

# GENERAL AGREEMENT ON

RESTRICTED

VAL/1/Add.21/Suppl.1\*  
17 June 1987

## TARIFFS AND TRADE

Special Distribution

---

Committee on Customs Valuation

### INFORMATION ON IMPLEMENTATION AND ADMINISTRATION OF THE AGREEMENT

#### Addendum

#### Legislation of Lesotho

#### Supplement

The following communication, dated 2 June 1987, has been received from the delegation of Lesotho.

---

I have the honour to enclose, in accordance with Article 25:2 of the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade, texts of the amendments to the Lesotho Customs and Excise Act No. 10 of 1982, as amended, for the information of Contracting Parties to the said Agreement.

2. The amended Sections 67, 69 and 75(A) of the Lesotho Customs and Excise Act No. 10 of 1982, have been effected by the Customs and Excise (Amendment) (No. 2) Order, 1986 published as Order No. 26 of 1986 and amended Sections 71 and 72 effected by Customs and Excise (Amendment) Order, 1986 published as Order No. 25 of 1986, copies of which are attached.

3. Note should be taken that Section 72 of the substantive law has been repealed, and that in the Customs and Excise (Amendment) (No.2) Order, 1986, (Order No. 26 of 1986, subsection (3) of Section 75 (A) of the Customs and Excise Act No. 10 of 1982 has been omitted erroneously and that the necessary arrangements are in process to re-instate it.

---

\*English only/anglais seulement/inglés solamente.

4. May I take the liberty to also attach Legal Notice No. 34 of 1986 entitled Rectification of Errors (No. 3) Order 1983 pertaining to the Customs and Excise Act No. 10 of 1982 ( as amended) for your information and necessary action.

VALUE FOR FISCAL AND CUSTOMS DUTY PURPOSES

- Section 67 (8) (a) Notwithstanding the provisions of subsections (1) and (4), the value for the purposes of the duty specified in section B of Part 2 of Schedule No. 1 shall, in respect of imported goods (other than goods entered in terms of item 412.18 of Schedule No. 4), be the transaction value thereof plus 15 per cent of such value, plus any non-rebated customs duty payable in terms of Part 1 of Schedule No.1 on such goods, but excluding the duty specified in the said section B of Part 2 of Schedule No. 1 on such goods.
- (b) The provisions of subsection (3) or (4) of section 70 shall mutatis mutandis apply to the ascertainment or determination of the value for the purposes of the duty specified in section B of Part 2 of Schedule No. 1 in respect of any imported goods entered in terms of item 412.18 of Schedule No. 4.

VALUE FOR EXCISE DUTY PURPOSES

Section 69 (4) (a) Notwithstanding the provisions of subsection (1) and (2), the value for excise duty purposes of any goods manufactured in Lesotho and specified in section B of Part 2 of Schedule No. 1 (other than goods entered in terms of item 617.01 of Schedule No. 6) shall be the value for excise duty purposes of such goods calculated or determined in terms of subsection (1) or (2), plus any non-rebated excise duty payable in terms of Section A of Part 2 of Schedule No. 1 on such goods.

(b) The provisions of section 70 (4) shall mutatis mutandis apply to the calculation or determination of the value for excise duty purposes of any goods specified in section B of Part 2 of Schedule No. 1 and entered in terms of item 617.01 of Schedule No. 6.

VALUE OF CERTAIN SPECIFIED GOODS

Section 71

- (2) Where any motor vehicle is imported by a natural person for his own use and not for sale, the Director may, notwithstanding the provisions of section 67 (1) and (3) but with due regard to the provisions of section 68, determine a value which shall, subject to a right of appeal to the Court, mutatis mutandis in accordance with the provisions of section 67 (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 Lesotho imports such vehicle into Lesotho, from a territory other than the territory in which it was produced or manufactured, for his own use, and not for sale, the Director may determine the value for duty purposes of such vehicle as if it were imported into Lesotho from the territory in which it was produced or manufactured:

Provided further that no period of use of any such motor vehicle, outside Lesotho, while in the possession of any person normally resident in Lesotho which is less than six months shall be taken into consideration in determining such value.

Section 72      Section 72 of the Principal Act is repealed.

INTERPRETATION OF SECTION 67, 68 AND 69A

Section 75(A)

- 75 (A) (1) The interpretation of section 67, 68, 69 A shall be subject to the agreement concluded at Geneva on 12 April, 1979 and known as the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade, the Interpretative Notes thereto, the Advisory Opinions, Commentaries and Explanatory Notes, Case Studies and Studies issued under the said Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade; and
- (2) (a) The Director shall obtain and keep in his office two copies of such Agreement, Interpretative Notes, Advisory Opinions, Commentaries and Explanatory Notes, Case Studies and Studies and shall effect thereto any amendment thereof of which he is notified by the Secretariat of the Customs Cooperation Council, Brussels.
- (b) Whenever in any legal proceedings any question arises as to the contents of the said Agreement, or any such Interpretative Note, Advisory Opinion, Commentary, Explanatory Note, Case Study or Study (hereinafter in this paragraph referred to as the "relevant document"), or as to the date upon which any amendment thereof was affected thereto in terms of paragraph (a), a copy of the relevant document, or if amended as contemplated in paragraph (a), a copy of the relevant document as so amended, shall unless the contrary is proved, be accepted as sufficient evidence of the contents thereof or of the effective date of any amendment thereof, as the case may be.
- (3) The provisions of subsection (1) shall not derogate from the interpretation which would but for that subsection be given to section 67, 68 or 69A.

Note: This subsection has been erroneously omitted in the Legal Text. To be re-instated.]



Supplement No. 2  
to Gazette No. 12 of 6th March, 1987

# **Customs and Excise (Amendment)(No.2) Order, 1986**

Order No. 26 of 1986

*Published by the Authority of His Majesty the King  
on the advice of the Military Council*

Price: 10 Lisente



## ORDER NO. 26 OF 1986

*Customs and Excise (Amendment) (No. 2) Order, 1986**(Date of Commencement: See section 1 (2))*

## ORDER

To amend the Customs and Excise Act, 1982.

1. (1) This Order may be cited as the Customs and Excise (Amendment) (No. 2) Order, 1986. Short title

(2) Section 76(1) (c) is deemed to have come into operation on 1st July, 1983 and the other provisions of this Order shall come into operation on the date of its publication in the gazette.

2. Section 7 of the Principal Act is amended —  
by deleting paragraph (a) of subsection 2.

Amendment  
of section 7  
of A. 10 of  
1982

3. Section 9 of the Principal Act is amended,  
by deleting subsection (1).

Amendment  
of section 9  
of A. 10 of  
1982

4. Section 13 of the Principal Act is amended,

(a) by deleting in subsection (1),

(i) the word "parcel" immediately after the words "imported into Lesotho by;" and

(ii) the word "parcel" immediately after the words "sender in respect of the" and substituting therefor the words "postal item";

(b) by deleting subsection (2);

(c) by deleting in subsection (3);

(i) the words "subsections (1) and (2)" immediately after the words "anything contained in" and substituting therefor the words "subsection (1);" and

(ii) the words "whether by parcel post or otherwise," immediately after the words "imported by post;"

(d) by deleting in subsection (4), the word "parcel" immediately after the words "completed in respect of a" and substituting therefor the words "postal item."

Amendment  
of section 13  
of A. 10 of  
1982

5. Section 14 of the Principal Act is amended,

(a) in subsection (1) by adding the words "and shall pay the duty assessed by such officer to the Director" immediately after the words "inspection by the said officer"; and

Amendment  
of section 14  
of Act 10 of  
1982

(b) by inserting after subsection (1) the following subsection,

“(1A) Any declaration made in terms of subsection (1) shall, for the purposes of this Act, be deemed to be an entry for home consumption or export, as the case may be.”

Insertion of  
section 40 A  
of Act 10 of  
1982

6. The Principal Act is amended by the insertion immediately after section 40 of the following new section,

“Sale in Transit 40A Notwithstanding anything to the contrary in this Act contained, the importer of any goods purchased from any Lesotho consignee after shipment of those goods but before the date of entry thereof, shall produce to the Director the invoice relating to such purchase, and the price actually paid or payable for those goods by virtue of such purchase shall, for the purposes of section 68(1) be the transaction value of those goods.”

Amendment  
of section 46  
of Act 10 of  
1982

7. Section 46 of the Principal Act is amended by repealing subsection (1) and substituting the following,

“(1) (a) Notwithstanding anything to the contrary in this Act contained, all goods consigned or imported into Lesotho or stored or manufactured in a customs and excise warehouse or removed in bond shall upon being entered for home consumption, be liable to such duties (including anti-dumping duties and countervailing duties specified in Schedule No. 2 and new or increased duties referred to in section 58 and duties imposed under the provisions of section 52) as may be at the time of such entry be leviable upon such goods.

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

Insertion of  
section 48A  
in Act 10 of  
1982

8. The Principal Act is amended by the insertion immediately after section 48 of the following new section,

“Prohibition of certain acts in respect of goods not entered for home consumption 48A. (1) Subject to the provisions of this Act, no person shall remove, receive, take, deliver or deal with or in any imported or excisable goods intended for home consumption unless such goods have been duly entered for home consumption.

(2) If an officer discovers any imported or excisable goods which are alleged to have been duly entered, in terms of any agreement for home consumption in any territory with the government of which Lesotho has concluded such agreement in terms of section 51, and he has reasonable cause to believe that such goods have not been entered, he may detain such goods, and such goods shall thereupon be presumed, unless the contrary is proved, not to have been so entered and shall be subject to the provisions of this Act as if they were goods which have, contrary to the provisions of subsection (1), not been duly entered for home consumption in Lesotho."

9. Section 67 of the Principal Act is amended by repealing subsection (8) and substituting therefor the following,

Amendment  
of section 67  
of Act 10 of  
1982

"(8) (a) Notwithstanding the provisions of subsections (1) and (4), the value for the purposes of the duty specified in section B of Part 2 of Schedule No. 1 shall, in respect of imported goods (other than goods entered in terms of item 412.18 of Schedule No. 4), be the transaction value thereof plus 15 per cent of such value, plus any non-rebated customs duty payable in terms of Part 1 of Schedule No. 1 on such goods, but excluding the duty specified in the said section B of Part 2 of Schedule No. 1 on such goods.

(b) The provisions of subsection (3) or (4) of section 70 shall mutatis mutandis apply to the ascertainment or determination of the value for the purposes of the duty specified in section B of Part 2 of Schedule No. 1 in respect of any imported goods entered in terms of item 412.18 of Schedule No. 4."

10. Section 69 of the Principal Act is amended by repealing subsection (4) and substituting the following,

Amendment  
of section 69  
of Act 10 of  
1982

"(4) (a) Notwithstanding the provisions of subsections (1) and (2), the value for excise duty purposes of any goods manufactured in Lesotho and specified in section B of Part 2 of Schedule No. 1 (other than goods entered in terms of item 617.01 of Schedule No. 6) shall be the value for excise duty purposes of such goods calculated or determined in terms of subsection (1) or (2), plus any non-rebated excise duty payable in terms of Section A of Part 2 of Schedule No. 1 on such goods.

(b) The provisions of section 70 (4) shall mutatis mutandis apply to the calculation or determination of the value for excise duty purposes of any goods specified in sec-



tion B of Part 2 of Schedule No. 1 and entered in terms of item 617.01 of Schedule No. 6."

Repeal and  
replacement  
of section  
75A of Act  
10 of 1982

11. Section 75A of the Principal Act is repealed and substituted by the following,

"75A (1) The interpretation of section 67, 68, 69 A shall be subject to the agreement concluded at Geneva on 12 April, 1979 and known as the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade, the Interpretative Notes thereto, the Advisory Opinions, Commentaries and Explanatory Notes, Case Studies and Studies issued under the said Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade; and

(2) (a) The Director shall obtain and keep in his office two copies of such Agreement, Interpretative Notes, Advisory Opinions, Commentaries and Explanatory Notes, Case Studies and Studies and shall effect thereto any amendment thereof of which he is notified by the Secretariat of the Customs Cooperation Council, Brussels.

(b) Whenever in any legal proceedings any question arises as to the contents of the said Agreement, or any such Interpretative Note, Advisory Opinion, Commentary, Explanatory Note, Case Study or Study (hereinafter in this paragraph referred to as the "relevant document"), or as to the date upon which any amendment thereof was affected thereto in terms of paragraph (a), a copy of the relevant document, or if amended as contemplated in paragraph (a), a copy of the relevant document as so amended, shall unless the contrary is proved, be accepted as sufficient evidence of the contents thereof or of the effective date of any amendment thereof, as the case may be."

Amendment  
of section  
76 (5) of  
Act 10 of  
1982

12. Section 76 (5) of the Principal Act is amended,  
(a) by the insertion immediately after paragraph (c) of the following new paragraph,

"(cA) Notwithstanding anything to the contrary in this Act contained, any supplier or reseller who has supplied to any reseller or user any distillate fuel or residual fuel oil entered as stated in paragraph (a) and who fails to forthwith furnish an officer at his request with the forms and invoices required by regulation to be completed and kept in respect of the supply of any such distillate fuel or residual fuel oil so supplied, shall be deemed to have supplied such distillate fuel or residual fuel for a purpose or use other than a purpose or use stated in any item of Schedule No. 4 or 6. and shall be liable for, and shall pay on demand by the Director the following duty:

(i) in the case of such supplier, such duty as is contemplated in paragraph (d);

- (ii) in the case of such reseller, such duty as is contemplated in paragraph (e)";
- (b) by repealing paragraph (a) of subsection (19) and substituting therefor the following,
- “(a) in the case of wine spirits (ethyl alcohol) manufactured in Lesotho and entered for storage in a customs and excise storage warehouse, excluding spirits specified in paragraph (bA), 1.5 per cent of the quantity so entered”;
- (c) by inserting immediately after paragraph (b) of subsection (19) of the following new paragraph,
- “(bA) in the case of the unpacked excisable spirits intended for export which are removed in bond from a customs and excise manufacturing warehouse for temporary storage in a customs and excise warehouse approved for that purpose, such percentage, but not exceeding 1.25 per cent, of the quantity so removed as may in the opinion of the Director represent as loss incurred while the spirits in question are so removed and stored for such period as the Director may determine”;
- (d) by deleting the words “aviation spirits” in paragraph (d) of subsection (19); and
- (e) by deleting the words “aviation spirits, kerosene” in paragraph (f) of subsection (19).

13. Section 103 of the Principal Act is amended by repealing subsection (4) and substitution therefor the following,

Amendment  
of section  
103 of Act  
10 of 1982

“(4) If in any prosecution under this Act or in any dispute in which the State, the Minister or the Director or any officer is a party, the question arises whether the proper duty has been paid or whether any goods or plant have been lawfully imported, exported, manufactured, removed or otherwise dealt with or in, or whether any forms or invoices required by regulation to be completed and kept, exist or have been duly completed and signed or have been furnished to any officer, it shall be presumed that such duty has not been paid or that such goods or plant have not been lawfully imported, exported, manufactured, removed or otherwise dealt with or in, or that such forms or invoices do not exist or have not been duly completed and signed or not been so furnished, as the case may be, unless the contrary is proved.”

14. Section 115 of the Principal Act is amended by repealing paragraph (a) of subsection (1) and substituting therefor the following,

Amendment  
of section  
115 of Act  
10 of 1982

“(a) The correct amount of duty payable in respect of any goods imported into or exported from Lesotho or any goods manufactured in Lesotho and any interest payable under this Act and any fine, penalty or forfeiture incurred under this Act shall from the time when it should have been paid,



Supplement No. 1  
to Gazette No. 12 of 6th March, 1987

# **Customs and Excise (Amendment) Order, 1986**

Order No. 25 of 1986

*Published by the Authority of His Majesty the King  
on the advice of the Military Council*

Price: 10 Lisente

## ORDER NO. 25 OF 1986

*Customs and Excise (Amendment) Order, 1986**(Date of Commencement: Promulgation)*

## ORDER

To amend the Customs and Excise Act, 1982.

- Short title** 1. This Order may be cited as the Customs and Excise (Amendment) Order, 1986.
- Amendment of section 2 of Act No. 10 of 1982** 2. Section 2 of the Principal Act is amended in subsection (1) under the definition of "Container Operator" by inserting immediately at the end of the words "the Director" the phrase "under section 98A."
- Amendment of section 14 of Act No. 10 of 1982** 3. Section 14(1) of the Principal Act is deleted and substituted by the following,  
 "14(1) Any person entering or leaving Lesotho shall, in such manner as the Director may determine —  
 (a) unreservedly declare all goods in his possession which he brought with him into Lesotho or proposes taking with him beyond the borders of Lesotho;  
 (b) furnish an officer with full particulars thereof;  
 (c) answer fully and truthfully all questions put to him by such officer; and  
 (d) if required by such officer to do so, produce and open such goods for inspection."
- Amendment of section 45 of Act No. 10 of 1982** 4. Section 45 of the Principal Act is amended,  
 (a) in subsection (6) (b) by repealing the whole paragraph and substituting it with the following:  
 "(b) in respect of the goods containerized in —  
 (i) L.C.L. Containers; and  
 (ii) Other containers delivered to a container operator as contemplated in subsection (5) (c) and specified in a list to be compiled by the container operator concerned,  
 upon delivery thereof to a depot operator; or;"  
 (b) in subsection (7) (a) by inserting immediately after the words "L.C.L. Containers" the following:  
 "and the other containers referred to in subsection (6) (b) (ii)."
- Amendment of section 55 of Act No. 10 of 1982** 5. Section 55 of the Principal Act is amended,  
 (a) in subsection (1) by renumbering paragraph (d) as section (1A) after paragraph (c);  
 (b) in subsection (7) by inserting immediately after the words "subsection (1)" the phrase "or (A1)".



6. Section 71(2) of the Principal Act is repealed and substituted by the following,

Amendment  
of section 71  
of Act No.  
10 of 1982

"(2) Where any motor vehicle is imported by a natural person for his own use and not for sale, the Director may, notwithstanding the provisions of section 67(1) and (3) but with due regard to the provisions of section 68, determine a value which shall, subject to a right of appeal to the Court, *mutatis mutandis* in accordance with the provisions of section 67(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 Lesotho imports such vehicle into Lesotho, from a territory other than the territory in which it was produced or manufactured, for his own use, and not for sale, the Director may determine the value for duty purposes of such vehicle as if it were imported into Lesotho from the territory in which it was produced or manufactured:

Provided further that no period of use of any such motor vehicle, outside Lesotho, while in the possession of any person normally resident in Lesotho which is less than six months shall be taken into consideration in determining such value."

7. Section 72 of the Principal Act is repealed.

Repeal of  
section 72 of  
Act No. 10  
of 1982

8. Section 76 of the Principal Act is amended,

(a) in subsection (5) by deleting the word "kerosene" where it appears in that subsection;

Amendment  
of section  
76 of Act  
No. 10 of  
1982

(b) in subsection (6) (b) by deleting the word "kerosene" wherever it appears; and

(c) by inserting the following new subsection immediately after section 76 (15),

Insertion  
of new sub-  
section  
after section  
76 (15) of  
Act No. 10  
of 1982

"(15A) (a) The Minister or any officer designated by him at any time after a permit by virtue of which imported goods may, in terms of any item of Schedule No. 3, 4, and 6, be entered under rebate of duty has, on the recommendation of the Ministry of Trade, Industry and Tourism, been refused by him or the Director but not later than two years after duty was paid on those goods, issue, on the recommendation of Minister of Trade, Industry and Tourism a permit authorising entry of goods under rebate of duty in accordance with the provisions of the item concerned, if, with due regard to any facts which became known after such a permit has been refused, he is satisfied that he or the Director would have issued such a permit if those facts were then known.

- (b) For the purposes of section 41 (3) —
- (i) any bill of entry passed in relation to imported goods in respect of which a permit is issued under paragraph (a), shall be deemed to have been passed in error by reason of duty having been paid on goods intended for purposes or use under rebate of duty under section 76;
  - (ii) the goods in respect of which such a permit is issued, shall be deemed to have qualified at the time duty was paid on such goods in all respects for rebate; and
  - (iii) the duty paid on the imported goods concerned, shall be deemed to have been paid on the date on which the permit referred to in paragraph (a) was issued."

Amendment  
of section 81  
of Act No.  
10 of 1982

9. Section 81 of the Principal Act is amended by,
- (a) deleting the word "or" at the end of paragraph (m);
  - (b) adding to paragraph (n) the word "or" and substituting a semicolon for the fullstop; and
  - (c) by inserting the following new paragraph after paragraph (n)
    - "(o) fails to comply with the conditions determined under section 107 (2) (a)".

Insertion of  
new section  
after section  
98 of Act No.  
10 of 1982

10. The Principal Act is amended by inserting the following new section immediately after section 98,
- "Approval of 98A. The Director may, with the concurrence of the Minister of Transport and Communications, subject to such conditions as he may generally or in respect of a particular case determine, approve, for operating containers in Lesotho any person providing international transportation of containerized goods."



Supplement No. 3  
to Gazette No. 27 of 10th June, 1983

## **Rectification of Errors (No. 3) Order 1983**

**Legal Notice No. 34 of 1983**

*Published by the Authority of the Prime Minister*  
**Price: 15 Lisente**

**LEGAL NOTICE NO. 34 OF 1983**

**Rectification of Errors (No. 3) Order 1983**

In exercise of the powers conferred by Section 62 of the Interpretation Act 1977, I,

**Thabo Makeka**

Acting Solicitor-General, make the following Order.

1. This Order may be cited as the Rectification of Errors Order 1983. Citation

2. The laws cited in column 1 of the Schedule are corrected in places specified in column 2 thereof in the manner specified in column 3. Schedule  
rectifying  
errors.

**SCHEDULE**

<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
Customs and Excise Act 1982	arrangement of Chapters	"33—53 to read "39—53"
	Section 5(9) (a)	delete "which" appearing between the expressions "for goods upon" and "duty has not been paid" and replace by "such"
	Section 9(3) (h)	Substitute "declared" for "decleared"
	Section 9(4)	Substitute "sealable" "Saleable"
	Section 11(2)	Substitute "aircraft" for "aircft" appearing between the expressions "still in the" and "as long as"
	Section 17(1) (a)	Insert "warehouse" between the phrases "Customs and Excise" and "in which dutiable".

<b>Customs and Excise Act 10 of 1982</b>	<b>Section 17(5)</b>	<b>Substitute "respect" for respcet"</b>
	<b>Section 17(13)</b>	<b>Substitute "goods" for "goods" appearing between the phrases "direct any" and removed in bond"</b>
	<b>Section 21</b>	<b>Substitute "of" for "or" appearing between the phrases "the owner" and such goods"</b>
	<b>Section 24</b>	<b>Substitute "those" for "thise" appearing between the phrases "preservation of" and "goods or for sale"</b>
	<b>Section 26(3)</b>	<b>Substitute "intended" for "inteded"</b>
	<b>Section 38(5)</b>	<b>Substitute "of" for "or" appearing between the phrases "wholesale quantities" and "mineral oil".</b>
	<b>Section 39(1) (a) (v)</b>	<b>Substitute "duty" for "duly"</b>
	<b>Section 51(1) (a)</b>	<b>Substitute "or" for "on" appearing between the phrases "manufactured in" and "imported into"</b>
	<b>Section 51(1) (c)</b>	<b>Substitute "extent" for "extend"</b>
	<b>Section 55(6) (b)</b>	<b>Substitute "territory" for territoty" appearing between the phrases "is also the" and "of export"</b>

	<b>Section 58 (5)</b>	Delete "shall be liable to the duties so specified" appearing for the second time after a similarly worded phrase.
	<b>Section 67 (5)</b>	Insert "to" between "Act" and "Value"
	<b>Section 70</b>	Marginary heading to read "value for sales duty purposes"
	<b>Section 70 (2)</b>	Substitute "determined" for dertemined"
	<b>Section 76 (5) (d)</b>	Substitute "thereon" for "theron"
<b>Customs and Excise Act 1982</b>	<b>Section 76 (7) (a)</b>	Substitute "entered" for entred" appearing between the phrases "as if they were" and "under such other item"
	<b>Section 76 (7) (a)</b>	delete "specified and to any conditions which he may impose in" appearing for the second time after a similarly worded phrase.
	<b>Section 76 (8)</b>	Substitute "manufactured" for "manufactured" appearing in the provision
	<b>Section 76 (18)</b>	Substitute "persistently" for "perssistently"
	<b>Section 77 (5)</b>	Insert "pay" between "the Director may" and "to the"

	Section 78 (1) (a)	Substitute "in respect" for "inrespect" appearing between "or quarterly", and "of such duty"; Substitute "became" for "become" appearing between "such amount first" and "due,"
	Section 79 (1)	Substitute "offence" for "offece" appearing at the end of the line.
	Section 81 (1) (d)	Substitute "sells for "sale" appearing between "prepares or" and "or offers"
	Section 81 (1) (f)	Substitute "destroys" for destroyes"
	Section 84 (a)	delete "with any goods" appearing for the second time after a similarly worded phrase.
	Section 85 (2)	Substitute "counter-vailing" for "counter vaing"
	Section 85 (2) (a)	Insert "as" between "in so far" and "may be"
Customs and Excise Act 1982	Section 87 (h)	Substitute "in respect" for "inrespect" appearing between "and the goods" and "of which such"
	Section 91 (a)	Substitute "whatever" for "whetever" appearing at beginning of the sub-section
	Section 91 (b)	Substitute "condemnation" for "condemnatoin"

Section 91 (b) 2nd proviso	“of” appearing between “the sale” and “destruction thereof” Substitute “or” for
Section 97 (2)	Substitute “proceed- ings” for procedngs”
Section 100(2) (a)	Substitute “manufac- turer” “manumac- turer”
Section 104	Substitute “incurring of any” for incurring of ay”
Section 107 (1) (a)	Substitute “perform- ed” for “perofomed”
Section 107(2) (a)	Substitute “detention” for “deterntion”
Section 108(1) (e)	Substitute “or” for “of” appearing between “rendered” and “furnished”
Section 109	Insert “with” between “except” and “the permission of”
Section 111(1)	Substitute “gauges” for guages”
Section 114(1) (f)	Substitute “objection- able” for “ojection- able”
Section 114(3) (c) (vii) (66) (ii)	Substitute “concise” for “consise”
Section 114(8)	Substitute “provides” for povidess”
Section 115	Marginary note to read “Duty constitutes a debt to the state”

**Thabo Makeka,**  
*Acting Solicitor-General.*