

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 to the extent set out in the Schedule hereto.

ENOCH GODONGWANA
MINISTER OF FINANCE

SCHEDULE

By the insertion of the following Note(s) 6 and 7 after Note 5 in Section A to Part 2 of Schedule No. 1:

6.	For the purposes of tariff item 104.21.11-
(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 the South African National Standard (SANS) 465.
7.	"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 deletion of the following:

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
104.21.03	2207.20	Ethyl alcohol and other spirits, denatured, of any strength	R302.84/li aa

By the insertion of the following:

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
104.21	2207.20	Ethyl alcohol and other spirits, denatured, of any strength:	
104.21.11	2207.20.10	Denatured bioethanol	R302.84/li aa
104.21.13	2207.20.20	Synthetic ethanol	R302.84/li aa

By the insertion of the following:

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
104.21.15	2207.20.90	Other	R302.84/li aa
105.10.04	2710.12.03	Petrol component, as defined in Additional Note 1(c)	3,909c/li
105.10.18	2710.12.32	Diesel component, as defined in Additional Note 1(h)	3,817c/li

By the substitution of the following:

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
105.10.19	2710.12.37	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(m) to Chapter 27, marked	free
105.10.21	2710.12.39	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(m) to Chapter 27, unmarked	3,817c/li
105.13.15	2710.19.26	Illuminating kerosene, as defined in Additional Note 1(f), unmarked	3,817c/li
105.13.19	2710.19.37	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(m) to Chapter 27, marked	free
105.13.21	2710.19.39	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(m) to Chapter 27, unmarked	3,817c/li