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GOVERNMENT NOTICES
GOEWERMENTSKENNISGEWINGS

SOUTH AFRICA REVENUE SERVICE
SUID-AFRIKAANSE INKOMSTEDIENS

No. R. 321

20 March 2009

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (No. 1/3/6)

Under section 48 of the Customs and Excise Act, 1964, Part 3A of Schedule No. 1 to the said Act is hereby amended, **with effect from 1 April 2009**, to the extent set out in the Schedule hereto.

N NENE
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution for tariff headings 3923.21.05, 3923.21.15, 3923.29.05 and 3923.29.15 to Environmental Levy item 147.01 of the following:

Environment Levy Item	Tariff Heading	Description	Rate of Environmental Levy
147.01	3923.21.05	Carrier bags, of polymers of ethylene, with a thickness of 24 microns or more, unprinted or printed with a single resin system ink based on a co-solvent polyamide with a mass of dry solid content not exceeding 2,25 per cent of the mass of the unprinted bag or printed with other inks with a mass of dry solid content not exceeding 1,125 per cent of the mass of the unprinted bag	4c/bag
147.01	3923.21.15	Flat bags, of polymers of ethylene, with a thickness of 24 microns or more, unprinted or printed with a single resin system ink based on a co-solvent polyamide with a mass of dry solid content not exceeding 2,25 per cent of the mass of the unprinted bag or printed with other inks with a mass of dry solid content not exceeding 1,125 per cent of the mass of the unprinted bag (excluding immediate packings as defined in Note 6(c), refuse bags and refuse bin liners)	4c/bag
147.01	3923.29.05	Carrier bags, of polymers of propylene, with a thickness of 24 microns or more, unprinted or printed with a single resin system ink based on a co-solvent polyamide with a mass of dry solid content not exceeding 2,25 per cent of the mass of the unprinted bag or printed with other inks with a mass of dry solid content not exceeding 1,125 per cent of the mass of the unprinted bag	4c/bag
147.01	3923.29.15	Flat bags, of polymers of propylene, with a thickness of 24 microns or more, unprinted or printed with a single resin system ink based on a co-solvent polyamide with a mass of dry solid content not exceeding 2,25 per cent of the mass of the unprinted bag or printed with other inks with a mass of dry solid content not exceeding 1,125 per cent of the mass of the unprinted bag (excluding immediate packings as defined in Note 6(c), refuse bags and refuse bin liners)	4c/bag

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (No. 1/3/6)**

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 3A van Bylae No. 1 by bogenoemde Wet hiermee gewysig, met ingang vanaf 1 April 2009, in die mate in die Bylae hierby aangetoon.

**N NENE
ADJUNKMINISTER VAN FINANSIES**

BYLAE

Deur die vervanging van tariefposte 3923.21.05, 3923.21.15, 3923.29.05 en 3923.29.15 by Omgewingsheffingitem 147.01 van die volgende:

Omgewingsheffingitem	Tariefpos	Beskrywing	Skaal van Omgewingsheffing
147.01	3923.21.05	Drasakke, van polimere van etileen, met 'n dikte van 24 mikrons of meer, onbedruk of bedruk met 'n enkel-hars sisteem ink gebaseer op 'n ko-oplosmiddel poliamiede, met 'n massa van droë vastestofinhoud van nie meer as 2,25 persent van die massa van die onbedrukte sak of bedruk met ander ink met 'n massa van droë vastestof van nie meer as 1,125 persent van die massa van die onbedrukte sak	4c/sak
147.01	3923.21.15	Platsakke, van polimere van etileen, met 'n dikte van 24 mikrons of meer, onbedruk met 'n enkel-hars sisteem ink gebaseer op 'n ko-oplosmiddel poliamiede, met 'n droë vastestofinhoud van nie meer as 2,25 persent van die massa van die onbedrukte sak of bedruk met ander ink, met 'n massa van droë vastestof inhoud van nie meer as 1,125 persent van die massa van die onbedrukte sak (uitgesonderd onmiddellike verpakkings soos omskryf in Opmerking 6(c), vullissakke en vullishouvoerings)	4c/sak
147.01	3923.29.05	Drasakke, van polimere van propileen, met 'n dikte van 24 mikrons of meer, onbedruk of bedruk met 'n enkel-hars sisteem ink gebaseer op 'n ko-oplosmiddel poliamiede, met 'n massa van droë vastestofinhoud van nie meer as 2,25 persent van die massa van die onbedrukte sak of bedruk met ander ink met 'n massa van droë vastestofinhoud van nie meer as 1,125 persent van die massa van die onbedrukte sak	4c/sak
147.01	3923.29.15	Platsakke, van polimere van propileen, met 'n dikte van 24 mikrons of meer, onbedruk of bedruk met 'n enkel-hars sisteem ink gebaseer op 'n ko-oplosmiddel poliamiede, met 'n droë vastestofinhoud van nie meer as 2,25 persent van die massa van die onbedrukte sak of bedruk met ander ink, met 'n massa van droë vastestofinhoud van nie meer as 1,125 persent van die massa van die onbedrukte sak (uitgesonderd onmiddellike verpakkings soos omskryf in Opmerking 6(c), vullissakke en vullishouvoerings)	4c/sak

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (No. 1/5/145)**

Under section 48 of the Customs and Excise Act, 1964, Part 5A of Schedule No. 1 to the said Act is hereby amended, **with effect from 1 April 2009**, to the extent set out in the Schedule hereto.

N NENE
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution for Fuel Levy items 195.10.03, 195.10.15, 195.10.17, 195.10.21, 195.20.01 and 195.20.03 of the following:

Fuel Levy Item	Tariff Heading	Description	Rate of Fuel Levy
195.10.03	27.10	Petrol, as defined in Additional Note 1(b) to Chapter 27	150c/li
195.10.15	27.10	Illuminating kerosene, as defined in Additional Note 1 (f) to Chapter 27, unmarked	135c/li
195.10.17	27.10	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	135c/li
195.10.21	27.10	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked	135c/li
195.20.01	38.24	Biodiesel as specified in Additional Note 1(a) to Chapter 38	67,5c/li
195.20.03	38.24	Other biodiesel	135c/li

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (No. 1/5/145)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 5A van Bylae No. 1 by bogenoemde Wet hiermee gewysig, **met ingang vanaf 1 April 2009**, in die mate in die Bylae hierby aangetoon.

N NENE
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur die vervanging van Brandstofheffingitem 195.10.03, 195.10.15, 195.10.17, 195.10.21, 195.20.01 en 195.20.03 van die volgende:

Brandstof= heffingitem	Tariefpos	Beskrywing	Skaal van Brandstofheffing
195.10.03	27.10	Petrol, soos omskryf in Addisionele Opmerking 1(b) by Hoofstuk 27	150c/li
195.10.15	27.10	Verhittingskeroseen, soos omskryf in Addisionele Opmerking 1 (f) by Hoofstuk 27, ongemerk	135c/li
195.10.17	27.10	Distillaatbrandstof, soos omskryf in Addisionele Opmerking 1(g) by Hoofstuk 27	135c/li
195.10.21	27.10	Gespesifiseerde alifatiese koolwaterstofoplosmiddels, soos omskryf in Addisionel Opmerking 1(ij) by Hoofstuk 27, ongemerk	135c/li
195.20.01	38.24	Bio-diesel soos omskryf in Addisionele Opmerking 1(a) by Hoofstuk 38	67,5c/li
195.20.03	38.24	Ander bio-diesel	135c/li

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (No. 1/5/146)**

Under section 48 of the Customs and Excise Act, 1964, Part 5B of Schedule No. 1 to the said Act is hereby amended, with effect from 1 April 2009, to the extent set out in the Schedule hereto.

N NENE
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution for Road Accident Fund Levy items 197.10.03, 197.10.15, 197.10.17, 197.10.21, 197.20.01 and 197.20.03 of the following:

Road Accident Fund Levy Item	Tariff Heading	Description	Rate of Road Accident Levy
197.10.03	27.10	Petrol, as defined in Additional Note 1(b) to Chapter 27	64c/li
197.10.15	27.10	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked	64c/li
197.10.17	27.10	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	64c/li
197.10.21	27.10	Specific aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked	64c/li
197.20.01	38.24	Biodiesel, as defined in Additional Note 1(a) to Chapter 38	64c/li
197.20.03	38.24	Other biodiesel	64c/li

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (No. 1/5/146)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 5B van Bylae No. 1 by bogenoemde Wet hiermee gewysig, met ingang vanaf 1 April 2009, in die mate in die Bylae hierby aangetoon.

N NENE
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur die vervanging van Padongelukfondsheffingitem 197.10.03, 197.10.15, 197.10.17, 197.10.21, 197.20.01 en 197.20.03 van die volgende:

Padongelukfonds= heffingitem	Tariefpos	Beskrywing	Skaal van Padongelukfondsheffing
197.10.03	27.10	Petrol, soos in Addisionele Opmerking 1(b) by Hoofstuk 27 omskryf	64c/li
197.10.15	27.10	Verhittingskerosene, soos in Addisionele Opmerking 1(f) by Hoofstuk 27 omskryf, ongemerk	64c/li
197.10.17	27.10	Distillaatbrandstof, soos in Addisionele Opmerking 1(g) by hoofstuk 27 omskryf	64c/li
197.10.21	27.10	Gespesifiseerde koolwaterstofoplosmiddels, soos omskryf in Addisionele Opmerking 1(ij) by Hoofstuk 27, ongemerk	64c/li
197.20.01	38.24	Bio-diesel, soos in Addisionele Opmerking 1(a) by Hoofstuk 38 omskryf	64c/li
197.20.03	38.24	Ander bio-diesel	64c/li

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 6 (No. 6/14)

Under section 75 of the Customs and Excise Act, 1964, Part 3 of Schedule No. 6 to the said Act is hereby amended, **with effect from 1 April 2009**, to the extent set out in the Schedule hereto.

N NENE
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution for NOTE 6(b) to PART 3 of Schedule No. 6 of the following:

NOTES:

6. (b) The extent of refund for eligible purchases –

ON LAND

(i) Farming, forestry or mining on land is -

54 cents per litre fuel levy on 80 per cent of eligible purchases, plus 64 cents per litre Road Accident Fund levy on 80 per cent of eligible purchases equals 118 cents per litre on 80 per cent of the total eligible purchases

Mode of calculation of refund is as follows:

(aa) For 1 000 litres eligible purchases -

1 000 x 80 per cent equals 800 litres on which a refund of 118 cents per litre may be claimed;

(bb) For 1 000 litres purchased of which 300 litres represent non-eligible purchases, for example, carriage of goods for reward -

1 000 litres less 300 litres equals 700 litres eligible purchases x 80 per cent equals 560 litres on which a refund of 118 cent per litre 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. is -

135 cents per litre fuel levy, plus 64 cents per litre Road Accident Fund levy equals to 199 cents per litre:

HARBOUR VESSELS

- (iii) Harbour vessels, including -
(aa) harbour vessels operated by Portnet;
(bb) vessels used by import bunker barge operators, is -
64 cents per litre 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 -
64 cents per litre Road Accident Fund Levy.

ELECTRICITY GENERATION PLANTS

- (v) Distillate fuel used as fuel by electricity generation plants with a capacity exceeding 200 megawatt per plant and using that fuel solely for the purpose of generating electricity, for the national distribution network is -
135 cents per litre fuel levy, plus 64 cents per litre Road Accident Fund Levy equals to 199 cents per litre;
- (vi) Any claim for a refund of levies provided for in paragraph (b)(i), (ii), (iii), (iv) or (v) to this Note must be reduced by any non-eligible purchases.

DOEANE- EN AKSYNSWET, 1964,
WYSIGING VAN BYLAE NO. 6 (No. 6/14)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 3 van Bylae No. 6 by bogenoemde Wet hiermee gewysig, met ingang vanaf 1 April 2009, in die mate in die Bylae hierby aangetoon.

N NENE
ADJUNKMINISTER VAN FINANSIES

BYLAE

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

OPMERKINGS:

6. (b) Die mate van terugbetaling vir geskikte aankope-

OP LAND

(i) Landbou, bosbou of mynbou op land, is -
54 sent per liter brandstofheffing op 80 persent van geskikte aankope, plus 64 sent per liter Padongelukfondsheffing op 80 persent geskikte aankope is gelyk aan 118 sent per liter op 80 persent van die totale geskikte aankope.

Metode van berekening van terugbetaling is as volg:

(aa) Vir 1 000 liter geskikte aankope -
1 000 x 80 persent is gelyk aan 800 liter waarvoor 'n terugbetaling van 118 sent per liter geëis mag word:

(bb) Vir 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 liters waarop 'n terugbetaling van 118 sent per liter geëis mag word.

AFLANDIG

(ii) Aflandige vaartuie, sluit in -
(aa) kommersiële visvangvaartuie;
(bb) kusvaarders;
(cc) aflandige mynbou;
(dd) vaartuie deur die Nasionale Seeredingsinstituut besit;
(ee) vaartuie wat navorsing ter ondersteuning van die marine-nywerheid onderneem;
(ff) kuspatroleringvaartuie; of
(gg) vaartuie aangewend vir die diens van veseloopiese-telekommunikasiekabels langs die kuslyn van Suider-Afrika, is -
135 sent per liter brandstofheffing, plus 64 sent per liter Padongelukfondsheffing is gelyk aan 199 sent per liter.

HAWEVAARTUIE

- (iii) Hawevaartuie, met inbegrip van -
(aa) hawevaartuie deur Portnet bedryf;
(bb) vaartuie deur in-hawe bunkervragskuiteperateurs gebruik, is -
64 sent per liter Padongelukfondsheffing.

SPOOR

- (iv) Lokomotiewe vir spoorvrag gebruik uitgesonderd die gebruik vir landbou, bosbou of mynbou soos in hierdie Opmerkings bepaal is -
64 sent per liter Padongelukfondsheffing.

ELEKTRISITEITSOPWEKKINGSAANLEGTE

- (v) Distillaatbrandstof vir gebruik as brandstof deur elektrisiteitsopwekkingsaanlegte met 'n kapasiteit van meer as 200 megawatt per aanleg en die gebruik van daardie brandstof uitsluitlik vir die opwekking van krag aan die nasionale verspreidingsnetwerk, is -
135 sent per liter brandstofheffing, plus 64 sent per liter Padongelukfondsheffing is gelyk aan 199 sent per liter.
- (vi) Enige eis om 'n terugbetaling van heffings waarvoor voorsiening gemaak is in paragraaf (b)(i), (ii), (iii), (iv) of (v) by hierdie Opmerking moet met enige ongeskikte aankope verminder word.