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Government Printing Works

Notice submission deadlines

Government Printing Works has over the last few months implemented rules for completing and submitting the electronic Adobe Forms when you, the customer, submit your notice request.

In line with these business rules, GPW has revised the notice submission deadlines for all gazettes. Please refer to the GPW website www.gpwnonline.co.za to familiarise yourself with the new deadlines.

CANCELLATIONS

Don't forget!

Cancellation of notice submissions are accepted by GPW according to the deadlines stated in the table above.

Non-compliance to these deadlines will result in your request being failed. **Please pay special attention to the different deadlines for each gazette.**

Please note that any notices cancelled after the cancellation deadline will be published and charged at full cost.

Requests for cancellation must be sent by the original sender of the notice and must be accompanied by the relevant notice reference number (N-) in the email body.

AMENDMENTS TO NOTICES

take note!

With effect from 01 October, GPW will not longer accept amendments to notices. The cancellation process will need to be followed and a new notice submitted thereafter for the next available publication date.

CUSTOMER INQUIRIES



Many of our customers request immediate feedback/confirmation of notice placement in the gazette from our Contact Centre once they have submitted their notice – While GPW deems it one of their highest priorities and responsibilities to provide customers with this requested feedback and the best service at all times, we are only able to do so once we have started processing your notice submission.

GPW has a **2-working day turnaround time for processing notices** received according to the business rules and deadline submissions.

Please keep this in mind when making inquiries about your notice submission at the Contact Centre.

PROOF OF PAYMENTS



GPW reminds you that all notice submissions **MUST** be submitted with an accompanying proof of payment (PoP) or purchase order (PO). If any PoP's or PO's are received without a notice submission, it will be failed and your notice will not be processed.

When submitting your notice request to submit.egazette@gpw.gov.za, please ensure that a purchase order (GPW Account customer) or proof of payment (non-GPW Account customer) is included with your notice submission. All documentation relating to the notice submission must be in a single email.

A reminder that documents must be attached separately in your email to GPW. (In other words, your email should have an Adobe Form plus proof of payment/purchase order – 2 separate attachments – where notice content is applicable, it should also be a 3rd separate attachment).

REMINDER OF THE GPW BUSINESS RULES

- Single notice, single email – with proof of payment or purchase order.
- All documents must be attached separately in your email to GPW.
- 1 notice = 1 form, i.e. each notice must be on a separate form
- Please submit your notice **ONLY ONCE**.
- Requests for information, quotations and inquiries must be sent to the Contact Centre **ONLY**.
- The notice information that you send us on the form is what we publish. Please do not put any instructions in the email body.

Contents

<i>No.</i>		<i>Gazette No.</i>	<i>Page No.</i>
GOVERNMENT NOTICES • GOEWERMENSKENNISGEWINGS			
South African Revenue Service/ Suid-Afrikaanse Inkomstediens			
R. 392	Customs and Excise Act, 1964: Amendment of Schedule No. 1 (No. 1/3A/19)	39892	4
R. 392	Doeane- en Aksynswet, 1964: Wysiging van Bylae No. 1 (No. 1/3A/19)	39892	5
R. 393	Customs and Excise Act, 1964: Amendment of Schedule No. 6 (No. 6/1C/41)	39892	6
R. 393	Doeane- en Aksynswet, 1964: Wysiging van Bylae No. 6 (No. 6/1C/41)	39892	7
R. 394	Customs Excise Act, 1964: Amendment of Schedule No. 6 (No. 6/1D/06)	39892	8
R. 394	Doeane- en Aksynswet, 1964: Wysiging van Bylae No. 6 (No. 6/1D/06)	39892	9
R. 395	Customs and Excise Act, 1964: Amendment of Schedule No. 1 (No. 1/2A/157)	39892	10
R. 395	Doeane- en Aksynswet, 1964: Wysiging van Bylae No. 1 (No. 1/2A/157)	39892	11
R. 396	Customs and Excise Act, 1964: Amendment of Schedule No. 1 (No. 1/1/1536)	39892	12
R. 396	Doeane- en Aksynswet, 1964: Wysiging van Bylae No. 1 (No. 1/1/1536)	39892	13
R. 397	Customs Excise Act, 1964: Amendment of Schedule No. 1 (No. 1/5A/161)	39892	14
R. 397	Doeane- en Aksynswet, 1964: Wysiging van Bylae No. 1 (No. 1/5A/161)	39892	15
R. 398	Customs and Excise Act, 1964: Amendment of Schedule No. 6 (No. 6/1C/42)	39892	16
R. 398	Doeane- en Aksynswet, 1964: Wysiging van Bylae No. 6 (No. 6/1C/42)	39892	17
R. 399	Customs Excise Act, 1964: Amendment of Schedule No. 6 (No. 6/1D/07)	39892	18
R. 399	Doeane- en Aksynswet, 1964: Wysiging van Bylae No. 6 (No. 6/1D/07)	39892	25
R. 400	Customs and Excise Act, 1964: Amendment of Schedule No. 1 (No. 1/3C/20)	39892	32
R. 400	Doeane- en Aksynswet, 1964: Wysiging van Bylae No. 1 (No. 1/3C/20)	39892	33
R. 401	Customs and Excise Act, 1964: Amendment of Schedule No. 1 (No. 1/3D/21)	39892	34
R. 401	Doeane- en Aksynswet, 1964: Wysiging van Bylae No. 1 (No. 1/3D/21)	39892	35
R. 402	Customs Excise Act, 1964: Amendment of Schedule No. 6 (No. 6/3/44)	39892	36
R. 402	Doeane- en Aksynswet, 1964: Wysiging van Bylae No. 6 (No. 6/3/44)	39892	37
R. 403	Customs and Excise Act, 1964: Amendment of Schedule No. 6 (No. 6/3/43)	39892	38
R. 403	Doeane- en Aksynswet, 1964: Wysiging van Bylae No. 6 (No. 6/3/43)	39892	39

GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS

SOUTH AFRICAN REVENUE SERVICE

NO. R. 392

31 MARCH 2016

CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF SCHEDULE NO. 1 (NO. 15A/15)

In terms of 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 2016, to the extent set out in the Schedule hereto.



M. JONAS
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution of the following:

Environmental Levy Item	Tariff Heading	Article Description	Rate of Environmental Levy
147.01.01	3923.21.07	Carrier bags, with a thickness of 24 microns or more	8c/bag
147.01.03	3923.21.17	Flat bags, with a thickness of 24 microns or more (excluding immediate packings, zip-lock bags and household bags including refuse bags and refuse bin liners)	8c/bag
147.01.05	3923.29.40	Carrier bags, of other thermoplastic materials, with a thickness of 24 microns or more	8c/bag
147.01.07	3923.29.50	Flat bags, of other thermoplastic materials, with a thickness of 24 microns or more (excluding immediate packings, zip-lock bags and household bags including refuse bags and refuse bin liners)	8c/bag

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 392

31 MAART 2016

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (NO. 1/3A/19)

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 2016, in die mate in die Bylae hierby aangetoon.



M. JONAS
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur die vervanging van die volgende:

Omgewings- heffingitem	Tariefpos	Artikel Beskrywing	Skaal van Omgewingsheffing
147.01.01	3923.21.07	Drasakke, met 'n dikte van 24 mikrons of meer	8c/sak
147.01.03	3923.21.17	Platsakke, met 'n dikte van 24 mikrons of meer (uitgesonderd onmiddellike verpakkings, vasritsakke en huishoudelike sakke insluitend vullissakke en vullishouervoerings)	8c/sak
147.01.05	3923.29.40	Drasakke, van ander termoplastiese materiale, met 'n dikte van 24 mikrons of meer	8c/sak
147.01.07	3923.29.50	Platsakke, van ander termoplastiese materiale, met 'n dikte van 24 mikrons of meer (uitgesonderd onmiddellike verpakkings, vasritsakke en huishoudelike sakke insluitend vullissakke en vullishouervoerings)	8c/sak

SOUTH AFRICAN REVENUE SERVICE

NO. R. 393

31 MARCH 2016

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/1C/41)

In terms of section 75 of the Customs and Excise Act, 1964, Part 1C of Schedule No. 6 to the said Act is hereby amended, with retrospective effect from 25 February 2015, to the extent set out in the Schedule hereto.



M. JONAS
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the deletion of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
620.03	104.17.07	09.01	72	Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent by volume	Full duty	
620.06	104.17.07	09.01	78	Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent by volume	Full duty	

By the insertion of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
620.03	104.17.07	05.01	74	Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent by volume	Full duty	
620.03	104.17.09	07.01	77	Other fermented beverages of non-malted cereal grains, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 9 per cent by vol.	Full duty	
620.06	104.17.07	04.01	75	Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent by volume	Full duty	
620.06	104.17.09	06.01	78	Other fermented beverages of non-malted cereal grains, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 9 per cent by vol.	Full duty	

NO. R. 393

SUID-AFRIKAANSE INKOMSTEDIENS

31 MAART 2016

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 6 (NO. 6/1C/41)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 1C van Bylae No. 6 by bogenoemde Wet hiermee gewysig, met terugwerkende krag vanaf 25 Februarie 2015, in die mate in die Bylae hierby aangetoon.



M. JONAS
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur die skraping van die volgende:

Kortingtem	Tariefitem	Kortingkode	TS	Beskrywing	Mate van Korting	Mate van Terugbetaling
620.03	104.17.07	09.01	72	Ander gegiste drank, ongefortifiseer, met 'n alkoholsterkte van minstens 2.5 persent volgens volume	Volle reg	
620.06	104.17.07	09.01	78	Ander gegiste drank, ongefortifiseer, met 'n alkoholsterkte van minstens 2.5 persent volgens volume	Volle reg	

Deur die invoeging van die volgende:

Kortingtem	Tariefitem	Kortingkode	TS	Beskrywing	Mate van Korting	Mate van Terugbetaling
620.03	104.17.07	05.01	74	Ander gegiste drank, ongefortifiseer, met 'n alkoholsterkte van minstens 2.5 persent volgens volume	Volle reg	
620.03	104.17.09	07.01	77	Ander gegiste drank van nie-gemoute graankorrels, ongefortifiseer, met 'n alkoholsterkte volgens volume van minstens 2.5 persent by vol. maar hoogstens 9 persent by vol.	Volle reg	
620.06	104.17.07	04.01	75	Ander gegiste drank, ongefortifiseer, met 'n alkoholsterkte van minstens 2.5 persent volgens volume	Volle reg	
620.06	104.17.09	06.01	78	Ander gegiste drank van nie-gemoute graankorrels, ongefortifiseer, met 'n alkoholsterkte volgens volume van minstens 2.5 persent by vol. maar hoogstens 9 persent by vol.	Volle reg	

NO. R. 394

SOUTH AFRICAN REVENUE SERVICE

31 MARCH 2016

**CUSTOMS AND EXCISE ACT, 1964,
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/1D/06)**

In terms of section 75 of the Customs and Excise Act, 1964, Part 1D of Schedule No. 6 to the said Act is hereby amended, with retrospective effect from 24 February 2016, to the extent set out in the Schedule hereto.



**M. JONAS
DEPUTY MINISTER OF FINANCE**

SCHEDULE

By the deletion of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
621.11	104.23.03	02.01	72	Spirits obtained by distilling grape wine or grape marc	Full duty	
621.12	104.23.03	01.01	74	Spirits obtained by distilling grape wine or grape marc	Full duty	
621.14	104.23.03	02.01	78	Spirits obtained by distilling grape marc	Full duty	
621.15	104.23.03	02.01	71	Spirits obtained by distilling grape, wine or grape marc	Full duty	
621.19	104.23.03	01.01	72	Other	Full duty	

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 394

31 MAART 2016

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 6 (NO. 6/1D/06)**

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 1D van Bylae No. 6 by bogenoemde Wet hiermee gewysig, met terugwerkende krag vanaf 24 Februarie 2016, in die mate in die Bylae hierby aangetoon.



**M. JONAS
ADJUNKMINISTER VAN FINANSIES**

BYLAE

Deur die skraping van die volgende:

Kortingtem	Tariefitem	Kortingkode	TS	Beskrywing	Mate van Kortng	Mate van Terugbetaling
621.11	104.23.03	02.01	72	Spiritus verkry deur die distillering van druiewyn of druiewoer	Volle reg	
621.12	104.23.03	01.01	74	Spiritus verkry deur die distillering van druiewyn of druiewoer	Volle reg	
621.14	104.23.03	02.01	78	Spiritus verkry deur die distillering van druiewoer	Volle reg	
621.15	104.23.03	02.01	71	Spiritus verkry deur die distillering van druiewyn of druiewoer	Volle reg	
621.19	104.23.03	01.01	72	Ander	Volle reg	

SOUTH AFRICAN REVENUE SERVICE

NO. R. 395

31 MARCH 2016

**CUSTOMS AND EXCISE ACT, 1964,
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/2A/157)**

In terms of section 48 of the Customs and Excise Act, 1964, Part 2A of Schedule No. 1 to the said Act is hereby amended, with retrospective effect from 14h47 on 24 February 2016, to the extent set out in the Schedule hereto.



**M. JONAS
DEPUTY MINISTER OF FINANCE**

SCHEDULE

By the substitution of the following:

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
104.23.02	2208.20.19	Other	R161.47/ll aa

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 395

31 MAART 2016

**DEANE-EN AKYSNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (NO. 1/ZA/157)**

Kragiens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 2A van Bylae No. 1 by bogenoemde Wet hiermee gewysig, met terugwerkende krag vanaf 14h47 op 24 Februarie 2016, in die mate in die Bylae hier aangeleen



**M JONAS
ADJUNKMINISTER VAN FINANSIES**

BYLAE

Deur die vervanging van die volgende:

Tariffitem	Tariefsubpos	Artikel Beskrywing	Skaal van Aksynsreg
104.23.02	2208.20.19	Ander	R161.47/li aa

SOUTH AFRICAN REVENUE SERVICE

NO. R. 396

31 MARCH 2016

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/1/1536)**

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 retrospective effect from 14H47 on 24 February 2016, to the extent set out in the Schedule hereto.



**M. JONAS
DEPUTY MINISTER OF FINANCE**

SCHEDULE

By the substitution of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty			
				General	EU	EFTA	SADC
2208.20.19	9	--- Other	li	154c/li	free	free	free

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 396

31 MAART 2016

**DEANE-EN AKYSNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (NO. 1/1/1536)**

Kragtens artikel 48 van die Deane- en Aksynswet, 1964, word Deel 1 van Bylae No. 1 by bogenoemde Wet hiermee gewysig, met terugwerkende krag vanaf 14h47 op 24 Februarie 2016, in die mate in die Bylae hier aangetoon



M. JONAS
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur die vervanging van die volgende:

Pos / Subpos	TS	Artikel Beskrywing	Statistiese Eenheid	Skaal van Reg			
				Algemeen	EU	EFTA	SAOG
2208.20.19	9	--- Ander	li	154c/li vry	vry	vry	vry

SOUTH AFRICAN REVENUE SERVICE

NO. R. 397

31 MARCH 2016

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

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 6 April 2016, to the extent set out in the Schedule hereto.



**M. JONAS
DEPUTY MINISTER OF FINANCE**

SCHEDULE

By the substitution 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	285c/li
195.10.15	2710.12.26	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked	270c/li
195.10.17	2710.12.30	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	270c/li
195.10.21	2710.12.39	Specified aliphatic hydrocarbons solvents, as defined in Additional Note 1(j) to Chapter 27, unmarked	270c/li
195.20.01	3826.00.10	Biodiesel as specified in Additional Note 1(a) to Chapter 38	135c/li
195.20.03	3826.00.90	Other biodiesel	270c/li

NO. R. 397

SUID-AFRIKAANSE INKOMSTEDIENS

31 MAART 2016

DOEANE-EN-AKSYNSWET, 1964,
WYSIGING VAN BYLAE NO. 1 (NO. 115A/161)

Kragtigens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 5A van Bylae No. 1 by bogenoemde Wet hiermee gewysig, met ingang vanaf 6 April 2016, in die mate in die Bylae hierby aangetoon.



M. JONAS
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur die vervanging van die volgende:

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	285c/li
195.10.15	2710.12.26	Verhittingskeroseen, soos omskryf in Addisionele Opmerking 1(f) by Hoofstuk 27, ongemerk	270c/li
195.10.17	2710.12.30	Distillaatbrandstof, soos omskryf in Addisionele Opmerking 1(g) by Hoofstuk 27	270c/li
195.10.21	2710.12.39	Gespesifiseerde alifatiese koolwaterstofoplosmiddels, soos omskryf in Addisionele Opmerking 1(ii) by Hoofstuk 27, ongemerk	270c/li
195.20.01	3826.00.10	Biodiesel soos omskryf in Addisionele Opmerking 1(a) by Hoofstuk 38	135c/li
195.20.03	3826.00.90	Ander biodiesel	270c/li

SOUTH AFRICAN REVENUE SERVICE

NO. R. 398

31 MARCH 2016

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 6 (NO. 61(C/42))

In terms of section 75 of the Customs and Excise Act, 1964, Part 1C of Schedule No. 6 to the said Act is hereby amended, with retrospective effect from 24 February 2016, to the extent set out in the Schedule hereto.



M. JONAS
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the insertion of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
620.03	104.17.11	09.01	70	Other mixtures of fermented beverages of non-malted cereal grains and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 9 per cent by vol.	Full duty	
620.06	104.17.11	08.01	70	Other mixtures of fermented beverages of non-malted cereal grains and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 9 per cent by vol.	Full duty	

By the substitution of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
620.07	104.15.07	01.07	72	Spirits of items 104.21.01, 104.23.01, 104.23.02, 104.23.03 and 104.23.04 (excluding fermented ethyl alcohol)	Full duty	
620.07	104.15.07	01.09	77	Fermented ethyl alcohol with an alcoholic strength by volume not exceeding 15 per cent vol., of items 104.23.04 and 104.23.28 as provided for in item 621.17	Full duty	
620.07	104.15.08	02.07	79	Spirits of items 104.21.01, 104.23.01, 104.23.02, 104.23.03 and 104.23.04 (excluding fermented ethyl alcohol)	Full duty	
620.08	104.16.09	01.05	70	Spirits of items 104.21.01, 104.23.01, 104.23.02, 104.23.03 and 104.23.04 (excluding fermented ethyl alcohol)	Full duty	
620.08	104.16.09	01.07	75	Fermented ethyl alcohol with an alcoholic strength by volume not exceeding 15 per cent vol., of items 104.23.04 and 104.23.28 as provided for in item 621.17	Full duty	
620.08	104.16.10	02.05	77	Spirits of items 104.21.01, 104.23.01, 104.23.02, 104.23.03 and 104.23.04 (excluding fermented ethyl alcohol)	Full duty	
620.09	104.15.09	01.01	76	Spirits of items 104.23.01, 104.23.02, 104.23.03 and 104.23.04	Full duty	
620.09	104.15.10	02.01	72	Spirits of items 104.23.01, 104.23.02, 104.23.03 and 104.23.04	Full duty	

NO. R. 398

SUID-AFRIKAANSE INKOMSTEDIENS

31 MAART 2016

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 6 (NO. 6/1C/42)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 1C van Bylae No. 6 by bogenoemde Wet hiermee gewysig, met terugwerkende krag vanaf 24 Februarie 2016, in die mate in die Bylae hierby aangetoon.



M. JONAS
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur die invoeging van die volgende:

Kortingtem	Tarifitem	Kortingkode	TS	Beskrywing	Mate van Kortings	Mate van Terugbetaling
620.03	104.17.11	09.01	70	Ander mengsels van gegiste drankie van nie-gemoute graankorrels en nie-alkoholiese drankie, ongefortifiseerd, met 'n alkoholsterkte minstens 2.5 persent by volume maar hoogstens 9 persent by vol.	Volle reg	
620.06	104.17.11	08.01	70	Ander mengsels van gegiste drankie van nie-gemoute graankorrels en nie-alkoholiese drankie, ongefortifiseerd, met 'n alkoholsterkte minstens 2.5 persent by volume maar hoogstens 9 persent by vol.	Volle reg	

Deur die vervanging van die volgende:

Kortingtem	Tarifitem	Kortingkode	TS	Beskrywing	Mate van Kortings	Mate van Terugbetaling
620.07	104.15.07	01.07	72	Spiritus van items 104.21.01, 104.23.01, 104.23.02, 104.23.03 en 104.23.04 (uitgesonderd gegiste etielalkohol)	Volle reg	
620.07	104.15.07	01.09	77	Gegiste etielalkohol met 'n alkoholsterkte volgens volume van hoogstens 15 persent vol., van items 104.23.04 en 104.23.28 soos in item 621.17 voorsien	Volle reg	
620.07	104.15.08	02.07	79	Spiritus van items 104.21.01, 104.23.01, 104.23.02, 104.23.03 en 104.23.04 (uitgesonderd gegiste etielalkohol)	Volle reg	
620.08	104.16.09	01.05	70	Spiritus van items 104.21.01, 104.23.01, 104.23.02, 104.23.03 en 104.23.04 (uitgesonderd gegiste etielalkohol)	Volle reg	
620.08	104.16.09	01.07	75	Gegiste etielalkohol met 'n alkoholsterkte volgens volume van hoogstens 15 persent vol., van items 104.23.04 en 104.23.28 soos in item 621.17 voorsien	Volle reg	
620.08	104.16.10	02.05	77	Spiritus van items 104.21.01, 104.23.01, 104.23.02, 104.23.03 en 104.23.04 (uitgesonderd gegiste etielalkohol)	Volle reg	
620.09	104.15.09	01.01	76	Spiritus van items 104.23.01, 104.23.02, 104.23.03 en 104.23.04	Volle reg	
620.09	104.15.10	02.01	72	Spiritus van items 104.23.01, 104.23.02, 104.23.03 en 104.23.04	Volle reg	

SOUTH AFRICAN REVENUE SERVICE

NO. R. 399

31 MARCH 2016

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/1D/07)**

In terms of section 75 of the Customs and Excise Act, 1964, Part 1D of Schedule No. 6 to the said Act is hereby amended, with retrospective effect from 24 February 2016, to the extent set out in the Schedule hereto.



**M JONAS
DEPUTY MINISTER OF FINANCE**

SCHEDULE

By the deletion of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
621.02	104.23.05	02.01	72	Whiskies, in containers holding 2 li or less	Full duty	
621.02	104.23.09	03.01	71	Rum and other spirits obtained by distilling fermented sugar-cane products, in containers holding 2 li or less	Full duty	
621.02	104.23.13	04.01	73	Gin and Geneva, in containers holding 2 li or less	Full duty	
621.02	104.23.17	05.01	75	Vodka, in containers holding 2 li or less	Full duty	
621.02	104.23.21	06.01	77	Liqueurs and cordials, in containers holding 2 li or less, with an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	Full duty	
621.02	104.23.22	07.01	73	Liqueurs and cordials, in containers holding 2 li or less, other	Full duty	
621.02	104.23.25	08.01	73	Other, in containers holding 2 li or less, with an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	Full duty	
621.02	104.23.26	09.01	77	Other, in containers holding 2 li or less, other	Full duty	
621.03	104.23.05	03.01	76	In containers holding 2 li or less	Full duty	
621.03	104.23.07	04.01	74	Other	Full duty	
621.03	104.23.09	05.01	72	In containers holding 2 li or less	Full duty	
621.03	104.23.11	06.01	70	Other	Full duty	
621.03	104.23.13	07.01	79	In containers holding 2 li or less	Full duty	
621.03	104.23.15	08.01	77	Other	Full duty	
621.03	104.23.17	09.01	75	In containers holding 2 li or less	Full duty	
621.03	104.23.19	10.01	71	Other	Full duty	
621.03	104.23.21	11.01	74	With and alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	Full duty	
621.03	104.23.22	12.01	76	Other	Full duty	

By the deletion of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
621.03	104.23.23	13.01	72	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	Full duty	
621.03	104.23.24	14.01	79	Other	Full duty	
621.03	104.23.25	15.01	75	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	Full duty	
621.03	104.23.26	16.01	71	Other	Full duty	
621.03	104.23.27	17.01	78	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	Full duty	
621.03	104.23.28	18.01	74	Other	Full duty	
621.11	104.23.11	03.01	71	Other spirits obtained by distilling fermented sugar-cane products	Full duty	
621.11	104.23.28	04.01	77	Other	Full duty	
621.16	104.23.05	05.01	79	In containers holding 2 li or less	Full duty	As provided in Note 8 to this Section
621.16	104.23.07	06.01	77	Other	Full duty	As provided in Note 8 to this Section
621.16	104.23.09	07.01	75	In containers holding 2 li or less	Full duty	As provided in Note 8 to this Section
621.16	104.23.11	08.01	73	Other	Full duty	As provided in Note 8 to this Section
621.16	104.23.13	09.01	71	In containers holding 2 li or less	Full duty	As provided in Note 8 to this Section
621.16	104.23.15	10.01	78	Other	Full duty	As provided in Note 8 to this Section
621.16	104.23.17	11.01	76	In containers holding 2 li or less	Full duty	As provided in Note 8 to this Section
621.16	104.23.19	12.01	74	Other	Full duty	As provided in Note 8 to this Section
621.16	104.23.21	13.01	72	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	Full duty	As provided in Note 8 to this Section
621.16	104.23.22	14.01	79	Other	Full duty	As provided in Note 8 to this Section
621.16	104.23.23	15.01	75	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	Full duty	As provided in Note 8 to this Section
621.16	104.23.24	16.01	71	Other	Full duty	As provided in Note 8 to this Section
621.16	104.23.25	17.01	78	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	Full duty	As provided in Note 8 to this Section

By the deletion of the following:						
Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
621.16	104.23.26	18.01	74	Other		As provided in Note 8 to this Section
621.16	104.23.27	19.01	70	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.		As provided in Note 8 to this Section
621.16	104.23.28	20.01	75	Other		As provided in Note 8 to this Section
621.21	104.23.05	03.01	79	In containers holding 2 li or less		Full duty
621.21	104.23.07	04.01	77	Other		Full duty
621.21	104.23.09	05.01	75	In containers holding 2 li or less		Full duty
621.21	104.23.11	06.01	73	Other		Full duty
621.21	104.23.13	07.01	71	In containers holding 2 li or less		Full duty
621.21	104.23.15	08.01	79	Other		Full duty
621.21	104.23.17	09.01	78	In containers holding 2 li or less		Full duty
621.21	104.23.19	10.01	74	Other		Full duty
621.21	104.23.21	11.01	72	With an alcoholic strength by volume exceeding 15 per cent by vol. but not exceeding 23 per cent by vol.		Full duty
621.21	104.23.22	12.01	79	Other		Full duty
621.21	104.23.23	13.01	75	With an alcoholic strength by volume exceeding 15 per cent by vol. but not exceeding 23 per cent by vol.		Full duty
621.21	104.23.24	14.01	71	Other		Full duty
621.21	104.23.25	15.01	78	With an alcoholic strength by volume exceeding 15 per cent by vol. but not exceeding 23 per cent by vol.		Full duty
621.21	104.23.26	16.01	74	Other		Full duty
621.21	104.23.27	17.01	70	With an alcoholic strength by volume exceeding 15 per cent by vol. but not exceeding 23 per cent by vol.		Full duty
621.21	104.23.28	18.01	77	Other		Full duty
By the insertion of the following:						
Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
621.02	104.23.01	01.01	78	Brandy as defined in Additional Note 7 to Chapter 22, in containers holding 2 li or less	Full duty	
621.02	104.23.02	02.01	74	Other	Full duty	
621.02	104.23.05	03.01	74	Whiskies, in containers holding 2 li or less	Full duty	

By the insertion of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
621.02	104.23.09	04.01	76	Rum and other spirits obtained by distilling fermented sugar-cane products, in containers holding 2 li or less	Full duty	
621.02	104.23.13	05.01	78	Gin and Geneva, in containers holding 2 li or less	Full duty	
621.02	104.23.17	06.01	78	Vodka, in containers holding 2 li or less	Full duty	
621.02	104.23.21	07.01	71	Liqueurs and cordials, in containers holding 2 li or less, with an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	Full duty	
621.02	104.23.22	08.01	78	Liqueurs and cordials, in containers holding 2 li or less, other	Full duty	
621.02	104.23.25	09.01	78	Other, in containers holding 2 li or less, with an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	Full duty	
621.02	104.23.26	10.01	72	Other, in containers holding 2 li or less, other	Full duty	
621.03	104.23.01	01.01	75	Brandy as defined in Additional Note 7 to Chapter 22, in containers holding 2 li or less	Full duty	
621.03	104.23.02	02.01	76	Other	Full duty	
621.03	104.23.03	03.01	72	Brandy as defined in Additional Note 7 to Chapter 22, in containers holding 2 li or less	Full duty	
621.03	104.23.04	04.01	79	Other	Full duty	
621.03	104.23.05	05.01	75	In containers holding 2 li or less	Full duty	
621.03	104.23.07	06.01	73	Other	Full duty	
621.03	104.23.09	07.01	71	In containers holding 2 li or less	Full duty	
621.03	104.23.11	08.01	71	Other	Full duty	
621.03	104.23.13	09.01	78	In containers holding 2 li or less	Full duty	
621.03	104.23.15	10.01	74	Other	Full duty	
621.03	104.23.17	11.01	72	In containers holding 2 li or less	Full duty	
621.03	104.23.19	12.01	70	Other	Full duty	
621.03	104.23.21	13.01	79	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	Full duty	
621.03	104.23.22	14.01	75	Other	Full duty	
621.03	104.23.23	15.01	71	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	Full duty	
621.03	104.23.24	16.01	78	Other	Full duty	
621.03	104.23.25	17.01	74	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	Full duty	
621.03	104.23.26	18.01	70	Other	Full duty	
621.03	104.23.27	19.01	77	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	Full duty	
621.03	104.23.28	20.01	71	Other	Full duty	

By the insertion of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
621.11	104.23.04	03.01	79	Other	Full duty	
621.11	104.23.11	04.01	76	Other spirits obtained by distilling fermented sugar-cane products	Full duty	
621.11	104.23.28	05.01	71	Other	Full duty	
621.12	104.23.04	02.01	76	Other	Full duty	
621.13	104.23.03	02.01	76	Brandy as defined in Additional Note 7 to Chapter 22, in containers holding 2 li or less	Full duty	
621.13	104.23.04	03.01	72	Other	Full duty	
621.14	104.23.04	02.01	71	Other	Full duty	
621.15	104.23.04	02.01	71	Other	Full duty	
621.16	104.23.01	03.01	72	Brandy as defined in Additional Note 7 to Chapter 22, in containers holding 2 li or less	Full duty	
621.16	104.23.02	04.01	79	Other		As provided in Note 8 to this Section
621.16	104.23.03	05.01	75	Brandy as defined in Additional Note 7 to Chapter 22, in containers holding 2 li or less		As provided in Note 8 to this Section
621.16	104.23.04	06.01	71	Other		As provided in Note 8 to this Section
621.16	104.23.05	07.01	78	In containers holding 2 li or less		As provided in Note 8 to this Section
621.16	104.23.07	08.01	76	Other		As provided in Note 8 to this Section
621.16	104.23.09	09.01	74	In containers holding 2 li or less		As provided in Note 8 to this Section
621.16	104.23.11	10.01	70	Other		As provided in Note 8 to this Section
621.16	104.23.13	11.01	79	In containers holding 2 li or less		As provided in Note 8 to this Section
621.16	104.23.15	12.01	77	Other		As provided in Note 8 to this Section
621.16	104.23.17	13.01	75	In containers holding 2 li or less		As provided in Note 8 to this Section
621.16	104.23.19	14.01	73	Other		As provided in Note 8 to this Section
621.16	104.23.21	15.01	71	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.		As provided in Note 8 to this Section
621.16	104.23.22	16.01	78	Other		As provided in Note 8 to this Section

By the insertion of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
621.16	104.23.23	17.01	74	With and alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.		Full duty
621.16	104.23.24	18.01	70	Other		As provided in Note 8 to this Section
621.16	104.23.25	19.01	77	With and alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.		As provided in Note 8 to this Section
621.16	104.23.26	20.01	71	Other		As provided in Note 8 to this Section
621.16	104.23.27	21.01	78	With and alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.		As provided in Note 8 to this Section
621.16	104.23.28	22.01	74	Brandy as defined in Additional Note 7 to Chapter 22, in containers holding 2 li or less		As provided in Note 8 to this Section
621.19	104.23.04	01.01	74	Other	Full duty	
621.21	104.23.01	01.01	72	Brandy as defined in Additional Note 7 to Chapter 22, in containers holding 2 li or less		Full duty
621.21	104.23.02	02.01	79	Other		Full duty
621.21	104.23.03	03.01	75	Brandy as defined in Additional Note 7 to Chapter 22, in containers holding 2 li or less		Full duty
621.21	104.23.04	04.01	71	Other		Full duty
621.21	104.23.05	05.01	78	In containers holding 2 li or less		Full duty
621.21	104.23.07	06.01	76	Other		Full duty
621.21	104.23.09	07.01	74	In containers holding 2 li or less		Full duty
621.21	104.23.11	08.01	72	Other		Full duty
621.21	104.23.13	09.01	70	In containers holding 2 li or less		Full duty
621.21	104.23.15	10.01	77	Other		Full duty
621.21	104.23.17	11.01	75	In containers holding 2 li or less		Full duty
621.21	104.23.19	12.01	73	Other		Full duty
621.21	104.23.21	13.01	71	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.		Full duty
621.21	104.23.22	14.01	78	Other		Full duty
621.21	104.23.23	15.01	74	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.		Full duty
621.21	104.23.24	16.01	70	Other		Full duty
621.21	104.23.25	17.01	77	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.		Full duty
621.21	104.23.26	18.01	73	Other		Full duty

By the insertion of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
621.21	104.23.27	19.01	76	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.		Full duty
621.21	104.23.28	20.01	74	Other		Full duty

NO. R. 399

SUID-AFRIKAANSE INKOMSTEDIENS

31 MAART 2016

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 6 (NO. 6/1D/07)**

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 1D van Bylae No. 6 by bogenoemde Wet hiermee gewysig, met terugwerkende krag vanaf 24 Februarie 2016, in die mate in die Bylae hierby aangetoon.



**M. JONAS
ADJUNKMINISTER VAN FINANSIES**

BYLAE

Deur die skraping van die volgende:

Kortingitem	Tariefitem	Kortingkode	TS	Beskrywing	Mate van Kortings	Mate van Terugbetaling
621.02	104.23.05	02.01	72	Whisky, in hours wat hoogstens 2 li bevat	Volle reg	
621.02	104.23.09	03.01	71	Rum en ander spiritus verkry deur die distillering van gegiste suikerrietprodukte, in hours wat hoogstens 2 li bevat	Volle reg	
621.02	104.23.13	04.01	73	Jenever en Geneva, in hours wat hoogstens 2 li bevat	Volle reg	
621.02	104.23.17	05.01	75	Vodka, in hours wat hoogstens 2 li bevat	Volle reg	
621.02	104.23.21	06.01	77	Likeure en soetdranke, in hours wat hoogstens 2 li bevat, met 'n alkoholsterkte volgens volume van meer as 15 persent vol, maar hoogstens 23 persent vol.	Volle reg	
621.02	104.23.22	07.01	73	Likeure en soetdranke, in hours wat hoogstens 2 li of minder bevat, ander	Volle reg	
621.02	104.23.25	08.01	73	Ander, in hours wat hoogstens 2 li bevat, met 'n alkoholsterkte volgens volume van meer as 15 persent vol, maar hoogstens 23 persent vol.	Volle reg	
621.02	104.23.26	09.01	77	Ander, in hours wat hoogstens 2 li bevat, ander	Volle reg	
621.03	104.23.05	03.01	76	In hours wat hoogstens 2 li bevat	Volle reg	
621.03	104.23.07	04.01	74	Ander	Volle reg	
621.03	104.23.09	05.01	72	In hours wat hoogstens 2 li bevat	Volle reg	
621.03	104.23.11	06.01	70	Ander	Volle reg	
621.03	104.23.13	07.01	79	In hours wat hoogstens 2 li bevat	Volle reg	
621.03	104.23.15	08.01	77	Ander	Volle reg	
621.03	104.23.17	09.01	75	In hours wat hoogstens 2 li bevat	Volle reg	
621.03	104.23.19	10.01	71	Ander	Volle reg	
621.03	104.23.21	11.01	74	Met 'n alkoholsterkte volgens volume van meer as 15 persent vol, maar hoogstens 23 persent vol.	Volle reg	
621.03	104.23.22	12.01	76	Ander	Volle reg	

Deur die skapping van die volgende:

Kortingtem	Tariefitem	Kortingkode	TS	Beskrywing	Mate van Kortings	Mate van Terugbetaling
621.03	104.23.23	13.01	72	Met 'n alkoholsterkte volgens volume van meer as 15 persent vol. maar hoogstens 23 persent vol.	Volle reg	
621.03	104.23.24	14.01	79	Ander	Volle reg	
621.03	104.23.25	15.01	75	Met 'n alkoholsterkte volgens volume van meer as 15 persent vol. maar hoogstens 23 persent vol.	Volle reg	
621.03	104.23.26	16.01	71	Ander	Volle reg	
621.03	104.23.27	17.01	78	Met 'n alkoholsterkte volgens volume van meer as 15 persent vol. maar hoogstens 23 persent vol.	Volle reg	
621.03	104.23.28	18.01	74	Ander	Volle reg	
621.11	104.23.11	03.01	71	Ander spiritus verkry deur die distillering van suikernisprodukte	Volle reg	
621.11	104.23.28	04.01	77	Ander	Volle reg	
621.16	104.23.05	05.01	79	In houers wat hoogstens 2 l bevat	Volle reg	Soos voorsien in Opmerking 8 by hierdie Afdeling
621.16	104.23.07	06.01	77	Ander		Soos voorsien in Opmerking 8 by hierdie Afdeling
621.16	104.23.09	07.01	75	In houers wat hoogstens 2 l bevat		Soos voorsien in Opmerking 8 by hierdie Afdeling
621.16	104.23.11	08.01	73	Ander		Soos voorsien in Opmerking 8 by hierdie Afdeling
621.16	104.23.13	09.01	71	In houers wat hoogstens 2 l bevat		Soos voorsien in Opmerking 8 by hierdie Afdeling
621.16	104.23.15	10.01	78	Ander		Soos voorsien in Opmerking 8 by hierdie Afdeling
621.16	104.23.17	11.01	76	In houers wat hoogstens 2 l bevat		Soos voorsien in Opmerking 8 by hierdie Afdeling
621.16	104.23.19	12.01	74	Ander		Soos voorsien in Opmerking 8 by hierdie Afdeling
621.16	104.23.21	13.01	72	Met 'n alkoholsterkte volgens volume van meer as 15 persent vol. maar hoogstens 23 persent vol.		Soos voorsien in Opmerking 8 by hierdie Afdeling
621.16	104.23.22	14.01	79	Ander		Soos voorsien in Opmerking 8 by hierdie Afdeling
621.16	104.23.23	15.01	75	Met 'n alkoholsterkte volgens volume van meer as 15 persent vol. maar hoogstens 23 persent vol.		Soos voorsien in Opmerking 8 by hierdie Afdeling
621.16	104.23.24	16.01	71	Ander		Soos voorsien in Opmerking 8 by hierdie Afdeling
621.16	104.23.25	17.01	78	Met 'n alkoholsterkte volgens volume van meer as 15 persent vol. maar hoogstens 23 persent vol.		Soos voorsien in Opmerking 8 by hierdie Afdeling

Deur die skraping van die volgende:

Kortingtem	Tariefitem	Kortingkode	TS	Beskrywing	Mate van Korting	Mate van Terugbetaling
621.16	104.23.26	18.01	74	Ander		Soos voorsien in Opmerking 8 by hierdie Afdeling
621.16	104.23.27	19.01	70	Met 'n alkoholsterkte volgens volume van meer as 15 persent vol. maar hoogstens 23 persent vol.		Soos voorsien in Opmerking 8 by hierdie Afdeling
621.16	104.23.28	20.01	75	Ander		Soos voorsien in Opmerking 8 by hierdie Afdeling
621.21	104.23.05	03.01	79	In houers wat hoogstens 2 li bevat		Volle reg
621.21	104.23.07	04.01	77	Ander		Volle reg
621.21	104.23.09	05.01	75	In houers wat hoogstens 2 li bevat		Volle reg
621.21	104.23.11	06.01	73	Ander		Volle reg
621.21	104.23.13	07.01	71	In houers wat hoogstens 2 li bevat		Volle reg
621.21	104.23.15	08.01	79	Ander		Volle reg
621.21	104.23.17	09.01	78	In houers wat hoogstens 2 li bevat		Volle reg
621.21	104.23.19	10.01	74	Ander		Volle reg
621.21	104.23.21	11.01	72	Met 'n alkoholsterkte van meer as 15 persent volgens volume maar hoogstens 23 persent volgens vol.		Volle reg
621.21	104.23.22	12.01	79	Ander		Volle reg
621.21	104.23.23	13.01	75	Met 'n alkoholsterkte van meer as 15 persent volgens volume maar hoogstens 23 persent volgens vol.		Volle reg
621.21	104.23.24	14.01	71	Ander		Volle reg
621.21	104.23.25	15.01	78	Met 'n alkoholsterkte van meer as 15 persent volgens volume maar hoogstens 23 persent volgens vol.		Volle reg
621.21	104.23.26	16.01	74	Ander		Volle reg
621.21	104.23.27	17.01	70	Met 'n alkoholsterkte van meer as 15 persent volgens volume maar hoogstens 23 persent volgens vol.		Volle reg
621.21	104.23.28	18.01	77	Ander		Volle reg

Deur die invoeging van die volgende:

Kortingtem	Tariefitem	Kortingkode	TS	Beskrywing	Mate van Korting	Mate van Terugbetaling
621.02	104.23.01	01.01	78	Brandewyn soos omskryf in Addisionele Opmerking 7 in Hoofstuk 22, in houers wat hoogstens 2 li bevat	Volle reg	
621.02	104.23.02	02.01	74	Ander	Volle reg	
621.02	104.23.05	03.01	74	Whisky, in houers wat hoogstens 2 li bevat	Volle reg	

Deur die invoeging van die volgende:

Kortingtem	Tariefitem	Kortingkode	TS	Beskrywing	Mate van Korting	Mate van Terugbetaling
621.02	104.23.09	04.01	76	Rum en ander spiritus verky deur die distillering van gegiste suikerrietprodukte, in hours wat hoogstens 2 li bevat	Valle reg	
621.02	104.23.13	05.01	78	Jenever en Geneva, in hours wat hoogstens 2 li bevat	Valle reg	
621.02	104.23.17	06.01	78	Vodka, in hours wat hoogstens 2 li bevat	Valle reg	
621.02	104.23.21	07.01	71	Likure en soetdranke, in hours wat hoogstens 2 li bevat, met 'n alkoholsterkte volgens volume van meer as 15 persent vol, maar hoogstens 23 persent vol.	Valle reg	
621.02	104.23.22	08.01	78	Likure en soetdranke, in hours wat hoogstens 2 li of minder bevat, ander	Valle reg	
621.02	104.23.25	09.01	78	Ander, in hours wat hoogstens 2 li bevat, met 'n alkoholsterkte volgens volume van meer as 15 persent vol, maar hoogstens 23 persent vol.	Valle reg	
621.02	104.23.26	10.01	72	Ander, in hours wat hoogstens 2 li bevat, ander	Valle reg	
621.03	104.23.01	01.01	75	Brandewyn soos omskryf in Addisionele Opmerking 7 in Hoofstuk 22, in hours wat hoogstens 2 li bevat	Valle reg	
621.03	104.23.02	02.01	76	Ander	Valle reg	
621.03	104.23.03	03.01	72	Brandewyn soos omskryf in Addisionele Opmerking 7 in Hoofstuk 22, in hours wat hoogstens 2 li bevat	Valle reg	
621.03	104.23.04	04.01	79	Ander	Valle reg	
621.03	104.23.05	05.01	75	In hours wat hoogstens 2 li bevat	Valle reg	
621.03	104.23.07	06.01	73	Ander	Valle reg	
621.03	104.23.09	07.01	71	In hours wat hoogstens 2 li bevat	Valle reg	
621.03	104.23.11	08.01	71	Ander	Valle reg	
621.03	104.23.13	09.01	78	In hours wat hoogstens 2 li beva	Valle reg	
621.03	104.23.15	10.01	74	Ander	Valle reg	
621.03	104.23.17	11.01	72	In hours wat hoogstens 2 li bevat	Valle reg	
621.03	104.23.19	12.01	70	Ander	Valle reg	
621.03	104.23.21	13.01	79	Met 'n alkoholsterkte volgens volume van meer as 15 persent vol, maar hoogstens 23 persent vol.	Valle reg	
621.03	104.23.22	14.01	75	Ander	Valle reg	
621.03	104.23.23	15.01	71	Met 'n alkoholsterkte volgens volume van meer as 15 persent vol, maar hoogstens 23 persent vol.	Valle reg	
621.03	104.23.24	16.01	78	Ander	Valle reg	
621.03	104.23.25	17.01	74	Met 'n alkoholsterkte volgens volume van meer as 15 persent vol, maar hoogstens 23 persent vol.	Valle reg	
621.03	104.23.26	18.01	70	Ander	Valle reg	

Deur die invoeging van die volgende:

Kortingtem	Tariefitem	Kortingkode	TS	Beskrywing	Mate van Korting	Mate van Terugbetaling
621.03	104.23.27	19.01	77	Met 'n alkoholsterkte volgens volume van meer as 15 persent vol. maar hoogstens 23 persent vol.	Volle reg	
621.03	104.23.28	20.01	71	Ander	Volle reg	
621.11	104.23.04	03.01	79	Ander	Volle reg	
621.11	104.23.11	04.01	76	Ander spiritus verkry deur die distillering van suikerrietprodukte	Volle reg	
621.11	104.23.28	05.01	71	Ander	Volle reg	
621.12	104.23.04	02.01	76	Ander	Volle reg	
621.13	104.23.03	02.01	76	Brandewyn soos omskryf in Addisionele Opmerking 7 in Hoofstuk 22, in hours wat hoogstens 2 li bevat	Volle reg	
621.13	104.23.04	03.01	72	Ander	Volle reg	
621.14	104.23.04	02.01	71	Ander	Volle reg	
621.15	104.23.04	02.01	71	Ander	Volle reg	
621.16	104.23.01	03.01	72	Brandewyn soos omskryf in Addisionele Opmerking 7 in Hoofstuk 22, in hours wat hoogstens 2 li bevat		Soos voorsien in Opmerking 8 by hierdie Afdeling
621.16	104.23.02	04.01	79	Ander		Soos voorsien in Opmerking 8 by hierdie Afdeling
621.16	104.23.03	05.01	75	Brandewyn soos omskryf in Addisionele Opmerking 7 in Hoofstuk 22, in hours wat hoogstens 2 li bevat		Soos voorsien in Opmerking 8 by hierdie Afdeling
621.16	104.23.04	06.01	71	Ander		Soos voorsien in Opmerking 8 by hierdie Afdeling
621.16	104.23.05	07.01	78	In hours wat hoogstens 2 li bevat		Soos voorsien in Opmerking 8 by hierdie Afdeling
621.16	104.23.07	08.01	76	Ander		Soos voorsien in Opmerking 8 by hierdie Afdeling
621.16	104.23.09	09.01	74	In hours wat hoogstens 2 li bevat		Soos voorsien in Opmerking 8 by hierdie Afdeling
621.16	104.23.11	10.01	70	Ander		Soos voorsien in Opmerking 8 by hierdie Afdeling
621.16	104.23.13	11.01	79	In hours wat hoogstens 2 li bevat		Soos voorsien in Opmerking 8 by hierdie Afdeling
621.16	104.23.15	12.01	77	Ander		Soos voorsien in Opmerking 8 by hierdie Afdeling
621.16	104.23.17	13.01	75	In hours wat hoogstens 2 li bevat		Soos voorsien in Opmerking 8 by hierdie Afdeling
621.16	104.23.19	14.01	73	Ander		Soos voorsien in Opmerking 8 by hierdie Afdeling

Deur die invoeging van die volgende:

Kortingtem	Tariefitem	Kortingkode	TS	Beskrywing	Mate van Kortings	Mate van Terugbetaling
621.16	104.23.21	15.01	71	Met 'n alkoholsterkte volgens volume van meer as 15 persent vol. maar hoogstens 23 persent vol.		Soos voorsien in Opmerking 8 by hierdie Afdeling
621.16	104.23.22	16.01	78	Ander		Soos voorsien in Opmerking 8 by hierdie Afdeling
621.16	104.23.23	17.01	74	Met 'n alkoholsterkte volgens volume van meer as 15 persent vol. maar hoogstens 23 persent vol.		Soos voorsien in Opmerking 8 by hierdie Afdeling
621.16	104.23.24	18.01	70	Ander		Soos voorsien in Opmerking 8 by hierdie Afdeling
621.16	104.23.25	19.01	77	Met 'n alkoholsterkte volgens volume van meer as 15 persent vol. maar hoogstens 23 persent vol.		Soos voorsien in Opmerking 8 by hierdie Afdeling
621.16	104.23.26	20.01	71	Ander		Soos voorsien in Opmerking 8 by hierdie Afdeling
621.16	104.23.27	21.01	78	Met 'n alkoholsterkte volgens volume van meer as 15 persent vol. maar hoogstens 23 persent vol.		Soos voorsien in Opmerking 8 by hierdie Afdeling
621.16	104.23.28	22.01	74	Brandewyn soos omskryf in Addisionele Opmerking 7 in Hoofstuk 22; in houters wat hoogstens 2 li bevat		Soos voorsien in Opmerking 8 by hierdie Afdeling
621.19	104.23.04	01.01	74	Ander	Volle reg	
621.21	104.23.01	01.01	72	Brandewyn soos omskryf in Addisionele Opmerking 7 in Hoofstuk 22; in houters wat hoogstens 2 li bevat		
621.21	104.23.02	02.01	79	Ander		
621.21	104.23.03	03.01	75	Brandewyn soos omskryf in Addisionele Opmerking 7 in Hoofstuk 22; in houters wat hoogstens 2 li bevat		
621.21	104.23.04	04.01	71	Ander		
621.21	104.23.05	05.01	78	In houters wat hoogstens 2 li bevat		
621.21	104.23.07	06.01	76	Ander		
621.21	104.23.09	07.01	74	In houters wat hoogstens 2 li bevat		
621.21	104.23.11	08.01	72	Ander		
621.21	104.23.13	09.01	70	In houters wat hoogstens 2 li bevat		
621.21	104.23.15	10.01	77	Ander		
621.21	104.23.17	11.01	75	In houters wat hoogstens 2 li bevat		
621.21	104.23.19	12.01	73	Ander		
621.21	104.23.21	13.01	71	Met 'n alkoholsterkte volgens volume van meer as 15 persent vol. maar hoogstens 23 persent vol.		
621.21	104.23.22	14.01	78	Ander		
621.21	104.23.23	15.01	74	Met 'n alkoholsterkte volgens volume van meer as 15 persent vol. maar hoogstens 23 persent vol.		

Deur die invoeging van die volgende:

Kortingtem	Tariefitem	Kortingkode	TS	Beskrywing	Mate van Korting	Mate van Terugbetaling
621.21	104.23.24	16.01	70	Ander		Volle reg
621.21	104.23.25	17.01	77	Met 'n alkoholsterkte volgens volume van meer as 15 persent vol, maar hoogstens 23 persent vol.		Volle reg
621.21	104.23.26	18.01	73	Ander		Volle reg
621.21	104.23.27	19.01	76	Met 'n alkoholsterkte volgens volume van meer as 15 persent vol, maar hoogstens 23 persent vol.		Volle reg
621.21	104.23.28	20.01	74	Ander		Volle reg

NO. R. 400

31 MARCH 2016

CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF SCHEDULE NO. 1 (NO. 113C/20)

In terms of section 48 of the Customs and Excise Act, 1964, Part 3C of Schedule No. 1 to the said Act is hereby amended, with effect from 1 April 2016, to the extent set out in the Schedule hereto.



M JONAS
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution of the following:

Environmental Levy Item	Tariff Heading	Article Description	Rate of Environmental Levy
149.01.05	8539.21.45	Other, of a power of 15 W or more but not exceeding 1 000 W and for a voltage exceeding 100 V but not exceeding 260 V	600c/lamp
149.01.10	8539.21.90	Other	600c/lamp
149.02.05	8539.22.45	Other, of a power of 15 W or more and for a voltage not exceeding 260 V	600c/lamp
149.02.10	8539.22.90	Other	600c/lamp
149.03.05	8539.29.50	Other, vacuum type, of less than 15 W	600c/lamp
149.03.10	8539.29.57	Other, of a power exceeding 200 W but not exceeding 1 000 W and for a voltage exceeding 100 V but not exceeding 260 V	600c/lamp
149.03.15	8539.29.90	Other	600c/lamp

NO. R. 400

SUID-AFRIKAANSE INKOMSTEDIENS

31 MAART 2016

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (NO. 1/3C/20)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 3C van Bylae No. 1 by bogenoemde Wet hiermee gewysig, met ingang vanaf 1 April 2016, in die mate in die Bylae hierby aangetoon.



M. JONAS
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur die vervanging van die volgende:

Omgewings- heffingitem	Tariefpos	Artikel Beskrywing	Skaal van Omgewingsheffing
149.01.05	8539.21.45	Ander, met 'n krag van minstens 15 W maar hoogstens 1 000 W en vir 'n spanning van meer as 100 V maar hoogstens 260 V	600c/lamp
149.01.10	8539.21.90	Ander	600c/lamp
149.02.05	8539.22.45	Ander, met 'n krag van minstens 15 W en vir 'n spanning van hoogstens 260 V	600c/lamp
149.02.10	8539.22.90	Ander	600c/lamp
149.03.05	8539.29.50	Ander, vakuu tipe, van minder as 15 W	600c/lamp
149.03.10	8539.29.57	Ander, met 'n krag van meer as 200 W maar hoogstens 1 000 W en vir 'n spanning van meer as 100 V maar hoogstens 260 V	600c/lamp
149.03.15	8539.29.90	Ander	600c/lamp

SOUTH AFRICAN REVENUE SERVICE

NO. R. 401

31 MARCH 2016

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/3D/21)

In terms of section 48 of the Customs and Excise Act, 1964, Part 3D of Schedule No. 1 to the said Act is hereby amended, with effect from 1 April 2016, to the extent set out in the Schedule hereto.



M. JONAS
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution of the following:

Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
151.01.09	8703.21.90	Other	R100.00 per g/km CO ₂ emissions exceeding 120g/km
151.01.11	8703.22.90	Other	R100.00 per g/km CO ₂ emissions exceeding 120g/km
151.01.13	8703.23.90	Other	R100.00 per g/km CO ₂ emissions exceeding 120g/km
151.01.15	8703.24.90	Other	R100.00 per g/km CO ₂ emissions exceeding 120g/km
151.01.21	8703.31.90	Other	R100.00 per g/km CO ₂ emissions exceeding 120g/km
151.01.23	8703.32.90	Other	R100.00 per g/km CO ₂ emissions exceeding 120g/km
151.01.25	8703.33.90	Other	R100.00 per g/km CO ₂ emissions exceeding 120g/km
151.01.27	8703.90.90	Other	R100.00 per g/km CO ₂ emissions exceeding 120g/km
151.02.01	8704.21.81	Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	R140.00 per g/km CO ₂ emissions exceeding 175g/km
151.02.03	8704.31.81	Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	R140.00 per g/km CO ₂ emissions exceeding 175g/km
151.02.05	8704.90.81	Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	R140.00 per g/km CO ₂ emissions exceeding 175g/km

NO. R. 401

SUID-AFRIKAANSE INKOMSTEDIENS

31 MAART 2016

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (NO. 1/3D/21)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 3D van Bylae No. 1 by bogenoemde Wet hiermee gewysig, met ingang vanaf 1 April 2016, in die mate in die Bylae hierby aangetoon.

M. JONAS
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur die vervanging van die volgende:

Omgewings- heffingitem	Tariefsubpos	Artikel Beskrywing	Skaal van Omgewingsheffing
151.01.09	8703.21.90	Ander	R100.00 per g/km CO ² uitlatings meer as 120g/km
151.01.11	8703.22.90	Ander	R100.00 per g/km CO ² uitlatings meer as 120g/km
151.01.13	8703.23.90	Ander	R100.00 per g/km CO ² uitlatings meer as 120g/km
151.01.15	8703.24.90	Ander	R100.00 per g/km CO ² uitlatings meer as 120g/km
151.01.21	8703.31.90	Ander	R100.00 per g/km CO ² uitlatings meer as 120g/km
151.01.23	8703.32.90	Ander	R100.00 per g/km CO ² uitlatings meer as 120g/km
151.01.25	8703.33.90	Ander	R100.00 per g/km CO ² uitlatings meer as 120g/km
151.01.27	8703.90.90	Ander	R100.00 per g/km CO ² uitlatings meer as 120g/km
151.02.01	8704.21.81	Ander, dubbelkajuit, met 'n voertuigmassa van hoogstens 2 000 kg of 'n B.V.M. hoogstens 3 500 kg, of met 'n massa van hoogstens 1 600 kg of 'n B.V.M. van hoogstens 3 500 kg per onderstel toegerus met 'n kajuit	R140.00 per g/km CO ² uitlatings meer as 175g/km
151.02.03	8704.31.81	Ander, dubbelkajuit, met 'n voertuigmassa van hoogstens 2 000 kg of 'n B.V.M. hoogstens 3 500 kg, of met 'n massa van hoogstens 1 600 kg of 'n B.V.M. van hoogstens 3 500 kg per onderstel toegerus met 'n kajuit	R140.00 per g/km CO ² uitlatings meer as 175g/km
151.02.05	8704.90.81	Ander, dubbelkajuit, met 'n voertuigmassa van hoogstens 2 000 kg of 'n B.V.M. hoogstens 3 500 kg, of met 'n massa van hoogstens 1 600 kg of 'n B.V.M. van hoogstens 3 500 kg per onderstel toegerus met 'n kajuit	R140.00 per g/km CO ² uitlatings meer as 175g/km

SOUTH AFRICAN REVENUE SERVICE

NO. R. 402

31 MARCH 2016

**CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/2016)**

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 2016, to the extent set out in the Schedule hereto.



**M. JONAS
DEPUTY MINISTER OF FINANCE**

SCHEDULE

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 120 cents per litre fuel levy, plus 154 cents per litre Road Accident Fund levy equalling 274 cents per litre.

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 402

31 MAART 2016

DOEAANE- EN AKSYNSWET, 1964,
WYSIGING VAN BYLAE NO. 6 (NO. 6/344)

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 2016, in die mate in die Bylae hierby aangetoon.



M. JONAS
ADJUNKMINISTER VAN FINANSIES

BYLAE

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 120 sent per liter brandstofheffing, plus 154 sent per liter Padongelukfondshewing is gelyk aan 274 sent per liter.

SOUTH AFRICAN REVENUE SERVICE

NO. R. 403

31 MARCH 2016

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/3/43)

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 6 April 2016, to the extent set out in the Schedule hereto.



M. JONAS
DEPUTY MINISTER OF FINANCE

SCHEDULE

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

- (i) Farming, forestry or mining on land is, 108 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 262 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 262 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 262 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
270 cents per litre fuel levy, plus 154 cents per litre Road Accident Fund levy equalling 424 cents per litre.

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 135 cents per litre fuel levy, plus 154 cents per litre Road Accident Fund levy equalling 289 cents per litre.

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 403

31 MAART 2016

DOEANE- EN AKSYNSWET, 1964.

WYSIGING VAN BYLAE NO. 6 (NO. 6/3/43)

Kragtens artikel 75 van die Doeane- en Akswet, 1964, word Deel 3 van Bylae No. 6 by bogenoemde Wet hiermee gewysig, met ingang vanaf 6 April 2016, in die mate in die Bylae hierby aangeleen.



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 108 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 262 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 262 sent per liter geëis mag word;
- (bb) Vir 1 000 liter aangekoop 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 waarvoor 'n terugbetaling van 262 sent per liter geëis mag word.

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

- (gg) waartoe aangewend vir die diens van veseloptiese-telekommunikasiekabels langs die kuslyn van Suider-Afrika,
is 270 sent per liter brandstofheffing, plus 154 sent per liter Padongelukfondsheffing is gelyk aan 424 sent per liter.

Deur Note 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 135 sent per liter brandstofheffing, plus 154 sent per liter Padongelukfondsheffing is gelyk aan 289 sent per liter.

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