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GOVERNMENT NOTICES
GOEWERMENTSKENNISGEWINGS

No. R. 295

31 March 2006

SOUTH AFRICAN REVENUE SERVICE
SUID-AFRIKAANSE INKOMSTEDIENS

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/1/1307)

Under section 48 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 1 to the said Act is hereby amended, with effect from 1 April 2006, to the extent set out in the Schedule hereto.

J MOLEKETI
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution for ADDITIONAL NOTES 1(b) and (c) to CHAPTER 27 of the following:

- (b) "Petrol", being products intended for use, advertised for use, put up for use or otherwise marketed or disposed of for use as fuel in spark ignition reciprocating or rotary internal combustion piston engines
Distillation: 10 Per cent evaporated below or at 65°C
50 Per cent evaporated at or above 77°C
50 Per cent evaporated below or at 115°C
90 Per cent evaporated below or at 185°C
Density at 20°C: Between 0,705 and 0,785 kg/li
Anti-knock additives: Less than 0,013 mg/li of organic compounds of lead.
- (c) Deleted

By the insertion of the following Additional Notes to Chapter 38:**ADDITIONAL NOTES:**

- 1(a) For the purposes of tariff subheading 3824.90.03, biodiesel is fuel that comprises of mono-alkyd methyl esters of long chain fatty acids derived from vegetable or animal fats and oils; which is -
- (i) intended for use, advertised for use, put up for use or otherwise marketed or disposed of for use as a liquid fuel substitute for petroleum-based distillate fuels; or
 - (ii) used for blending with petroleum-based fuels.
- (b) Biodiesel that does not conform to note 1(a), is to be classified in tariff subheading 3824.90.05.
- (c) The biodiesel classifiable in subheading 3824.90.03 does not include biodiesel blended with petroleum-based fuels classifiable in Chapter 27 or elsewhere in this Schedule.

By the deletion of the following subheadings:

Heading	Sub Heading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
27.10	2710.11.03	8	--- Petrol, unleaded, as defined in Additional Note 1 (b)	kg	0,091c/li	0,091c/li	free
27.10	2710.11.05	4	--- Petrol, leaded, as defined in Additional Note 1 (c)	kg	0,091c/li	0,091c/li	free

By the insertion of the following subheadings:

Heading	Sub Heading	C D	Article Description	Statistical Unit	Rate of Duty		
					General	EU	SADC
27.10	2710.11.02	1	--- Petrol, as defined in Additional Note 1(b)	kg	0,091c/li	0,091c/li	free
38.24	3824.90.03	5	-- Biodiesel as defined in Additional Note 1(a) to Chapter 38	li	0,183c/li	0,183c/li	free
38.24	3824.90.05	1	-- Other biodiesel	li	0,183c/li	0,183c/li	free

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NR. 1 (NO. 1/1/1307)**

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 1 van Bylae No. 1 by bogenoemde Wet hiermee gewysig, met ingang van 1 April 2006, in die mate in die Bylae hierby aangetoon.

**J MOLEKETI
ADJUNKMINISTER VAN FINANSIES**

BYLAE

Deur die vervanging van Addisionele Opmerkings 1(b) en (c) tot HOOFSTUK 27 deur die volgende:

ADDISIONELE OPMERKINGS:

- (b) "Petrol, synde produkte geadverteer vir gebruik, aangebied vir gebruik of andersins bemark of verhandel of vir gebruik as brandstof in vonkontsteking-, suier- of binnebrandontstekingdraaisuiereenjins
Distillasie: 10 Persent verdamping onder of by 65°C
50 Persent verdamping by of bo 77°C
50 Persent verdamping onder of by 115°C
90 Persent verdamping onder of by 185°C
Digtheid by 20°C: Tussen 0,705 en 0,785 kg/li
Klopweerbymiddels: Minstens as 0,013 mg/li van organiese verbindings van lood
- (c) Geskrap

Deur die volgende Addisionele Opmerkings by Hoofstuk 38 in te voeg:

ADDISIONELE OPMERKINGS:

1. (a) Vir die doeleindes van tarief subpos 3824.90.03, is bio-diesel brandstof wat bestaan uit momo-alkied metiel esters wat van langkettingvetsure verkry is van groente en diere vette en olies, wat -
 - (i) bedoel is vir gebruik, geadverteer vir gebruik, daargestel vir gebruik of andersins bemark of van die hand gesit vir gebruik as 'n vloeibare brandstof plaasvervanger vir petroleum gebaseerde distillaatbrandstof; of
 - (ii) gebruik word vir vermenging met petroleum gebaseerde brandstowwe.
- (b) Bio-diesel wat nie ooreenstem met opmerking 1(a) nie, is indeelbaar by tarief subpos 3824.90.05.
- (c) Die bio-diesel indeelbaar by subpos 3824.90.03 sluit nie bio-diesel vermeng met petroleum gebaseerde brandstowwe indeelbaar by Hoofstuk 27 of elders in hierdie Bylae in nie.

Deur die volgende subposte te skrap:

Pos	Subpos	T S	Artikel Beskrywing	Statistiese Eenheid	Skaal van Reg		
					Algemeen	EU	SAOG
27.10	2710.11.03	8	--- Petrol, ongelood, soos omskryf in Addisionele Opmerking 1 (b)	kg	0,091c/li	0,091c/li	vry
27.10	2710.11.05	4	--- Petrol, gelood, soos omskryf in Addisionele Opmerking 1 (c)	kg	0,091c/li	0,091c/li	vry

Deur die invoeging van die volgende subposte:

Pos	Subpos	T S	Artikel Beskrywing	Statistiese Eenheid	Skaal van Reg		
					Algemeen	EU	SAOG
27.10	2710.11.02	1	--- Petrol, soos omskryf in Addisionele Opmerking 1(b)	kg	0,091c/li	0,091c/li	vry
38.24	3824.90.03	5	-- Bio-diesel soos omskryf in Addisionele Opmerking 1(a) by Hoofstuk 38	li	0,183c/li	0,183c/li	vry
38.24	3824.90.05	1	-- Ander bio-diesel	li	0,183c/li	0,183c/li	vry

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE No.1 PART 2A (1/2/146)

Under section 48 of the Customs and Excise Act, 1964, of Part 2A of Schedule No. 1 to the said Act is hereby amended, with effect from 1 April 2006, to the extent set out in the Schedule hereto.

J MOLEKETI
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the deletion of the following items:

Tariff Item	Tariff Heading	Description	Rate of Duty	
			Excise	Customs
105.10.05	27.10	Petrol, unleaded, as defined in Additional Note 1(b) to Chapter 27	3,909c/li	3,909c/li
105.10.07	27.10	Petrol, leaded, as defined in Additional Note 1(c) to Chapter 27	3,909c/li	3,909c/li

By the insertion of the following items:

Tariff Item	Tariff Heading	Description	Rate of Duty	
			Excise	Customs
105.10.03	27.10	Petrol, as defined in Additional Note 1(b) to Chapter 27	3,909c/li	3,909c/li
106.20.40	38.24	Biodiesel as defined in Additional Note 1(a) to Chapter 38	3,817c/li	3,817c/li
106.20.50	38.24	Other biodiesel	3,817c/li	3,817c/li

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE No. 1 DEEL 2A (No.1/2/146)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 2A van Bylae No. 1 by bogenoemde Wet hiermee gewysig, met ingang van 1 April 2006, in die mate in die Bylae hierby aangetoon.

J MOLEKETI
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur die skraping van die volgende items:

Tariefitem	Tariefpos	Beskrywing	Skaal van Reg	
			Aksyns	Doeane
105.10.05	27.10	Petrol, ongelood, soos omskryf in Addisionele Opmerking 1 (b) by Hoofstuk 27	3,909c/li	3,909c/li
105.10.07	27.10	Petrol, gelood, soos omskryf in Addisionele Opmerking 1 (c) by Hoofstuk 27	3,909c/li	3,909c/li

Deur die invoeging van die volgende items:

Tariefitem	Tariefpos	Beskrywing	Skaal van Reg	
			Aksyns	Doeane
105.10.03	27.10	Petrol, soos omskryf in Addisionele Opmerking 1(b) by Hoofstuk 27	3,909c/li	3,909c/li
106.20.40	38.24	Bio-diesel soos omskryf in Addisionele Opmerking 1(a) by Hoofstuk 38	3,817c/li	3,817c/li
106.20.50	38.24	Ander bio-diesel	3,817c/li	3,817c/li

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE No.1 PART 5 (1/5/37)**

Under section 48 of the Customs and Excise Act, 1964, of Part 5 of Schedule No. 1 to the said Act is hereby amended, with effect from 1 April 2006, to the extent set out in the Schedule hereto.

**J MOLEKETI
DEPUTY MINISTER OF FINANCE**

SCHEDULE

By the substitution for Part 5 of Schedule No. 1 of the following:

**PART 5A
FUEL LEVY**

NOTES:

1. Any rate of fuel levy specified in Part 5A in respect of any goods shall apply to any such goods which are manufactured in the Republic or imported into the Republic.
2. Any fuel levy payable in terms of Part 5A in respect of any goods specified therein shall be additional to any customs or excise duty payable in terms of Part 1 or 2 in respect of goods of the same class or kind.
3. Imported goods shall not be declared on separate bills of entry for the purpose of Parts 1, 2, 3, 4 and 5 of this Schedule.
4. Wherever the tariff heading or subheading under which any goods are classified in Part 1 of this Schedule is expressly quoted in any fuel levy item of Part 5A in which such goods are specified, the goods so specified in such fuel levy item shall be deemed not to include goods which are not classified under the said tariff heading or subheading.
5. Appropriation for own use for any purpose by the manufacturer or owner of any goods specified in Part 5A shall render such goods liable to entry for home consumption and payment of any fuel levy due.

Fuel Levy Item	Tariff Heading	Description	Rate of Fuel Levy
195.00		FUELS	
195.10	27.10	Petroleum oils and oils obtained from bituminous minerals (excluding crude); preparations not elsewhere specified or included, containing by mass 70 per cent or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils:	
.03		Petrol, as defined in Additional Note 1(b) to Chapter 27	116c/li
.09		Aviation kerosene, as defined in Additional Note 1(d) to Chapter 27	free
.13		Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, marked	free
.15		Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked	100c/li
.17		Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	100c/li
.19		Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, marked	free
.21		Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked	100c/li
195.20	38.24	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included:	
.01		Biodiesel as defined in Additional Note 1(a) to Chapter 38	60c/li
.03		Other biodiesel	100c/li

PART 5B

ROAD ACCIDENT FUND LEVY

NOTES:

- Any rate of Road Accident Fuel levy specified in Part 5B in respect of any goods shall apply to any such goods which are manufactured in the Republic or imported into the Republic.
- Any Road Accident Fuel levy payable in terms of Part 5B in respect of any goods specified therein shall be additional to any customs or excise duty payable in terms of Part 1 or 2 in respect of goods of the same class or kind.
- Imported goods shall not be declared on separate bills of entry for the purpose of Parts 1, 2, 3, 4 and 5 of this Schedule.
- Wherever the tariff heading or subheading under which any goods are classified in Part 1 of this Schedule is expressly quoted in any Road Accident Fuel levy item of Part 5B in which such goods are specified, the goods so specified in such Road Accident Fuel levy item shall be deemed not to include goods which are not classified under the said tariff heading or subheading.
- Appropriation for own use for any purpose by the manufacturer or owner of any goods specified in Part 5B shall render such goods liable to entry for home consumption and payment of any Road Accident Fuel levy due.

Road Accident Fund Levy Item	Tariff Heading	Description	Rate of Road Accident Fund Levy
197.00		FUELS	
197.10	27.10	Petroleum oils and oils obtained from bituminous minerals (excluding crude); preparations not elsewhere specified or included, containing by mass 70 per cent or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils:	
.03		Petrol, as defined in Additional Note 1(b) to Chapter 27	31,5 c/li
.09		Aviation kerosene, as defined in Additional Note 1(d) to Chapter 27	free
.13		Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, marked	free
.15		Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked	31,5 c/li
.17		Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	31,5c/li
.19		Specific aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, marked	free
.21		Specific aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked	31,5c/li
197.20	38.24	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included:	
.01		Biodiesel as defined in Additional Note 1(a) to Chapter 38	31,5c/li
.03		Other biodiesel	31,5c/li

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE No. 1 DEEL 5 (No.1/5/37)**

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 5 van Bylae No. 1 by bogenoemde Wet hiermee gewysig, met ingang vanaf 1 April 2006, in die mate in die Bylae hierby aangetoon.

**J MOLEKETI
ADJUNKMINISTER VAN FINANSIES**

BYLAE

Deur Deel 5 van Bylae No. 1 deur die volgende te vervang:

DEEL 5A

BRANDSTOFHEFFING

OPMERKINGS:

1. 'n Skaal van brandstofheffing in Deel 5A ten opsigte van enige goedere vermeld, is op enige sodanige goedere in die Republiek vervaardig of in die Republiek ingevoer word, van toepassing.
2. Enige brandstofheffing kragtens Deel 5A betaalbaar ten opsigte van enige goedere daarin vermeld, is bykomend by enige kragtens Deel 1 of 2 betaalbare doeane-en-aksynsreg ten opsigte van goedere van dieselfde klas of soort.
3. Ingevoerde goedere word nie vir die doeleindes van Dele 1, 2, 3, 4 en 5 van hierdie Bylae op afsonderlike klaringsbriewe verklaar nie.
4. Waar die tariefpos of subpos waaronder enige goedere in Deel 1 van hierdie Bylae ingedeel word, uitdruklik aangehaal word in enige brandstofheffingitem van Deel 5A waarin sodanige goedere vermeld word, word die goedere wat aldus in sodanige brandstofheffingitem vermeld word, geag nie goedere in te sluit wat nie onder bedoelde tariefpos of subpos ingedeel word nie.
5. Aanwending deur die vervaardiger of eienaar van enige in Deel 5A vermelde goedere vir eie gebruik vir enige doel maak sodanige goedere onderhewig aan klaring vir binnelandse verbruik en betaling van enige verskuldigde brandstofheffing.

Brandstof-heffingitem	Tariefpos	Beskrywing	Skaal van Brandstofheffing
195.00		MINERAALPRODUKTE	
195.10	27.10	Petroleumolies en olies verkry van bitumineuse minerale (uitgesonderd ru-olie); preparate nie elders vermeld of ingesluit nie, wat volgens massa, minstens 70 persent petroleumolies bevat, of van olies verkry van bitumineuse minerale, die olies synde die basiese bestanddele van die preparate; afvalolies	
.03		Petrol, soos in Addisionele Opmerking 1(b) by Hoofstuk 27 omskryf	116c/li
.09		Vliegtuigkerosene, soos in Addisionele Opmerking 1(d) by Hoofstuk 27 omskryf	vry
.13		Verhittingskerosene, soos in Addisionele Opmerking 1(f) by Hoofstuk 27 omskryf, gemerk	vry
.15		Verhittingskerosene, soos in Addisionele Opmerking 1(f) by Hoofstuk 27 omskryf, ongemerk	100c/li
.17		Distillaatbrandstof, soos in Addisionele Opmerking 1(g) by Hoofstuk 27 omskryf	100c/li
.19		Gespesifiseerde alifatiese koolwaterstofoplosmiddels, soos omskryf in Addisionele Opmerking 1(ij) by Hoofstuk 27, gemerk	vry
.21		Gespesifiseerde alifatiese koolwaterstofoplosmiddels, soos omskryf in Addisionele Opmerking 1(ij) by Hoofstuk 27, ongemerk	100c/li
195.20	38.24	Bereide bindmiddels vir gietvorm of kerns; chemiese produkte en preparate van die chemiese of verwante nywerhede (met inbegrip van dié van mengsels van natuurlike produkte), nie elders vermeld of ingesluit nie:	
.01		Bio-diesel, soos in Addisionele Opmerking 1(a) by Hoofstuk 38 omskryf	60c/li
.03		Ander bio-diesel	100c/li

DEEL 5B

PADONGELUKFONDSHEFFING

OPMERKINGS:

1. 'n Skaal van Padongelukfondsheffing in Deel 5B ten opsigte van enige goedere vermeld, is op enige sodanige goedere in die Republiek vervaardig of in die Republiek ingevoer word, van toepassing.
2. Enige Padongelukfondsheffing kragtens Deel 5B betaalbaar ten opsigte van enige goedere daarin vermeld, is bykomend by enige kragtens Deel 1 of 2 betaalbare doeane- en aksynsreg ten opsigte van goedere van dieselfde klas of soort.
3. Ingevoerde goedere word nie vir die doeleindes van Dele 1, 2, 3, 4 en 5 van hierdie Bylae op afsonderlike klaringsbriewe verklaar nie.
4. Waar die tariefpos of subpos waaronder enige goedere in Deel 1 van hierdie Bylae ingedeel word, uitdruklik aangehaal word in enige Padongelukfondsheffing van Deel 5B waarin sodanige goedere vermeld word, word die goedere wat aldus in sodanige Padongelukfondsheffingitem vermeld word, geag nie goedere in te sluit wat nie onder bedoelde tariefpos of subpos ingedeel word nie.
5. Aanwending deur die vervaardiger of eienaar van enige in Deel 5B vermelde goedere vir eie gebruik vir enige doel maak sodanige goedere onderhewig aan klaring vir binnelandse gebruik en betaling van enige verskuldigde Padongelukfondsheffing.

Padongelukfonds= heffingitem	Tariefpos	Beskrywing	Skaal van Padongelukfondsheffing
197.00		MINERAALPRODUKTE	
197.10	27.10	Petroleumolies en olies verkry van bitumineuse minerale (uitgesonderd ru-olie); preparate nie elders vermeld of ingesluit nie, wat volgens massa, minstens 70 persent petroleumolies bevat, of van olies verkry van bitumineuse minerale, die olies synde die basiese bestanddele van die preparate; afvalolies	
	.03	Petrol, soos in Addisionele Opmerking 1(b) by Hoofstuk 27 omskryf	31,5c/li
	.09	Vliegtuigkerosene, soos in Addisionele Opmerking 1(d) by Hoofstuk 27 omskryf	vry
	.13	Verhittingskerosene, soos in Addisionele Opmerking 1(f) by Hoofstuk 27 omskryf, gemerk	vry
	.15	Verhittingskerosene, soos in Addisionele Opmerking 1(f) by Hoofstuk 27 omskryf, ongemerk	31,5c/li
	.17	Distillaatbrandstof, soos in Addisionele Opmerking 1(g) by Hoofstuk 27 omskryf	31,5c/li
	.19	Gespesifiseerde alifatiese koolwaterstofoplosmiddels, soos omskryf in Addisionele Opmerking 1(ij) by Hoofstuk 27, gemerk	vry
	.21	Gespesifiseerde alifatiese koolwaterstofoplosmiddels, soos omskryf in Addisionele Opmerking 1(ij) by Hoofstuk 27, ongemerk	31,5c/li
197.20	38.24	Bereide bindmiddels vir gietvorm of kerns; chemiese produkte en preparate van die chemiese of verwante nywerhede (met inbegrip van dié van mengsels van natuurlike produkte), nie elders vermeld of ingesluit nie:	
	.01	Bio-diesel, soos in Addisionele Opmerking 1(a) by Hoofstuk 38 omskryf	31,5c/li
	.03	Ander bio-diesel	31,5c/li

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE No.1 PART 5 (1/5/38)

Under section 48 of the Customs and Excise Act, 1964, of Part 5B of Schedule No. 1 to the said Act is hereby amended, with effect from 5 April 2006, to the extent set out in the Schedule hereto.

J MOLEKETI
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution of the items mentioned of the following:

Road Accident Fund Levy Item	Tariff Heading	Description	Rate of Road Accident Fund Levy
197.00		Fuels	
197.10	27.10	Petroleum oils and oils obtained from bituminous minerals (excluding crude); preparations not elsewhere specified or included, containing by mass 70 per cent or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils:	
.03		Petrol, as defined in Additional Note 1(b) to Chapter 27	36,5 c/li
.09		Aviation kerosene, as defined in Additional Note 1(d) to Chapter 27	free
.13		Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, marked	free
.15		Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked	36,5 c/li
.17		Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	36,5c/li
.19		Specific aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, marked	free
.21		Specific aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked	36,5c/li
197.20	38.24	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included:	
.01		Biodiesel as defined in Additional Note 1(a) to Chapter 38	36,5c/li
.03		Other biodiesel	36,5c/li

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE No. 1 DEEL 5 (No.1/5/38)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 5B van Bylae No. 1 by bogenoemde Wet hiermee gewysig, met ingang vanaf 5 April 2006, in die mate in die Bylae hierby aangetoon.

J MOLEKETI
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur die vervanging van die items vermeld deur die volgende:

Padongelukfonds= heffingitem	Tariefpos	Beskrywing	Skaal van Padongelukfondsheffing
197.00		MINERAALPRODUKTE	
197.10	27.10	Petroleumolies en olies verkry van bitumineuse minerale (uitgesonderd ru-olie); preparate nie elders vermeld of ingesluit nie, wat volgens massa, minstens 70 persent petroleumolies bevat, of van olies verkry van bitumineuse minerale, die olies synde die basiese bestanddele van die preparate; afvalolies	
.03		Petrol, soos in Addisionele Opmerking 1(b) by Hoofstuk 27 omskryf	36,5c/li
.09		Vliegtuigkerosene, soos in Addisionele Opmerking 1(d) by Hoofstuk 27 omskryf	vry
.13		Verhittingskerosene, soos in Addisionele Opmerking 1(f) by Hoofstuk 27 omskryf, gemerk	vry
.15		Verhittingskerosene, soos in Addisionele Opmerking 1(f) by Hoofstuk 27 omskryf, ongemerk	36,5c/li
.17		Distillaatbrandstof, soos in Addisionele Opmerking 1(g) by Hoofstuk 27 omskryf	36,5c/li
.19		Gespesifiseerde alifatiese koolwaterstofoplosmiddels, soos omskryf in Addisionele Opmerking 1(ij) by Hoofstuk 27, gemerk	vry
.21		Gespesifiseerde alifatiese koolwaterstofoplosmiddels, soos omskryf in Addisionele Opmerking 1(ij) by Hoofstuk 27, ongemerk	36,5c/li
197.20	38.24	Bereide bindmiddels vir gietvorm of kerns; chemiese produkte en preparate van die chemiese of verwante nywerhede (met inbegrip van dié van mengsels van natuurlike produkte), nie elders vermeld of ingesluit nie:	
.01		Bio-diesel, soos in Addisionele Opmerking 1(a) by Hoofstuk 38 omskryf	36,5c/li
.03		Ander bio-diesel	36,5c/li

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 4 (NO. 4/295)**

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 4 to the said Act is hereby amended, with effect from 1 April 2006, to the extent set out in the Schedule hereto.

**J MOLEKETI
DEPUTY MINISTER OF FINANCE**

SCHEDULE

By the substitution for Note (ii)(a) to rebate item 460.23/00.00/01.00 of the following:

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
460.23	00.00	01.00		(ii)(a) distillate fuels, residual fuel oil and biodiesel:	

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NR. 4 (NO. 4/295)**

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Bylae No. 4 by bogenoemde Wet hiermee gewysig, met ingang vanaf 1 April 2006, in die mate in die Bylae hierby aangetoon.

**J MOLEKETI
ADJUNKMINISTER VAN FINANSIES**

BYLAE

Deur Opmerking (ii)(a) by kortingitem 460.23/00.00/01.00 deur die volgende te vervang:

Kortingitem	Tariefpos	Kortingkode	T S	Beskrywing	Mate van Korting
460.23	00.00	01.00		(ii)(a) distillaatbrandstowwe, residubrandolie en bio-diesel:	

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 5 (NO. 5/77)**

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 5 to the said Act is hereby amended, with effect from 1 April 2006, to the extent set out in the Schedule hereto.

**J MOLEKETI
DEPUTY MINISTER OF FINANCE**

SCHEDULE

By the substitution for the heading of rebate item 540.00 of the following:

Drawback Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
540.00				PETROL, DISTILLATE FUELS AND BIODIESEL USED FOR SPECIFIC PURPOSES	

By the insertion of the following tariff heading to drawback item 540.01

Drawback Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
540.01	195.20			Biodiesel used by diplomatic and other foreign representatives mentioned in rebate items 406.02, 406.03, 406.05 or 406.07 of Schedule No. 4, subject to the requirements of these rebate items and the Notes (except Note 1) applicable thereto:	
		01.00	57	Biodiesel for use by the State President	6,7c/li
		02.00	51	Biodiesel used by diplomatic and other foreign representatives	As determined and approved by the Director General: Foreign Affairs

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NR. 5 (NO. 5/77)**

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Bylae No. 5 by bogenoemde Wet hiermee gewysig, met ingang vanaf 1 April 2006, in die mate in die Bylae hierby aangetoon.

**J MOLEKETI
ADJUNKMINISTER VAN FINANSIES**

BYLAE

Deur die opskrif van terugbetalingitem 540.00 deur die volgende te vervang:

Terugbetaling Item	Tariefpos	Kortingkode	T S	Beskrywing	Mate van Korting
540.00				PETROL, DISTILLAATBRANDSTOWWE EN BIO-DIESEL GEBRUIK VIR BEPAALDE DOELEINDES	

Deur die volgende tariefpos by terugbetalingitem 540.01 in te voeg:

Terugbetaling Item	Tariefpos	Kortingkode	T S	Beskrywing	Mate van Korting
540.01	195.20			Bio-diesel gebruik deur diplomatieke en ander buitelandse verteenwoordigers in kortingitem 406.02, 406.03, 406.05 of 406.07 van Bylae No. 4 vermeld, onderworpe aan die vereistes van sodanige kortingitem en die Opmerkings (behalwe Opmerking 1) wat daarop betrekking het:	
		01.00	57	Bio-diesel vir gebruik deur die Staatspresident	6,7c/li
		02.00	51	Bio-diesel gebruik deur diplomatieke en ander buitelandse verteenwoordigers	Soos bepaal en goedgekeur deur die Direkteur-generaal: Buitelandse Sake

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/108)**

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 6 to the said Act is hereby amended, with effect from 5 April 2006, to the extent set out in the Schedule hereto.

**J MOLEKETI
DEPUTY MINISTER OF FINANCE**

SCHEDULE

By the substitution for Note 6(b) in Part 3 of Schedule No. 6 of the following:

(b) Extent of refund for eligible purchases –

ON LAND

- (i) Farming, forestry or mining on land is -
40 cents per liter fuel levy on 80 per cent of eligible purchases,
plus 36,5 cents per liter Road Accident Fund levy on 80 per cent of eligible purchases equals
76,5 cents per liter on 80 per cent of the total eligible purchases

Mode of calculation of refund is as follows:

- (aa) For 1 000 liters eligible purchases –
1 000 X 80 per cent equals 800 liters on which a refund of 76,5 cents per liter may be claimed;
- (bb) For 1 000 liters purchased of which 300 liters represent non-eligible purchases, for example, carriage of goods for reward -
1 000 less 300 equals 700 liters eligible purchases X 80 per cent equals 560 liters on which a refund of 76,5 cents per liter may be claimed;

OFFSHORE

- (ii) Offshore vessels, including -
- (aa) commercial fishing vessels;
- (bb) coasting vessels;
- (cc) offshore mining;
- (dd) vessels owned by the National Sea Rescue Institute;
- (ee) vessels conducting research in support of the marine industry;
- (ff) coastal patrol vessels; or
- (gg) vessels employed to service fibre optic telecommunication cables along the coastline of Southern Africa:
100 cents per liter fuel levy, plus 36,5 cents per liter Road Accident Fund levy equals to 136,5 cents per liter.

HARBOUR VESSELS

(iii) Harbour vessels, including -

(aa) harbour vessels operated by Portnet;

(bb) vessels used by import bunker barge operators, is -
36,5 cents per liter Road Accident Fund levy.

RAIL

(iv) Locomotives used for rail freight other than those used in farming, forestry or mining as provided in these Notes is -
36,5 cents per liter Road Accident Fund levy.

(v) Any claim for a refund of levies provided for in paragraph (b)(i), (ii), (iii) and (iv) to this Note must be reduced by any non-eligible purchases.

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NR. 6 (NO. 6/108)**

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Bylae No. 6 by bogenoemde Wet hiermee gewysig, met ingang vanaf 5 April 2006, in die mate in die Bylae hierby aangetoon.

**J MOLEKETI
ADJUNKMINISTER VAN FINANSIES**

BYLAE

Deur Opmerking 6(b) in Deel 3 by Bylae No. 6 deur die volgende te vervang:

(b) Mate van terugbetaling ten opsigte van geskikte aankope -

OP LAND

- (i) Boerdery, bosbou of mynbou op land is -
40 sent per liter brandstofheffing op 80 persent van geskikte aankope,
plus 36,5 sent per liter Padongelukfondsheffing op 80 persent geskikte aankope
76,5 sent per liter op 80 persent van die totale geskikte aankope

Metode van berekening van terugbetaling is soos volg:

- (aa) 1 000 liter geskikte aankope -
1 000 X 80 persent is gelyk aan 800 liters waarvoor 'n terugbetaling van 76,5 sent per liter geëis mag word;
- (bb) 1 000 liters aangekoop waarvan 300 liters ongeskikte aankope verteenwoordig, byvoorbeeld, vervoer van goedere teen vergoeding -
1 000 min 300 is gelyk aan 700 liters geskikte aankope X 80 persent is gelyk aan 560 liter waarop 'n terugbetaling van 76,5 sent per liter geëis mag word;

AFLANDIG

- (ii) Aflandige vaartuie, insluitende -
- (aa) kommersiële visvangvaartuie;
- (bb) kusvaarders;
- (cc) aflandige mynbou;
- (dd) vaartuie deur die Nasionale Seereddingsinstituut besit;
- (ee) vaartuie wat marine navorsing doen
- (ff) kuspatroleringvaartuie; of
- (gg) vaartuie aangewend vir die diens van veseloptiese-telekommunikasiekabels langs die kuslyn van Suider-Afrika:
100 sent per liter brandstofheffing, plus 36,5 sent per liter Padongelukfondsheffing is gelyk aan 136,5 sent per liter.

HAWEVAARTUIE

(iii) **Hawevaartuie, insluitende –**

(aa) hawevaartuie deur Portnet bedryf;

(bb) vaartuie deur in-hawe bunkervragskuitoperateurs gebruik;
36,5 sent per liter Padongelukfondsheffing.

SPOOR

(iv) Lokomotiewe vir spoorvrag gebruik uitgesonderd daardie gebruik in boerdery, bosbou of mynbou soos in hierdie Opmerkings bepaal is -
36,5 sent per liter Padongelukfondsheffing.

(v) Enige eis vir 'n terugbetaling van heffings voorsien in paragraaf (b)(i), (ii), (iii) en (iv) by hierdie Opmerking moet verminder word met enige ongeskikte aankope.