

**NOTES REGARDING AMENDMENTS TO THE SCHEDULES
TO THE CUSTOMS AND EXCISE ACT, 1964**

26 MARCH 2004

These notes are issued merely as a guide and both the old and new provisions should be studied in order to determine what the amendment actually entails. These notes have no legal status.

<i>Provision</i>	<i>Note</i>
118.25/33.05 118.25/3305.10 118.25/3305.20 118.25/3305.30 118.25/3305.90 118.30/33.07 118.30/3307.10 118.30/3307.20 118.30/3307.30 118.30/3307.49 118.30/3307.90 118.35/37.01 118.35/3701.00 118.35/3701.20 118.40/37.02 118.40/3702.00 118.40/3702.20 124.06/8422.11 124.10/84.43 124.10/8443.00 124.60/85.23 124.65/85.24 124.65/8524.10 124.65/8524.3 124.65/8524.31 124.65/8524.32 124.65/8524.39 124.65/8524.40 124.65/8524.5 124.65/8524.9 128.40/90.09 128.40/9009.1 128.40/9009.2 128.40/9009.9 128.55/91.03/9103.00 128.60/91.05/9105.00	The effect of this amendment is that the relevant items in in Section B of Part 2 of Schedule No. 1 to the Customs and Excise Act, 91 of 1964, are deleted with effect from 1 April 2004.
124.05/84.15 and 124.07/8418.6	The effect of this amendment is that specific anti avoidance techniques have been introduced to prevent attempts to reduce the <i>ad valorem</i> excise duty on air conditioners by artificially dividing the machine into two parts, with effect from 1 April 2004.
124.08/84.22	The effect of this amendment is that dish washing machines have now been inserted under item 124.08.

<i>Provision</i>	<i>Note</i>
126.02/87.02	The effect of this amendment is that the description has been amended to read "Motor vehicles for the transport of ten or more persons, including the driver (excluding such vehicles of a value for <i>ad valorem</i> excise duty purposes or a value for <i>ad valorem</i> customs duty purposes of less than R130 000 and vehicles for the transport of 15 or more persons, including the driver)", with effect from 1 April 2004.
195.10.05 195.10.06 195.10.07 195.10.15 195.10.17 195.10.21	The effect of this amendment is that the fuel levy on petrol and diesel is increased by 10 cents a liter that is from 101c/li to 111c/li and 85c/li to 95c/li respectively, with effect from 7 April 2004.
640.03/Notes 1(a), (a)(i), (a)(ii), 1 (b)(vii), 1 (bA)(ii), 1 (c) and 4 (d)(i) Road Accident Fund Levy	The effect of this amendment is that the diesel rebate for primary producers is increased by 10c/li and the Road Accident Fund Levy is increased by 5c/li, with effect from 7 April 2004.

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/104)**

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 6 to the said Act is hereby amended, **with effect from 7 April 2004**, to the extent set out in the Schedule hereto.

**M MPAHLWA
DEPUTY MINISTER OF FINANCE**

SCHEDULE

By the substitution for Notes 1 (a), (a)(i), (a)(ii), 1 (b)(vii), 1 (bA)(ii), 1(c) and 4 (d)(i) of the following:

Rebate Item	Heading Item	Tariff Item	Code	C D	Description	Extent of Rebate	Extent of Refund
640.03					<p>1. (a) Eligible purchases for farming, forestry or mining on land:</p> <p>36,86 cents per liter fuel levy on 80 per cent of eligible purchases, plus</p> <p>26,5 cents per liter Road Accident fund levy on 80 per cent of eligible purchases</p> <p>63,36 cents per liter on 80 per cent of the total eligible purchases</p> <p>Mode of calculation of refund</p> <p>(i) 1 000 liters eligible purchases -</p> <p>1 000 times 80 per cent equals 800 liters on which a refund of 63,36 cents per liter may be claimed;</p> <p>(ii) 1 000 liters purchased of of which 300 liters represent non-eligible purchases, for example, carriage of goods for reward - 1 000 less 300 equals 700 liters eligible purchases times 80 per cent equals 560 liters on which a refund of 63,36 cents per liter may be claimed</p>		

Rebate Item	Heading Item	Tariff Item	Code	C D	Description	Extent of Rebate	Extent of Refund
					<p>1. (b) (vii) vessels employed to service fibre optic telecommunication cables along the coastline of Southern Africa:</p> <p style="padding-left: 40px;">95 cents per liter fuel levy, plus 26,5 cents per liter Road Accident Fund levy = 121,5 cents per liter.</p> <p>1. (bA) (ii) vessels used by inport bunker barge operators:</p> <p style="padding-left: 40px;">26,5 cents per liter Road Accident Fund levy.</p> <p>1. (c) Eligible purchases for locomotives used for rail freight other than those used in farming, forestry or mining as provided in these Notes:</p> <p style="padding-left: 40px;">26,5 cents per liter Road Accident Fund levy</p> <p>4. (d) (i) The increased refund of Road Accident Fund levy from 21,5 cents to 26,5 cents per liter in respect of eligible purchases for the purposes specified in paragraphs (a), (b)(i) to (iv) and (c) in Note 1; and</p>		