

SCHEDULE 3

FUEL AND ROAD ACCIDENT LEVIES

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SCHEDULE 3 PART A

FUEL LEVY

NOTES:

1. Any rate of fuel levy specified in Part A in respect of any goods shall apply to any such goods which are manufactured in the Republic and imported into the Republic
2. Any fuel levy payable in terms of Part A in respect of any goods specified therein shall be additional to any customs or excise duty payable in terms of the Customs Tariff or the Excise Tariff of goods of the same class or kind.
3. Imported goods shall not be declared on separate bills of entry for the purpose of the Customs Tariff or the Excise Tariff.
4. Wherever the tariff heading or subheading under which any goods are classified in the Customs Tariff is expressly quoted in any fuel levy item of Part A 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 licensee of a customs and excise warehouse of any goods specified in Part A in such warehouse shall render such goods liable to payment of any fuel levy due in accordance with the provisions of the EDA.

SCHEDULE 3 PART A

Excise Tariff

Fuel Levy Item	Tariff Heading	Article Description	Rate of Fuel Levy
195.00	FUELS		
195.10	27.10	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:	
195.10	2710.12	Light oils and preparations:	
195.10.03	2710.12.02	Petrol, as defined in Additional Note 1(b) to Chapter 27	337c/li
195.10.09	2710.12.07	Aviation kerosene, as defined in Additional Note 1(d) to Chapter 27	free
195.10.13	2710.12.15	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27 , marked	free
195.10.15	2710.12.26	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked	322c/li
195.10.17	2710.12.30	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	322c/li
195.10.19	2710.12.37	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, marked	free
195.10.21	2710.12.39	Specified aliphatic hydrocarbons solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked	322c/li
195.20	3826.00	Biodiesel and mixtures thereof, not containing or containing less than 70 per cent by mass of petroleum oils or oils obtained from bituminous minerals:	
195.20.01	3826.00.10	Biodiesel as specified in Additional Note 1(a) to Chapter 38	161c/li
195.20.03	3826.00.90	Other biodiesel	322c/li

SCHEDULE 3 PART B

ROAD ACCIDENT FUND LEVY

NOTES:

1. Any rate of Road Accident Fuel levy specified in Part B 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 the Customs Tariff and the Excise Tariff 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 the Customs Tariff and the Excise Tariff.
4. Wherever the tariff heading or subheading under which any goods are classified in Schedule 1 to the Customs Tariff is expressly quoted in any Road Accident Fuel levy item of Part B 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 licensee of a customs and excise warehouse of any goods specified in Part B in such warehouse shall render such goods liable to payment of any Road Accident Fuel levy due in accordance with the provisions of this the EDA.

SCHEDULE 3 / PART B

Excise Tariff

Road Accident Fund Fuel Levy Item	Tariff Heading	Article Description	Rate of Road Accident Fund Levy
197.00	FUELS		
197.10	27.10	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:	
197.10	2710.12	Light oils and preparations:	
197.10.03	2710.12.02	Petrol, as defined in Additional Note 1(b) to Chapter 27	193c/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	193c/li
197.10.17	2710.12.30	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	193c/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	193c/li
197.20	3826.00	Biodiesel and mixtures thereof, not containing or containing less than 70 per cent by mass of petroleum oils or oils obtained from bituminous minerals:	
197.20.01	3826.00.10	Biodiesel, as defined in Additional Note 1(a) to Chapter 38	193c/li
197.20.03	3826.00.90	Other biodiesel	193c/li