

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 to the extent set out in the Schedule hereto.

ENOCH GODONGWANA
MINISTER OF FINANCE

SCHEDULE

By the insertion of Additional Note(s) 9 and 10 after Additional Note 8 in Chapter 22 of Section IV to Part 1 of Schedule No. 1 with the following:

9. For the purposes of tariff subheading 2207.20-
- (i) "bioethanol" means ethyl alcohol produced from plant material (including crops, agricultural and forestry residues), animal residues, industrial and domestic / municipal waste as well as other organic and / or renewable resources.
 - (ii) denatured bioethanol must comply with South African National Standard (SANS) 465.
10. "Synthetic ethanol" is produced through chemical synthesis, rather than by fermentation of biological materials, from non-petroleum-based renewable feedstocks, including but not limited to, industrial and domestic/municipal waste, woody biomass, fats, grease, oils and other renewable feedstocks. This fuel shall comply with SANS 1164:2013 Title: Automotive fuels –Requirements and specifications for fuel ethanol as a blending component with petrol and must be supported by a Fuel Quality Testing Report submitted, upon demand by a customs officer.

By the substitution of Additional Note 1 and the insertion of Additional Notes 3 and 4 after Note 2 in Chapter 27 of Section V to Part 1 of Schedule No. 1 with the following:

1. Specifications:
- In this Chapter the following expressions shall be deemed to refer to hydrocarbon fuels and oils which are liquid at normal temperature and pressure (20°C; one atmosphere) and which comply with all of the specifications hereunder assigned thereto or with any other specifications accepted or determined by the Commissioner (unless otherwise stated, the specification properties will be determined by the methods specified below) provided the intended uses of such fuels and oils are considered by the Commissioner in every case to be specified hereunder in respect of such fuels and oils.
- Methods to determine Specification Properties:
- Distillation: ASTM D86/IP123
- Density: ASTM D1298/4052
- Knock Rating: ASTM D2700/IP236
- Smoke Point: ASTM D1322/IP57
- Sulphur Content: ASTM D2622/IP336
- Kinematic Viscosity: ASTM D445/IP71
- Cetane Number: ASTM D613/IP41
- Cetane Index: ASTM D976
- Note: ASTM means American Society for Testing of Materials, United States of America; IP means Institute of Petroleum, United Kingdom.
- (a) "Aviation Spirit", being products intended for use, advertised for use, put up for use or otherwise marketed or disposed of for use as fuel in aircraft fitted with spark-ignition combustion piston engines.
- Distillation:

10 Per cent volume fraction evaporated below or at 75°C

40 Per cent volume fraction evaporated at or above 75°C

50 Per cent volume fraction evaporated below or at 105°C

90 Per cent volume fraction below or at 135°C

Knock Rating: Minimum 100

(b) "Petrol", being products intended for use, put up for use or otherwise marketed or disposed of for use as fuel in spark-ignition, reciprocating or rotary internal combustion piston engines

Distillation:

10 Per cent volume fraction evaporated below or at 65°C

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By the substitution of Additional Note 1 and the insertion of Additional Notes 3 and 4 after Note 2 in Chapter 27 of Section V to Part 1 of Schedule No. 1 with the following:

50 Per cent volume fraction evaporated at or above 77°C

50 Per cent volume fraction evaporated below or at 115°C

90 Per cent volume fraction evaporated below or at 185°C

Density at 20°C: Between 0,705 and 0,785 kg/li

Anti-knock additives: Less than 0,013 mg/li of organic compounds of lead.

- (c) "Petrol component" intended for use, put up for use or otherwise marketed or disposed or for blending with petrol.

Density at 20°C: Between 0.700 and 0.800 kg/li

Initial boiling point exceeding 0°C

Final boiling point not exceeding 210°C

- (d) "Aviation kerosene", being products intended for use, advertised for use, put up for use or otherwise marketed or disposed of for use as fuel in aircraft fitted with turbo-jets, turbo-propellers and other gas turbines. This fuel must be manufactured in accordance with ASTM D1655 or ASTM D7566, supported by an originator's Certificate of Quality in accordance with ASTM D7566, issued by a SANAS accredited laboratory, and both certifications to be presented to the customs officer upon request.

Distillation:

10 Per cent recovered below or at 205°C

End point not exceeding 300°C

Density at 20°C: Between 0,771 and 0,836 kg/li

Flash Point (IP170): Minimum 38°C

- (d)(i) "Other aviation kerosene"

Distillation:

10 Per cent recovered below or at 205°C

End point not exceeding 300°C

Density at 20°C: Between 0,771 and 0,836 kg/li

Flash Point (IP170): Minimum 38°C

- (e) "Sustainable Aviation Fuel" means a renewable, low-carbon alternative to conventional jet fuel, which meets the sustainability criteria certified by a certification body approved by the International Civil Aviation Organization (ICAO), produced from waste oils and fats, agricultural and forest residues, municipal solid waste and other similar non-fossil, sustainable feedstocks. This fuel must be manufactured in accordance with ASTM D7566 - Standard Specification for Aviation Turbine Fuel Containing Synthesized Hydrocarbons supported by an originator's Certificate of Quality in accordance with ASTM D7566, issued by a SANAS accredited laboratory, and both certifications to be presented to the customs officer upon request.

By the substitution of Additional Note 1 and the insertion of Additional Notes 3 and 4 after Note 2 in Chapter 27 of Section V to Part 1 of Schedule No. 1 with the following:

- (f) "Illuminating kerosene", being products intended for use, advertised for use, put up for use or otherwise marketed or disposed of for use as fuel for illuminating or heating and complies with SANS 1914 and such certification to be presented to the customs officer upon request.
- Distillation:
Final boiling point not exceeding 280°C
Flash Point (IP170): Minimum 38°C
Smoke Point: Minimum 23 mm
Sulphur Content (ASTM D1320/D4294/IP107): Maximum 0,0510 per cent of the mass.
- (f)(i) "Other illuminating kerosene"
- Distillation:
Final boiling point not exceeding 280°C
Flash Point (IP170): Minimum 38°C
Smoke Point: Minimum 23 mm
Sulphur Content (ASTM D1320/D4294/IP107): Maximum 0,0510 per cent of the mass.
- (g) "Distillate fuel", being products intended for use, advertised for use, put up for use or otherwise marketed or disposed of for use as fuel in compression-ignition internal combustion piston engines (diesel or semi-diesel engines)
- (i) Generally used as automotive fuel and known as diesel fuel
Distillation: 90 Per cent recovered below or at 362°C
Density at 20°C: Minimum 0,800 kg/li
Flash Point (ASTM D93): Minimum 55°C
Kinematic Viscosity at 40°C: Between 2,2 and 5,3 mm²/s
Sulphur: Maximum 0,050 per cent of the mass
Cetane Number: Minimum 45
- (ii) Generally used as marine fuel and known as marine gas oil
Distillation: 90 Per cent recovered below or at 367°C
Density at 20°C: Between 0,816 and 0,876 kg/li
Flash point (ASTM D93): Minimum 60°C

By the substitution of Additional Note 1 and the insertion of Additional Notes 3 and 4 after Note 2 in Chapter 27 of Section V to Part 1 of Schedule No. 1 with the following:

Kinematic Viscosity at 40°C: Between 2,2 and 6,0 mm²/s

Sulphur: Maximum 1,0 per cent of the mass

Cetane Index: Minimum 40

(iii) Generally used as marine fuel and known as marine diesel oil

Density at 20°C: Between 0,836 and 0,896 kg/li

Flash Point (ASTM D93): Minimum 62°C

Kinematic Viscosity at 40°C: Between 2,2 and 10,0 mm²/s

Sulphur: Maximum 2,0 per cent of the mass

Cetane Index: Minimum 35

(h) "Diesel component", being products intended for use, put up for use or otherwise marketed or disposed of for blending with Diesel.

(ij) "Residual fuel oils", being products intended for use, advertised for use, put for use or otherwise marketed or disposed of for use in furnaces, boilers, ships and boats.

Density at 20°C: Minimum 0,900 kg/li

Flash Point (ASTM D93): Minimum 55°C

Kinematic Viscosity at 50°C: Minimum 24 mm²/s

Sulphur content: With a content exceeding 3,5% by mass.

(k) "Very-Low Sulphur Fuel Oil (VLSFO)", being products intended for use, advertised for use, put for use or otherwise marketed or disposed of for use in furnaces, boilers, ships and boats.

Density at 20°C: Minimum 0,900 kg/li

Flash Point (ASTM D93): Minimum 55°C

Kinematic Viscosity at 50°C: Minimum 24 mm²/s

Sulphur content: Not exceeding 0,5% by mass.

(l) "High Sulphur Fuel Oil (HSFO)", being products intended for use, advertised for use, put for use or otherwise marketed or disposed of for use in furnaces, boilers, ships and boats.

Density at 20°C: Minimum 0,900 kg/li

Flash Point (ASTM D93): Minimum 55°C

Kinematic Viscosity at 50°C: Minimum 24 mm²/s

Sulphur content: Exceeding 0,5% by mass but not exceeding 3,5% by mass

By the substitution of Additional Note 1 and the insertion of Additional Notes 3 and 4 after Note 2 in Chapter 27 of Section V to Part 1 of Schedule No. 1 with the following:

- (m) "Specified aliphatic hydrocarbon solvents", being products intended for use, advertised for use, put up for use or otherwise marketed or disposed of for use as solvents or for other general uses.
Distillation:
Initial boiling point exceeding 195°C
Final boiling point not exceeding 290°C
- (n) "White Spirits", being products intended for use, advertised for use, put up for use or otherwise marketed or disposed of for use as solvents or for other general uses.
Distillation:
10 Per cent volume fraction evaporated below or at 165°C
90 Per cent evaporated below or at 195°C
Dry point not exceeding 205°C
- (o) For the purposes of tariff subheadings 2710.12.85 and 2710.19.85, "Naphtha" means a petroleum-derived product consisting of a complex mixture of hydrocarbons, with a hydrocarbon molecule that ranges between 4 and 12 carbon atoms.
- (p) Tariff subheading 2710.12.85 applies to -
 - (i) Naphtha with a boiling point of 30°C or more but not exceeding 100°C; and
 - (ii) With a carbon atom ranging from 5 to 6.
- (q) Tariff subheading 2710.19.85 applies to -
 - (i) Naphtha with a boiling point exceeding 90°C but not exceeding 200°C; and
 - (ii) With a carbon content ranging from 7 to 12.
- 2.(a) The volume of any product in this Chapter, and similar hydrocarbons of Chapter 29, not packed, shall be measured at 20°C at sea level.
 - (b) Evaporation is defined in per cent by volume.
 - (c) "Marked" and "unmarked" goods are defined in section 37A(2).
 - (d) The use of goods classified under 2710.12.07, 2710.12.15, 2710.12.26, 2710.12.37 and 2710.12.39 are subject to the provisions of section 37A of the rules.
- 3. Tariff subheading 2710.19 shall only apply to –
 - (i) medium oils and preparation of which less than 90% by volume (including losses) distil at 210°C and 65% or more by volume (including losses) distil at 250°C according to the ISO 3405 method (equivalent to the ASTM D 86 method);
 - (ii) heavy oils and preparation of which less than 65% by volume (including losses) distil at 250°C according to the ISO 3405 method equivalent to the ASTM D 86 method) or of which the distillation percentage at 250°C cannot be determined by that method.
- 4. For the purposes of subheading of 2711.19.10, Liquefied petroleum gas and mixtures thereof shall comply with the requirement as specified SANS specification 1774:2016.

By the deletion of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty					
				General	EU / UK	EFTA	SADC	MERCOSUR	AfCFTA
2710.12.09	3	- - - Power kerosene, as defined in Additional Note 1(e)	li	free	free	free	free	free	free
2710.12.35	2	- - - Residual fuel oils, as defined in Additional Note 1(h)	li	free	free	free	free	free	free
2710.12.47	6	- - - Lubricating grease	kg	1,8c/kg with a maximum of 15%	1,8c/kg with a maximum of 15%	1,8c/kg with a maximum of 15%	free	1,8c/kg with a maximum of 15%	0,72c/kg with a maximum of 6%
2710.12.49	2	- - - Prepared lubricating oils, in containers holding less than 5 li	li	15%	15%	15%	free	15%	6%
2710.12.52	2	- - - Other prepared lubricating oils	li	0,55c/li with a maximum of 8%	0,55c/li with a maximum of 8%	0,55c/li with a maximum of 8%	free	0,55c/li with a maximum of 8%	0,22c/li with a maximum of 3,2%

By the deletion of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty					
				General	EU / UK	EFTA	SADC	MERCOSUR	AfCFTA
2710.12.55	7	- - - Base oils for prepared lubricating oil, manufactured by the refining of used lubricating oil or other used oil	li	0,55c/li with a maximum of 8%	0,55c/li with a maximum of 8%	0,55c/li with a maximum of 8%	free	0,55c/li with a maximum of 8%	0,22c/li with a maximum of 3,2%
2710.12.57	3	- - - Other base oils for prepared lubricating oil	li	0,1c/li with a maximum of 8%	0,1c/li with a maximum of 8%	0,1c/li with a maximum of 8%	free	0,1c/li with a maximum of 8%	0,04c/li with a maximum of 3,2%
2710.12.60	3	- - - Transformer oil and cable oil	li	free	free	free	free	free	free
2710.12.70	0	- - - Other insulating oil or dielectric oil	li	15%	15%	15%	free	15%	6%
2710.12.80	8	- - - Hydraulic transmission fluids	li	15%	15%	15%	free	15%	6%
2710.19.09	8	- - - Power kerosene, as defined in Additional Note 1(e)	li	free	free	free	free	free	free
2710.19.35	7	- - - Residual fuel oils, as defined in Additional Note 1(ij)	li	free	free	free	free	free	free
2710.19.47	0	- - - Lubricating grease	kg	1,8c/kg with a maximum of 15%	1,8c/kg with a maximum of 15%	1,8c/kg with a maximum of 15%	free	1,8c/kg with a maximum of 15%	0,72c/kg with a maximum of 6%

By the insertion of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty					
				General	EU / UK	EFTA	SADC	MERCOSUR	AfCFTA
2207.20.10	2	- - Denatured bioethanol	li	317c/li aa	free	317c/li aa	free	317c/li aa	317c/li aa
2207.20.20	1	- - Synthetic ethanol	li	317c/li aa	free	317c/li aa	free	317c/li aa	317c/li aa
2207.20.90	0	- - Other	li	317c/li aa	free	317c/li aa	free	317c/li aa	317c/li aa
2710.12.03	4	- - - Petrol component as defined in Additional Note 1(c)	li	0,091c/li	0,091c/li	0,091c/li	free	0,091c/li	0,364c/li
2710.12.08	5	- - - Other aviation kerosene	li	11c/li	11c/li	11c/li	free	11c/li	4,4c/li
2710.12.11	5	- - - Sustainable aviation fuel (SAF), as defined in Additional Note 1(e)	li	free	free	free	free	free	free
2710.12.28	9	- - - Other illuminating kerosene	li	11c/li	11c/li	11c/li	free	11c/li	4,4c/li
2710.12.32	8	- - - Diesel component, as define in Additional Note 1(h)	li	0,183c/li	0,183c/li	0,183c/li	free	0,183c/li	0,0732c/li
2710.12.85	9	- - - Naphtha, as defined in Additional Note 1(p)	li	11c/li	11c/li	11c/li	free	11c/li	4,4c/li
2710.19.08	7	- - - Other aviation kerosene	li	11c/li	11c/li	11c/li	free	11c/li	4,4c/li
2710.19.28	4	- - - Other illuminating kerosene	li	11c/li	11c/li	11c/li	free	11c/li	4,4c/li
2710.19.32	2	- - - Residual fuel oils, as defined in Additional Note 1(ij)	li	free	free	free	free	free	free

By the insertion of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty					
				General	EU / UK	EFTA	SADC	MERCOSUR	AfCFTA
2710.19.34	9	- - - Very-low Sulphur Fuel Oil (VLSFO), as defined in Additional Note 1(k)	li	free	free	free	free	free	free
2710.19.36	5	- - - High sulphur fuel Oil (HSFO), as defined in Additional Note 1(l)	li	free	free	free	free	free	free
2710.19.85	3	- - - Naphtha, as defined in Additional Note 1(p)	li	11c/li	11c/li	11c/li	free	11c/li	4,4c/li
2710.20.10	9	- - Distillate fuel oils, (including blended fuel oils)	kg	11c/li	11c/li	11c/li	free	11c/li	4,4c/li
2710.20.20	6	- - Residual fuel oils (including blended fuel oils)	kg	11c/li	11c/li	11c/li	free	11c/li	4,4c/li
2710.20.90	7	- - Other	kg	11c/li	11c/li	11c/li	free	11c/li	4,4c/li
2711.19.10	5	- - - Liquid petroleum gas (LPG) mixture	kg	free	free	free	free	free	free
2711.19.90	3	- - - Other	kg	free	free	free	free	free	free

By the substitution of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty					
				General	EU / UK	EFTA	SADC	MERCOSUR	AfCFTA
2207.20		- Ethyl alcohol and other spirits, denatured, of any strength:							
2710.12.37	9	- - - Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(m), marked	li	free	free	free	free	free	free
2710.12.39	5	- - - Specified aliphatic hydrocarbons solvents, as defined in Additional Note 1(m), unmarked	li	0,183c/li	free	0,183c/li	free	0,183c/li	0,0732c/li
2710.12.40	9	- - - White spirits, as defined in Additional Note 1(n)	li	11c/li	11c/li	11c/li	free	11c/li	4,4c/li
2710.19.15	2	- - - Illuminating kerosene, as defined in Additional Note 1(f), marked	li	free	free	free	free	free	free
2710.19.37	3	- - - Specific aliphatic hydrocarbons solvents, as defined in Additional Note 1(m), marked	li	free	free	free	free	free	free
2710.19.39	6	- - - Specified hydrocarbon solvents, as defined in Additional Note 1(m), unmarked	li	0,183c/li	free	0,183c/li	free	0,183c/li	0,0732c/li
2710.20		- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 per cent or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils:							
2711.19		- - Other:							