

**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>

**CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/108)**

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 6 to the said Act is hereby amended, **with effect from 5 April 2006**, to the extent set out in the Schedule hereto.

**J MOLEKETI  
DEPUTY MINISTER OF FINANCE**

**SCHEDULE**

**By the substitution for Note 6(b) in Part 3 of Schedule No. 6 of the following:**

(b) Extent of refund for eligible purchases –

**ON LAND**

- (i) Farming, forestry or mining on land is -  
40 cents per liter fuel levy on 80 per cent of eligible purchases,  
**plus** 36,5 cents per liter Road Accident Fund levy on 80 per cent of eligible purchases equals  
76,5 cents per liter on 80 per cent of the **total eligible purchases**

Mode of calculation of refund is as follows:

- (aa) For 1 000 liters eligible purchases –  
1 000 X 80 per cent equals 800 liters on which a refund of 76,5 cents per liter may be claimed;  
(bb) For 1 000 liters purchased of which 300 liters represent non-eligible purchases, for example, carriage of goods for reward -  
1 000 less 300 equals 700 liters eligible purchases X 80 per cent equals 560 liters on which a refund of 76,5 cents per liter may be claimed;

**OFFSHORE**

- (ii) Offshore vessels, including -  
(aa) commercial fishing vessels;  
(bb) coasting vessels;  
(cc) offshore mining;  
(dd) vessels owned by the National Sea Rescue Institute;  
(ee) vessels conducting research in support of the marine industry;  
(ff) coastal patrol vessels; or  
(gg) vessels employed to service fibre optic telecommunication cables along the coastline of Southern Africa:  
100 cents per liter fuel levy, plus 36,5 cents per liter Road Accident Fund levy equals to 136,5 cents per liter.

**HARBOUR VESSELS**

- (iii) Harbour vessels, including -
  - (aa) harbour vessels operated by Portnet;
  - (bb) vessels used by import bunker barge operators, is -  
36,5 cents per liter Road Accident Fund levy.

**RAIL**

- (iv) Locomotives used for rail freight other than those used in farming, forestry or mining as provided in these Notes is -  
36,5 cents per liter Road Accident Fund levy.
- (v) Any claim for a refund of levies provided for in paragraph (b)(i), (ii), (iii) and (iv) to this Note must be reduced by any non-eligible purchases.