

SCHEDULE 1 / PART 5

FUEL AND ROAD ACCIDENT LEVIES

**SCHEDULE 1 / PART 5 / SECTION B**

**ROAD ACCIDENT FUND LEVY**

**NOTES:**

1. Any rate of Road Accident Fuel levy specified in Part 5B in respect of any goods shall apply to any such goods which are manufactured in the Republic or imported into the Republic.
2. Any Road Accident Fuel levy payable in terms of Part 5B in respect of any goods specified therein shall be additional to any customs or excise duty payable in terms of Part 1 or 2 in respect of goods of the same class or kind.
3. Imported goods shall not be declared on separate bills of entry for the purpose of Parts 1, 2, 3, 4 and 5 of this Schedule.
4. Wherever the tariff heading or subheading under which any goods are classified in Part 1 of this Schedule is expressly quoted in any Road Accident Fuel levy item of Part 5B in which such goods are specified, the goods so specified in such Road Accident Fuel levy item shall be deemed not to include goods which are not classified under the said tariff heading or subheading.
5. Appropriation for own use for any purpose by the licensee of a customs and excise warehouse of any goods specified in Part 5B in such warehouse shall render such goods liable to payment of any Road Accident Fuel levy due in accordance with the provisions of this Act.

Road Accident Fund Fuel Levy Item	Tariff Heading	Article Description	Rate of Road Accident Fund Levy
<b>197.00</b>	<b>FUELS</b>		
<b>197.10</b>	<b>27.10</b>	<b>Petroleum oils and oils obtained from bituminous minerals (excluding crude); preparations not elsewhere specified or included, containing by mass 70 per cent or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:</b>	
<b>197.10</b>	<b>2710.12</b>	<b>Light oils and preparations:</b>	
197.10.03	2710.12.02	Petrol, as defined in Additional Note 1(b) to Chapter 27	225c/li
197.10.09	2710.12.07	Aviation kerosene, as defined in Additional Note 1(d) to Chapter 27	free
197.10.13	2710.12.15	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, marked	free
197.10.15	2710.12.26	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked	225c/li
197.10.17	2710.12.30	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	225c/li
197.10.19	2710.12.37	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, marked	free
197.10.21	2710.12.39	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked	225c/li
<b>197.13</b>	<b>2710.19</b>	<b>Other:</b>	
197.13.09	2710.19.07	Aviation kerosene, as defined in Additional Note 1(d) to Chapter 27	free
197.13.13	2710.19.15	Illuminated kerosene, as defined in Additional Note 1(f) to Chapter 27, marked	free
197.13.15	2710.19.26	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked	225c/li
197.13.17	2710.19.30	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	225c/li
197.13.19	2710.19.37	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, marked	free
197.13.21	2710.19.39	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked	225c/li
<b>197.20</b>	<b>3826.00</b>	<b>Biodiesel and mixtures thereof, not containing or containing less than 70 per cent by mass of petroleum oils or oils obtained from bituminous minerals:</b>	
197.20.01	3826.00.10	Biodiesel, as defined in Additional Note 1(a) to Chapter 38	225c/li
197.20.03	3826.00.90	Other biodiesel	225c/li