

SUPPLEMENT TO
 THE
 SWAZILAND GOVERNMENT
 GAZETTE

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THE CRIMINAL PROCEDURE AND EVIDENCE
(AMENDMENT BILL 1979)

(Bill No. 10 of 1979)

(To be presented by the Minister for Justice).

Memorandum in terms of the Standing Orders of Parliament

The purpose of this Bill is to amend the Criminal Procedure and Evidence Act, 1939 so as to empower the Courts to order the forfeiture to the Government of any vehicle, receptacle or other thing used for the purpose of committing theft or of breaking or entering premises with intent to commit an offence.

D. LUKELE

Attorney-General.

A BILL

entitled

An Act to amend the Criminal Procedure and Evidence Act, 1939.

Short title.

1. This Act may be cited as the *Criminal Procedure and Evidence (Amendment) Act, 1979*, and shall be read as one with the *Criminal Procedure and Evidence Act, 1939*.

Amendment of section 324.

2. Section 324 of the *Criminal Procedure and Evidence Act, 1939* is amended by replacing subsection (4) thereof, except the proviso thereto, with the following subsection —

“(4) The Court convicting any person of an offence specified in Part I of the First Schedule or of theft either at common law or as defined by any statute, or of breaking or entering any premises with intent to commit an offence, either at common law or in contravention of any statute, may if satisfied that any vehicle or receptacle or other thing was used for the purpose of or in connection with the commission of the offence or (when the conviction is in respect of the theft of any goods) for the purpose of conveying or removing any of the stolen goods, declare such vehicle or receptacle or other thing, or the convicted person’s rights thereto, to be forfeited to the Government”.

THE CUSTOMS, FISCAL, EXCISE AND SALES DUTIES ACT, 1971

(Act No. 21 of 1971)

THE CUSTOMS, EXCISE AND SALES DUTIES (AMENDMENT)
REGULATIONS, 1979

(Under section 120)

In exercise of the powers conferred upon him by section 120 of the Customs, Fiscal, Excise and Sales Duties Act, 1971, the Minister for Finance hereby makes the following Regulations:—

Citation.

1. These Regulations may be cited as the Customs, Excise and Sales Duties (Amendment) Regulations, 1979 and shall be read as one with the Customs, Excise and Sales Duties Regulations, 1976, hereinafter referred to as "the principal Regulations".

Amendment of Part II.

2. Part II of the principal Regulations is amended by adding the following new Regulation immediately before Regulation 3 —

"Keeping of Accounts and Records.

2 bis. (1) Any person carrying on any business in Swaziland shall keep within Swaziland in the official language reasonable and proper books, accounts and documents relating to his business comprising at least the following:—

- (a) In the case of imported goods: a copy of the relative bill of entry and documents produced therewith in terms of section 38 of the Act;
- (b) in the case of sales duty goods manufactured in Swaziland: an order book, journal/ledger and invoices, including cash sales slips, on which a serial number, the manufacturer's warehouse number and a description of the goods are reflected; and
- (c) in the case of excisable goods: books, accounts and documents to the satisfaction of the Chief Customs Officer.

(2) The person referred to in subsection (1) shall in all instances keep available such books, accounts and documents for a period of at least two years from the date of importation, exportation, manufacturing, purchase or sale of any goods for inspections by an officer:

Provided that in the case of goods stored in a customs and excise warehouse the period shall be extended until all the relevant goods have been duly cleared in terms of section 18 (6) of the Act 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.

2 *ter.* Any person who conducts business with the Department shall, if so required by the Chief Customs Officer, apply for a code number and such code number shall be reflected on all prescribed forms or other documents specified by the Chief Customs Officer.”.

Amendment of Regulation 13.

3. Regulation 13 is amended in paragraph (2) thereof by inserting the following proviso thereto—

“Provided that in respect of air freight cleared at the Custom House in Manzini such clearance shall be valid for export of the goods through any customs and excise airport in the common customs area.”.

Amendment of Regulation 17.

4. Regulation 17 is amended —

(a) by replacing the word and number “or 15” paragraph (1) with the following —

“CE.600 or CE.610”;

(b) by replacing paragraph (2) with the following —

“(2) Subject to regulations 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.”;

(c) by inserting the following new paragraph after paragraph (9) —

“(9) *bis* 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.”.

(d) by replacing paragraphs (10) and (11) with the following —

“(10) Goods removed in bond to a customs and excise 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 even if removed to such place from a customs and excise warehouse in terms of section 18(6) (c).

(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 Chief Customs Officer.”.

Amendment of Regulation 22.

5. Regulation 22 is amended by replacing paragraph (2) with the following —

“(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 Chief Customs Officer 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 Chief Customs Officer, Provided stocktaking or the closing of duty accounts shall take place by arrangement with the Chief Customs Officer between the 25th day 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 Chief Customs Officer 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 Chief Customs Officer 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 Chief Customs Officer 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.”.

Amendment of Regulation 26.

6. Regulation 26 is replaced with the following —

“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 Chief Customs Officer.

(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 manufactured in Swaziland, the strength of such spirits or spirituous preparations shall be declared as a percentage of alcohol by volume at 20° celsius.

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

Amendment of Regulation 31.

7. Regulation 31 is amended in paragraph (1) by replacing the numbers “CE.15 or 13” with the following —

“CE.600 or CE.610”.

Amendment of Regulation 35.

8. Regulation 35 is amended —

(a) by replacing paragraph (3) with the following —

“(3) Subject to the proviso to section 33 *bis* (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 Swaziland 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 Chief Customs Officer 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.

(b) by adding the following paragraphs after paragraph (3) —

“(4) The dies for making the stamp impressions referred to in regulation 35(3) shall be made available by the Chief Customs Officer 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 Chief Customs Officer within seven days from the date of replacement of such dies.

(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 Chief Customs Officer, shall be permanently applied to the immediate container of such cigarettes or cigarette tobacco in a manner approved by the Chief Customs Officer.

(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 Chief Customs Officer may impose in each case.

(7) Regulations 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."

Amendment to Regulation 37.

9. Regulation 37 is replaced with the following

"37. (1) The Manufacture of any vehicle liable to excise duty under item 117.05 shall be subject to regulations 53(1) to 59(4) (excluding 58(1) and 58(2)) but the Chief Customs Officer 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 Chief Customs Officer of the type and model of such vehicle and shall furnish the Chief Customs Officer with such particulars as he may require.

(3) A manufacturer of any excisable vehicle shall notify the Chief Customs Officer 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 Chief Customs Officer 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 37 of Schedule No. 1 to the Act.

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

(6) Invoices reflecting particulars as the Chief Customs Officer 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 Chief Customs Officer. Consignment notes, shipping documents and any other documents and returns as the Chief Customs Officer may require shall be made available on demand.

(7) In the case of any removal of an excisable vehicle ex warehouse for 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 Chief Customs Officer 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).”.

Amendment of Regulation 39.

10. Regulation 39 is amended by replacing paragraph (4) with the following —

“(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 Chief Customs Officer may require from time to time for the compilation of trade statistics under section 118;
- (b) in addition to the normal price as defined in section 65 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
- (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.”.

Amendment of Regulation 40.

11. Regulation 40 is amended —

(a) by replacing paragraphs (1), (4), (5) and (7) respectively with the following —

“(1) Any person entering any goods imported or to be imported shall produce to the Chief Customs Officer 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.;

(4) Regulations 40(1) and 40(3) shall *mutatis mutandis* apply in respect of goods imported or exported by post but the Chief Customs Officer 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.

(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 the nature and characteristics of such goods together with such particulars thereof as are required to assess the duty and to compile trade statistics.

(7) Any person entering any goods imported or to be imported shall produce to the Chief Customs Officer at the time of presenting the bill of entry in the following circumstances a declaration of origin in the form No. 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 Chief Customs Officer may deem expedient.”.

(b) by the deleting from paragraph (6) of the word “prescribed”;

(c) by deleting paragraphs (8), (9) and (10).

Amendment of Regulation 42.

12. Regulation 42 is replaced with the following —

“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 Chief Customs Officer.

(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 Chief Customs Officer. Damaged and worn-out dies shall be returned to the Diplomatic Representative within seven days from the date of replacement of such dies.”.

Addition of Regulation 42 bis.

13. The principal regulations are amended by adding the following regulation after regulation 42 —

“ANTI-DUMPING DUTIES

Onus of proof.

42 bis. (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.

Currency Conversion.

(2) Regulation 51 shall *mutatis mutandis* apply in respect of the conversion of foreign currency for the purposes of sections 55, 56, 57 and 57 bis of the Act.”.

Amendment of Regulation 51.

14. Regulation 51 is replaced with the following —

"Currency Conversion.

51. (1) When the calculation of the value of any imported goods or of the price paid or payable depends on factors expressed in a foreign currency it shall be converted into the currency of Swaziland at the selling rate current on the exchange market of Swaziland, at the date of shipment of the goods, but if, in the opinion of the Chief Customs Officer, there has been a significant change in the said rate between the date of purchase and the date of shipment, he may direct that the said value or price should be converted at the rate ruling at the date of purchase of the goods.

(2) If no rate is quoted for the date of shipment the latest rate quoted before that date shall be used, and if there is no official rate for a particular currency the Chief Customs Officer may, in consultation with the Central Bank of Swaziland, determine a selling rate of exchange.

(3) For the purpose of paragraphs (1) and (2) the date of shipment of any goods shall be taken to be the date of the bill of lading or air waybill, or such other documentary proof of such date as the Chief Customs Officer may require."

Amendment of Regulation 52.

15. Regulation 52 is replaced with the following —

"Declaration.

52. Every importer of goods liable to an *ad valorem* duty, or to an *ad valorem* duty in addition to, or as an alternative to, any other duty, shall furnish to the Chief Customs Officer at the time of entry of such goods a declaration in the form CE.50, CE.51 or CE.52, whichever applies in each case, except for goods —

- (a) not exceeding E1 000 in value;
- (b) entered under paragraphs (i) to (iv) of the proviso to section 37(1)(i);
- (c) of any value entered under items 401.00 to 409.00, 410.03/30.03, 411.00(1), 412.00, all items of Part 3 of Schedule No. 4, 701.00, 702.00, 703.00, 704.00, 707.00, 708.00, 709.02 to 709.08; and
- (d) which the Chief Customs Officer may from time to time exempt from this obligation."

Amendment of Regulation 67.

16. Regulation 67 is amended by replacing paragraph (6) with the following —

"(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 Chief Customs Officer.

(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 E4 per officer per hour or part thereof and in addition thereto an amount of E5 if the prescribed notice of the time and date of the arrival or departure of aircraft is not given by the pilots.”.

Amendment of Second Schedule.

17. The Second Schedule is amended by deleting the reference to form CE.60 (standardised invoice) and the insertion in numerical sequence of the following —

- CE. 50 CUSTOMS VALUE DECLARATION :
IMPORTER NOT IN ASSOCIATION/
IN BUSINESS WITH SUPPLIERS.
- CE. 51 CUSTOMS VALUE DECLARATION :
IMPORTER ASSOCIATED IN BUSINESS
WITH SUPPLIERS.
- CE. 32 CUSTOMS VALUE DECLARATION :
VALUE DECLARED IN ACCORDANCE
WITH CUSTOMS VALUE DECISION.

Amendment of Fourth Schedule.

18. The Fourth Schedule is amended —

(a) by replacing paragraph 2(8) of Part 1 with the following —

“(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 Chief Customs Officer and prescribed in these regulations.”; and

(b) by replacing Part 3 with the following —

“Part 3

Temporary Admission of Goods under Rebate of Customs Duties.

14. Item 470.00

(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 Chief Customs Officer 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 Chief Customs Officer may require.
- (3) Goods admitted under the provisions of item 470.00 shall on importation be entered on form CE.500 and on exportation on form CE.24. 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 Chief Customs Officer 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 Controller 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 Chief Customs Officer 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.

15. Item 480.00

- (1) The provisions of paragraph 13 of Part 2 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>
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 item 480.00 shall on importation be entered on form CE.500 and on exportation on form CE. 24. 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 Chief Customs Officer 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) Goods temporarily admitted which are entered for home consumption shall be dutiable on the basis of the value at the time of importation and at the rate of duty in force at the time of entry for home consumption.
 - (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) Paragraph 13 of Part 2 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 paragraphs 14(1) to 14(3) of this Part.
- (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.”.

Amendment to Sixth Schedule.

20. Paragraph 8 Item 607.00(2)(o) of the Sixth Schedule to these regulations is replaced by the following —

“(o) No licensee or person registered in terms of paragraph (n) mentioned above shall, apart from propellants approved by the Chief Customs Officer, add to or mix with methylated spirits any essential oil, flavouring matter or any other substance; provided that the Chief Customs Officer 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 paragraph (n).”.

Amendment to Eighth Schedule.

21. Paragraph 4 of the Eighth Schedule is replaced by the following —

“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:

Bhunya/Mhlambanyati

Matsapa

Hlatikulu

Mbabane

Big Bend

Nhlangano

Lavumisa

Phuzamoya

Manzini”.

V. E. SIKHONDZE

Permanent Secretary.

S15.

LEGAL NOTICE NO. 88 OF 1979

THE CENTRAL BANK OF SWAZILAND ORDER, 1974

(No. 6 of 1974)

**THE CENTRAL BANK OF SWAZILAND STATEMENT OF
ASSETS AND LIABILITIES AS AT 31ST AUGUST, 1979**

(Under section 52 (3))

In exercise of the powers conferred upon him by the above-mentioned Order, the Honourable Minister for Finance is pleased to publish for general information the Statement of Assets and Liabilities in the Schedule to this Notice.

V. E. SIKHONDZE

Permanent Secretary.

**Mbabane
25th September, 1979.**

CENTRAL BANK OF SWAZILAND

STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST AUGUST, 1979

<i>Liabilities</i>		<i>Emalangeni</i>	<i>Assets</i>	<i>Emalangeni</i>	
Capital		1,000,000	External		
General Reserve		1,857,029	Notes and Coin	433,180	
Currency in Circulation			Balances with		
Notes	12,013,245		Banks	50,787,003	
Coin	755,382	12,768,627	Treasury Bills	2,562,136	
			Bankers		
			Acceptances	4,842,699	
			Special Drawing		
			Rights	5,534,943	
Deposits			Investments	12,655,480	76,815,441
Government	19,488,353		Swaziland Government		
Bankers	35,634,139		Securities		888,500
International	2,581,360	58,571,913	Uncleared Effects		200,871
Others	868,061		Other Current		
			Assets		826,207
Allocation of Special			Fixed Assets		2,662,832
Drawing Rights		4,373,578			
Other Liabilities and					
Provisions		2,822,704			
		<u>81,393,851</u>			<u>81,393,851</u>

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The Government Printer, Mbabane.