The said person shall also furnish a bond in a form approved by the Commissioner, and for a sum to the satisfaction of the Commissioner or such other security as he may require, to cover the duty on such goods and to ensure compliance with the customs, excise and sales duty requirements in respect of the goods. If the importation of any such goods is prohibited, they shall be liable to forfeiture unless they are immediately warehoused for exportation or have been dealt with in some other manner as directed by the Commissioner.

(2) The lists compiled in terms of regulation 65(1) shall be handed by the person who compiles them to the nearest officer who shall retain one copy and transmit the other to the Commissioner together with a statement regarding the manner of disposal of the goods concerned and such other particulars as the Commissioner may decide.

*Days and hours of general attendance.*

66. (1) The working days of officers shall be from Mondays to Fridays exclusive of public holidays.

(2) The hours of work of officers shall be, except on Saturdays, Sundays and public holidays as specified in this regulation —

(a) General attendance of officers —

(i) Headquarters —

08 00 hours to 13 00 hours and

14 00 hours to 16 45 hours

(ii) Appointed airports of entry —

On working days

07 00 hours to 17 30 hours:

Provided that attendance between 0700 hours and 08 00 hours and 1645 hours and 17 30 hours shall only be given on application to the officer.

(ii) Border posts —

Attendance at border posts shall be given daily at such times as may be fixed by the Commissioner.

(b) For the receipt of duties and other revenue —

(i) Headquarters —

on working days from 08.30 hours to 12.45 hours and from 14.00 hours to 15.30 hours.

(ii) Appointed airports of entry —

During the times specified in regulation 66(2)(a)(ii).

(iii) Border posts —

during the hours fixed by the Commissioner in accordance with regulation 66(2)(a)(iii).

*Charges for extra and special attendance.*

67. (1) Where the attendance of an officer is required —

(a) on a Saturday, Sunday or public holiday;

(b) at any time not covered by the hours mentioned in regulation 66; or

(c) for any special purpose determined by the Commissioner;

the person requiring such attendance shall apply to the officer on form CE.73 and he shall guarantee the payment of the charges imposed by these regulations and shall pay the said charges immediately on demand. The officer may, in his discretion, prior to allowing such attendance, demand payment of an amount sufficient to cover the charges that will be incurred.

(2) Any person requiring any extra or special attendance shall, if so required by the officer, provide the necessary transport for the officer rendering such attendance or such person may be required to pay to the Commissioner such travelling and other expenses incurred by such officer in connection with such attendance as the Commissioner considers reasonable.

(3) For extra attendance in connection with the examination of post office parcels, the sealing of aircraft stores and the rummaging of aircraft, no attendance charge will be made. Such attendance charge is also not to be made in respect of extra attendance in connection with the reporting of the arrival or departure of aircraft at places specified by the Commissioner.

(4) No charge in connection with the supervision of the receipt of wine or the fortification of wine with spirits entered under rebate of duty shall be payable by the manufacturer of such wine or the supplier of such spirits and such manufacturer or supplier shall not be liable for any transport or other expenses.

(5) Where the special attendance of an officer is required for the purpose of making a copy of a document or making and certifying a copy of a document or certifying only a copy of a document, the fee for such attendance shall be five emalangenj per copy. (Amended L.N.59/1991.)

(6) Aircraft pilots requiring clearance at airports at which no resident customs officers are stationed shall give at least twelve hours' notice of the time and date of their arrival to the Commissioner. (Amended L.N.84/1979.)

(7) The charges for special or extra attendances, except when such attendance is given in respect of any service mentioned in paragraph (5), shall be E12 per officer per hour or part thereof and in addition thereto an amount of E12 if the prescribed notice of the time and date of the arrival or departure of aircraft is not given by the pilots. (Added L.N.84/1979; amended L.N.59/1991)

*Business in customs and excise offices.*

68. (1) The representative of any importer, exporter, manufacturer or other principal who attends at any customs and excise office in connection with the clearance of goods or any other official business shall be conversant with the requirements of the Department in respect of such business and shall be able to reply to such questions or to furnish such information as the officer may put to him or require of him, but the officer may demand the personal attendance of any person 'or any principal in connection with any official matter.

(2) The conduct of any business in any customs and excise office shall be in accordance with such instructions as the Commissioner or the officer may issue and any person attending at such customs and excise office shall be subject to such instructions. (Amended L.N.59/1991.)

*Surety bonds.*

69. (1) Surety bonds shall be given in whichever of the undermentioned forms is appropriate —

CE.103 — Customs Agent

CE.104 — Customs Rebates

CE.105 — For the manufacture of goods liable to duty.

CE.106 — For approved customs, excise and sales duty warehouse.

CE.107 — For removal of goods from one port or place for entry or warehousing at another port or place.

CE.108 — Temporary imports under items 490.17 and 704.01.

(2) No surety bond shall be accepted by the Commissioner for any purpose unless such bond is given by a banking or insurance institution acceptable to the Commissioner.

(3) Any person who has given a surety bond which has been accepted by the Commissioner may give the Commissioner thirty days' notice of withdrawal of such bond and after the expiry of this period his obligations under the bond will terminate in respect of transactions entered into thereafter. The surety, however, remains bound under the surety bond in respect of transactions entered into prior to the expiry of the period of notice until the Commissioner has satisfied himself that all obligations under such bond have been fulfilled and he cancels it.

*Agents and carriers subject to section 99 of the Act.*

70. Any carrier who for his own account brings into or takes out goods from Swaziland by road or transports goods overland through Swaziland by road is subject to section 99. (Amended L.N.59/1991.)

*Business records to be kept.*

71. Any person carrying on any business in Swaziland shall keep within Swaziland, in English, reasonable and proper books, accounts and documents relating to his transactions comprising at least the following —

- (a) in the case of imported goods: a copy of the relevant bill of entry and documents produced therewith in terms of section 38;
- (b) in the case of sales duty goods manufactured in Swaziland: an order book journal/ledger and invoices (also in respect of cash sales) on which a serial number, the manufacturer's warehouse number and a description of the goods are stated;
- (c) in the case of excisable goods: books, accounts and documents to the satisfaction of the Commissioner; and
- (d) in the case of goods transferred between the countries comprising the common customs area, books, accounts and documents which show the correct value and description of the goods transferred.

Such person shall in all instances keep available such books, accounts and documents for a period of at least two years from date of importation, exportation, manufacturing, transfer, purchase or sale of any goods for inspection by an officer:

Provided that in the case of goods stored in a customs, excise and sales duty warehouse the period shall be extended until all the relevant goods have been duly cleared in terms of section 18(6) and have in accordance with such entry been delivered or exported and in the case of goods stored in a rebate store, as prescribed in regulation 59(4).

*Code Numbers.*

71bis. Any person who conducts business with the Department shall, if so required by the Commissioner, apply for a code number and such code number shall be reflected on all prescribed forms or other documents specified by the Commissioner. (Added L.N.59/1991.)

*Import and Export list.*

72. The Commissioner may, by notice in the Gazette, issue an Import and Export List of articles of merchandise showing the designations and code numbers by which they are to be distinguished, and the denominations (whether by mass, measure, value or otherwise) by which they are severally to be declared in the entries, and he may, by notice in the Gazette, make alterations or additions to or deletions from such list.

*Certificates for imported motor vehicles.*

73. Any application for a certificate in respect of a motor vehicle for registration purposes under section 111 shall be made in writing to the officer and shall be accompanied by such evidence of customs clearance as the officer may require. Any such certificate will be in form CE.109.

FIRST SCHEDULE

GOODS WHICH REQUIRE SPECIAL INVOICING:  
REQUIREMENTS REGARDING INVOICES

(Regulation 40(6))

1. Goods which require special invoicing:
- |  |   |
|--|---|
| Brussels Tariff Nomenclature Heading and Description of Goods  |   |
| 22.03 Beer made from malt  | The relative density before fermentation.   |
| 22.08 Ethyl alcohol or neutral spirits, undenatured, of a strength of 80 per cent alcohol by volume or higher; denatured spirits of any strength.  | Alcohol content by volume at a temperature of 15°C.   |
| 22.09 Spirits (excluding those of heading No. 22.08) liqueurs and other spirituous beverages; compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages. | Alcohol content by volume at a temperature of 15°C.   |
| Section IV   |   |
| Products of the chemical and allied industries.  | Such products should, in addition to any proprietary name, be described by their common commercial designation. |
| Chapter 28 Inorganic chemicals   | Such chemicals should be described by their common chemical names.  |
| Chapter 29 Organic chemicals.  |   |
| 30.03 Medicaments (including veterinary medicaments).  | In addition to the proprietary names of the medicaments the active ingredients should be indicated.             |
| 31.02 Fertilisers  |   |
| to   |   |
| 31.05  | Chemical composition should be disclosed.   |

33.04 Alcoholic solutions of one or more odoriferous substances.	Alcohol content by volume at a temperature of 15°C.
33.06 perfumery, cosmetics and toilet preparations	Alcohol content by volume at a temperature of 15°C.
Chapter 39 Artificial resins and plastic materials	In addition to proprietary names of the products, the invoices must disclose the name of the artificial plastic material or resin.
Chapter 48 Paper and paperboard	(i) The type of pulp from which the paper or paperboard is made; (ii) the basis mass per square metre; (iii) In respect of transformed papers and paper board, the nature of the treatment (such as coating, impregnation, printing).
Section XI — Textiles —	
(1) Fibres	The composition (by mass) and finishing processes should be stated.
(2) Yarns, not put up for retail sale	The composition (by mass), linear density and finishing processes should be stated.
(3) Yarn, put up for retail sale	The mass per ball, card, reel, hank, etc., (inclusive of any support) should be stated.
(4) Fabrics	(i) Composition (by mass), measurement in linear metres and square metres, finishing processes, name and address of indent agent or confirming house and the supplier's sample number (identification number) of the fabric should be stated; (ii) A sample of at least 15cm by 8cm, stamped in indelible ink with the name of the supplier and the sample number, of each fabric represented by a sample number stated on the invoice shall be securely fastened to such invoice and to every copy thereof forwarded to the common customs area.
(5) Textile articles	Composition (by mass) and number should be stated.



- |   |   |
|---|---|
| Section XII — Footwear  | Sizes of footwear, the nature of the outer soles and uppers and whether they are men's, women's, boys' or girls' footwear should be stated. |
| Section XV — Base metals  | Measurements, masses, sizes and the nature of the base metal should be stated.  |
| Chapter 84 Machinery and mechanical appliances<br>Chapter 85 Electrical machinery and equipment | Blueprints, illustrations, drawings, plans, photographs, or catalogues should be furnished in support of standardized invoices.             |
2. Goods of which the ordinary market price during the six months prior to date of export to the common customs area must be shown on the invoices (regulation 40(7)).
- Brussels Nomenclature Tariff Heading and Description of Goods
- 29.02 Trichlorodi (chlorophenyl) ethane (D.D.T.)
  - 38.11 Insecticides with trichlorodi (chlorophenyl) ethane (D.D.T.) as basis
  - 55.08 Terry towelling and similar terry fabrics of cotton.
  - 60.03 Stockings of continuous synthetic fibres; three-quarter hose and socks for men or boys.
  - 60.04 Undergarments, knitted or crocheted, not elastic nor rubberized, for women.
  - 60.05 Outer garments, knitted or crocheted, not elastic nor rubberized, for women
  - 61.02 Women's outer garments.
  - 61.04 Women's under garments.
  - 62.02 Towels of terry towelling
  - 65.03  
to
  - 65.05 Hats and other headgear, for women.
3. Goods for which a special certificate of origin is required, (regulation 40(8)) —
- Brussels Nomenclature Tariff Heading and Description of goods.
- 51.04 Woven printed fabrics (excluding indigo blue discharge print fabrics) of manmade fibres (continuous), of a f.o.b. price per kg. not exceeding 242c.
  - 55.09 Woven printed fabrics (excluding indigo blue discharge print fabrics) of cotton, of a f.o.b. price per kg. not exceeding 242c.
  - 56.07 Woven printed fabrics (excluding indigo blue discharge print fabrics) of manmade fibres (discontinuous) of a f.o.b. price per kg. not exceeding 242c.

SECOND SCHEDULE  
(Amended L.N.84/1979; L.N.59/1991; L.N.151/1991)

INDEX OF FORMS  
(Regulation 39(l)(a))

- CCA.1 Declaration of goods removed within the Southern African common customs area.
- CE.2 General declaration for aircraft.
- CE.3 Cargo manifest.
- CE.4 Transire for a destination in the common customs area.
- CE.5 List of sealable goods on board aircraft.
- CE.10 Bill of Entry — for payment of duty (direct)
- CE.11 Bill of Entry — for payment of duty (ex-warehouse).
- CE.12 Bill of Entry — for warehousing (direct)
- CE.13 Bill of Entry — for re-warehousing (ex-warehouse).
- CE.14 Bill of Entry — for removal in bond (direct)
- CE.15 Bill of Entry — for removal in bond (ex-warehouse)
- CE.16 Bill of Entry — for home consumption under Schedule No. 3 (direct)
- CE.17 Bill of Entry — for home consumption under Schedule No. 3 (ex-warehouse)
- CE.18 Bill of Entry — for home consumption under Schedule No. 4 excluding State stores (direct)
- CE.19 Bill of Entry — for home consumption under Schedule No. 4 or 6 excluding state stores (ex-warehouse).
- CE.20 Bill of Entry — for consumption as state stores (direct).
- CE.21 Bill of Entry — for consumption as state stores (ex-warehouse).
- CR22 Bill of Entry — sight.
- CE.25 Bill of Entry — for export of Swaziland products (ex-warehouse).
- CE.26 Bill of Entry — for export of imported goods (ex-warehouse).
- CE.28 Bill of Entry — for export of Swaziland products as aircraft stores (ex warehouse)
- CE.29 Bill of Entry — for export of imported goods as aircraft stores (ex-warehouse).
- CE.30 Bill of Entry — supplementary clearance of goods.
- CE.31 Bill of Entry — for coastwise removal or removal through contiguous territories of released goods.
- CE.32 Certificate for removal of excisable/specified goods (ex-warehouse)
- CE.33 Declaration regarding restricted removal of excisable/specified good (ex warehouse).
- CE.60 Approved invoice for the export of goods to the kingdom of Swaziland.
- CE.60A. Supplement to standardised invoice (form CE.60) for the export of textile fabrics to the kingdom of Swaziland.
- CE.61 Customs and excise delivery order.

- CE.62 Application for transfer of goods entered under rebate of duty.
- CE.63 Application for refund — export for trade purposes of imported duty-paid goods.
- CE.64 Application for drawback.
- CE.65 Registration of goods for re-importation.
- CE.66 General application for refund.
- CE.67 Slip for payment of customs and excise revenue.
- CE.68 Application for delivery of goods ex state warehouse.
- CE.69 Application to repack goods in a customs, excise and sales duty warehouse.
- CE.70 Application to make provisional payment.
- CE.71 Report on examination of damaged cargo.
- CE.73 Application for special/extra attendance.
- CE.74 Release order of goods originally detained.
- CE.80 Application to register as diesel user.
- CE.81 Refund of excise duty on diesel fuel.
- CE.82 Diesel fuel: Statement of refund.
- CE.100 Application for licence of customs, excise and sales duty warehouse.
- CE.100A Application for licence of customs, excise and sales duty warehouse — Supplementary particulars.
- CE.101 Declaration by person transferring residence to the Kingdom of Swaziland.
- CE.102 Licence under Schedule No. 8 of the Act.
- CE.103 Bond — customs agent.
- CE.104 Bond — customs rebates.
- CE.105 Bond — for the manufacture of goods liable to duty.
- CE.106 General bond for approved customs, excise and sales duty warehouse.
- CE.107 Bond — for removal of goods from one port or place for entry or warehousing at another port or place.
- CE.108 Bond — temporary imports under items 490.17 and 704.01
- CE.109 Certificate — for imported motor vehicle.
- CE.110 Certificate — for the importation of goods under items 412.11 and 709.02
- CE.111 Certificate — for goods supplied ex-customs, excise and sales duty warehouse under schedule No. 7 of the Act.
- CE.157 Petroleum products account.
- CE.500 Bill of entry — (direct).
- CE.501 Bill of entry — (direct) : Continuation sheet.
- CE.504 Bill of entry — (direct) : Voucher of Correction.
- CE.510 Bill of entry — (direct) Transfer of liability.
- CE.514 Bill of entry — (direct) : Transfer of liability: Voucher of Correction.

- CE.550 Bill of entry — export (Not ex-warehouse).
- CE.570 Bill of entry — for removal in bond (direct).
- CE.571 Bill of entry — for removal in bond (direct): Continuation sheet.
- CE.574 Bill of entry — for removal in bond. (direct): Voucher of Correction.
- CE.600 Bill of entry — (ex warehouse) : Imported goods
- CE.601 Bill of entry — (ex warehouse) : Imported goods: Continuation sheet.
- CE.604 Bill of entry — (ex warehouse) : Imported goods: Voucher of Correction.
- CE.610 Bill of entry — (ex warehouse) : Swaziland products.
- CE.611 Bill of entry — (ex warehouse) : Swaziland products: Continuation sheet.
- CE.614 Bill of entry — (ex warehouse) Swaziland products: Voucher of Correction
- E. Baggage Declaration; returning resident of Swaziland.

## THIRD SCHEDULE

(Amended L.N.59/1991.)

## INDUSTRIAL REBATES OF CUSTOMS DUTIES

(Schedule No. 3 to the Act)

*General Provisions regarding Schedule No. 3 to the Act.*

1. The Commissioner may, on such conditions as he may impose in each case, in respect of any goods specified in such item of Schedule No. 3 to the Act as he may decide, register a licensee of a customs, excise and sales duty storage warehouse as a stockist of such goods and may permit such stockist to enter such goods under the said item and retain them unpacked in such warehouse in such a manner as the officer requires, for supply in small quantities to persons registered to obtain such goods under such item.
2. Regulations 56 and 58(1) to (3) shall *mutatis mutandis* apply in respect of any goods referred to in paragraph 1 and supplied by a stockist to any other registrant, but the Commissioner may, on such conditions as he may impose, exempt stockists from the requirement of prior approval of transfer applications.

3. Any customs, excise and sales duty storage warehouse approved for the purpose stated in paragraph 1 shall be approved and used only for the purpose stated in the said paragraph and such warehouse and the licensee thereof shall otherwise be subject to Part IV of these regulations.
4. The Commissioner may, on such conditions as he may impose in each case, permit a registered stockist to supply any goods referred to in paragraph 1 to a person other than a registered manufacturer provided the duty on such goods is paid by such stockist at such times and in such manner as the Commissioner may determine.
5. If any person registered in terms of these regulations to use any goods specified in Schedule No. 3 to the Act is reported to the Commissioner by the Ministry of Commerce, Industry and Tourism, because he is maintaining unsatisfactory labour conditions and, if not less than six weeks and not more than six months after such person has been notified of such report, he is again reported to the Commissioner by the said Ministry because he has taken no adequate steps to maintain satisfactory labour conditions, his registration may be cancelled by the Commissioner and in the event of such cancellation he shall thereafter not be permitted to import or receive under rebate of duty any of the goods specified in the said Schedule.
6. In addition to any other relevant regulation, the undermentioned paragraphs shall apply in respect of the goods specified in the items of Schedule No. 3 to the Act mentioned in such paragraphs.
7. (Repealed L.N.59/1991.)
8. ITEM 304.06  
A manufacturer of jams from pulp entered in terms of this item shall, on demand by the officer, either produce such jams for inspection by the officer or furnish proof to his satisfaction that the said jams have been duly exported for consumption outside the common customs area.
9. ITEM 305.02  
Paragraph 7(10) of the Sixth Schedule hereto shall *mutatis mutandis* apply in respect of petrol entered in terms of this item for mixing with locally manufactured ethyl alcohol.
10. ITEM 311.19  
Manufacturers registered in terms of this item shall maintain the following —
  - (1) records giving details of the process of conversion of the raw materials into manufactured articles (clothing, shirts, etc.) in such a manner that the use to which each consignment of goods entered under rebate of duty has been put can readily be established; and
  - (2) cutting orders, sales invoices and sample books which shall be available at all reasonable times for inspection by the officer, the said cutting orders (which shall have a sample snippet of the material affixed thereto) to show *inter alia* the number and date of the bill of entry, the total number of metres entered, the rating (i.e. the number of metres required in the manufacture of each garment or unit) and the number of garments intended to be manufactured and the number actually manufactured.

11. ITEM 311.20  
Paragraph 10 of this schedule shall apply to registrants under this item.
12. ITEM 311.21  
Paragraph 10 of this schedule shall apply to registrants under this item.
13. ITEM 311.22  
Paragraph 10 of this schedule shall apply to registrants under this item.
14. ITEM 311.25  
Paragraph 10 of this schedule shall apply to registrants under this item.

## FOURTH SCHEDULE

(Amended L.N.84/1979; L.N.59/1991)

## GENERAL REBATES OF CUSTOMS DUTIES

(Schedule No. 4 to the Act)

## PART 1

1. In addition to any other relevant regulation, the undermentioned regulations shall apply in respect of the goods specified in the following items of Schedule No. 4 to the Act.
2. ITEM 401.00
  - (1) Goods entered under this item shall not be returned by the State body concerned to the supplier of such goods in the common customs area without the permission of the Commissioner or payment of the duty thereon to the officer and the supplier of such goods shall not accept any goods so returned to him until such permission has been obtained or such duty paid or otherwise until he obtains such permission or pays such duty.
  - (2) Goods entered under this item may not be sold or disposed of in a new or unused condition by the State body concerned so as to come into the possession of or use by any person not legally entitled to obtain the same under rebate of duty without collection of the duty on such goods from the purchaser. Such duty may be retained by the department, administration or government mentioned in item 401.05 of Schedule No. 4 to the Act but the armed forces mentioned in item 401.30 of the said Schedule shall pay such duty to the officer.
  - (3) Goods entered under this item may be sold or disposed of in a used condition by the State body concerned and the selling price shall be regarded as including the duty on such goods and such duty shall be retained by such body or paid to the Commissioner as prescribed in regulation (2) of this Schedule.
  - (4) For the purposes of regulation (3) of this Schedule the duty included in the selling price shall be deemed to be as follows —
    - (a) goods which are free of duty — no duty included in selling price;
    - (b) goods (not being motor cars) liable to an *ad valorem* rate of duty — duty at the appropriate rate;

- (c) goods (not being motor cars) liable to a specific rate of duty — one-tenth of the selling price;
- (d) goods (not being motor cars) liable to an *ad valorem* and a specific rate of duty or to an *ad valorem* or a specific rate of duty — duty at the appropriate rate or one-tenth of the selling price, whichever amount of duty is greater; and
- (e) motor-cars classified under Tariff Heading No. 87.02.10 — one tenth of the selling price or the full duty rebated on first entry less 10 per cent of such duty for each completed period of use of 6 months, whichever amount of duty is the greater, with a maximum, in the case of any such motor-car which is sold or disposed of in terms of a subsidised scheme, of an amount calculated according to the formula.

$$\frac{A \% (B - C)}{B}$$

B

“A” represents the full duty rebated on first entry;

“B” represents the official life kilometres determined by the State body concerned in respect of such motor car;

“C” represents the kilometres covered up to and including the date of sale or disposal.

- (5) Regulation 2(2) of this Schedule shall not apply in respect of medicaments and drugs entered under the provisions of this item and supplied by the State body concerned to patients directly or indirectly through any body not being a commercial concern.
  - (6) The provisions of item 401.00 shall not be construed to debar from entry thereunder any goods which are to be supplied to any other person by the State body concerned, for further processing or incorporation into any article manufactured for such State body by such person in terms of a contract which provides that such goods so entered shall be supplied at its own expense by such State body, provided the goods so entered remain the property of such State body at all times.
  - (7) The Commissioner may permit entry under this item of any machine or other equipment which is intended for supply to or installation in the premises of any State body mentioned in this item for use by such body on a rental basis, but on return of such machine or equipment to the supplier or on removal thereof from the premises of such body, duty thereon shall be calculated on a basis decided by the Commissioner and shall be paid forthwith to the officer.
  - (8) Entry of any goods under item 401.00 shall be subject to such declaration in writing furnished by the State body concerned on or attached to the bill of entry as is required by the Commissioner and prescribed in these regulations. (Amended L.N.84/1979.)
3. (Repealed by L.N.84/1979.)

## 4. ITEM 404.00

- (1) For the purposes of this item any reference to any approved public hospital shall be deemed to be a reference to any hospital with bed facilities for the general public and any reference to any approved educational institution shall be deemed to be a reference to any institution the main purpose of which is education and which is approved by the Commissioner.
- (2) Subject to regulation (3) of this item, regulations 1, 2, 6 and 7 of Item 401.00 of this Schedule insofar as they relate to the supply, return, sale or disposal of goods in a new or unused condition, shall *mutatis mutandis* apply to any goods (except goods referred to in paragraph (III) of item 404.01) entered under this item but any duty payable or to be collected in respect of such goods in terms of the said paragraphs shall in each case be paid to the officer.
- (3) Regulation 5(1) to (4) of this Schedule shall *mutatis mutandis* apply in respect of any goods entered under paragraph (III) of item 404.02.

## 5. ITEM 405.00

- (1) In respect of goods entered in terms of item 405.01 the relevant bill of entry shall be accompanied by or contain a declaration, signed by the secretary or the official in charge of the specified association to the effect that the fabrics are intended solely for the manufacture of uniforms for the use of members of such association, or that the appointments and insignia are intended solely for the use of such members and a written undertaking shall be furnished by such secretary or official that, if any of the said fabrics, appointments or insignia are sold or otherwise used or disposed of, the duty due thereon will forthwith be paid to the officer.
- (2) The secretary or official referred to in regulation 5(1) of this Schedule shall keep a register, in a form approved by the officer, showing receipts and disposals of fabrics, appointments and insignia on which duty has been rebated. Such register shall be open to inspection by the officer at all reasonable times.
- (3) In the case of fabrics the register shall also show the quantities received, the number of uniforms made therefrom and the manner of disposal of such uniforms.
- (4) If fabrics entered under this item are sold or disposed of, before being made up into uniforms, by the association which so entered them, the duty thereon shall be paid to the officer.
- (5) Regulation 2(1) and (2) of this Schedule insofar as they relate to the return, sale or disposal of goods in a new or unused condition shall *mutatis mutandis* apply to any goods entered under item 405.02 but any duty payable or to be collected in respect of such goods in terms of the said regulations shall in each case be paid to the officer.
- (6) Any body or person entering any goods under the said item shall produce to the officer at the time of entry, such evidence of the licence mentioned in the said item as the officer may require and the relevant bill of entry shall contain or be accompanied by a declaration that the goods in question will be used solely for such public radio or television service and an undertaking that the duty due will be paid to the officer on return, sale or disposal of such goods in a new or unused condition in terms of the regulations.



- (7) The Commissioner may permit slides (including film slides) entered for educational purposes and slides (including film slides) approved by him for instruction in industry to be entered under item 405.03 on such conditions as he may impose.
  - (8) Regulation 2(1) to (4) of this Schedule shall *mutatis mutandis* apply in respect of any goods entered under item 405.03 which are returned to the supplier thereof in the common customs area or within two years of the date on which such entry was made are sold or disposed of by the member, body or other person entitled to the rebate in question and any duty payable under the provisions of the said regulations shall be paid to the Commissioner.
  - (9) The rebate of duty for which provision is made in item 405.04 may be claimed by any approved organisation subject to the conditions that —
    - (a) the secretary or other person in charge of the said organisation certifies on the relevant bill of entry that the goods are intended solely for use by the blind for the manufacture of goods for sale;
    - (b) the said secretary or other person gives an undertaking in writing that, if any of the goods entered under rebate of duty are used for any purpose other than that specified in regulation 5(9)(a) or are sold or disposed of in the common customs area, the duty due thereon will forthwith be paid to the officer; and
    - (c) the said secretary or other person keeps a stock book showing receipts and disposals of all goods entered under rebate of duty, and that such book and all machines, implements and unused materials are available for inspection by the officer at all reasonable times.
  - (10) Goods entered under item 405.05 (II) shall not be returned to the supplier thereof in the common customs area or transferred to any other person or sold or disposed of without the permission of the Commissioner. Regulation 3(4) of this Schedule shall *mutatis mutandis* apply in respect of any such goods returned to the supplier in the common customs area or transferred to any other person or sold or disposed of with the permission of the Commissioner.
6. ITEM 406.00
- (1) Admission of any goods under this item shall be subject to such written declarations as the Commissioner may require to be furnished by the representative who claims the rebate or by the Head of the Mission to which he is attached and to such other conditions as the Commissioner may impose.
  - (2) Return to the supplier in the common customs area or sale or disposal of any goods (excluding motor cars) obtained under rebate of duty by any person under this item shall be subject to payment to the officer in each case of duty on such goods calculated on the basis of regulation 2(1) to (4) of this Schedule if such goods are so returned, sold or disposed of within two years of the date of entry under this item.
  - (3) Duty calculated as follows shall be payable to the officer, after permission of the Commissioner has been obtained, in respect of any motor vehicle which has been obtained under rebate of duty under item 406.00 and is sold or disposed of within

two years of the date of entry under rebate of duty, by the person who obtained such motor vehicle under rebate of duty —

- |  |  |
|--|--|
| (a) in use for less than one month;                            | the full duty rebated.                 |
| (b) in use for one month or more, but less than 6 months;      | 87½ per cent of the full duty rebated. |
| (c) in use for 6 months or more, but less than 12 months;      | 75 per cent of the full duty rebated.  |
| (d) in use for 12 months or more, but not more than 24 months; | 70 per cent of the full duty rebated.  |
| (e) in use for more than 24 months                             | no duty payable.                       |

7. ITEM 407.00

- (1) In order to qualify for the rebate of duty in terms of Item 407.01 the goods shall —
- (a) be in quantities which the officer deems reasonable; and
  - (b) at the time of importation, be the personal property of the passenger and be intended for his own use and not for sale, gift or exchange.
- (2) (Repealed L.N.59/1991.)
- (3) (Repealed L.N.59/1991.)
- (4) In respect of any motor vehicle entered under item 407.04 the importer shall at the time of entry furnish the officer with —
- (a) such documentary evidence as the Commissioner may require to prove that the importer has permanently changed his residence to Swaziland; and
  - (b) a declaration in the form CE 101, approved by the Commissioner, setting forth the circumstances and particulars in respect of the importation of such vehicle and in which the importer furnishes an undertaking in respect of the disposal of the vehicle as provided for by the item
- (5) (Repealed L.N.59/1991.)
- (6) In respect of any goods entered under item 407.06 the rebate of duty shall be subject to the conditions that —
- (a) in the case of used household effects, such effects have been in use by the immigrant or returning permanent resident of Swaziland prior to shipment;
  - (b) the immigrant or returning permanent resident of Swaziland furnishes the officer with a declaration in form CE.101; and
  - (c) in the case of an immigrant such declaration is supported by evidence to the effect that a residence permit under the Immigration Law has been granted to him.

8. ITEM 408.00

The granting of any rebate under item 408.02 shall be subject to the discretion of the Commissioner and to such conditions as he may impose in each case.

9. ITEM 409.00

- (1) In respect of goods entered in terms of item 409.01 the importer shall at the time of entry of the goods upon re-importation attach to the relevant bill of entry a statement indicating —
  - (a) the reasons why the goods are being returned;
  - (b) whether any change in the ownership of the goods has taken place;
  - (c) whether the goods have been subjected to any process of manufacture or manipulation since their exportation from the common customs area and, if so, to what extent;
  - (d) whether the goods were manufactured in a customs, excise and sales duty warehouse and exported in bond ex such warehouse;
  - (e) whether at the time of export, or at any other time, any refund, rebate, draw-back or remission of ~customs or excise duty was granted in respect of such goods or any materials from which such goods were manufactured;
  - (f) the number and date of the bill of entry relating to the export of such goods and the place where such entry was made; and
  - (g) the place where duty was paid on the goods upon their first importation into the common customs area and of the number and date of the bill of entry on which such duty was brought to account, but in the case of goods which are personal and private property and not merchandise, or which have been exported and returned by post, the officer may accept any other evidence to his satisfaction that the goods were previously imported and that duty was paid thereon.
- (2) The importer or person claiming the rebate shall, if required to do so by the officer, submit to him all documents and correspondence relating to the export and subsequent return of the goods.
- (3) The Commissioner may exempt any class or kind of goods not being, merchandise for trade purposes from the requirement of entry upon re-importation provided the officer is satisfied that such goods satisfy the requirements of entry under item 409.01, and he may permit the registration of any goods with the officer prior to export of such goods, for the purpose of subsequent re-importation thereof under item 409.01.
- (4) The Commissioner may refuse to accept entry under item 409.01 if, in his opinion, such re-importation will constitute an attempt at evasion of duty or he may accept such entry on such conditions as he may impose and payment of the difference in duty on such goods at the time of exportation and at the time of reimportation.
- (5) Regulation 9(1) to (4) of this Schedule shall *mutatis mutandis* apply to any goods entered under item 409.02.
- (6) A statement of the particulars of original importation into or manufacture in the common customs area and payment of any duty due at that time and of the export of any goods entered under item 409.03 shall be attached to any entry under the said item.
- (7) Regulation 9(1) to (4) of this Schedule shall *mutatis mutandis* apply to any goods entered under item 409.04.

## 10. ITEM 410.00

- (1) The admission of seed potatoes under item 410.02 shall be subject to a certificate, issued by an officer of the Ministry of Agriculture duly appointed for the purpose, that such seed potatoes satisfy the conditions and purpose of the permit mentioned in item 410.02 in relation to seed potatoes.
- (2) The admission under rebate of duty of any goods specified against any tariff heading under item 410.02 shall be subject to a declaration by the importer/owner on or attached to any bill of entry in respect of such goods that they will not be used or disposed of for any purpose not specified in the said item in relation to such goods without the permission of the Commissioner.
- (3) (Repealed L.N.59/1991.)
- (4) Admission under rebate of duty of any goods specified against tariff headings 34.02 and 38.06 under item 410.03 shall be subject to a declaration by the importer/ owner on or attached to the bill of entry in question that such goods will not be used or disposed of for any purpose not specified against the said tariff headings without the permission of the Commissioner.
- (5) (Repealed L.N.59/1991.)
- (6) Admission under rebate of duty of any goods specified in paragraph (1) of item 410.03 shall be subject to regulations 53(1) to 59(4).
- (7) (Repealed L.N.59/1991.)
- (8) (Repealed L.N.59/1991.)
- (9) (Repealed L.N.59/1991.)

## 11. ITEM 411.00

- (1) Admission under rebate of duty of any goods provided for in item 411.00 shall, where applicable, be subject to a written declaration being furnished by the importer on or attached to the bill of entry in respect of such goods that they will be used only for the purposes specified and shall not be used or disposed of for any other purpose without the permission of the Commissioner.
- (2) Admission of any goods as aforesaid shall further be subject to such conditions as the Commissioner may impose including compliance with any regulation in Part IV hereof.

## 12. ITEM 412.00

- (1) In respect of goods entered in terms of item 412.01 the relevant bill of entry shall contain a declaration or be accompanied by a declaration, signed by the head of a government department that —
  - (a) the goods in question are imported solely for experimental purposes;
  - (b) the importer has been authorized to conduct such experiments, which shall be specified;
  - (c) such experiments are in the public interest and will be carried out under the control or supervision of the aforesaid department; and

the relevant bill of entry shall also contain a declaration, or be accompanied by a declaration by the importer that the goods so admitted under rebate will be used solely for experimental purposes, as well as an undertaking in writing by him that, if the goods or any portion thereof are sold, used or disposed of for any other purpose, the duty thereon will be paid forthwith to the officer.

- (2) Admission of any goods under item 412.03 shall be subject to a written statement of the circumstances and particulars of the bequest and that the goods are for the importer's own use and not for sale being furnished by the importer on or attached to the relevant bill of entry and to production to the officer of such evidence relating to such bequests as the officer may require.
- (3) Regulation 12(2) of this Schedule shall *mutatis mutandis* apply in respect of any goods entered under item 412.04.
- (4) An offer to abandon any goods to the Department or application to destroy any goods under item 412.07 shall be subject to the following conditions —
  - (a) it shall be made in writing by or on behalf of the owner of the goods and shall indemnify the Department against any claim by any other person;
  - (b) it shall be unconditional;
  - (c) it shall state the full identifying particulars and description of the goods in question;
  - (d) it shall state the reason for abandonment or the reason why destruction and not abandonment is requested;
  - (e) it shall furnish full particulars of the place of entry and the number and date of the warehousing or other bill of entry in respect of the goods in question;
  - (f) it shall be accompanied by the invoices and other documents relating to the importation of such goods;
  - (g) the owner shall be responsible for the cost of storage in and removal to the Government warehouse or any place of security indicated by the Commissioner as well as for any other expenses including the cost of destruction, if any:

Provided that removal need not be insisted upon; and
  - (h) if destruction is authorized by the Commissioner the goods shall be destroyed under the supervision of the officer.
- (5) For the purpose of item 412.07 goods in respect of which security of the duty due has been furnished to the Department are to be taken to be still under the control of the Department.
- (6) Any loss in respect of which a rebate of duty is claimed under item 412.08 shall be proved to the satisfaction of the Commissioner.
- (7) Any application for a rebate of duty under item 412.08 shall be submitted to the officer on a form approved by the Commissioner and shall be accompanied by such documents as the Commissioner may specify.
- (8) Regulation 12(7) of this Schedule shall *mutatis mutandis* apply to any application for a rebate of duty under item 412.11. Such application shall be in the form CE.110.

- (9) Regulation 6(3) of this Schedule shall *mutatis mutandis* apply in respect of any motor vehicle which has been obtained under rebate of duty under item 412.11.
- (10) Regulation 6(3) of this Schedule shall *mutatis mutandis* apply in respect of any motor vehicle entered under rebate of duty under item 412.12.

## PART 2

## TEMPORARY REBATES OF CUSTOMS DUTIES

## 13. ITEM 460.00

- (1) Goods cleared in terms of item 460.23 may not without the permission of the Commissioner and payment of the full duty thereon to the officer be returned to the supplier of such goods in the common customs area and the supplier of such goods in the common customs area shall not accept any such goods returned to him before such permission has been obtained and such duty has been paid or otherwise before such permission is obtained and such duty is paid by him.
- (2) Goods cleared in terms of item 460.23 shall not be used or retained for use by the person for whom they were so cleared, in a new or unused condition, for any purpose other than as provided for in the item and shall not be transferred or sold or disposed of by him to any other person without the permission of the Commissioner and before the full duty due thereon has been paid to the officer.
- (3) Goods cleared in terms of item 460.23 which, with the permission of the Commissioner, are used or retained for use by the person for whom they were so cleared for any purpose other than as provided for in the item or transferred or sold or disposed of by him to any other person after a period of use in terms of the provisions of the item by the person for whom they were so cleared, are subject to payment of duty to the Officer by the person for whom they were so cleared on the undermentioned basis and such duty shall, for the purposes of calculation thereof, be deemed to be included in any selling price —
- (a) goods which are free of duty — no duty included in selling price;
  - (b) goods (not being motor cars) liable to an *ad valorem* rate of duty — duty at the appropriate rate;
  - (c) goods (not being motor cars) liable to a specific rate of duty — one tenth of the selling price;
  - (d) goods (not being motor cars) liable to an *ad valorem* and a specific rate of duty or to an *ad valorem* or to a specific rate of duty — duty at the appropriate rate or one-tenth of the selling price, whichever amount of duty is greater; and
  - (e) motor cars classified under tariff heading 87.02.10 — one-tenth of the selling price or the full duty rebated on the first entry under rebate less 10 per cent of such duty for each completed period of six months, whichever amount of duty is greater

PART 3

(Replaced L.N.84/1979; amended L.N.59/1991)

TEMPORARY IMPORTATION OF GOODS  
UNDER REBATE OF CUSTOMS DUTIES

14. ITEM 490.00

- (1) The temporary admission of any goods under the provisions of item 470.00 shall be subject in each case to —
- (a) such procedure;
  - (b) examination at time of importation and exportation;
  - (c) marking for the purpose of subsequent identification;
  - (d) method of entry on importation and exportation;
  - (e) provision of security in the form of a cash deposit or bond furnished by a recognised bank or insurance institution in an amount not exceeding the duty involved;

Provided that in respect of persons who regularly use the temporary admission procedure general security may be accepted or where payment of any duty due can be secured by other means, the requirement for security may be waived; and

- (f) such other conditions,

as the Commissioner may impose.

- (2) Temporary admission of any goods under item 470.00 shall be subject to the provisions of regulations 53 to 59 to the extent that the Commissioner may require.
- (3) Goods admitted under the provisions of item 470.00 shall on importation exportation be entered in terms of section 37 of the Act. Such entries shall be coded separately for statistical purposes.
- (4) The importer shall, if required by the officer, produce a copy of the contract entered into with the owner in terms of which imported goods are to be processed, repaired, cleaned or reconditioned for export.
- (5) The Commissioner shall require the importer to register with him a rate of yield of the processed goods that will be obtained per unit of the imported goods. The rate of yield may be verified by the officer by reference to the manufacturing process.
- (6) Goods admitted under the provisions of item 470.00 shall be exported within six months from the date of entry thereof or within such further period as the Commissioner may, in exceptional circumstances, allow.
- (7) Liability for the duty on any goods admitted under item 470.00 shall cease on production of proof of export of such goods.
- (8) Goods admitted in terms of item 470.03 must be used in the processing or manufacture of goods for export and such processed or manufactured goods must, notwithstanding regulation 14(6) of this Schedule, be exported within 12 months from the date of entry of the imported goods or within such further period as the Commissioner, in exceptional circumstances, allows. Application for such extension must be made in writing and must reach the Commissioner prior to expiry of the 12 months' period

- (9) Goods entered in terms of item 470.03 or goods processed or manufactured from such goods may not be diverted for consumption in the common customs area unless the prior permission of the Commissioner is obtained.
- (10) Liability for the duty on any goods admitted in terms of item 470.03 shall cease on presentation of a certificate that such goods have been processed or used in the manufacture of goods intended for export only together with documentary proof that such processed or manufactured goods have been exported, or that due entry thereof has been made.

## 15. ITEM 480.00

- (1) The provisions of sub-regulation 14(1) of this Schedule shall *mutatis mutandis* apply in respect of any goods specified in and entered under item 480.00.
- (2) Notwithstanding any other regulation under item 480.00 carnets for the temporary admission of goods issued under the provisions of section 37 of the Act shall be accepted in lieu of import and export documents and as the security for any duty in respect of the following:

<i>Item</i>	<i>Goods</i>
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- |        |   |
|--------|---|
| 480.10 | Goods for display or use at exhibitions, fairs, meetings or similar events.   |
| 480.15 | Professional equipment (including ancillary apparatus and accessories) owned by persons resident abroad, for use solely by or under the supervision of a visiting person.   |
| 480.35 | Commercial samples owned abroad and imported for the purpose of being shown or demonstrated in Swaziland for the soliciting of orders for goods to be supplied from abroad. |

- (3) Goods temporarily admitted under the provisions of item 480.00 shall on importation be entered on form CE.500 and on exportation on form CE.550. Such entries shall be coded separately for statistical purposes.
- (4) Where articles cannot satisfactorily be identified by foreign seals, by marks, by numbers or other identification permanently affixed to them, by description, by photographs or by sampling, customs and excise marks or seals shall be affixed to them.
- (5) The maximum time limit for the re-exportation of goods admitted under item 480.00 shall, in the case of goods admitted under a carnet, not exceed the period of validity of that carnet and, in respect of other goods, it shall be six months from the date of entry thereof or within such further period as the Commissioner may, in exceptional circumstances, allow.
- (6) Goods temporarily admitted may be exported through any appointed customs office and may be made in more than one consignment.
- (7) On the exportation of goods temporarily admitted under item 480.00 the documents produced at the time of entry shall be produced to the officer, if so required.
- (8) The liability of the importer for duty in respect of goods temporarily admitted shall cease on exportation of the goods provided exportation takes place under customs supervision if so required by the officer, or on production of proof of export of the goods.



- (9) On request by the importer, and subject to the permission of the officer, temporary admission under item 480.00 may be terminated by entering the goods for home consumption, by storing the goods in a customs and excise storage warehouse with a view to their exportation, by abandonment of the goods to the Department or on their destruction under customs supervision, without expense to the State.
- (10) (Repealed L.N.59/1991.)
- (11) The following importers are eligible to import commercial samples under item 480.35:
- (a) commercial travellers and other representatives of firms abroad who visit the common customs area temporarily with their samples for the purpose of securing orders;
  - (b) persons or firms in the common customs area, including agents for foreign firms, to whom samples may be sent by firms abroad free of charge for the same purpose; or
  - (c) a prospective customer in the common customs area to whom a sample is sent on free loan for inspection and demonstration with a view to obtaining an order for similar goods, provided the sample is returned abroad whether or not an order is obtained.
- (12) Except in exceptional circumstances, only one sample of each description, range, type or colour of an article will be allowed temporary admission. Identical articles imported by the same importer in such quantities that, taken as a whole, they do not constitute samples as understood in ordinary commercial usage will not be granted temporary admission.
- (13) Each sample must be an article representative of a particular category of goods already produced or to be produced abroad, imported solely for the purpose of being shown or demonstrated free of charge to prospective customers.
16. ITEM 490.00
- (1) Sub-regulation 14(1) of this Schedule shall *mutatis mutandis* apply in respect of any goods specified in and entered under item 490.00.
  - (2) Temporary admission of any goods under item 490.00 shall, except as may be provided for in any other regulation under item 490.00, be subject to the provisions of sub-regulations 15(3) to 15(9) of this Schedule.
  - (3) Pallets temporarily imported by a pallet operator either laden or for loading with cargo for export, shall on application by the operator, be admitted without production of customs and excise documents either at importation or at re-exportation and without the furnishing of security.
  - (4) The pallet operator shall keep records of pallets temporarily admitted and shall supply, on request, detailed information regarding the movement of each pallet granted temporary admission, including the dates and places of entry into and exit from the common customs area.
  - (5) Non-returnable pallets of insubstantial value shall be regarded as packaging for imported goods in terms of General Note VI to Schedule No. 1 of the Act.

## FIFTH SCHEDULE

(Amended L.N.59/1991.)

## SPECIFIC DRAWBACKS AND REFUNDS OF CUSTOMS DUTIES

(Schedule No. 5 to the Act)

## PART 1

## SPECIFIC DRAWBACKS OF CUSTOMS DUTIES

1. Any person desirous of claiming drawback of duty under any item of Part 1 of Schedule No. 5 to the Act in respect of any goods specified in such item, shall make application to the Commissioner through the officer on a form approved by the Commissioner for registration to entitle him to such drawbacks and for registration of the premises where such goods will be used.
2. Regulation 53(2), (3), (6) and (7) and 54(1), (2) and (3) shall *mutatis mutandis* apply in respect of any drawback claimed under any item in Part 1 of Schedule No. 5 to the Act and for that purpose any reference to Schedule No. 3, 4 or 6 to the Act shall be deemed to include a reference to Part 1 of Schedule No. 5 to the Act and any reference to a rebate of duty shall be deemed to be a reference to a drawback of duty.
3. The Commissioner may require any applicant for registration under regulation 1 of this Schedule to provide for a separate store, vessel, tank, yard or other place, in respect of which regulation 55(1) and (2) shall *mutatis mutandis* apply, for the storage of goods specified in any item of Part 1 of Schedule No. 5 to the Act in respect of which registration is sought under regulation 1 of this Schedule.
4. Every registrant shall keep a stock record which shall be in a form approved by the Commissioner and shall show such particulars as the Commissioner may require in each case. Such particulars shall be entered daily.
5. The Commissioner may require any registrant to keep such working records as he may decide in the case of the conversion of the goods specified in any item of Part 1 of Schedule No. 5 to the Act into the goods which are to be exported and such other particulars as he may decide or to keep such samples, invoices or other documents as he may decide.
6. Every applicant shall submit to the officer with his application for registration in terms of regulation 1 of this Schedule a statement indicating the methods he proposes to follow for the purposes of proving that any imported materials specified in any item of Part 1 of Schedule No. 5 to the Act in respect of which registration is sought have been used in the manufacture of the products specified in such item and that he is entitled to a drawback in respect of the duty on such materials.
7. Every registrant shall notify the officer immediately, or in advance, of any change or contemplated change in the registered name under which he trades, the address of his registered premises, the nature of the materials obtained by him under Part 1 of Schedule No. 5 to the Act and the nature of the goods manufactured therefrom or the method by which it is his intention to prove his claim to a drawback in respect of such materials.

8. The Commissioner may require that the formula to be used by any registrant under such items of Part I of Schedule No. 5 to the Act as he may decide shall be registered with him and no registrant under such item shall depart from such formula except with the permission of the Commissioner.
9. Any application for a drawback of duty under any item of Part 1 of Schedule No. 5 to the Act shall be submitted to the officer on the specified form (form CE.66) together with an application for drawback on form CE.64 and such supporting evidence as the officer may require.
10. Every registrant shall establish and prove to the Commissioner the quantity of each class or kind of imported goods specified in the item of Part 1 of Schedule No. 5 to the Act actually incorporated or used in any exported product specified in the said item and also the quantity of waste of such imported goods incurred in the manufacture of such exported product. If in the opinion of the Commissioner such waste is normal for the product in question, he may accept a claim for a drawback of the duty on such imported goods actually incorporated or used in such exported product and the normal waste incurred in the manufacture of such exported product.
11. No drawback of duty in excess of the duty actually paid on importation of any goods specified in any item of Part 1 of Schedule No. 5 to the Act shall be paid in terms of the said Part and the onus of proving the amount of duty so paid on importation of such goods to the satisfaction of the Commissioner shall rest upon the registrant claiming a drawback in respect of such goods. If such goods were imported or cleared for payment of duty by a person other than the claimant in question, such claimant shall obtain and submit an authenticated copy of the relevant bill of entry from such person or arrange for such copy to be submitted to the officer by such person.
12. Any claim for a drawback of duty in terms of Part 1 of Schedule No. 5 to the Act shall be based on the consignments of the imported goods in question which have been in the possession of the claimant for the longest period.
13. The Commissioner may accept a claim for a drawback of duty on any goods specified in Part 1 of Schedule No. 5 to the Act from a person other than the manufacturer of the exported product and he may authorize a drawback of duty to an exporter who is not the importer or a person who paid the duty on entry for home consumption, provided the rights of the last-mentioned are not prejudiced. No claim for drawback in terms of this regulation shall be accepted by the Commissioner unless the said manufacturer is registered in terms of and has complied with regulations 1 to 8 of this Schedule and the Commissioner may require that any product manufactured from any such imported goods shall be given such identifying mark or number as he may decide and that any declaration by such manufacturer as mentioned in this regulation shall refer to such mark or number.
14. In respect of any goods referred to in the proviso to section 75(9), the following conditions shall apply —

- (1) the quality, type and description of any locally manufactured goods of the same class or kind as the specified imported goods used in the manufacture of any exported product specified in the item relating to such imported goods shall be approximately the same as the quality, type and description of such imported goods to which any claim for drawback of duty relates;
  - (2) such specified imported goods shall be used only in accordance with the provisions of the item of Part 1 of Schedule No. 5 to the Act in which they are specified and shall not be used, sold or disposed of for any other purpose;
  - (3) any claim for drawback of duty shall be based on duty paid on the consignments of the specified imported goods in the order in which they were acquired by the registrant or, if the Commissioner is satisfied that this method is not practicable and different values or different rates of duty applied in respect of different consignments of such imported goods, he may determine an amount of duty and such amount shall be deemed to be the amount of duty paid in respect of such imported goods;
  - (4) for the purposes of this regulation the Commissioner may determine the quantity of exported goods which shall be deemed to have been manufactured from any given quantity of specified imported goods or the quantity of specified imported goods which shall be deemed to have been used in the manufacture of any given quantity of exported products manufactured therefrom.
15. The Commissioner may accept a claim for a drawback of duty on any goods specified in any item of Part 1 of Schedule No. 5 to the Act and incorporated or used in any goods exported on or after the date on which the claimant in question was registered in terms of regulation 1 of this Schedule, provided the Commissioner is satisfied that the provisions of the said item and the relevant regulations have been materially complied with in respect of such goods.

## PART 2

REGULATIONS REGARDING THE REFUNDS OF CUSTOMS DUTIES ON GOODS  
EXPORTED IN THE SAME CONDITION AS IMPORTED

(Part 2 of Schedule No. 5 to the Act)

16. The granting of a refund of duty on any goods specified in and exported in terms of item 522.00 shall be subject to the following conditions —
- (1) a copy of the bill of entry relating to the importation of such goods or such other or additional evidence of the payment of duty on and the identity of such goods shall be submitted by the person claiming the refund;
  - (2) the identity of such goods shall be established to the satisfaction of the officer and for that purpose any documents produced to the officer at the time of importation of such goods shall again be produced and such goods may in the discretion of the officer, be examined;
  - (3) such evidence of exportation as the Commissioner may require shall be produced;  
and

- (4) item 522.00 shall not apply to goods which have already gone into use in the common customs area, except where there has been limited use in cases where such use is indispensable to reveal any inherent defect or to establish that the goods do not conform to the conditions of the contract. The period of limited use may be determined by the Commissioner.
17. Any application for a refund of duty in terms of item 522.00 shall be submitted on the specified form which shall be completed in detail and shall be supported by evidence of compliance with the conditions stated in regulation 16 of this Schedule and by the evidence required in terms of the said regulation.
18. Where the officer considers it necessary that any goods to be exported under item 522.00 shall be examined or that such goods or their containers shall be sealed by an officer, the exporter shall pay at the prescribed rates for the attendance of such officer.
19. In addition to regulations 16 to 18 of this Schedule the undermentioned provisions shall apply in respect of the items in Part 2 of Schedule No. 5 to the Act enumerated below.
- 19bis. Regulation 12(4) of the Fourth Schedule shall *mutatis mutandis* apply in respect of any refund of duty claimed under item 522.02 as the result of abandonment of the goods.
20. A refund of duty as intended by section 75(1)(c) and item 522.03 of Schedule No. 5 of the Act shall only be granted to a person—
- (1) if the bill of entry for export is at the time of the submission thereof accompanied by an application for refund in the specified form (form CE.63):
- Provided that where such bill of entry at the time of the submission thereof is not accompanied by such application for refund, such refund may be considered provided proof of the identity of the goods is produced to the satisfaction of the Commissioner; and
- (2) who, subject to section 75(16), submits a general application for refund (form CE. 66) together with an application for refund (form CE. 63) and any other documents which the Commissioner may require in respect of the intended refund.
- 20bis In the case of goods to be exported in terms of item 522.03 by parcel post or from a place where there is no customs and excise office, the exporter shall, prior to the export of the goods, deliver the said application for refund (form CE. 63) to the officer at the customs and excise office nearest the place from where the goods are to be exported, and the said goods shall not be exported until permission to export has been granted by the officer.
21. No person shall be granted the refund of duty for which provision has been made in item 522.04 unless such person has complied with the conditions of the said item and —
- (1) return of the goods to the sender has taken place under the supervision of a customs and excise officer or post office official and proof of payment of duty on importation has been furnished to the satisfaction of that officer or official; and
- (2) the application for refund is in a form approved by the Commissioner and is supported by a certificate signed by the customs and excise officer or post office official concerned to the effect that the requirements of regulation 21(1) of this Schedule have been met.

## PART 3

## REGULATIONS REGARDING THE MISCELLANEOUS

## REFUNDS OF CUSTOMS DUTIES

(Part 3 of Schedule No. 5 to the Act)

22. Any refund of duty under item 531.00 shall be subject to the following conditions —
- (1) the importer shall report the circumstances in which any goods are destroyed to the officer immediately and shall immediately take steps to prevent further loss;
  - (2) the importer shall arrange with the officer for an examination under official supervision of the consignment involved in such loss to establish the nature and quantity of the goods destroyed and such loss shall be certified by the officer;
  - (3) an application for refund of duty shall be made in writing to the officer by the importer of the goods, on a form approved by the Commissioner, stating the circumstances in which the goods in question were destroyed; and
  - (4) such application shall be supported by the record of the examination mentioned in regulation 22(2) of this Schedule, certified by the officer, and the supplier's invoices and other documents relating to such goods.
23. Regulation 12(4) and (5) of the Fourth Schedule shall *mutatis mutandis* apply in respect of any refund of duty claimed under item 532.00
24. (Repealed L.N.59/1991.)
25. (Repealed L.N.59/1991.)

## SIXTH SCHEDULE

(Amended L.N.84/1979; L.N.59/1991)

## SPECIFIC REBATES AND REFUNDS OF EXCISE DUTIES

(Schedule No. 6 to the Act)

1. In addition to any relevant regulations the provisions of this Schedule shall apply in respect of the goods specified in the items of Schedule No. 6 to the Act mentioned in such provisions.
2. ITEM 601.00
  - (1) Regulation 2(1) to (8) of the Fourth Schedule shall *mutatis mutandis* apply in respect of any goods specified in and entered under item. 601.00 but for that purpose any reference in regulation 2(4)(e) of the Fourth Schedule to full duty shall be deemed to be a reference to the full excise duty rebated in terms of item 601.01 to the State body concerned (excluding any duty rebated in terms of item 609.17.20).
  - (2) (a) In respect of goods entered in terms of item 601.02 the relevant bill of entry shall be accompanied by or contain a declaration, signed by the secretary of the local authority in question, and counter-signed by the chairman thereof, to the effect that such goods are to be used solely for the purposes specified in the said item; and a written undertaking shall be furnished by such secretary that, if

any of such goods are used for any other purpose or are sold or otherwise disposed of by such local authority so as to come into the possession of or to be used by any person not legally entitled to obtain the same under rebate of duty, the officer will be advised in writing of such use, sale or disposal, and that the duty due will immediately be paid to the officer by the local authority concerned.

- (b) The secretary or accounting officer of any local authority to which the provisions of regulation 2(2)(a) apply, shall keep a stock book showing separately the quantities of all goods received under rebate of duty, the place at which such goods were entered under rebate and the quantities issued for road construction or maintenance or for any other purpose, together with the separate dates of receipt and issuer. Such book shall at all reasonable times be open to inspection by the officer.
  - (c) The said secretary or accounting officer shall at the end of each financial year render to the officer at each place where the goods were entered under rebate of duty by or on behalf of the local authority concerned a certificate in a form approved by the officer.
  - (d) If goods entered under this item are sold or disposed of in a new or unused condition by the local authority which so entered them, the full duty thereon shall be paid to the officer and if such goods are sold in a used condition duty thereon calculated on the basis of regulation 2(4) of the Fourth Schedule shall be paid to the officer.
- (3) The relevant provisions of regulations 4(1) and (2) and 12(1) of the Fourth Schedule shall *mutatis mutandis* apply in respect of any goods specified in and entered under item 601.03.
  - (4) Any goods entered under item 601.03 shall be kept under lock and key until required for use and the hospital or institution concerned shall exercise adequate control to prevent the use or disposal of any such goods for any purpose other than the official purposes of such hospital or institution or the purposes specified in the said item. Entry of such goods shall further be subject to such conditions as the Commissioner may impose in each case and duty due thereon shall forthwith be paid to the officer on any such goods not used for official or specified purposes, as the case may be.
  - (5) Goods entered under the provisions of item 601.05 shall not be returned to the supplier thereof in the common customs area or transferred to any other person or sold or disposed of without the permission of the officer. Regulation 2(2)(d) of this Schedule shall *mutatis mutandis* apply in respect of any such goods returned to the supplier in the common customs area or transferred to any other person or sold or disposed of with the permission of the proper officer.
  - (6) Regulation 6(3) of the Fourth Schedule shall *mutatis mutandis* apply in respect of any motor vehicle entered under item 601.07.

3. ITEM 602.00

Regulation 6(1) to (3) of the Fourth Schedule shall *mutatis inutandis* apply in respect of any goods specified in and entered under item 602.01 but for that purpose any reference in regulation 6(3) of the Fourth Schedule to full duty shall be deemed to be a reference to the full excise duty rebated in terms of item 602.01 to the representative in question (excluding any duty rebated in terms of item 609.17).

## 4. ITEM 603.00

- (1) Regulation 24(1) to (9) shall *mutatis mutandis* apply in respect of any goods specified in and entered under item 603.01 or any such goods in respect of which a refund of duty is claimed under item 603.01.
- (2) Any refund of duty in terms of item 603.01 in respect of any goods exported shall be limited to the duty actually paid in respect of such goods.
- (3) Any person claiming any refund of duty in terms of item 603.01 in respect of any goods exported, shall produce evidence to the satisfaction of the Commissioner of the duty actually paid on such goods and if no such evidence can be produced, the Commissioner may determine the amount of duty to be refunded in respect of such goods.
- (4) The Commissioner may exempt any goods liable to an excise stamp duty under Part 2 of Schedule No. 1 to the Act from the requirement of being stamped if such goods are intended for export (including supply as stores for foreign-going aircraft) subject to such conditions as he may impose. Such goods shall not be permitted to enter home consumption without being stamped and on export of such unstamped goods any reference to a rebate or refund of duty in item 603.01 in respect of such goods shall be construed to exclude any reference to any stamp duty thereon.

## 5. ITEM 604.00

- (1) Any person entitled to a rebate of duty under item 604.00 shall furnish to the officer on demand full particulars of the receipt, nature and use of any goods obtained under the provisions of the said item.
- (2) Use or supply of any goods specified in item 604.00 by or to any person under rebate of duty shall be subject to such conditions, declarations, undertakings or returns as the Commissioner may decide.
- (3) The Commissioner may permit any wine-grower's co-operative agricultural society to remove from the customs, excise and sales duty warehouse (including any special warehouse) of such society, on one bill of entry, such quantities of the goods specified in items 604.03 and 604.04 as he may decide, to any room or place approved by him for supply to persons entitled to rebate of duty under the said items on such conditions as he may decide.
- (4) No wine-growers' co-operative agricultural society or holder of a wine farmer's licence or producer of any goods specified in item 604.00 shall supply such goods to any person not entitled to obtain such goods under rebate of duty or in excess of the quantity specified in the said item unless the duty thereon has been paid and no person shall accept any such goods to which he is not entitled from any such society, holder or producer, unless the duty thereon has been paid with the permission of the officer.
- (5) No person who is entitled to obtain or use any goods under rebate of duty under item 604.00 shall sell or dispose of any such goods to any other person, whether or not the latter person is entitled to a rebate of duty under the said item and no person shall accept any such goods so obtained under rebate of duty if he is not entitled thereto under the Act and these regulations.



6. ITEM 605.00

The regulations in the Fifth Schedule hereto shall *mutatis mutandis* apply to any refund of duty under item 605.00 and for that purpose any reference to Schedule No. 5 to the Act shall be deemed to be a reference to item 605.00.

7. ITEM 606.00

- (1) No excisable goods specified in item 606.00 for use in the manufacture of other excisable goods shall be used in such manufacture except under sections 25, 33 and 64 and the relevant regulations.
- (2) Except as specified herein, no excisable goods specified in item 606.00 for use in the manufacture of other excisable goods so specified shall be removed under the provisions of the said item from the customs, excise and sales duty warehouse where such goods were manufactured or used for the purpose of manufacture of such other excisable goods, without the permission of the officer.
- (3) The use of any goods specified in item 606.00 in the manufacture of any other excisable goods so specified shall be subject to such conditions as the Commissioner may impose in each case and to the keeping by the licensee in question of such records of any manufacturing operations as the Commissioner may decide.
- (4) In addition to any other relevant regulation, the provisions under this item shall apply in respect of the excisable goods specified in the items mentioned in such provisions.
- (5)-(7) (Repealed L.N.59/1991.)
- (8) Fortified still wine entered for use in the manufacture of spirits — Item 606.04.10(2).  
Fortified still wine entered for distillation in the manufacture of spirits may, with the permission of the officer, be diluted with water.
- (9) Sparkling wine entered for use in the manufacture of spirits — Item 606.04.15(1).  
Sparkling wine entered for distillation in the manufacture of spirits may, with the permission of the officer, be diluted with water.
- (10) Plain spirits (excluding those of tariff item 104.20.27) for mixing with duty paid petrol — Item 606.04.20(1) —  
Regulations 53(1) to 59(4) (excluding regulation 58) shall *mutatis mutandis* apply in respect of any spirits entered under item 606.04.20
- (11) and (12) (Repealed L.N.59/1991.)
- (13) Wine spirits entered for use in the manufacture of fortified still wine — Item 606.04.25—
  - (a) The strength of wine spirits used for fortification or preservation purposes shall not be lower than 60 per cent alcohol by volume.
  - (b) The minimum quantity of unfortified wine which may be fortified in any one operation, and in any particular vessel, shall be 1140 litres, but the officer may permit a smaller quantity to be so fortified in circumstances which he considers exceptional.

- (c) The officer may, subject to such as he may impose, permit the removal of spirits from any customs and excise duty warehouse for the purpose of fortification of wine in another such warehouse provided such removal of such spirits is covered by a certificate for the removal of excisable/specified goods ex warehouse (form CE. 32) which shall be deposited in the entry box in such warehouse in terms of regulation 22(2) prior to such removal.
- (d) No spirits forwarded under a certificate of removal to a winegrower for fortification or preservation purposes may be kept unused in the winegrower's customs and excise duty warehouse for a period longer than 30 days without the special permission, in writi'g, of the officer.
- (e) Except with the permission of the officer no fortification of unfortified wine in the manufacture of fortified wine shall take place without official supervision and such notice and particulars of any intended fortification operation as the officer may require shall be given to him by the manufacturer of the fortified wine in question.
- (f) Such returns as the Commissioner considers necessary and in such form as he may decide shall be rendered to the officer by the manufacturer of the fortified wine in question immediately after completion of every fortification operation.

(14) (Repealed L.N.59/1991.)

(15) Manufactured Tobacco — Item 606.04.30 —

The clearance of cigarette tobacco or pipe tobacco under rebate of duty under item 606.04.30 shall be subject to such conditions as the Commissioner may impose in each case.

(16) and (17) (Repealed L.N.59/1991.)

(18) Residual fuel oils entered for use in the manufacture of base oils for prepared lubricating oils — Item 606.05.30 —

The clearance of residual fuel oils under rebate of duty under item 606.05.30 shall be subject to such conditions as the Commissioner may impose in each case.

(19) Excisable goods in a customs, excise and sales duty warehouse, entered for use in the manufacture by reprocessing of excisable goods of the same or another class or kind — Item 606.22.10.

The clearance of any goods under rebate of duty under item 606.22.10 shall be subject to such conditions as the Commissioner may impose in each case.

8. ITEM 607.00

- (1) (a) Regulations 53(1) to 59(4) (excluding regulation 58(1) and (2)) shall *mutatis mutandis* apply in respect of any goods specified in and entered under item 607.04.05(1).
- (b) Except with the special permission of the officer a quantity of fortified or unfortified still wine of less than 1140 litres for any single conversion in to vinegar by a process of acetic fermentation shall not be entered under rebate of duty under item 607.04.05 (1). Any wine entered under the said item shall except with the special permission of the officer, be denatured under official supervision on the registered premises of the registrant by the addition of

vinegar to such extent that the acidity of the mixture shall be equivalent to at least 1 per cent by mass of acetic acid. The registrant shall inform the officer of the date and time when any manufacturing operation involving the wine in question is to take place.

(1bis) Fortified still wine entered for use in the preservation or sweetening of unfortified still wine — Item 607.04.05(2) —

- (a) Regulations 53(1) to 59(4) (excluding regulation 58) shall *mutatis mutandis* apply in respect of any goods specified in and entered under item 607.04.05(2).
- (b) Except with the permission of the officer, all preservation or sweetening operations in terms of this item shall take place under official supervision and such notice as the officer may require shall be given to him by the licensee of the particulars of any intended operation of preservation or sweetening of unfortified still wine.
- (c) Fortified still wine entered under rebate of duty under this provision shall not be used in the preservation or sweetening of unfortified still wine if the alcoholic strength of such unfortified still wine is thereby increased by more than 0,6 per cent of alcohol by volume at 150°C and if so used such fortified wine shall be dutiable separately at the appropriate rate of duty applicable to such fortified wine and the total quantity of such blended wine shall be dutiable in accordance with Additional Note 2 to Chapter 22 of Part 1 of Schedule No. 1 to the Act.
- (d) Immediately upon completion of the preservation or sweetening of unfortified still wine, the registrant shall render to the officer a return in a form approved by the Commissioner.

(1ter) Fortified still fermented apple, pear and orange beverages entered for use in the preservation or sweetening of unfortified still fermented apple, pear and orange beverages — Item 607.04.07—

Regulation 8(1bis) of this Schedule shall *mutatis mutandis* apply in respect of any fortified still fermented apple, pear and orange beverages used in terms of this item.

- (2) (a) No spirits entered under item 607.04.10(1) shall be methylated except by the licensee of a customs, excise and sales duty manufacturing warehouse approved for the manufacture of spirits and in accordance with Part IV of the Act and the relevant regulations.
- (b) The methylation of spirits shall take place only in a room or place which has been specially set aside in such manufacturing warehouse for that purpose and which has been approved by the officer for such purpose.
- (c) No methylation of spirits under item 607.04.10(1) shall take place except under official supervision and the licensee who intends to methylate any spirits shall give the officer such notice and particulars of such intended methylation as he may require.
- (d) Only the following (and no other spirits) may be used for methylation:  
Unsweetened and unflavoured spirits of such strength as will ensure that the methylated spirits shall be of a strength of not less than 91,4 per cent alcohol by volume.

- (e) The quantity of spirits entered or used for methylation at any one time shall not, except with the permission of the Commissioner, be less than 1140 litres.
- (f) The methylation of spirits shall be restricted to the following —
- (i) non coloured methylated spirits, which shall mean spirits methylated in accordance with regulation 8(2)(g) of this Schedule.
  - (ii) mineralised methylated spirits which shall mean non-coloured methylated spirits to which has been added not less than 0,15 grammes of powdered aniline dye (methyl violet) and two grammes benzyldiethyl (2,6-xylyl carbamoyl) methyl ammonium benzoate for every 100 litres of non-coloured methylated spirits and not less than 0,375 per cent by volume of mineral naphtha of a relative density of not less than 0,796 at 20° Celsius.
- (g) The Commissioner may authorize methylated spirits to be prepared according to any of the following formulae:—

	<i>litres</i>
(i) Spirits	95,0
Crude methyl alcohol or methanol	3,5
Pyridine bases	1,5
	<u>100,0</u>
(ii) Spirits	97,5
Simonsen oil	1,0
Pyridine bases	1,5
	<u>100,0</u>
(iii) Spirits	95,0
Crude butyl alcohol	4,0
Pyridine bases	1,0
	<u>100,0</u>
(iv) Spirits	95,0
Crude butyl alcohol	3,5
Petrol (excluding petrol manufactured in terms of item 606.00)	1,5
	<u>100,0</u>
(v) Spirits	95,0
Crude butyl alcohol	3,5
Benzine	1,5
	<u>100,0</u>

Notwithstanding the above, in the case of non-coloured methylated spirits manufactured in accordance with formula (i) or (iii) and required for hospital or laboratory purposes, the pyridine bases may, with the special permission of the Commissioner, be dispensed with. In such cases the quantity of crude methyl alcohol, methanol or crude butyl alcohol shall be increased to 6,0 per cent.

- (h) Any crude methyl alcohol or methanol referred to in regulation 8(2)(g) of this Schedule above shall be of a strength of not less than 91,4 per cent alcohol by volume, and all the other substances referred to in the said regulation shall conform to such specifications as the Commissioner may determine.
- (i) Before a licensee carries out any process of methylation, the officer shall submit samples of such substances prescribed in regulation 8(2)(g) of this Schedule above for use in the methylation of spirits as may be specified by the Commissioner to any chemical laboratory designated by the Commissioner, and, unless a certificate is received from such laboratory to the effect that the substances are of the standards approved by the Commissioner, they shall not be permitted to be used for the purpose aforesaid. Such denaturants shall be kept in vessels secured to the satisfaction of the officer.
- (j) Every vessel in which a licensee stores, keeps or supplies non-coloured methylated spirits or mineralised methylated spirits shall be labelled in such a manner as to show that the methylated spirits are non-coloured or mineralised, as the case may be.
- (k) A licensee shall keep stock accounts in a form approved by the Commissioner in which he shall enter daily, separately, the particulars of non-coloured and mineralised methylated spirits manufactured by him and removed from stock, and such stock accounts shall at all times be accessible to the officer and ready for his inspection.
- (l) Invoices, consecutively numbered and in duplicate sets, shall be completed by every licensee in respect of all disposals of methylated spirits, and the duplicates of such invoices shall be made available to the officer on demand.
- (m) In Swaziland a licensee may supply mineralised methylated spirits only to a general trader or to a chemist licensed in accordance with the Trading Licences Act (No. 27/1939) or to co-operative societies registered in accordance with the Co-operative Societies Act (No. 28/1964) and with the Commissioner, and non-coloured methylated spirits to a person registered with the Commissioner.
- (n) The Commissioner may, on application, authorise and register any person to obtain non-coloured methylated spirits from a licensee or from a specially registered person, for use by the State or other bodies mentioned in items 601.03.10(1) and (2) or in the manufacture of articles not elsewhere prohibited, or for any other purpose approved by the Commissioner. The authority shall not be granted until the applicant has made a declaration on the application form as prescribed by the Commissioner, that he will use such non-coloured methylated spirits solely for the purpose authorized.

- (o) No licensee or person registered in terms of sub-regulation 8(2)(n) of this Schedule shall, apart from propellants approved by the Commissioner, add to or mix with methylated spirits any essential oil, flavouring matter or any other substance:

Provided that the Commissioner may allow a licensee to add a quantity of resin, not being less than 85 grammes per 4,5 litres, to non-coloured methylated spirits for supply to furniture makers for polishing furniture and such furniture makers shall be exempted from the requirements of sub-regulation 8(2)(n).

- (3) (a) Regulation 53(1) to 59(4) (excluding regulation 58(1) and (2)) shall *mutatis mutandis* apply in respect of any goods specified in and entered under item 607.04.10(2).
- (b) Full particulars regarding any process of manufacture (including the formula, in quadruplicate) of any preparation to be manufactured shall be submitted to the Commissioner, through the officer, for approval before permission to manufacture under rebate of duty can be granted. Should any manufacturer so desire, such particulars may be confidentially communicated direct to the Commissioner. Where the applicant proposes to use mixtures of oils and ingredients the composition of which is unknown to him, the formula shall be accompanied by an analytical report signed by a competent analyst.
- (c) No approval will be given to manufacture medicinal preparations unless such manufacture takes place under the personal supervision of a chemist who is licensed as a chemist in accordance with Trading Licences Act (No. 27/1939).
- (d) Except with the permission of the Commissioner, the registrant shall apply to the officer for permission on a form approved by the Commissioner for the removal to him of spirits, and such form shall be attached to any bill of entry or certificate referred to in regulation 22(1) or (2) and any duty not rebated shall, subject to regulation 22(9), be payable at the time of clearance of such spirits from a customs, excise and sales duty warehouse.
- (e) Except with the special approval of the Commissioner, no permission mentioned in regulation 8(3)(d) of this Schedule above shall be granted for a quantity of spirits less than 110 litres of alcohol by volume at 15°C, and, should the quantity of any particular preparation made be less than 4,5 litres, or should the quantity of spirits used during any one operation be less than 110 litres of alcohol by volume at 15°C, no rebate will be allowed, except with the special permission of the Commissioner.
- (f) The registrant shall inform the officer of the date and time when any manufacturing operation involving the spirits in question is to take place, and shall furnish him with a list showing the description and quantity of each preparation to be manufactured, as well as the quantity and strength of the spirits to be used.
- (g) No spirits may be kept unused by the registrant for a period longer than 120 days without the special permission, in writing, of the officer.
- (h) Except with the special permission of the officer, all manufacturing operations shall take place under official supervision.

- (j) (i) Immediately upon completion of the manufacturing operation, the registrant shall render to the officer a return on a form approved by the Commissioner showing, in addition to the particulars of the spirits used, the quantity and description of each preparation manufactured, the quantity and strength of the spirits used for each preparation, and such other information as the Commissioner may require from time to time, and shall declare that such return is correct, and that the preparations were made strictly in accordance with the formulae and methods approved by the Commissioner.
- (ii) In the case of medicinal preparations an additional declaration similarly made, shall be furnished on the said form by the supervising chemist to the effect that the preparations were made under his immediate supervision and strictly in accordance with the formulae approved by the Commissioner.
- (iii) The use of plain spirits, denatured according to a formula approved by the Commissioner, in the manufacture of approved preparations under item 607.04.10(2), shall be subject to such conditions as the Commissioner may impose in each case.
- (j) Every registrant shall record in the stock record mentioned in regulation 59(1) such additional particulars relating to the manufacturing operation as the Commissioner may prescribe.
- (k) The presence of an officer during the manufacturing operations does not relieve the manufacturer of responsibility for the proper carrying out of his obligations under the relevant regulations, and should completed preparations manufactured with spirits under rebate of duty not conform to the registered formula, the manufacturer shall be liable for the duty due on spirits used therein.
- (l) In the event of any preparations being made in a considerable quantity and being deemed by the Commissioner or officer to be capable of being converted into an alcoholic beverage, the manufacturer shall furnish full particulars regarding the disposal of such preparation.
- (m) When the operations of any manufacturer who uses spirits in large quantities are continuous, the Commissioner may, notwithstanding anything to the contrary contained in these regulations, make such special arrangements as may be required by the particular nature of the operations.
- (n) The Commissioner shall have the right at any time to cancel any formula previously approved by him for manufacture under rebate of duty.
- (4) Regulation 8(3) of this Schedule shall *mutatis mutandis* apply in respect of any spirits used under item 607.04.10(3) to 607.04.10(15).
- (5) The use of any spirits under rebate of duty under item 607.04.12 shall be subject to such conditions as the Commissioner may impose in each case..
- (6)-(8) (Repealed L.N.59/1991.)
- (9) Regulation 8(1bis) of this Schedule shall *mutatis mutandis* apply in respect of any spirits entered under item 607.04.15.
- (10) Regulation 8(1bis) of this Schedule shall *mutatis mutandis* apply in respect of any spirits used under item 607.04.18.
- (11) Regulation 8(3) of this Schedule shall *mutatis mutandis* apply in respect of any goods specified in and entered under item 607.04.20 (1).

- (12) (a) The use of manufactured tobacco under rebate of duty under item 607.04.25(1) shall be subject to such conditions as the Commissioner may impose in each case.
- (b) Such manufactured tobacco shall be thoroughly mixed to the satisfaction of the officer with not less than 2 per cent flowers of sulphur or any other substance approved by the Commissioner.
- (13) Regulation 8(3) of this Schedule shall *mutatis inutandis* apply in respect of any goods specified in and entered under item 607.05.10.
- (14) Regulation 8(3) of this Schedule shall *mutatis mutandis* apply in respect of base oil specified in and entered under item 607.05.20.
- (15) Regulation 8(3) of this Schedule shall *mutatis mutandis* apply in respect of residual fuel oil specified in and entered under item 607.05.30.

9. ITEM 608.00

- (1) The granting of a rebate or refund of duty in terms of item 608.01 shall be subject to submission to the officer, on a form approved by the Commissioner and incorporating such declarations as he may require, of an application by the licensee of the customs, excise, and sales duty manufacturing warehouse in question and the granting of such rebate or refund shall be indicated by the officer on such form.
- (2) No licensee shall be entitled to a rebate or refund of duty under item 608.01 unless —
- (a) any loss through evaporation and other natural causes to which an application for such rebate or refund relates is proved to the satisfaction of the Commissioner;
- (b) any loss through leakage to which an application for rebate or refund relates is proved to the satisfaction of the Commissioner and satisfactory evidence is submitted with such application that such leakage was reported to the officer immediately and that steps to repair the container in question or to prevent further losses were taken immediately;
- (c) any deficiency resulting from natural drying out or other cause, of tobacco or such other excisable goods as the Commissioner may specify from time to time, is established and recorded in the licensee's stock book in a manner indicated by the Commissioner,



- (d) any individual loss or deficiency of any particular type does not exceed such percentage of the goods in which such loss or deficiency occurred as the Commissioner may determine in respect of such excisable goods and in such circumstances as he may decide.
- (3) The removal of any excisable goods which are in the process of manufacture, from one customs, excise and sales duty manufacturing warehouse to another such warehouse for the purpose of further manufacturing thereof shall, for the purpose of item 608.01, be deemed to be in the customs, excise and sales duty manufacturing warehouse to which such goods are in transit, provided such goods are removed in a manner and in containers approved by the Commissioner.
- (4) The granting of any rebate or refund under item 608.02 shall be subject to the discretion of the Commissioner and to such conditions as he may impose in each case.
- (5) Any offer to abandon or application to destroy any goods under item 608.02 shall comply with the relevant conditions stated in regulation 12(4) of the Fourth Schedule but the Commissioner may exempt any offer of abandonment in respect of such goods of any class or kind or any goods to which such circumstances apply as he may specify from any of the said conditions.
- (6) No application to destroy any goods in a customs, excise and sales duty warehouse under item 608.02 shall be considered by the Commissioner unless such goods have no commercial value or unless he is satisfied that the disposal of such goods will be detrimental to the applicant or the industry in question.
- (7) Regulation 12(5) of the Fourth Schedule shall *mutatis mutandis* apply in respect of any offer to abandon or application to destroy any goods under item 608.02.
- (8) Regulation 12(6) and (7) of the Fourth Schedule shall *mutatis mutandis* apply in respect of any rebate of duty claimed under item 608.03.
- (9) No licensee shall be entitled to a rebate of duty under the provisions of item 608.04 unless such loss to which an application for rebate relates is proved to the satisfaction of the Commissioner and satisfactory evidence is submitted with such application that —
- (a) all possible steps were taken to ensure that the containers and equipment including those for the conveyance of goods in bond are in a good condition;
  - (b) any loss in transit by road was immediately reported to the nearest officer and the Royal Swaziland Police and that steps to repair the containers in question or to prevent further loss were taken immediately;
  - (c) any loss in transit by rail was immediately reported to the nearest officer and the Royal Swaziland Police; and
  - (d) any loss in a licensed warehouse was immediately reported to the officer and if the officer is not available such loss was reported without delay to the Royal Swaziland Police and that steps to prevent further loss were immediately taken.
10. ITEM 609.00
- (1) The granting of any rebate under item 609.04.05 shall be subject to such conditions as the Commissioner may impose in each case.
- (2) (Repealed L.N.59/1991.)

- (3) Any rebate granted under item 609.04.20 shall be subject to a declaration by a responsible official of the church in question that the wine supplied will be used in such church solely for religious purposes being attached to the bill of entry or certificate by which clearance of such wine is effected and to acknowledgement of receipt of such wine by such official within one month or within the further period allowed by the Commissioner of the date of such entry or certificate.
- (4) (Repealed L.N.59/1991.)
- (5) Any person who intends manufacturing gin under item 609.04.40 shall furnish the Commissioner with such particulars, documents and declarations as he may require.
- (6)-9 (Repealed L.N.59/1991.)
- (10) (a) Regulations 37(1) and 37(2) shall *mutatis mutandis* apply in respect of any motor vehicle specified in and entered under the provisions of items 609.17/117.00.
- (b) A rebate of duty shall only be allowed under item 609.17 if any excisable motor vehicles specified therein were manufactured in a customs and excise manufacturing warehouse under the provisions of Part IV of the Act and the regulations.
- (c) A manufacturer of any excisable motor vehicle qualifying for a rebate of duty under items 609.17/117.05, 609.17/117.10, 609.17/117.15 and 609.17/117.17 shall establish the mass of any locally manufactured parts and materials incorporated or used in such motor vehicle, to the satisfaction of the officer.
- (d) Any part or material shall only qualify as net local content if it supported by a valid certificate of origin.
- (e) In respect of any excisable motor vehicle qualifying for a rebate of excise duty under items 609.17/117.05, 609.17/117.10, 609.17/117.15 and 609.17/117.17 the manufacturer shall furnish a record thereof to the officer on form CE.193 detailing parts and materials which qualify as net local content in terms of Note 1(d) to item 117.00 of Part 2 of Schedule No. 1 to the Act.
- (f) A manufacturer shall notify the officer in advance of the replacement of any component manufactured in the common customs area by an imported component.
- (g) A manufacturer of any excisable motor vehicle qualifying for a rebate of excise duty shall keep working records which shall reflect the date of incorporation of any locally manufactured component, or of an imported component replacing a locally manufactured component in such motor vehicle and shall keep stock records showing the dates of receipt and of issue of parts and materials manufactured in the common customs area for incorporation in such motor vehicle. Likewise the manufacturer shall maintain a record of any component deleted from a motor vehicle as well as the effective date of such deletion.
- (h) For the purpose of Note 1(h) to tariff item 117.00 of Part 2 of Schedule No. 1 of the Act the following changes in a motor vehicle shall constitute the manufacture of a new or additional model:
- (i) (a) Body style (relating to motor cars) for example:— two-door, four-door and station wagon.

- (b) Body style (relating to other motor vehicles) for example: — mini-buses, panel vans and short wheel base, long wheel based, double cab or four-wheel drive light goods vehicles.
- (ii) Engines for example: — compression ignition, spark ignition or rotary, cubic displacement and number of cylinders.
- (iii) Steering, power-assisted or manual.
- (iv) Transmission, automatic or manual.
- (v) Braking equipment, power-assisted or manual.
- (i) For the purpose of Note 2 to item 609.17 of Schedule No. 6 to the Act, the following components are regarded as —
  - (i) *variations to standard equipment*
    - Rubber pneumatic tyres and tubes
    - Paint
    - Tinted windshield
    - Steering-wheel
    - Steering-wheel cover
    - Interior body trim (for example: — seats, carpets, door panels)
    - Road wheels
    - Interior rear-view mirror
    - Rear axle, and
    - Interior instruments and controls (for example: — revolution counter, speed control)
  - (ii) *additional to standard equipment*
    - Cigar lighters
    - Heating or air conditioning equipment
    - Plastic roof covering
    - Exterior rear-view mirrors
    - Fog lamps
    - Radio and other sound receiving and reproduction apparatus
    - Exterior body trim (for example:— additional chrome)
    - Wheel trims
    - Roof rack
    - Mud flaps
    - Sunroofs.

(11) and (12) (Repealed L.N.59/1991.)

(13) (a) No refund of duty shall be paid under item 609.22.10 except to the manufacturer of such goods.

- (b) A manufacturer who desires to avail himself of the concession provided for in item 609.22.10 shall advise the officer in advance of detailed particulars of the class or kind of goods it is intended to withdraw from the market and of the steps he intends taking to keep such goods intact and entirely separate from any other goods or materials in his customs, excise and sales duty manufacturing warehouse, which steps shall be approved by the officer before such goods are returned.
- (c) Any goods returned under item 609.22.10 shall be kept intact and entirely separate from any other goods or materials until they have been examined and identified by the officer. Such goods shall then be unpacked and transferred to and mixed with stocks of materials for processing, under official supervision.
- (d) If any goods returned under item 609.22.10 bear any stamp labels in terms of any item of Part 2 of Schedule No. 1 to the Act, such manufacturer shall destroy such stamp labels to the satisfaction of the officer under official supervision.
- (e) The onus shall be on the manufacturer of any goods returned under item 609. 22.10 to produce evidence to the satisfaction of the Commissioner of the duty paid on the goods so returned and if such evidence cannot be produced the Commissioner may determine an amount which shall be deemed to be the duty paid on such goods for the purposes of the said item.
- (f) Charges at the prescribed rate shall be paid by the manufacturer in question for the special attendance of the officer in terms of regulation 10(13)(c) and (d) of this Schedule above.

(14) Regulations 6(3) and 8 of the Fourth Schedule shall *mutatis mutandis* apply in respect of any goods specified in and entered under item 609.22.25.

#### SEVENTH SCHEDULE

(Repealed L.N.59/1991.)

#### EIGHTH SCHEDULE

(Amended L.N.84/1979; L.N.59/1991.)

#### APPOINTMENT OF PLACES OF ENTRY, AUTHORISED ROADS AND ROUTES, ETC.

(Section 5 of the Act)

*Designated places of entry for road traffic from outside the common customs area*

1. Road ports of entry (section 5(1)(a))—
  - (a) through which road traffic may arrive or depart directly from or to places outside the common customs area;
  - (b) through which persons may enter or leave the common customs area directly from or into Swaziland;
  - (c) through which goods may be imported or exported from or to any place outside the common customs area; and

(d) at which goods may be entered for customs, excise and sales duty purposes:

Lomahasha;  
Nhlangano;  
Piggs Peak (Ebuhleni);  
Siteki;  
Mpaka.

(Amended L.N.59/2002.)

*Designated places of entry for road traffic within the common customs area.*

2. Road ports of entry (section 5(1)(d)) —

- (a) through which road traffic may arrive or depart directly from or to places within the common customs area;
- (b) through which persons travelling within the common customs area may enter or leave Swaziland; and
- (c) through which goods may be transferred to or from the common customs area:

Bulembu	Matsamo
Gege	Ngwenya
Lavumisa	Salitje
Lundzi	Sandlane
Mahamba	Sicunusa
Mananga	

*Designated places of entry for rail traffic from outside the common customs area*

3. Rail ports of entry (section 5(1)(b)) —

- (a) through which railway traffic may arrive or depart directly from places outside the common customs area;
- (b) through which persons may enter or leave the common customs area directly from or into Swaziland;
- (c) through which goods may be imported or exported from or to any place outside the common customs area; and
- (d) at which goods may be entered for customs, excise and sales duty purposes:

Mlaula  
Mpaka  
Phuzamoya  
Sidvokodvo

*Designated rail depots*

## 4. Railway Stations and Depots (section 5(1)(d)) —

- (a) where railway traffic and railway road services traffic may arrive from and depart to places within the common customs area;
- (b) at which goods transferred within the common customs area may be loaded and unloaded; and
- (c) where the appropriate transfer traffic forms for goods transferred within the common customs area may be completed and delivered to the officer:

Big Bend	Mbabane
Hlatikulu	Mhlume
Big Bend	Nhlangano
Manzini.	Mpaka
Matsapha	Phuzamoya

*Designated places of entry for aircraft from outside the common customs area*

## 5. Airports of entry (section 5(1)(e)) —

- (a) at which aircraft may arrive or depart directly from or to places outside the common customs area;
- (b) through which persons may enter or leave the common customs area directly from within Swaziland;
- (c) through which goods may be imported or exported from or to any place outside the common customs area; and
- (d) at which goods may be entered for customs, excise and sales duty purposes:

Matsapha

*Designated places of entry for aircraft within the common customs area*

## 6. Airports of entry (section 5(1)(d)) —

- (a) at which aircraft may arrive or depart directly from or to places within the common customs area;
- (b) through which persons travelling within the common customs area may enter or leave Swaziland;
- (c) through which goods may be transferred within the common customs area; and
- (d) at which goods may be cleared for customs, excise and sales duty purposes:

Matsapha.

*Warehousing places*

## 7. Places where customs, excise and sales duty warehouses may be established:

Manzini;  
Matsapha;  
Mbabane;  
Nhlangano;

Piggs Peak (Ebuhleni);  
Siteki;  
Mpaka.  
(Amended L.N.59/2002.)

*Places for landing and embarkation and for loading and unloading*

8. Places at appointed airports for the landing or the embarkation of persons and the landing, the loading or the examination of goods including baggage (section 5(1)(j)) —  
Matsapha Airport:

- (a) for the landing and embarkation of persons and the landing or loading of goods: — the apron of the airport directly opposite the terminal building;
- (b) for the examination of passengers and baggage: — the customs examination hall and such other place in the airport terminal building as the officer may decide,

*Transit sheds*

9. Transit sheds into which goods, before due entry thereof, may be removed from an aircraft, vehicle or railway wagon (section 5(1)(g)) —

- (a) the Royal Swazi National Airways Corporation warehouse at Matsapha Airport; and
- (b) the sheds at the railway depots at:

Matsapha  
Manzini  
Mbabane

*Places for particular and limited purposes*

10. Places appointed for particular and limited purposes (section 5(1)(d)) —

- (a) Havelock Mine — the overhead cable railway for the transfer of goods to and from the Havelock Mine from and to the common customs area.

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