

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

**31 MARCH 2006**

**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>  |
|---|--|
| Additional Notes 1(b) and (c) to Chapter 27   | The effect of this amendment is that Note (b) reflects only "Petrol" as there is no longer distinction between "leaded" and "unleaded" petrol and Note (c) which reflected "Petrol leaded" is deleted, <b>with effect from 1 April 2006.</b>   |
| Additional Notes 1(a)(i) and (ii), (b) and (c) to Chapter 38  | The effect of this amendment is that Additional Notes were inserted in respect of "biodiesel" which came into <b>effect from 1 April 2006.</b>   |
| Subheadings 2710.11.03 and 2710.11.05   | The effect of this amendment is that the subheadings in respect of "leaded and unleaded petrol" have been deleted, <b>with effect from 1 April 2006.</b>   |
| Subheadings 2710.11.02, 3824.90.03 and 3824.90.05   | The effect of this amendment is that subheadings reflecting "Petrol and Biodiesel" have been inserted, <b>with effect from 1 April 2006.</b>   |
| Schedule 1 Part 2A<br>105.10.05/27.10;<br>105.10.07/27.10;<br>105.10.03/27.10;<br>106.20.40/38.24 and<br>106.20.50/38.24                                  | The effect of this amendment is that tariff headings in respect of "leaded and unleaded petrol" were deleted and tariff headings in respect of "petrol and biodiesel" have been inserted, <b>with effect from 1 April 2006.</b>  |
| Schedule 1 Part 2B<br>118.10/33.01;<br>118.10/3301.90.10;<br>124.35/8476.00;<br>124.37/8517.21;<br>124.37/8517.90,<br>126.01/87.01; and<br>126.01/8701.20 | The effect of this amendment is that aqueous distillates and aqueous solutions of essential oils put up for sale by retail, automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines (excluding parts thereof), facsimile machines, parts of facsimile transmission apparatus and road tractors for semi-trailers, of a mass not exceeding 1 600 kg have been deleted, <b>with effect from 1 April 2006.</b> |
| Schedule No. 1 Part 5   | The effect of this amendment is that Part 5 has now been split into Part 5A (Feul Levy) and Part 5B (Road Accident Fund levy) to implement the Road Accident Fund levy, <b>with effect from 1 April 2006.</b>  |
| Schedule No.4: Rebate item<br>460.23/00.00/10.00<br>Note 3(ii)(a)   | The effect of this amendment is that provision has been made for "biodiesel" in the Note, <b>with effect from 1 April 2006.</b>  |
| Drawback items 540.00 and<br>540.01/01.00 and<br>540.01/02.00   | The effect of this amendment is that provision for "biodiesel" has been made in the drawback items, <b>with effect from 1 April 2006.</b>  |

**CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/1/1307)**

Under section 48 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 1 to the said Act is hereby amended, **with effect from 1 April 2006**, to the extent set out in the Schedule hereto.

**J MOLEKETI  
DEPUTY MINISTER OF FINANCE**

**SCHEDULE**

**By the substitution for ADDITIONAL NOTES 1(b) and (c) to CHAPTER 27 of the following:**

- (b) "Petrol", being products intended for use, advertised 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 evaporated below or at 65°C
  - 50 Per cent evaporated at or above 77°C
  - 50 Per cent evaporated below or at 115°C
  - 90 Per cent 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) Deleted

**By the insertion of the following Additional Notes to Chapter 38:**

ADDITIONAL NOTES:

- 1(a) For the purposes of tariff subheading 3824.90.03, biodiesel is fuel that comprises of mono-alkyd methyl esters of long chain fatty acids derived from vegetable or animal fats and oils; which is -
- (i) intended for use, advertised for use, put up for use or otherwise marketed or disposed of for use as a liquid fuel substitute for petroleum-based distillate fuels; or
  - (ii) used for blending with petroleum-based fuels.
- (b) Biodiesel that does not conform to note 1(a), is to be classified in tariff subheading 3824.90.05.
- (c) The biodiesel classifiable in subheading 3824.90.03 does not include biodiesel blended with petroleum-based fuels classifiable in Chapter 27 or elsewhere in this Schedule.

**By the deletion of the following subheadings:**

| Heading | Sub Heading | C<br>D | Article Description   | Statistical<br>Unit | Rate of Duty |           |      |
|---------|-------------|--------|---|---------------------|--------------|-----------|------|
|         |             |        |   |                     | General      | EU        | SADC |
| 27.10   | 2710.11.03  | 8      | - - - Petrol, unleaded, as defined in Additional Note 1 (b) | kg                  | 0,091c/li    | 0,091c/li | free |
| 27.10   | 2710.11.05  | 4      | - - - Petrol, leaded, as defined in Additional Note 1 (c)   | kg                  | 0,091c/li    | 0,091c/li | free |

**By the insertion of the following subheadings:**

| Heading | Sub Heading | C<br>D | Article Description  | Statistical<br>Unit | Rate of Duty |           |      |
|---------|-------------|--------|--|---------------------|--------------|-----------|------|
|         |             |        |  |                     | General      | EU        | SADC |
| 27.10   | 2710.11.02  | 1      | - - - Petrol, as defined in Additional Note 1(b)               | kg                  | 0,091c/li    | 0,091c/li | free |
| 38.24   | 3824.90.03  | 5      | - - Biodiesel as defined in Additional Note 1(a) to Chapter 38 | li                  | 0,183c/li    | 0,183c/li | free |
| 38.24   | 3824.90.05  | 1      | - - Other biodiesel  | li                  | 0,183c/li    | 0,183c/li | free |

**CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE No.1 PART 2A (1/2/146)**

Under section 48 of the Customs and Excise Act, 1964, of Part 2A of Schedule No. 1 to the said Act is hereby amended, **with effect from 1 April 2006**, to the extent set out in the Schedule hereto.

**J MOLEKETI  
DEPUTY MINISTER OF FINANCE**

**SCHEDULE**

**By the deletion of the following items:**

| Tariff Item | Tariff Heading | Description  | Rate of Duty |           |
|-------------|----------------|--|--------------|-----------|
|             |                |  | Excise       | Customs   |
| 105.10.05   | 27.10          | Petrol, unleaded, as defined in Additional Note 1(b) to Chapter 27 | 3,909c/li    | 3,909c/li |
| 105.10.07   | 27.10          | Petrol, leaded, as defined in Additional Note 1(c) to Chapter 27   | 3,909c/li    | 3,909c/li |

**By the insertion of the following items:**

| Tariff Item | Tariff Heading | Description  | Rate of Duty |           |
|-------------|----------------|--|--------------|-----------|
|             |                |  | Excise       | Customs   |
| 105.10.03   | 27.10          | Petrol, as defined in Additional Note 1(b) to Chapter 27   | 3,909c/li    | 3,909c/li |
| 106.20.40   | 38.24          | Biodiesel as defined in Additional Note 1(a) to Chapter 38 | 3,817c/li    | 3,817c/li |
| 106.20.50   | 38.24          | Other biodiesel  | 3,817c/li    | 3,817c/li |

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**CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE No.1 PART 5 (1/5/37)**

Under section 48 of the Customs and Excise Act, 1964, of Part 5 of Schedule No. 1 to the said Act is hereby amended, **with effect from 1 April 2006**, to the extent set out in the Schedule hereto.

**J MOLEKETI  
DEPUTY MINISTER OF FINANCE**

**SCHEDULE**

**By the substitution for Part 5 of Schedule No. 1 of the following:**

**PART 5A**

**FUEL LEVY**

NOTES:

1. Any rate of fuel levy specified in Part 5A in respect of any goods shall apply to any such goods which are manufactured in the Republic or imported into the Republic.
2. Any fuel levy payable in terms of Part 5A 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 fuel levy item of Part 5A in which such goods are specified, the goods so specified in such 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 manufacturer or owner of any goods specified in Part 5A shall render such goods liable to entry for home consumption and payment of any fuel levy due.

| Fuel Levy Item | Tariff Heading | Description   | Rate of Fuel Levy |
|----------------|----------------|---|-------------------|
| <b>195.00</b>  |                | <b>FUELS</b>  |                   |
| <b>195.10</b>  | 27.10          | <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; waste oils:</b> |                   |
| .03            |                | Petrol, as defined in Additional Note 1(b) to Chapter 27  | 116c/li           |
| .09            |                | Aviation kerosene, as defined in Additional Note 1(d) to Chapter 27   | free              |
| .13            |                | Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, marked   | free              |
| .15            |                | Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked   | 100c/li           |
| .17            |                | Distillate fuel, as defined in Additional Note 1(g) to Chapter 27   | 100c/li           |
| .19            |                | Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, marked   | free              |
| .21            |                | Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked   | 100c/li           |
| <b>195.20</b>  | 38.24          | <b>Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included:</b>   |                   |
| .01            |                | Biodiesel as defined in Additional Note 1(a) to Chapter 38  | 60c/li            |
| .03            |                | Other biodiesel   | 100c/li           |

**PART 5B**

**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 manufacturer or owner of any goods specified in Part 5B shall render such goods liable to entry for home consumption and payment of any Road Accident Fuel levy due.

| Road Accident Fund Levy Item | Tariff Heading | Description   | Rate of Road Accident Fund Levy |
|------------------------------|----------------|---|---------------------------------|
| <b>197.00</b>                |                | <b>FUELS</b>  |                                 |
| <b>197.10</b>                | 27.10          | <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; waste oils:</b> |                                 |
| .03                          |                | Petrol, as defined in Additional Note 1(b) to Chapter 27  | 31,5 c/li                       |
| .09                          |                | Aviation kerosene, as defined in Additional Note 1(d) to Chapter 27   | free                            |
| .13                          |                | Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, marked   | free                            |
| .15                          |                | Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked   | 31,5 c/li                       |
| .17                          |                | Distillate fuel, as defined in Additional Note 1(g) to Chapter 27   | 31,5c/li                        |
| .19                          |                | Specific aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, marked  | free                            |
| .21                          |                | Specific aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked  | 31,5c/li                        |
| <b>197.20</b>                | 38.24          | <b>Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included:</b>   |                                 |
| .01                          |                | Biodiesel as defined in Additional Note 1(a) to Chapter 38  | 31,5c/li                        |
| .03                          |                | Other biodiesel   | 31,5c/li                        |

CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE No.1 PART 5 (1/5/38)

Under section 48 of the Customs and Excise Act, 1964, of Part 5B of Schedule No. 1 to the said Act is hereby amended, **with effect from 5 April 2006**, to the extent set out in the Schedule hereto.

**J MOLEKETI**  
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution of the items mentioned of the following:

| Road Accident Fund Levy Item | Tariff Heading | Description   | Rate of Road Accident Fund Levy |
|------------------------------|----------------|---|---------------------------------|
| <b>197.00</b>                |                | <b>Fuels</b>  |                                 |
| <b>197.10</b>                | 27.10          | <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; waste oils:</b> |                                 |
| .03                          |                | Petrol, as defined in Additional Note 1(b) to Chapter 27  | 36,5 c/li                       |
| .09                          |                | Aviation kerosene, as defined in Additional Note 1(d) to Chapter 27   | free                            |
| .13                          |                | Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, marked   | free                            |
| .15                          |                | Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked   | 36,5 c/li                       |
| .17                          |                | Distillate fuel, as defined in Additional Note 1(g) to Chapter 27   | 36,5c/li                        |
| .19                          |                | Specific aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, marked  | free                            |
| .21                          |                | Specific aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked  | 36,5c/li                        |
| <b>197.20</b>                | 38.24          | <b>Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included:</b>   |                                 |
| .01                          |                | Biodiesel as defined in Additional Note 1(a) to Chapter 38  | 36,5c/li                        |
| .03                          |                | Other biodiesel   | 36,5c/li                        |



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**CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 4 (NO. 4/295)**

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 4 to the said Act is hereby amended, **with effect from 1 April 2006**, to the extent set out in the Schedule hereto.

**J MOLEKETI  
DEPUTY MINISTER OF FINANCE**

**SCHEDULE**

**By the substitution for Note (ii)(a) to rebate item 460.23/00.00/01.00 of the following:**

| <b>Rebate Item</b> | <b>Tariff Heading</b> | <b>Rebate Code</b> | <b>C D</b> | <b>Description</b>   | <b>Extent of Rebate</b> |
|--------------------|-----------------------|--------------------|------------|--|-------------------------|
| 460.23             | 00.00                 | 01.00              |            | (ii)(a) distillate fuels, residual fuel oil and biodiesel: |                         |

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**CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 5 (NO. 5/77)**

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 5 to the said Act is hereby amended, **with effect from 1 April 2006**, to the extent set out in the Schedule hereto.

**J MOLEKETI  
DEPUTY MINISTER OF FINANCE**

**SCHEDULE**

**By the substitution for the heading of rebate item 540.00 of the following:**

| <b>Drawback Item</b> | <b>Tariff Heading</b> | <b>Rebate Code</b> | <b>C D</b> | <b>Description</b>   | <b>Extent of Rebate</b> |
|----------------------|-----------------------|--------------------|------------|--|-------------------------|
| <b>540.00</b>        |                       |                    |            | <b>PETROL, DISTILLATE FUELS AND BIODIESEL USED FOR SPECIFIC PURPOSES</b> |                         |

**By the insertion of the following tariff heading to drawback item 540.01**

| <b>Drawback Item</b> | <b>Tariff Heading</b> | <b>Rebate Code</b> | <b>C D</b> | <b>Description</b>  | <b>Extent of Rebate</b>  |
|----------------------|-----------------------|--------------------|------------|---|--|
| <b>540.01</b>        | 195.20                |                    |            | <b>Biodiesel used by diplomatic and other foreign representatives mentioned in rebate items 406.02, 406.03, 406.05 or 406.07 of Schedule No. 4, subject to the requirements of these rebate items and the Notes (except Note 1) applicable thereto:</b> |  |
|                      |                       | 01.00              | 57         | Biodiesel for use by the State President  | 6,7c/li  |
|                      |                       | 02.00              | 51         | Biodiesel used by diplomatic and other foreign representatives  | As determined and approved by the Director General:<br>Foreign Affairs |

**CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/108)**

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 6 to the said Act is hereby amended, **with effect from 5 April 2006**, to the extent set out in the Schedule hereto.

**J MOLEKETI  
DEPUTY MINISTER OF FINANCE**

**SCHEDULE**

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

(b) Extent of refund for eligible purchases –

**ON LAND**

- (i) Farming, forestry or mining on land is -  
40 cents per liter fuel levy on 80 per cent of eligible purchases,  
**plus** 36,5 cents per liter Road Accident Fund levy on 80 per cent of eligible purchases equals  
76,5 cents per liter on 80 per cent of the **total eligible purchases**

Mode of calculation of refund is as follows:

- (aa) For 1 000 liters eligible purchases –  
1 000 X 80 per cent equals 800 liters on which a refund of 76,5 cents per liter may be claimed;  
(bb) For 1 000 liters purchased of which 300 liters represent non-eligible purchases, for example, carriage of goods for reward -  
1 000 less 300 equals 700 liters eligible purchases X 80 per cent equals 560 liters on which a refund of 76,5 cents per liter may be claimed;

**OFFSHORE**

- (ii) Offshore vessels, including -  
(aa) commercial fishing vessels;  
(bb) coasting vessels;  
(cc) offshore mining;  
(dd) vessels owned by the National Sea Rescue Institute;  
(ee) vessels conducting research in support of the marine industry;  
(ff) coastal patrol vessels; or  
(gg) vessels employed to service fibre optic telecommunication cables along the coastline of Southern Africa:  
100 cents per liter fuel levy, plus 36,5 cents per liter Road Accident Fund levy equals to 136,5 cents per liter.

**HARBOUR VESSELS**

- (iii) Harbour vessels, including -
  - (aa) harbour vessels operated by Portnet;
  - (bb) vessels used by import bunker barge operators, is -  
36,5 cents per liter Road Accident Fund levy.

**RAIL**

- (iv) Locomotives used for rail freight other than those used in farming, forestry or mining as provided in these Notes is -  
36,5 cents per liter Road Accident Fund levy.
- (v) Any claim for a refund of levies provided for in paragraph (b)(i), (ii), (iii) and (iv) to this Note must be reduced by any non-eligible purchases.