

**REPUBLIC OF SOUTH AFRICA
REPUBLIEK VAN SUID-AFRIKA**

Regulation Gazette

No. 9645

Regulasiekoerant

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**Pretoria, 15 December
Desember 2011**

No. 34840

IMPORTANT NOTICE

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IMPORTANT ANNOUNCEMENT

Closing times **PRIOR TO PUBLIC HOLIDAYS** for
**GOVERNMENT NOTICES, GENERAL NOTICES,
 REGULATION NOTICES AND PROCLAMATIONS**

2011

The closing time is 15:00 sharp on the following days:

- ▶ **8 December**, Thursday, for the issue of Thursday **15 December 2011**
- ▶ **14 December**, Wednesday, for the issue of Friday **23 December 2011**
- ▶ **20 December**, Tuesday, for the issue of Friday **30 December 2011**
- ▶ **28 December**, Wednesday, for the issue of Friday **6 January 2012**

Late notices will be published in the subsequent issue, if under special circumstances, a late notice is accepted, a double tariff will be charged

The copy for a SEPARATE Government Gazette must be handed in not later than three calendar weeks before date of publication

BELANGRIKE AANKONDIGING

Sluitingstye **VOOR VAKANSIEDAE** vir
**GOEWERMENTS-, ALGEMENE- & REGULASIE-
 KENNISGEWINGS ASOOK PROKLAMASIES**

2011

Die sluitingstyd is stiptelik 15:00 op die volgende dae:

- ▶ **8 Desember**, Donderdag, vir die uitgawe van Donderdag **15 Desember 2011**
- ▶ **14 Desember**, Woensdag, vir die uitgawe van Vrydag **23 Desember 2011**
- ▶ **20 Desember**, Dinsdag, vir die uitgawe van Vrydag **30 Desember 2011**
- ▶ **28 Desember**, Woensdag, vir die uitgawe van Vrydag **6 Januarie 2012**

Laat kennisgewings sal in die daaropvolgende uitgawe gepubliseer word. Indien 'n laat kennisgewing wel, onder spesiale omstandighede, aanvaar word, sal 'n dubbeltarief gehef word

Wanneer 'n APARTE Staatskoerant verlang word moet die kopie drie kalenderweke voor publikasie ingedien word

**GOVERNMENT NOTICES
GOEWERMENTSKENNISGEWINGS**

**DEPARTMENT OF BASIC EDUCATION
DEPARTEMENT VAN BASIESE ONDERWYS**

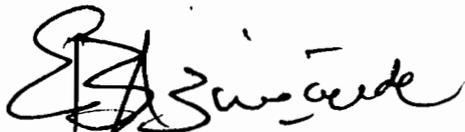
No. R. 1043

15 December 2011

SOUTH AFRICAN SCHOOLS ACT 84 OF 1996

**REGULATIONS RELATING TO THE PROHIBITION OF THE PAYMENT OF
UNAUTHORISED REMUNERATION OR THE GIVING OF FINANCIAL BENEFIT
OR BENEFIT IN KIND TO CERTAIN STATE EMPLOYEES**

I, Bonginkosi Emmanuel Nzimande, acting Minister of Basic Education, after consultation with the Council of Education Ministers and in terms of section 61(i), read with section 38A, of the South African Schools Act, 1996 (Act No. 84 of 1996), hereby make the Regulations set out in the Schedule.



**BONGINKOSI EMMANUEL NZIMANDE, MP
ACTING MINISTER OF BASIC EDUCATION**

DATE: 27/12/11

Schedule

1. Definitions

In these Regulations, any word or expression to which a meaning has been assigned in the Act has that meaning and, unless the context indicates otherwise –

“additional work” means any activity which qualifies for additional remuneration as contemplated in section 38A and which is not remunerated in terms of the employment agreement prescribed by the Employment of Educators Act of 1998 (Act No. 76 of 1998) and the Public Service Act of 1994 (Proclamation 103 of 1994);

“authorised remuneration” means payment for additional work done as calculated in regulation 6;

“benefit in kind” means any benefit offered or afforded the employee which is not a monetary benefit, including, but not limited to –

- (a) exclusive private usage or ownership of a vehicle;
- (b) free accommodation;
- (c) free phone, including cellphone;
- (d) free holiday;
- (e) groceries to the benefit of the employee; and
- (f) garden services;

“employee” means a person who is already in the employ of the State in terms of the Employment of Educators Act, 1998, or the Public Service Act, 1994, and whose services are to be used by the governing body;

“other financial benefit” means any benefit of monetary nature, including, but not limited to –

- (a) exemption from the payment of school fees to the school in respect of the child of an employee, but excluding exemption in terms of the provisions of sections 39 to 41 of the Act;
- (b) credit card linked to an employee for his or her personal use;
- (c) petrol card linked to an employee for his or her personal use not related the school activity; and

“the Act” means the South African Schools Act, 1996 (Act No. 84 of 1996).

2. Scope of application

These Regulations apply to all public schools.

3. Application by governing body

- (1) A governing body must apply to the Head of Department or his or her delegate for authorisation for paying an employee for additional work done on instruction of the governing body for the benefit of the school.
- (2) The application must contain the following details:
 - (a) the nature and extent of the additional work to be done;
 - (b) an identified post in which the employee will be utilised for such additional work;
 - (c) a post description and job content;
 - (d) the number of hours to be worked and the duration of the proposed additional work;
 - (e) an indication of the extent of compliance with subsection 20(4) to (9);
 - (f) a clear indication of how the proposed payment for additional work is provided for in the school budget; and
 - (g) reasons why the employee, and not another person, must be appointed to the post contemplated in (b).
- (3) A governing body must attach to its application a written notice by the employee confirming his or her willingness to serve in the post contemplated in subregulation (2)(b).
- (4) The application must indicate the extent to which –
 - (a) school fees;
 - (b) fundraising money; or
 - (c) donationswill be used to remunerate the employee.
- (5) A list of dates by which the application must be submitted and processed is attached as Appendix 1.
- (6) If the Head of Department approves the application for authorisation for remunerating an employee for additional work, such approval will be regarded as approval for the employee to receive the remuneration from a person other than the State.
- (7) If the Head of Department does not approve the application, the governing body has the right to appeal to the Member of the Executive Council responsible for education in the province against this decision.
- (8) The appeal must be in writing and must contain all the details prescribed in subregulation (2) and any other information relevant to the matter.
- (9) The Member of the Executive Council must consider the appeal within 21 days of receipt of the appeal and must communicate his or her decision to the governing body and Head of Department.

- (10) If the appeal is unsuccessful, the Member of the Executive Council must provide reasons therefor.

4. Duration

The governing body may not employ an employee for more than –

- (1) two hours per ordinary school day; or
- (2) six hours per day on any other day.

5. Recording of work done by employee

- (1) The governing body must keep a record of the actual time additionally worked by the employee for which the employee will receive authorised remuneration from the governing body.
- (2) The record-keeping contemplated in subregulation (1) must be done in a register similar to the one attached as Appendix 2.

6. Remuneration of employee

- (1) The authorised remuneration that the governing body pays the employee for the actual time additionally worked must be calculated by using the following formula: The annual total package that the State pays the employee, divided by 1 800 (as the number of hours a State employee is expected to work in a full-time post), then multiplied by the number of actual additional hours worked.
- (2) An illustration of the formula is attached as Appendix 3.

7. Agreement between employee and governing body

- (1) The governing body of each school must, with each employee affected by these Regulations, enter into a written agreement, which must comply with the provisions of all the applicable Acts and Regulations.
- (2) The agreement must be kept in the file of the employee at his or her school.
- (3) The employee must be given a copy of the signed agreement.
- (4) Disputes relating to the agreement between the employee and the governing body should be referred to the Council for Conciliation, Mediation and Arbitration for resolution.

8. Prohibition of certain categories of remuneration

An application for authorisation for remunerating an employee for additional work may not deal with remuneration related to –

- (a) the payment of gratuities;
- (b) the payment of bonuses;
- (c) payment for hostel supervision;
- (d) the promotion of an employee to a level higher than that at which he or she is employed by the State;

- (e) any benefit in kind, unless a monetary value is attached thereto; or
- (f) any service that has already been paid for by the State.

9. Proof of additional work done by employee

- (1) The register contemplated in regulation 5 must be forwarded to the Head of Department or his or her delegate every quarter.
- (2) The Head of Department or his or her delegate must, on a quarterly basis, verify the additional work done as contemplated in these Regulations.

10. Short title and commencement

These Regulations are called the Regulations Relating to the Prohibition of the Payment of Unauthorised Remuneration or the Giving of Financial Benefit or Benefit in Kind to Certain State Employees and shall come into operation on the date of publication in the *Government Gazette*.

APPENDIX 1

DATES FOR PROCESSING APPLICATION

- 1. With regard to applying for permission to pay additional remuneration, financial benefit or benefit in kind:
 - 1.1 On or before 31 May in the year in which the school budget is finalised in terms of section 38 of the Act, governing bodies must submit their applications to the Head of the provincial education department for approval.
 - 1.2 On or before 31 August in the year referred to in item 1.1, the Head of the provincial education department must communicate to the governing bodies his or her decision regarding the application referred to in item 1.1.
 - 1.3 On or before 30 September in the year referred to in item 1.1, governing bodies may appeal to the Member of the Executive Council against the Head of the provincial education department's failure to provide a response to, or against his or her refusal to grant permission in respect of, the application made in terms of section 38(A) of the Act.

REGISTER FOR ADDITIONAL WORK PERFORMED BY A STATE EMPLOYEE

NAME OF SCHOOL: _____

DISTRICT: _____

EMIS NUMBER: _____

PROVINCE: _____

REGION: _____

<u>NAME OF EMPLOYEE</u>	<u>ID NO.</u>	<u>PERSAL NO.</u>	<u>ADDITIONAL WORK DONE</u>	<u>ACTUAL HOURS WORKED</u>	<u>DATE</u>	<u>NAME OF SUPERVISOR</u>	<u>SIGNATURE OF EMPLOYEE</u>	<u>SIGNATURE OF SUPERVISOR</u>

Month: _____

APPENDIX 3**Illustration of the formula**

(Apart from number 1 800, all amounts and figures are examples are merely examples.)

Annual total package of the State employee to be appointed in the post:	R197 437
Number of working hours per year expected of a State employee:	1 800
Number of actual additional hours worked per month:	40 hours

The formula: $\frac{\text{Total package} \times \text{actual additional hours worked per month}}{\text{Number of working hours per year expected of a State employee}}$

Total package = total package of employee to be appointed in the post.

Application of the formula

$$\frac{R197\,437 \times 40}{1\,800}$$

$$= R4\,387,50$$

**DEPARTMENT OF LABOUR
DEPARTEMENT VAN ARBEID**

No. R. 1034

15 December 2011

LABOUR RELATIONS ACT, 1995**HAIRDRESSING AND COSMETOLOGY SERVICES BARGAINING COUNCIL
(SEMI-NATIONAL)
EXTENSION OF PERIOD OF OPERATION OF MAIN COLLECTIVE
AGREEMENT**

I, IAN ANTHONY MACUN, Director: Collective Bargaining, duly authorised thereto by the Minister of Labour, hereby, in terms of section 32(6)(a)(i) of the Labour Relations Act, 1995, extend the periods fixed in Government Notices Nos. R. 404 of 13 May 2011, R. 430 of 20 May 2011 and R. 613 of 29 July 2011, by a further period ending 29 February 2012.

IA. MACUN
DIRECTOR: COLLECTIVE BARGAINING

No. R. 1034

15 Desember 2011

WET OP ARBEIDSVERHOUDINGE, 1995**HAARKAPPER- EN KOSMETOLOGIE DIENSTE BEDINGINGSRAAD (SEMI-
NASIONAAL)
VERLENGING VAN TYDPERK VAN HOOF KOLLEKTIEWE OOREENKOMS**

Ek, IAN ANTHONY MACUN, Direkteur: Kollektiewe Bedinging, behoorlik daartoe gemagtig deur die Minister van Arbeid, verleng hierby, kragtens artikel 32(6)(a)(i) van die Wet op Arbeidsverhoudinge, 1995, die tydperke vasgestel in Goewermentskennisgewings Nos. R. 404 van 13 Mei 2011, R. 430 van 20 Mei 2011 en R. 613 van 29 Julie 2011, met 'n verdere tydperk wat op 29 Februarie 2012 eindig.

IA MACUN
DIREKTEUR: KOLLEKTIEWE BEDINGING

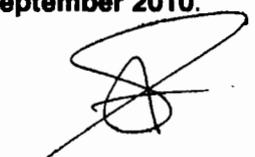
**SOUTH AFRICAN REVENUE SERVICE
SUID-AFRIKAANSE INKOMSTEDIENS**

No. R. 1035

15 December 2011

**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (DAR/94)**

Under sections 54F and 120 of the Customs and Excise Act, 1964, the rules published in Government Notice R.1874 of 8 December 1995 are amended to the extent set out in the Schedule hereto **with retrospective effect from 1 September 2010.**



**GEORGE NGAKANE VIRGIL MAGASHULA
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE**

SCHEDULE

By the substitution in rule 54FB.04(b) for subparagraph (i) of the following subparagraph:

- (i) "a licensee of a customs and excise manufacturing warehouse or by a financial institution which finances the transaction and is duly authorised by the licensee, a refund of environmental levy paid or payable on a vehicle manufactured in the Republic, may be set-off by the licensee against the environmental levy payable on the quarterly environmental levy account on complying with item 681.01 of Schedule No. 6 and the Notes thereto;"

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 6 (No. 6/25)**

In terms of section 75 of the Customs and Excise Act, 1964, Schedule No. 6 to the said Act is hereby amended, with effect from 1 September 2010, to the extent set out in the Schedule hereto.



**N NENE
DEPUTY MINISTER OF FINANCE**

SCHEDULE

By the substitution for the description to item 681.01 before the Notes, in Part 4 of Schedule No. 6 of the following:

Rebate Item	Tariff Item	Code	CD	Description	Extend of Rebate	Extent of Refund
681.01	00.00	01.00	02	Goods liable to the environmental levy specified in any item of Part 3 of Schedule No. 1 which, after entry or deemed entry for home consumption and payment of duty by the licensee of a customs and excise manufacturing warehouse as contemplated in Chapter VA of the Act and its rules, are removed by such licensee, or where the licensee is a motor vehicle manufacturer by a financial institution which finances the transaction and is duly authorized by the licensee, to a consignee in a BLNS country, subject to compliance with the Notes hereto		Full duty

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 6 (No. 6/25)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Bylae No. 6 by bogenoemde Wet hiermee gewysig, met ingang vanaf 1 September 2010, in die mate in die Bylae hierby aangetoon.



N NENE
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur die beskrywing by item 681.01, voor die Opmerkings, in Deel 4 by Bylae No. 6 deur die volgende te vervang:

Kortingitem	Tariefpos	Korting= kode	TS	Beskrywing	Mate van Korting	Mate van Terugbetaling
681.01	00.00	01.00	02	Goedere onderhewig aan die omgewingsheffing gespesifiseer in enige item van Deel 3 van Bylae No. 1 wat, na klaring of bedoelde klaring vir binnelandse verbruik en betaling van reg deur die lisensiehouer van 'n doeane-en-aksynsvervaardigingspakhuis soos bedoel in Hoofstuk VA van die Wet en sy reëls, deur sodanige lisensiehouer, of waar die lisensiehouer 'n motorvoertuigvervaardiger is deur 'n finansiële instelling wat die transaksie finansier en behoorlik daartoe gemagtig is, verwyder word na 'n geadresseerde in 'n BLNS-land, onderhewig aan die nakoming van die Opmerkings hierby		Volle reg

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 3 (NO. 3/679)**

In terms of section 75 of the Customs and Excise Act, 1964, Schedule No. 3 to the said Act is hereby amended, with effect from 1 January 2012, to the extent set out in the Schedule hereto



N NENE
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution of Note 2(iii), 2(iv) and the paragraph above 27(i)(a) to Note 27(i) to rebate item 317.04 in Part 1 of Schedule No. 3 of the following:

Rebate Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
317.04				<p>2. (iii) during the third and ensuing accounting period as defined in Note 3(i)(c) submit customs accounts to the Controller and bring any customs duty and additional value-added tax (VAT), to account within thirty days from the closing date of the accounting period concerned but not later than the penultimate official working day of the month following the period of three months during which the date of closing of duty accounts occurs;</p> <p>2. (iv) in respect of original equipment components classifiable within Chapter 98– (a) enter, from 1 March 2012, all such components on form SAD 500(IR), except if entered on importation for storage in a licensed customs and excise storage warehouse; (b) enter, before 15 March 2012, for home consumption on form SAD 500(XIR), all of such components imported and entered for warehousing in a registered special manufacturing warehouse before 1 March 2012; (c) stored in a licensed customs and excise storage warehouse, enter such components for home consumption before removal from that warehouse on form SAD 500(XIR); (d) when the components are entered on form SAD 500(IR) or SAD 500 (XIR) as contemplated in paragraphs (a), (b) and (c), pay VAT on the value for customs duty purposes as if a “full duty” extent of rebate applies;</p> <p>27 (i) the value for customs duty purposes of original equipment components imported shall be included in the quarter during which such components were entered for home consumption on a form SAD 500(IR) and SAD 500(XIR) by a motor vehicle manufacture. For the purposes of Note 29 the value for customs duty purposes shall be determined as follows:</p>	

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 3 (NO. 3/679)**

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Bylae No. 3 by bogenoemde Wet hiermee gewysig, met ingang vanaf 1 Januarie 2012, in die mate in die Bylae hierby aangetoon.



**N NENE
ADJUNKMINISTER VAN FINANSIES**

BYLAE

Deur Opmerking 2(iii), 2(iv) en die paragraaf bokant 27(i)(a) by Opmerking 27(i) by kortingitem 317.04 in Deel 1 van Bylae No. 3 deur die volgende te vervang:

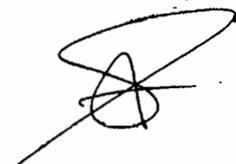
Korting Item	Tariefpos	Korting Kode	T S	Beskrywing	Mate van Korting
317.04				<p>2 (iii) gedurende die derde en daaropvolgende verrekeningstydperke soos omskryf in Opmerking 3(i)(c), doeane rekeninge aan die Kontroleur voorlê en enige doeane- en aksyns opslagpakhuis op toegevoegde waarde (BTW) betaalbaar sal in rekening gebring word op 'n klaringsbrief vir binnelandse verbruik binne dertig dae na die sluitingsdatum van sodanige verrekeningsperiode maar nie later as die voorlaaste amptelike werksdag van die maand wat volg op die tydperk van drie maande waarin die datum vir sluiting van belastingrekeninge voorkom.</p> <p>2. (iv) ten opsigte van oorspronklike komponente indeelbaar binne Hoofstuk 98—</p> <p>(a) geklaar, vanaf 1 Maart 2012, alle sodanige komponente op vorm SAD 500 (IR), behalwe as dit by invoer vir opslag in 'n gelisensieerde doeane- en aksyns opslagpakhuis geklaar word;</p> <p>(b) geklaar, voor 15 Maart 2012, vir binnelandse verbruik op vorm SAD 500 (XIR), alle sodanige komponente ingevoer en geklaar vir opslag in 'n geregistreerde spesiale vervaardigingspakhuis voor 1 Maart 2012;</p> <p>(c) in 'n gelisensieerde doeane- en aksyns opslagpakhuis opberg, sodanige komponente klaar vir binnelandse verbruik op vorm SAD 500(XIR) voor verwydering vanaf daardie pakhuis;</p> <p>(d) wanneer die komponente geklaar word op vorm SAD 500(IR) of SAD 500 (XIR) soos in paragrawe (a), (b) en (c), beoog, BTW betaal op die waarde vir doeane- en aksynsdoeleindes asof 'n "volle reg" mate van korting van toepassing is;</p> <p>27 (i) sal die waarde vir doeane- en aksynsdoeleindes van oorspronklike toerusting komponente ingevoer ingesluit word in die kwartaal waartydens sodanige goedere vir binnelandse verbruik op 'n vorm SAD 500 (IR) of SAD 500 (XIR) geklaar is deur 'n motorvoertuigvervaardiger. Vir die doeleindes van Opmerking 29 sal die waarde vir doeane- en aksynsdoeleindes soos volg bereken word:</p>	

No. R. 1038

15 December 2011

CORRECTION NOTICE
CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (DAR/95)

Government Notice No. R.987 of 29 October 2010 is hereby amended by the substitution of the particulars as set out in the Schedule hereto.



GEORGE NGAKANE VIRGIL MAGASHULA
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

(a) By the substitution for paragraph (a) of the following paragraph:

“(a) By the insertion after rule 00.05 of the following heading and rule:

Rules for amendment of rules referring to purpose codes or stating the codes

00.06 Where any rule refers to "purpose code" followed by the code or states a purpose code in brackets after a form number or in any other way refers to a purpose code formerly published in the Schedule to the rules, such a rule, except if it states a purpose code listed in item 202.02B, must be regarded from 1 November 2010 as referring to the codes published on the SARS website."

(b) By the substitution for paragraph (f) of the following paragraph:

“(f) By the substitution in rule 19A4.06 for paragraph (b)(iii) of the following paragraph:

(b)(iii) Where fuel levy goods are so removed by ship, entry must be made within 72 hours after such removal by the licensee removing the goods on form SAD 500 (ZMS) and on delivery thereof by the licensee receiving the goods on form SAD 500 (ZMR)."

(c) By the substitution for paragraph *(h)* of the following paragraph:

"(h) By the insertion after rule 39.14 of the following rule:

39.15 For the purposes of section 39(1)(a), a code for each purpose to be specified on a bill of entry and other additional codes required to be so specified, are included in a table published on the SARS website as contemplated in rule 00.06."

(d) By the substitution for paragraph *(m)* of the following paragraph:

"(m) By the deletion of item 202.02A in the Schedule to the rules."

(e) By the renumbering of paragraph *(o)* as paragraph *(p)* and the insertion of the following paragraph *(o)*:

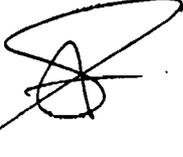
"(o) By the deletion of item 202.03 in the Schedule to the rules."

No. R. 1039

15 December 2011

CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF RULES (DAR/93)

Under sections 54F and 120 of the Customs and Excise Act, 1964, the rules published in Government Notice R.1874 of 8 December 1995 are amended with retrospective effect from 1 July 2009 to the extent set out in the Schedule hereto.



GEORGE NGAKANE VIRGIL MAGASHULA
COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

SCHEDULE

(a) By the substitution in rule 54FA.03 for the heading of the following heading:

“Application for a licence and furnishing of security”

(b) By the substitution in rule 54FA.04 for paragraph (a) of the following paragraph:

“(a) Every person who generates electricity and is not required to license his or her generation plant as contemplated in rule 54FA.03 must register on form DA 185 and the appropriate annexure thereto if electricity is generated from—

(i) non-renewable sources in an electricity plant with an installed capacity exceeding 3MW, but not exceeding 5MW; or

(ii) (aa) co-generation as specified in Note 2(c) to Item 148.01.01 of Section B of Part 3 of Schedule No. 1; or

(bb) sources as specified in Note 2(d) to the said Item 148.01.01, in an electricity generation plant with an installed capacity exceeding 3MW.”

- (c) By the substitution in rule 54FA.08(b) for subparagraph (ii) of the following subparagraphs:

- “(ii) a record wherein the registrant must record daily the quantities of electricity generated from—
- (aa) renewable sources; or
 - (bb) co-generation or sources respectively contemplated in rule 54FA.04(a)(ii)(aa) and (bb);
- (iii) a record from which can be readily ascertained that the electricity generated over a calendar year by a registrant contemplated in rule 54FA.04(a)(ii), is generated in accordance with provisions of Note 2(c) or (d), as may be applicable, to item 148.01.01 of Section B of Part 3 of Schedule No. 1.”

- (d) By insertion after rule 54FA.09 of the following heading and rule:

“Implementation of the amendments to Note 2(c) and (d) and other Notes of Section B of Part 3 of Schedule No. 1

54FA.10 (a) For the purposes of implementing Note 2(c) or (d) of Section B of Part 3 of Schedule No. 1 with effect from 1 July 2009, a person who generates electricity from sources contemplated in Note 2(d) or Note 5 of Section B of Part 3 of Schedule No. 1 in an electricity generating plant with an installed capacity exceeding 3MW, must submit a report, prepared, signed and certified by an engineer accredited with the Engineering Council of South Africa, of the electricity so generated for every calendar year as contemplated in Note 6 of Section B of Part 3 of Schedule No. 1.

- (b) If a person is not required to license his or her electricity plant as contemplated in paragraph (c), the report referred to in paragraph (a) for the calendar years—
- (i) 1 July 2009 to 30 June 2010 and 1 July 2010 to 30 June 2011 must be submitted to reach the Commissioner on or before 29 February 2012; and

- (ii) commencing 1 July 2011, must be submitted to reach the Commissioner within 30 days after the end of each calendar year.

- (c) Where according to the report referred to in paragraph (a) the electricity generated does not comply with Note 2(c) or (d) of Section B of Part 3 of Schedule No. 1, as may be applicable, for any calendar year and such electricity is generated in an electricity generation plant with an installed capacity exceeding 5MW, the electricity producer must—
 - (i) (aa) in the case of any of the two calendar years 1 July 2009 to 30 June 2010 and 1 July 2010 to 30 June 2011, apply before 29 February 2012; and
 - (bb) in respect of any following calendar year, apply within 10 days after the end of that calendar year,
 - for a licence for his or her electricity generation plant as contemplated in rule 54FA.03;

 - (ii) subject to paragraph (d), submit an account on form DA 176, the report referred to in paragraph (a) and payment of the environmental levy due to reach the Commissioner within 30 days after the end of that calendar year.

- (d)
 - (i) In respect of the calendar years 1 July 2009 to 30 June 2010 and 1 July 2010 to 30 June 2011, completed forms DA 176, the report and payment must be submitted to reach the Commissioner on or before 23 March 2012.
 - (ii) Except as otherwise specified in this rule, the provisions of rule 54FA.06(a), (b), (c) and (e), with the necessary changes, apply to the submission of form DA 176 and payment contemplated in paragraph (c)(ii) and subparagraph (i).
 - (iii) On licensing the electricity generation plant as contemplated in paragraph (c) any registration issued to the licensee in terms of rule 54FA.04(a) will be cancelled.

- (e) A licensee contemplated in paragraph (c) who—
- (i) generates electricity complying with Note 2(c) or (d), as may be applicable, during the following calendar year must submit the report referred to in paragraph (a) together with a nil return on form DA 176 to reach the Commissioner within 30 days after the end of that calendar year;
 - (ii) for two consecutive calendar years generates electricity complying with the said Note 2(c) and (d), as may be applicable, may thereafter on good cause shown apply to the Commissioner for cancellation of the licence and for registration in terms of paragraph 54FA.04(a).

(f) Any engineer who compiles a report as contemplated in rule 54FA.10(a), which—

- (i) contains a false statement or misleading information which he or she did not believe to be true or could not reasonably have believed to be true; or
- (ii) omits to state information which was omitted with the intention to mislead,

is guilty of an offence.

(e) By the renumbering in Item 200.03 of the Schedule to the rules of paragraph (k) listing places for the administration of the environmental levy on electricity as contemplated in the rules numbered 54FA, as paragraph (l).

(f) By the substitution in Item 202.00 of the Schedule to the rules for forms DA 185, DA 185.4A12 and DA 185.4B2 of the following forms—

“DA 185 - APPLICATION FORM: REGISTRATION/LICENSING OF CUSTOMS AND EXCISE CLIENTS

DA 185.4A12 - REGISTRATION CLIENT TYPE 4A12 - ELECTRICITY PRODUCER (Chapter VA and section 59A and the rules thereto)

DA 185.4B2 - LICENSING CLIENT TYPE 4B2 - MANUFACTURING WAREHOUSE”



DA 185

APPLICATION FORM: REGISTRATION / LICENSING OF CUSTOMS AND EXCISE CLIENTS

For official use

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1. NOTES FOR THE COMPLETION OF FORM

- Please indicate with an "X" in the applicable box.
- If the space provided on form DA185 and applicable annexure(s) is insufficient, the information must be furnished on a separate page, which must be attached to the form DA185 and the annexures.
- Where the asterisk (*) appears, delete which ever is not applicable.
- Please reflect the relevant customs and excise client number, customs and excise warehouse number or rebate user number when applying for the amendment of existing information or for a total cancellation per client type.
- Please take note that a separate application form must be completed for each client type.
- Please complete annexure DA185.C where security must be furnished.

2. EXISTING REGISTRANT/LICENSEE PARTICULARS

If currently registered/licensed with SARS, please state allocated customs client number

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3. PURPOSE OF APPLICATION

New Registration/Licensee or renewal: Amendment of existing information: Cancellation:

4. CLIENT TYPES

4.A REGISTRATION (section 59A and the rules thereto)		4.B LICENSING (sections 60 and 61 and the rules thereto)		
4A1	Importer - Annexure DA 185.4A1	<input type="checkbox"/>	4B1 Special Manufacturing Warehouse – Annexure DA 185.4B1 (Section 21 and the rules thereto)	<input type="checkbox"/>
4A2	Exporter: (Annexure DA 185.4A2)		4B2 Manufacturing Warehouse - Annexure DA 185.4B2 (Sections 19A, 27 and 54E and Chapter VA and the rules thereto)	<input type="checkbox"/>
	• Exporter for SADC, TDCA or SACU/EFTA – Annexure DA 185.4A2 (rule 59A.01, rule 49A, B and C)	<input type="checkbox"/>	4B3 Storage Warehouse – Annexure DA 185.4B3	<input type="checkbox"/>
	• Exporter for AGOA – Section A of Annexure DA 185.4A2 & Form DA 46A1.02 (rules 46A1.02)	<input type="checkbox"/>	4B4 Special Storage Warehouse - Annexure DA 185.4B4 (Sections 19A and 21 and the rules thereto)	<input type="checkbox"/>
	• Approved Exporter for TDCA or SACU/EFTA – Section B of Annexure DA 185.4A2 & Form DA 49A.02 (rules 49A.18 (19),(20) and 49D.18(19)(20))	<input type="checkbox"/>	4B5 Clearing Agent - Annexure DA 185.4B5 (Section 64B and the rules thereto)	<input type="checkbox"/>
	• Exporter for GSP (various countries) – Section C of Annexure DA 185.4A2 & Form DA 46A.01 (rules 46A2.18)	<input type="checkbox"/>	4B6 Remover of goods in Bond - Annexure DA 185.4B6 (Section 64D and the rules thereto)	<input type="checkbox"/>
4A3	Rebate User (Schedule Nos. 3, 4 and 6) - Annexure DA 185.4A3 (Section 75 and the rules thereto)	<input type="checkbox"/>	4B7 Distributor of Fuel - Annexure DA 185.4B7 (Section 64F and the rules thereto)	<input type="checkbox"/>
4A4	Manufacturer - Annexure DA 185.4A4 & DA46A1.03 (Section 46)	<input type="checkbox"/>	4B8 Special Ad Valorem Manufacturing Warehouse – Annexure DA 185.4B8 (Section 38A and the rules thereto)	<input type="checkbox"/>
4A5	Special Manufacturing Warehouse: MIDP - Annexure DA 185.4A5	<input type="checkbox"/>	4B9 Storage Warehouse (Customs Controlled Area Enterprise) – Annexure DA 185.4B9 (Sections 19A, 21, 21A and Rule 21A.10)	<input type="checkbox"/>
4A6	Electronic Communication with SARS - Annexure DA 185.4A6 (Section 101A and the rules thereto)	<input type="checkbox"/>	4B10 Manufacturing Warehouse (Customs Controlled Area Enterprise) – Annexure DA 185.4B10 (Sections 19A, 21A, 27 and Rule 21A.10)	<input type="checkbox"/>
4A7	Producer - Annexure DA 185.4A7 & Form DA 46A.02 (rules 46A2.18)	<input type="checkbox"/>		
4A8	Commercial manufacturer of biodiesel – Annexure DA 185.4A8 (Section 37B and rule 37B.02(b))	<input type="checkbox"/>		
4A9	Non-commercial manufacturer of biodiesel – Annexure DA 185.4A9 (Section 37B and rule 37B.02(a))	<input type="checkbox"/>		
4A10	Manufacturer in terms of drawback items 501.00 to 521.00 (Note 2(a) to Part 1 of Schedule No. 5) – Annexure DA 185.4A10	<input type="checkbox"/>		
4A11	Industrial Development Zone Operator and/or designation of a Customs Controlled Area (CCA) – Annexure DA 185.4A11 (Sections 21A and Rule 21A.04)	<input type="checkbox"/>		
4A12	Electricity Producer – Annexure DA 185.4A12 (Chapter VA and section 59A and the rules thereto)	<input type="checkbox"/>		

Continues Overleaf

6. BUSINESS / PERSON PARTICULARS					
Registered name of business or name of applicant:					
Business address: Street name and number:					
Building name and floor number:					
Suburb:					
City/Town:				Street code:	
Postal address:					
Suburb:					
City/Town:				Postal code:	
Business Telephone (including code):		Code: ()	Tel. ()	Fax number (including code):	
				Code: ()	Fax. ()
Business e-mail address:					

6. SARS REVENUE IDENTIFICATION NUMBERS																					
i. VAT Registration Number:		4										ii. Income Tax Reference Number:									
iii. PAYE Reference Number:		7										iv. SDL Reference Number:		L							
v. UIF Reference Number:		U																			

7. NATURE OF BUSINESS													
Company		Close Corporation			Trust			Sole Proprietor / Individual			Partnership		
Co-op		Public Authority			Other			Other (Please specify):					
Company Registration number:													
Close Corporation Registration Number:													
Trust Registration Number:													

8. PARTICULARS OF Sole Proprietor / Individual and / or Partners																					
i. Initials:												First Name/s:									
Surname:																					
Capacity:																					
ID. No:																					
Passport No:										Passport Country (e.g. South Africa = ZAF)											
ii. Initials:												First Name/s:									
Surname:																					
Capacity:																					
ID. No:																					
Passport No:										Passport Country (e.g. South Africa = ZAF)											
iii. Initials:												First Name/s:									
Surname:																					
Capacity:																					
ID. No:																					
Passport No:										Passport Country (e.g. South Africa = ZAF)											

9. PUBLIC OFFICER / REPRESENTATIVE											
Surname:											
First Name:											
Telephone (including code):		Code: ()	Tel. ()			Fax number (including code):		Code: ()	Fax. ()		
E-mail address:											
Cellular Phone Number:											
Public Officer:	<input type="checkbox"/>	Curator/Trustee:	<input type="checkbox"/>	Partner:	<input type="checkbox"/>	Accounting officer / Treasurer / Financial Officer:	<input type="checkbox"/>	Other, please specify:			

10. BANK ACCOUNT DETAILS																					
Mark if you do not have a local savings or cheque account <input type="checkbox"/>											Account No:										
Branch Name:						Branch No:															
Bank Name:						Cheque: <input type="checkbox"/>		Savings: <input type="checkbox"/>		Transmission: <input type="checkbox"/>											
Account Holder Name:																					

11. INFORMATION REGARDING CONTRAVENTIONS AND OTHER MATTERS			
Please indicate whether during the preceding five years, any person contemplated in the rules for section 59A or 60:-			
(a) Has contravened or failed to comply with the provisions of the Act.	Yes:		No:
(b) Has failed to comply with any condition, obligation or other requirement imposed by the Commissioner.	Yes:		No:
(c) Has been convicted of any offence under the Act.	Yes:		No:
(d) Has been convicted of any offence involving dishonesty.	Yes:		No:
(e) Has made any false or misleading statement in any material respect or omitted to state any material fact which was required to be stated in any application for registration or for any other purpose under the Act.	Yes:		No:
(f) Has ever been insolvent or in liquidation.	Yes:		No:
Note: • If the answer is "yes" to any of the above questions, full details must be furnished on a separate page and attached to the application. • Any applicant may, where it is contended in respect of paragraphs (a) and (b) that the contravention or failure was inadvertent, without fraudulent intent or gross negligence, a submission to this effect should be furnished on a separate page and attached to the application.			

12. DOCUMENTS IN SUPPORT OF APPLICATION
The following information / documents must be submitted with this application form.
<ul style="list-style-type: none"> • One of the following documents to prove bank details: <ul style="list-style-type: none"> ○ A cancelled cheque; ○ A legible certified copy or original bank statement which confirms the account holder's name, account number and branch code; ○ An original letter from the bank on a letterhead; or ○ An original auto bank statement. • Certified copies of the following documents: <ul style="list-style-type: none"> ○ Municipal account not older than 3 months to confirm the address details, ○ VAT, IT, PAYE, SDL, UIF letters from SARS to confirm revenue registration details, ○ CIPRO registration letter when company or CC was registered, ○ Identity document or passport, ○ Telkom and/or cell phone account not older than 3 months to confirm contact details. • Any other information as the Commissioner for SARS may require.

Declaration:	
I hereby-	
(a) declare that the particulars in the application and all enclosures are true and correct; and	
(b) undertake to-	
(i) inform the South African Revenue Service immediately of any changes in the particulars furnished in the application;	
(ii) comply with the customs and excise laws and procedures.	
_____	_____
(Initials and Surname)	(Status / Capacity, e.g. Director)
_____	_____
(Signature)	(Date & Place)



ANNEXURE DA185.4A12

REGISTRATION CLIENT TYPE 4A12 – Electricity Producer (Chapter VA and section 59A and the rules thereto)

Trading Particulars:

Note:

- This form to be completed by all persons generating electricity from –
 - non-renewable sources in an electricity generation plant with an installed capacity exceeding 3MW, but not exceeding 5MW; or
 - co-generation as specified in Note 2(c), or other sources as specified in Note 2(d), of Item 148.01.01 of Section B of Part 3 of Schedule No. 1, in a generation plant with an installed capacity exceeding 3MW (refer to rule 54FA.04)
- Please supply all trade names and physical addresses from where the business is conducted if under a different address or under a different name as was stated in paragraph 5 of the DA 185 application form.
- Where an * is used, please delete whichever is not applicable.

Trade name of business:			
Customs Client Number:			
Physical Address:			
Suburb:			
City / Town:		Street code:	
Capacity of Electricity Generation Plant:			
Number of Electricity Generation Units:			
Non-renewable energy source used: (Rule 54FA.04(a)(i))	Coal	<input type="checkbox"/>	Specify :
	Petroleum based liquid fuels	<input type="checkbox"/>	
	Natural gas	<input type="checkbox"/>	
	Nuclear	<input type="checkbox"/>	
	Other	<input type="checkbox"/>	
If electricity generated from co-generation, indicate type: (Rule 54FA.04(a)(ii))	Waste heat or energy from waste	<input type="checkbox"/>	
	Combined heat and power	<input type="checkbox"/>	
	Renewable	<input type="checkbox"/>	
	Solar power	<input type="checkbox"/>	

Authority to apply:

I/We (name of applicant) herein represented by

(1) Capacity

(2) Capacity

being duly authorised thereto by virtue of -

(a) *a resolution passed at a meeting of the Board of Directors held at on the day of 20.....; or

(b) *express consent in writing of all the members of the *close corporation / *partners of the partnership / *trustees of the trust; or

(c) *being a person having the management of any other association, or

(d) *delegated officer of an organ of State,

hereby apply for registration as an electricity producer.

Originals or certified copies to accompany the application:

(a) Registration certificate of business (as issued by the Registrar of Companies or Master of the Supreme Court in the case of a Trust).

(b) Resolution / consent or other authority as applicable.

(c) *Identity documents / *Passport documents of -

- an individual;
- all *partners / *members / *trustees in the case of a *Partnership / *Close Corporation / *Trust;
- all *Directors (including Managing Director and Financial Director) in the case of a Company.

Declaration:

I hereby-

(a) declare that the particulars in the application and all enclosures are true and correct; and

(b) undertake to-

(i) Inform the South African Revenue Service immediately of any changes in the particulars furnished in the application; and

(ii) comply with the customs and excise laws and procedures.

_____ (Initials & Surname) _____ (Capacity, e.g. Director)

_____ (Signature) _____ (Date & Place)

Completion by Electricity Producers only		
Installed Capacity of Electricity Generation Plant:		
Number of Electricity Generation Units:		
Non-renewable energy source used:	Coal <input type="checkbox"/> Petroleum based liquid fuels <input type="checkbox"/> Natural gas <input type="checkbox"/> Nuclear <input type="checkbox"/> Other <input type="checkbox"/>	Specify :
If electricity generated from co-generation, indicate type: (Rule 54FA.10(c)(ii))	Waste heat or energy from waste <input type="checkbox"/> Combined heat and power <input type="checkbox"/> Renewable <input type="checkbox"/> Solar power <input type="checkbox"/>	

Originals or certified copies to accompany the application:

- (a) Registration certificate of business (as issued by the Registrar of Companies or Master of the Supreme Court in the case of a Trust)
- (b) Resolution/consent or other authority as applicable
- (c) Proof of Address
- (d) Identity/passport documents of -
 - * Individual
 - * Partnership, Close Corporation and Trust (All Members / Partners / Trustees)
 - * Company (All Directors, including Managing Director and Financial Director)

Declaration:

I hereby -

- (a) **declare** that the particulars in the application and all enclosures are true and correct; and
- (b) **undertake** to -
 - (i) inform the South African Revenue Service immediately of any changes in the particulars furnished in the application;
 - (ii) comply with the customs and excise laws and procedures.

..... (Initials and Surname) (Signature) (Status / Capacity, e.g. Director) (Date & Place)
---	--

FOR OFFICIAL USE

File Number:

*Details of First Licence:	Type of Warehouse:	VM	VMP	VMS	
	Warehouse Number:				
	Licence Number:				
	Licence Date:				
	District Office:				
*Details of Second Licence:	Type of Warehouse:	VM	VMP	VMS	
	Warehouse Number:				
	Licence Number:				
	Licence Date:				
	District Office:				
*Details of Third Licence:	Type of Warehouse:	VM	VMP	VMS	
	Warehouse Number:				
	Licence Number:				
	Licence Date:				
	District Office:				

* Delete whichever is not applicable

AMENDMENT OF SCHEDULE NO. 1 (No. 1/3B/15)

In terms of section 48 of the Customs and Excise Act, 1964, of Part 3B of Schedule No. 1 to the said Act is hereby amended, with retrospective effect from 1 July 2009, to the extent set out in the Schedule hereto.



N NENE
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution for the Notes to Section B of Part 3 of Schedule No. 1 of the following:

SECTION B ENVIRONMENTAL LEVY ON ELECTRICITY GENERATED IN THE REPUBLIC
<p>NOTES:</p> <ol style="list-style-type: none">1. Any rate of environmental levy specified in item 148.01.01 shall, subject to Note 2, apply to electricity generated in the Republic.2. For the purposes of item 148.01.01 electricity generated under the following circumstances will not be liable for the payment of environmental levy –<ol style="list-style-type: none">(a) electricity generated by electricity generation plants with an installed capacity not exceeding 5 megawatts;(b) electricity generated from renewable sources;(c) Subject to Note 5(a), (b) or (c) electricity generated from co-generation by using:<ol style="list-style-type: none">(i) waste heat or energy from waste co-generation;(ii) combined heat and power co-generation; or(iii) renewable co-generation;(d) electricity generated from –<ol style="list-style-type: none">(i) concentrated solar power; and(ii) non-renewable sources of which the energy input does not exceed 15 percent of the total energy input, over a calendar year.3. Electricity generated at an electricity generation plant is liable for the environmental levy calculated on the quantity generated at the time such generation of electricity takes place and any losses incurred subsequent to the electricity generation process or electricity exported shall not be deducted or set off from the total quantity of electricity accounted for on the monthly environmental levy account.

4. For the purposes of item 148.01.01 the following expressions shall, unless the context otherwise indicates, have the meanings assigned thereto –
- (a) “co-generation” means the generation of electricity contemplated in Note 2(c);
 - (b) “electricity generation plant” means one or more electricity generation unit on the same premises;
 - (c) “renewable sources” means -
 - (i) biomass;
 - (ii) geothermal
 - (iii) hydro;
 - (iv) ocean currents;
 - (v) solar;
 - (vi) tidal waves; or
 - (vii) wind;
 - (d) “non-renewable sources” includes -
 - (i) coal;
 - (ii) petroleum based liquid fuels;
 - (iii) natural gas; or
 - (iv) nuclear.
5. For the purposes of Note 2(c) –
- (a) “waste heat or energy from waste co-generation” means generation utilising waste or under utilised energy in the form of waste heat or process furnace off-gas from an industrial process with a minimum of 60% of the total energy input over a calendar year for such generation to come from such waste or under utilised energy.
 - (b) “combined heat and power co-generation” means generation which produces as part of the core design other useable forms of energy in addition to electricity utilising coal or natural gas with a minimum co-production of steam or thermal energy other than electricity over a calendar year of at least 10% of total combined process energy.
 - (c) “renewable co-generation” means generation where the renewable fuel source is both a primary source of energy used for generation and a co-product of an industrial process with a minimum of 50 % of the total energy input over a calendar year to come from such renewable fuel sources being sugar bagasse, woody biomass, black liquor or mill wastes such as organic soaps and methanol.
6. For the purpose of Note 2(d) and Note 5 –
- (a) “calendar year” means a period of 12 months from 1 July 2009 to 30 June 2010 and thereafter a period of 12 months from 1 July of any year to the end of June of the following year; and
 - (b) a report by an engineer must be submitted to the Commissioner in respect of the electricity generated from the sources used during each calendar year as contemplated in rule 54FA.10.
7. An electricity generation plant generating electricity liable to environmental levy in terms of item 148.01.01 must be licensed as a customs and excise manufacturing warehouse in accordance with the provisions of Chapter VA and the rules made thereunder.

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO 1 (No. 1/3B/15)

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

N NENE
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur die Opmerkings by Afdeling B van Deel 3 van Bylae No. 1 deur die volgende te vervang:

AFDELING B
OMGEWINGSHEFFING OP ELEKTRISITEIT OPGEWEK IN DIE REPUBLIEK

OPMERKINGS:

1. Enige skaal van omgewingsheffing gespesifiseer in item 148.01.01 is, behoudens Opmerking 2, op elektrisiteit opgewek in die Republiek van toepassing.
2. Vir die doeleindes van item 148.01.01 is elektrisiteit opgewek onder die volgende omstandighede nie onderhewig aan die betaling van omgewingsheffing nie –
 - (a) elektrisiteit opgewek deur 'n elektrisiteitopwekkingsaanleg met 'n geïnstalleerde kapasiteit van hoogstens 5 megawatt;
 - (b) elektrisiteit opgewek van hernieubare bronne;
 - (c) behoudens Opmerking 5(a), (b) of (c) elektrisiteit opgewek deur mede-opwekking deur gebruik van –
 - (i) afvalhitte of energie van afval mede-opwekking;
 - (ii) gekombineerde hitte en krag mede-opwekking; of
 - (iii) hernieubare mede-opwekking;
 - (d) elektrisiteit opgewek van –
 - (i) gekonsentreerde sonkrag; en
 - (ii) nie-hernieubare bronne waarvan die energie inset nie 15 persent van die totale energie inset gedurende 'n kalenderjaar oorskry nie,
3. Elektrisiteit opgewek by 'n kragopwekkingsaanleg is onderhewig aan die omgewingsheffing bereken op die hoeveelheid opgewek ten tye wanneer sodanige opwekking van elektrisiteit plaasvind en enige verliese gelyk na die elektrisiteitopwekkingsproses of elektrisiteit uitgevoer, word nie afgetrek van of verreken teen die totale hoeveelheid elektrisiteit wat op die maandelikse omgewingsheffingrekening verantwoord word nie.

4. Vir die doeleindes van item 148.01.01 het die volgende uitdrukkings, tensy uit die samehang anders blyk, die betekenis daaraan toegewys –
- (a) “mede-opwekking” beteken die opwekking van elektrisiteit soos beoog in Opmerking 2(c);
 - (b) “elektrisiteitopwekkingsaanleg” beteken een of meer elektrisiteitopwekkingseenhede op dieselfde perseel;
 - (c) “hernieubare bronne” beteken –
 - (i) biomassa;
 - (ii) geotermies;
 - (iii) hidro;
 - (iv) seestrome;
 - (v) son;
 - (vi) vloedgolwe; of
 - (vii) wind;
 - (d) “nie-hernieubare bronne” sluit in –
 - (i) steenkool;
 - (ii) petroleumbasis vloeibare brandstowwe;
 - (iii) natuurlike gas; of
 - (iv) nukleêr.
5. Vir die doeleindes van Opmerking 2(c) –
- (a) “Afvalhitte of energie van afval mede-opwekking” beteken opwekking wat afval of onder-gebruikte energie in die vorm van afvalhitte of proses fornuis afgas van ’n nywerheidsproses gebruik met ’n minimum van 60% van die totale energie inset gedurende ’n kalenderjaar vir sodanige opwekking wat van sodanige afval of onder-gebruikte energie moet kom.
 - (b) “Gekombineerde hitte en krag mede-opwekking” beteken opwekking wat as deel van die kern ontwerp, ander bruikbare vorms van energie vervaardig behalwe elektrisiteit wat steenkool of natuurlike gas gebruik met ’n minimum mede-vervaardiging van stoom of termiese energie behalwe elektrisiteit gedurende ’n kalenderjaar van minstens 10% van totale gekombineerde proses energie.
 - (c) “Hernieubare mede-opwekking” beteken opwekking waar die hernieubare brandstofbron beide die primêre bron van energie gebruik vir opwekking en ’n mede-produk van ’n nywerheidsproses is met ’n minimum van 50% van die totale energie inset gedurende ’n kalenderjaar wat van sodanige hernieubare brandstofbronne soos suikerbagasse, houtagtige biomassa, swart drank of meul afval soos organiese sepe en metanol moet kom.
6. Vir die doeleindes van Opmerking 2(d) en Opmerking 5 –
- (a) beteken “kalenderjaar” ’n tydperk van 12 maande vanaf 1 Julie 2009 tot 30 Junie 2010 en daarna ’n tydperk van 12 maande vanaf 1 Julie van enige jaar tot die einde van Junie van die daaropvolgende jaar; en
 - (b) ’n verslag deur ’n ingenieur moet aan die Kommissaris voorgelê word ten opsigte van elektrisiteit opgewek deur die bronne gebruik gedurende elke kalenderjaar soos in reël 54FA.10 beoog.
7. ’n Elektrisiteitopwekkingsaanleg wat elektrisiteit onderhewig aan omgewingsheffing ingevolge artikel 148.01.01 opwek, moet gelisensieer wees as ’n doeane- en aksynsvervaardigingspakhuis ooreenkomstig die bepalings van Hoofstuk VA en die reëls daarkragtens uitgevaardig.