

Finance Act 1994

Section 63 - Amendment of Act 58 of 1957

In the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (hereinafter referred to as the Additional Duties of Excise Act),-

(a) in section 3, for sub-section (3), the following sub-section shall be substituted, namely:-

"(3) The provisions of the Central Excise and Salt Act, 1944 (1 of 1944) and the rules made thereunder, including those relating to refunds, exemptions from duty, offences and penalties, shall, so far as may be, apply in relation to levy and collection of the additional duties as they apply in relation to the levy and collection of the duties of excise on the goods specified in sub-section (1).";

(b) the First Schedule shall be amended in the manner specified in the Fifth Schedule.
