

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

20 MAY 2011

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>
460.24/2710.11/01.00 460.24/00.00/01.00 495.00/00.00/01.00 496.00/00.00/01.00 496.00/2710.11/01.00	The effect of this amendment is that the rebate items are amended to include a full rebate of the Road Accident Fund levy as a consequential amendment of the form DA 159-Petroleum Excise Account.

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 4 (No. 4/340)**

In terms of section 75 of the Customs and Excise Act, 1964, Schedule No. 4 to the said Act is hereby amended to the extent set out in the Schedule hereto.

**N NENE
DEPUTY MINISTER OF FINANCE**

SCHEDULE

By the insertion after tariff heading 22.07/01.00 to rebate item 460.24 of the following:

Rebate Item	Tariff heading	Rebate Code	C D	Description	Extent of Rebate
460.24	2710.11	01.00	65	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, entered for the purpose of this rebate item in such quantities, for such purposes and under such conditions as the Commissioner may allow by specific permit	The duty in Part 2A of Schedule No. 1

By the substitution for tariff heading 00.00/01.00 to rebate item 460.24 of the following:

Rebate Item	Tariff heading	Rebate Code	C D	Description	Extent of Rebate
460.24	00.00	01.00	05	Goods specified in Part 2A of Schedule No. 1, imported into the Republic for further processing, blending or mixing or entered for use in the manufacture of excisable goods of another or the same class or kind (excluding ethyl alcohol for industrial use or for use in the manufacture of other non-liquor products and specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27) - Provided that: (a) the provisions of Rule 19A.09(c) are complied with; (b) all other provisions of the Customs and Excise Act pertaining to locally manufactured excisable goods are complied with; (c) the goods are imported by a licensed manufacturer, into a storage (OS) or manufacturing warehouse; and (d) the goods are removed by such licensed manufacturer or a licensed remover as contemplated in Rule 64D.	The duty in Part 2A of Schedule No. 1

By the substitution for tariff headings 00.00 to rebate items 495.00 and 496.00 of the following:

Rebate Item	Tariff heading	Rebate Code	C D	Description	Extent of Rebate
495.00	00.00	01.00	07	<p>Goods in respect of which the fuel levy, together with the customs duty, where applicable, amounts to not less than R2 500, proved to have been lost, destroyed or damaged on any single occasion in circumstances of VIS MAJOR or in such other circumstances as the Commissioner deems exceptional while such goods are -</p> <p>(a) in any customs and excise warehouse or in any appointed transit shed or under the control of the Office;</p> <p>(b) being removed with deferment of payment of duty or under rebate of duty from a place in the Republic to any other place in terms of the provisions of this Act; or</p> <p>(c) being stored in any rebate storeroom,</p> <p>provided -</p> <p>(i) no compensation in respect of the fuel levy or customs duty on such goods has been paid or is due to the owner by any other person;</p> <p>(ii) such loss, destruction or damage was not due to any negligence or fraud on the part of the person liable for the duty; and</p> <p>(iii) such goods did not enter into consumption</p>	<p>Full fuel levy</p> <p>Full Road Accident Fund levy</p>
496.00	00.00	01.00	04	<p>Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, entered for the purpose of this rebate item in such quantities, for such purposes and under such conditions as the Commissioner may allow by specific permit.</p>	<p>Full fuel levy</p> <p>Full Road Accident Fund levy</p>

By the insertion after tariff heading 00.00/01.00 to rebate item 496.00 of the following:

Rebate Item	Tariff heading	Rebate Code	C D	Description	Extent of Rebate
496.00	2710.11	01.00	64	<p>Petrol supplied to any person entitled to the privileges provided for in item 460.23 of Schedule No. 4, subject to the provisions of the said item</p>	<p>Full fuel levy and Road Accident Fund Levy</p>