

**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, <b>with effect from 1 April 2006.</b>
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 <b>effect from 1 April 2006.</b>
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, <b>with effect from 1 April 2006.</b>
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, <b>with effect from 1 April 2006.</b>
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, <b>with effect from 1 April 2006.</b>
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, <b>with effect from 1 April 2006.</b>
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, <b>with effect from 1 April 2006.</b>
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, <b>with effect from 1 April 2006.</b>
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, <b>with effect from 1 April 2006.</b>

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**CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 5 (NO. 5/77)**

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 5 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 the heading of rebate item 540.00 of the following:**

<b>Drawback Item</b>	<b>Tariff Heading</b>	<b>Rebate Code</b>	<b>C D</b>	<b>Description</b>	<b>Extent of Rebate</b>
540.00				<b>PETROL, DISTILLATE FUELS AND BIODIESEL USED FOR SPECIFIC PURPOSES</b>	

**By the insertion of the following tariff heading to drawback item 540.01**

<b>Drawback Item</b>	<b>Tariff Heading</b>	<b>Rebate Code</b>	<b>C D</b>	<b>Description</b>	<b>Extent of Rebate</b>
540.01	195.20			<b>Biodiesel used by diplomatic and other foreign representatives mentioned in rebate items 406.02, 406.03, 406.05 or 406.07 of Schedule No. 4, subject to the requirements of these rebate items and the Notes (except Note 1) applicable thereto:</b>	
		01.00	57	Biodiesel for use by the State President	6,7c/li
		02.00	51	Biodiesel used by diplomatic and other foreign representatives	As determined and approved by the Director General: Foreign Affairs