

IN THE CONSTITUTIONAL COURT OF SOUTH AFRICA

In re: **THE APPLICATION TO CERTIFY A NEW CONSTITUTIONAL TEXT IN TERMS OF SECTION 71 OF THE CONSTITUTION OF THE REPUBLIC OF SOUTH AFRICA**

AMPLIFICATION OF THE OBJECTION BY DIE AHI IN TERMS OF RULE 15 AND DIRECTION 5 OF THE DIRECTIONS ISSUED BY THE PRESIDENT OF THE CONSTITUTIONAL COURT ON 13 MAY 1996.

1. This amplification is made in terms of the consent granted the Honourable Court to DIE AHI ('n Vereniging ingelyf kragtens artikel 21), ("the Objector") to amplify its Objection lodged with the Honourable Court on 31 May 1996 ("the Objection").

2. **AD PARAGRAPH 4.1 OF THE OBJECTION**

The word "excise", is not defined in the Constitution. It is respectfully submitted that regard should be had to the following definitions:

According to the Concise Oxford Dictionary "excise" means:

“duty or tax levied on goods and commodities produced or sold within the country, and on various licences etc...”

According to Webster's Third New International Dictionary "excise" means:

“b: an internal tax, duty or impost levied upon the manufacture, sale, or consumption of a commodity within a country and usu. forming indirect tax that falls on the ultimate consumer

c: any of various duties or fees levied on producers of excisable commodities

d: any of various taxes upon privileges (as of engaging in a particular trade or sport, transferring property, or engaging in business in a corporate capacity) that are often assessed in the form of a licence or other fee...”

According to HAT - Verklarende Handwoordeboek van die Afrikaanse Taal “aksyns” means:

“belasting op ware wat in die binneland verbruik of geproduseer word.”

It is respectfully submitted that, having regard to the ordinary meaning of the word excise, section 229 of the Constitution would empower a municipality to impose a tax on virtually any kind of goods or commodities produced within the Republic of South Africa.

3. AD PARAGRAPH 4.2.1.3 OF THE OBJECTION

The Customs Union Agreement was published in Government Notice No R3914 of 12 December 1969 (Government Gazette No 2584 of 12 December 1969) and amended subsequently.

I. VAN WYK
for the AHI ('n Vereniging ingelyf kragtens artikel 21)
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