

**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, with effect from 1 April 2006.
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 effect from 1 April 2006.
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, with effect from 1 April 2006.
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, with effect from 1 April 2006.
Schedule 1 Part 2A 105.10.05/27.10; 105.10.07/27.10; 105.10.03/27.10; 106.20.40/38.24 and 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, with effect from 1 April 2006.
Schedule 1 Part 2B 118.10/33.01; 118.10/3301.90.10; 124.35/8476.00; 124.37/8517.21; 124.37/8517.90, 126.01/87.01; and 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, with effect from 1 April 2006.
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, with effect from 1 April 2006.
Schedule No.4: Rebate item 460.23/00.00/10.00 Note 3(ii)(a)	The effect of this amendment is that provision has been made for "biodiesel" in the Note, with effect from 1 April 2006.
Drawback items 540.00 and 540.01/01.00 and 540.01/02.00	The effect of this amendment is that provision for "biodiesel" has been made in the drawback items, with effect from 1 April 2006.

**Government Gazette No. 28676
No. R.297**

2006-03-31

**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
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; waste oils:	
.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
195.20	38.24	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:	
.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
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; waste oils:	
.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
197.20	38.24	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:	
.01		Biodiesel as defined in Additional Note 1(a) to Chapter 38	31,5c/li
.03		Other biodiesel	31,5c/li