



# Government Gazette Staatskoerant

REPUBLIC OF SOUTH AFRICA  
REPUBLIEK VAN SUID-AFRIKA

*Regulation Gazette*

**No. 10401**

*Regulasiekoerant*

**Vol. 597**

**Pretoria, 27 March  
Maart 2015**

**No. 38611**

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# eGazette

from Government Printing Works



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Provincial Registration	Private Registration	Proclamation
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**Date of Publication**  
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**eGazette**

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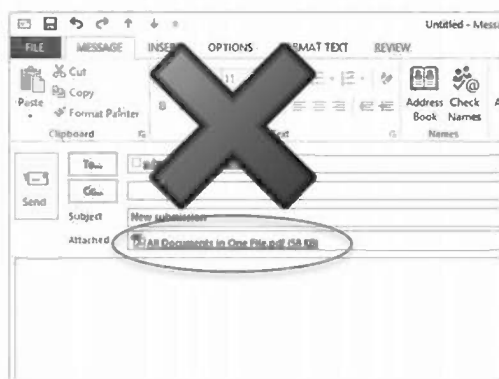
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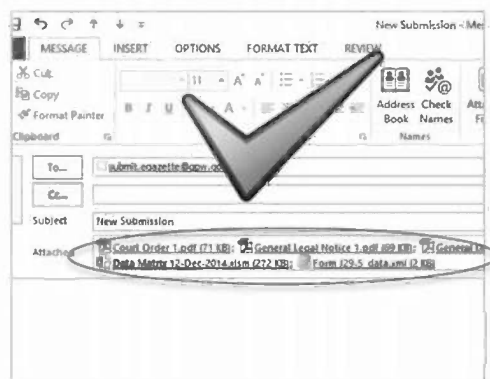
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**GOVERNMENT NOTICES  
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**SOUTH AFRICAN REVENUE SERVICE  
SUID-AFRIKAANSE INKOMSTEDIENS**

**No. R. 252**

**27 March 2015**

**CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/1/1514)**

In terms of 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 2015, to the extent set out in the Schedule hereto.

  
**M. JONAS**  
DEPUTY MINISTER OF FINANCE

**SCHEDULE**

By the insertion of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty			
				General	EU	EFTA	SADC
8528.69.10	1	--- With a value for duty purposes exceeding R250 000	u	free	free	free	free
8528.69.90	8	--- Other	u	free	free	free	free

By the substitution for subheading 8528.69 of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty		
				General	EU	EFTA
8528.69	--	Other:				SADC

No. R. 252

27 Maart 2015

**DOEANE- EN AKSYNSWET, 1964.**  
**WYSIGING VAN BYLAE NO. 1 (NO. 1/1/1514)**

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 1 van Bylae No. 1 by bogenoemde Wet hiermee gewysig, met ingang vanaf 1 April 2015, in die mate in die Bylae hierby aangetoon.

  
**M. JONAS**  
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur die invoeging van die volgende:

Pos / Subpos	TS	Artikel Beskrywing	Statistiese Eenheid	Skaal van Reg			
				Algemeen	EU	EFTA	SAOG
8528.69.10	1	---	u	vry	vry	vry	vry
8528.69.90	8	--- Ander	u	vry	vry	vry	vry

Deur subpos 8528.69 deur die volgende te vervang:

Pos / Subpos	TS	Artikel Beskrywing	Statistiese Eenheid	Skaal van Reg		
				Algemeen	EU	EFTA
8528.69		--- Ander:				

No. R. 253

27 March 2015

**CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/2B/161)**

In terms of section 48 of the Customs and Excise Act, 1964, Part 2B of Schedule No. 1 to the said Act is hereby amended, with effect from 1 April 2015, to the extent set out in the Schedule hereto.

  
M. JONAS  
DEPUTY MINISTER OF FINANCE

**SCHEDULE**

By the deletion of the following:

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
124.75.37	8528.69	Other	7%

By the insertion of the following:

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
124.75	8528.69	Other:	
124.75.37	8528.69.90	Other	7%

No. R. 253

27 Maart 2015

**DOEANE- EN AKSYNSWET, 1964.  
WYSIGING VAN BYLAE NO. 1 (NO. 1/2B/161)**

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 2B van Bylae No. 1 by bogenoemde Wet hiermee gewysig, met ingang vanaf 1 April 2015, in die mate in die Bylae hierby aangetoon.

  
M. JONAS  
ADJUNKMINISTER VAN FINANSIES

**BYLAE**

Deur die skraping van die volgende:

Tariefitem	Tariefsubpos	Artikel Beskrywing	Skaal van Aksynsreg
124.75.37	8528.69	Ander	7%

Deur die invoeging van die volgende:

Tariefitem	Tariefsubpos	Artikel Beskrywing	Skaal van Aksynsreg
124.75	8528.69	Ander:	
124.75.37	8528.69.90	Ander	7%



No. R. 254

27 March 2015

**CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/5A/160)**

In terms of 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 2015, to the extent set out in the Schedule hereto.

  
M. JONAS  
DEPUTY MINISTER OF FINANCE

**SCHEDULE**

By the substitution for 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	Article Description	Rate of Fuel Levy
195.10.03	2710.12.02	Petrol, as defined in Additional Note 1(b) to Chapter 27	255c/li
195.10.15	2710.12.26	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked	240c/li
195.10.17	2710.12.30	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	240c/li
195.10.21	2710.12.39	Specified aliphatic hydrocarbons solvents, as defined in Additional Note 1(i) to Chapter 27, unmarked	240c/li
195.20.01	3826.00.10	Biodiesel as specified in Additional Note 1(a) to Chapter 38	120c/li
195.20.03	3826.00.90	Other biodiesel	240c/li

No. R. 254

27 Maart 2015

**DOEANE- EN AKSYNSWET, 1964.  
WYSIGING VAN BYLAE NO. 1 (NO. 1/5A/160)**

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 2015, in die mate in die Bylae hierby aangetoon.

**BYLAE**

  
M. JONAS  
ADJUNKMINISTER VAN FINANSIES

Deur items 195.10.03, 195.10.15, 195.10.17, 195.10.21, 195.20.01 en 195.20.03 deur die volgende te vervang:

Brandstof-heffingitem	Tariefpos	Artikel Beskrywing	Skaal van Brandstofheffing
195.10.03	2710.12.02	Petrol, soos omskryf in Addisionele Opmerking 1(b) by Hoofstuk 27	255c/li
195.10.15	2710.12.26	Verhittingskeroseen, soos omskryf in Addisionele Opmerking 1(f) by Hoofstuk 27, ongemerk	240c/li
195.10.17	2710.12.30	Distillaatbrandstof, soos omskryf in Addisionele Opmerking 1(g) by Hoofstuk 27	240c/li
195.10.21	2710.12.39	Gespesifiseerde alifatiese koolwaterstofoplosmiddels, soos omskryf in Addisionele Opmerking 1(ij) by Hoofstuk 27, ongemerk	240c/li
195.20.01	3826.00.10	Biodiesel soos omskryf in Addisionele Opmerking 1(a) by Hoofstuk 38	120c/li
195.20.03	3826.00.90	Ander biodiesel	240c/li

**CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/5B/161)**

In terms of 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 2015, to the extent set out in the Schedule hereto.

  
MR. JONAS  
DEPUTY MINISTER OF FINANCE

**SCHEDULE**

By the substitution for 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 Fuel Levy Item	Tariff Heading	Article Description	Rate of Road Accident Fund Levy
197.10.03	2710.12.02	Petrol, as defined in Additional Note 1(b) to Chapter 27	154c/li
197.10.15	2710.12.26	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked	154c/li
197.10.17	2710.12.30	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	154c/li
197.10.21	2710.12.39	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(j) to Chapter 27, unmarked	154c/li
197.20.01	3826.00.10	Biodiesel, as defined in Additional Note 1(a) to Chapter 38	154c/li
197.20.03	3826.00.90	Other biodiesel	154c/li

No. R. 255

27 Maart 2015

**DOEANE- EN AKSYNSWET, 1964.  
WYSIGING VAN BYLAE NO. 1 (NO. 1/5B/161)**

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 2015, in die mate in die Bylae hierby aangetoon.

  
M. JONAS  
ADJUNKMINISTER VAN FINANSIES

**BYLAE**

Deur items 197.10.03, 197.10.15, 197.10.17, 197.10.21, 197.20.01 en 197.20.03 deur die volgende te vervang:

Padongelukfondsheffing item	Tariefpos	Artikel Beskrywing	Skaal van Padongelukfondsheffing
197.10.03	2710.12.02	Petrool, soos omskryf in Addisionele Opmerking 1(b) by Hoofstuk 27	154c/li
197.10.15	2710.12.26	Verhittingskeroseen, soos omskryf in Addisionele Opmerking 1(f) by Hoofstuk 27, ongemerk	154c/li
197.10.17	2710.12.30	Distillaatbrandstof, soos omskryf in Addisionele Opmerking 1(g) by Hoofstuk 27	154c/li
197.10.21	2710.12.39	Gespesifiseerde alifatiese koolwaterstofoplosmiddels, soos omskryf in Addisionele Opmerking 1(j) by Hoofstuk 27, ongemerk	154c/li
197.20.01	3826.00.10	Bio-diesel soos omskryf in Addisionele Opmerking 1(a) by Hoofstuk 38	154c/li
197.20.03	3826.00.90	Ander bio-diesel	154c/li

**CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/3/42)**

In terms of 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 2015, to the extent set out in the Schedule hereto.

  
**M. JONAS**  
DEPUTY MINISTER OF FINANCE

**SCHEDULE**

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

- (i) Farming, forestry or mining on land is, 96 cents per litre fuel levy on 80 per cent of eligible purchases, plus 154 cents per litre Road Accident Fund levy on 80 per cent of eligible purchases equalling 250 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 250 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 250 cents per litre may be claimed;

**By the substitution of Note 6(b)(ii)(gg) in Part 3 of Schedule No. 6 with the following:**

- (gg) vessels employed to service fibre optic telecommunication cables along the coastline of Southern Africa, is  
240 cents per litre fuel levy, plus 154 cents per litre Road Accident Fund levy equalling 394 cents per litre.

**By the substitution of Note 6(b)(iii)(bb) in Part 3 of Schedule No. 6 with the following:**

- (bb) vessels used by in-port bunker barge operators,  
154 cents per litre Road Accident Fund levy.

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

- (iv) Locomotives used for rail freight other than those used in farming, forestry or mining, as provided in these Notes is 154 cents per litre Road Accident Fund levy.

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

- (v) Distillate fuel used solely as fuel in electricity generation plants with a capacity exceeding 200 megawatt per plant, generating electricity for the national distribution network, is 240 cent per litre fuel levy, plus 154 cents per litre Road Accident Fund levy equalling 394 cents per litre.

**DOEANE- EN AKSYNSWET, 1964.  
WYSIGING VAN BYLAE NO. 6 (NO. 6/3/42)**

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 2015, in die mate in die Bylae hierby aangetoon.

  
M. JONAS  
ADJUNKMINISTER VAN FINANSIES

**BYLAE**

**Deur Opmerking 6(b)(i) in Deel 3 van Bylae No. 6 met die volgende te vervang:**

- (i) Landbou, bosbou of mynbou op land, is 96 sent per liter brandstofheffing op 80 persent van geskikte aankope, plus 154 sent per liter Padongelukfondsheffing op 80 persent van geskikte aankope is gelyk aan 250 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 250 sent per liter geëis mag word;
- (bb) Vir 1 000 liter aankoop waarvan 300 liter ongeskikte aankope verteenwoordig, byvoorbeeld, vervoer van goedere teen vergoeding -  
1 000 liter min 300 liter is gelyk aan 700 liter geskikte aankope x 80 persent is gelyk aan 560 liter waarop 'n terugbetaling van 250 sent per liter geëis mag word.

**Deur Opmerking 6(b)(i)(gg) in Deel 3 van Bylae No. 6 met die volgende te vervang:**

- (gg) vaartuie aangewend vir die diens van veseloptiese-telekommunikasiekabels langs die kuslyn van Suider-Afrika,  
is 240 sent per liter brandstofheffing, plus 154 sent per liter Padongelukfondsheffing is gelyk aan 394 sent per liter.

**Deur Opmerking 6(b)(iii)(bb) in Deel 3 van Bylae No. 6 met die volgende te vervang:**

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

**Deur Opmerking 6(b)(iv) in Deel 3 van Bylae No. 6 met die volgende te vervang:**

- (iv) Lokomotiewe vir spoorwag gebruik uitgesonderd dié gebruik vir landbou, bosbou of mynbou, soos in hierdie Opmerkings bepaal, is 154 sent per liter Padongelukfondsheffing.

**Deur Opmerking 6(b)(v) in Deel 3 van Bylae No. 6 met die volgende te vervang:**

- (v) Distillaatbrandstof vir gebruik uitsluitlik as brandstof deur elektrisiteitsopwekkingsaanlegte met 'n kapasiteit van meer as 200 megawatt per aanleg, wat krag opwek vir die nasionale verspreidingsnetwerk, is 240 sent per liter brandstofheffing, plus 154 sent per liter Padongelukfondsheffing is gelyk aan 394 sent per liter.



# IMPORTANT *Reminder* from Government Printing Works

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