

# GENERAL AGREEMENT ON TARIFFS AND TRADE

RESTRICTED

VAL/1/Add.15/Suppl.1\*

2 November 1984

Special Distribution

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Committee on Customs Valuation

Original: English

## INFORMATION ON IMPLEMENTATION AND ADMINISTRATION OF THE AGREEMENT

### Supplement

#### Legislation of South Africa

- (a) Section 71(2) of the South African Customs and Excise Act relating to the valuation of motor vehicles imported by natural persons, has been amended. A copy of the amended Section 71(2) is attached hereto and should replace Section 71(2) as it presently stands on page 26 of VAL/1/Add.15.
- (b) Regulation 9.01.01, as published in the Guide to Customs Valuation and relating to currency conversion, has also been amended and this regulation, which appears on page 45 of VAL/1/Add.15, should be replaced by the amended regulation 9.01.01 which is attached hereto.

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\*English only/anglais seulement/inglés solamente

Regulation 9.01.01

Currency conversion

9.01.01 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 South African Reserve Bank and based on the rates quoted by authorized dealers in exchange in the Republic, 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.

Section 71(2) of the South African Customs and Excise Act.

ANNOTATIONS  
A.5/89/84

Value of certain specified goods

71.(2) Where any motor vehicle is imported by a natural person for his own use and not for sale, the Commissioner may, notwithstanding the provisions of Section 65(1) and (4) but with due regard to the provisions of Section 66, determine a value which shall, subject to a right of appeal to the court, mutatis mutandis in accordance with the provisions of Section 65(6), be deemed to be the value for duty purposes of such vehicle: Provided that where any natural person who was the owner of and has used such motor vehicle in any territory outside the Republic, imports such vehicle into the Republic, from a territory other than the territory in which it was produced or manufactured, for his own use, and not for sale, the Commissioner may determine the value for duty purposes of such vehicle as if it were imported into the Republic from the territory in which it was produced or manufactured: Provided further that no period of use of any such motor vehicle, outside the Republic, while in the possession of any person normally resident in the Republic, which is less than six months shall be taken into consideration in determining such value.