

SOUTH AFRICAN REVENUE SERVICE

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CORRECTION NOTICE

CUSTOMS AND EXCISE ACT, 1964. AMENDMENT OF SCHEDULE NO. 1 (NO. 1/1/1334)

Government Notices Nos. R.1256 and R.1257 of 15 December 2006 appearing in Government Gazette No. 29455 are hereby amended, **with retrospective effect from 1 January 2007**, to the extent set out in the Schedule hereto.

SCHEDULE

1. Substitute “Multipli” where it appears in Note 6. to Section XI with “Multiple”.
2. Substitute “terms” where it appears in Subheading Note 1. to Chapter 10 with “term”.
3. Substitute Subheading Note 2. to Chapter 27 with the following:
“2. For the purposes of subheading 2701.12, “bituminous coal” means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14 per cent and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5,833 kcal/kg.”
4. Substitute “everey” where it appears in Additional Note 1. to Chapter 27 with “every”.
5. Delete “unleaded” where it appears in Additional Note 1.(b) to Chapter 27.
6. Insert after Subheading Note 2. to Chapter 38 the following:
“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) 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.”

2.

7. By the substitution of the last paragraph of Subheading Notes to Chapter 48 of the following:

“7. For the purposes of subheading 4810.22, “light-mass coated paper” means paper, coated on both sides, of a total mass not exceeding 70 g/m², with a coating mass not exceeding 15 g/m² per side, on a base of which not less than 50 per cent by mass of the total fibre content consists of wood fibres obtained by a mechanical process.”

8. Substitute the listed headings and subheadings where they appear in Notice No. R.1257 with the following:

Heading	Subheading	C D	Article Description	Statistical Unit	Rate of Duty			
					General	EU	EFTA	SADC
21.03	2103.30.11	9	---- Imported from Switzerland	kg	8c/kg	free	free	free
21.03	2103.30.12	7	---- Other	kg	8c/kg	free	5c/kg	free
23.09	2309.10.10	7	-- Imported from Switzerland	kg	20%	free	20%	free
24.02	2402.10.10	3	-- Imported from Switzerland	kg	110c/kg net	69,3c/kg net	110c/kg net	free
39.23	3923.90.90	4	-- Other	kg	15%	9,45%	15%	free
41.01	4101.20.10	5	-- Of bovine animals of a unit surface area exceeding 2,15 m ² which have undergone a tanning process (including a pre-tanning process) which is reversible	kg	10%	free	8%	free
48.02	4802.69.30	1	--- Other carbonising base paper	kg	15%	9,45%	free	free
48.10	4810.22.10	9	--- In strips or rolls of a width not exceeding 150 mm; in rectangular (including square) sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state	kg	9,45%	9,45%	3,1%	free
48.10	4810.99.10	6	--- In strips or rolls of a width not exceeding 150 mm; in rectangular (including square) sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm in the unfolded state	kg	9,45%	9,45%	3,1%	free
64.02	6402.19	6	-- Other	2u	30% or 500c/2u	18,9% or 315c/2u	26%	free
87.11	8711.40	3	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cm ³ but not exceeding 800 cm ³	u	free	free	free	free
88.01	8801.00	4	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft	u	free	free	free	free