

**NOTES REGARDING AMENDMENTS TO THE SCHEDULES  
TO THE CUSTOMS AND EXCISE ACT, 1964**

**31 MARCH 2010**

**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>  |
|---|--|
| Schedule No. 1 Part 5A and 5B and Note 6(b) in Part 3 of Schedule No. 6 | <p>The effect of this amendment is that the fuel levy on both petrol and diesel in Part 5A and 5B of Schedule No. 1 is increased with 17,5c/li from 150c/li to 167,5c/li and 135c/li to 152,5c/li respectively and the Road Accident Fund levy on both petrol and diesel by 8c/li from 64c/li to 72c/li.</p> <p>The fuel levy for farming, forestry or mining on land was increased to 58c/li fuel levy plus 72c/li Road Accident Fund levy on which a refund of 130c/li may be claimed, the fuel levy on offshore vessels was increased to 145c/li plus 72c/li road Accident Fund levy which equals 217c/li, the Road Accident Fund levy on harbour vessels and rail was increased to 72c/li and on electricity generation plants to 145c/li fuel levy plus 72c/li Road Accident fund levy equals to 217c/li.</p> |

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**CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 1 PART 5A (No. 1/5/147)**

In terms of section 48 of the Customs and Excise Act, 1964, Part 5A of Schedule No. 1 to the said Act is hereby amended, **with effect from 7 April 2010**, to the extent set out in the Schedule hereto.

**N NENE  
DEPUTY MINISTER OF FINANCE**

**SCHEDULE**

**By the substitution for the particulars appearing in the columns opposite the stated items of the following:**

| <b>Fuel Levy Item</b> | <b>Tariff Heading</b> | <b>Description</b>  | <b>Rate of Fuel Levy</b> |
|-----------------------|-----------------------|---|--------------------------|
| 195.10.03             |                       | Petrol, as defined in Additional Note 1(b) to Chapter 27  | 167,5c/li                |
| 195.10.15             |                       | Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked                     | 152,5c/li                |
| 195.10.17             |                       | Distillate fuel, as defined in Additional Note 1(g) to Chapter 27                                     | 152,5c/li                |
| 195.10.21             |                       | Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked | 152,5c/li                |
| 195.20.01             |                       | Biodiesel as specified in Additional Note 1(a) to Chapter 38  | 77,5c/li                 |
| 195.20.03             |                       | Other biodiesel   | 145c/li                  |