

In terms of section 48 of the Customs and Excise Act, 1964, Part 5B of Schedule No. 1 to the said Act is hereby amended, **with effect from 1 January 2012**, to the extent set out in the Schedule hereto.

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DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution of the item 197.00 of the following:

Road Accident Fund 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>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	80c/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	80c/li
197.10.17	2710.12.30	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	80c/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	80c/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	80c/li
197.20.03	3826.00.90	Other biodiesel	80c/li