

**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>

Government Gazette No. 33070

No. R.257

2010-03-31

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 PART 5B (No. 1/5/148)**

In terms of section 48 of the Customs and Excise Act, 1964, Part 5B 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:

Road Accident Levy Item	Tariff Heading	Description	Rate of Accident Levy
197.10.03		Petrol, as defined in Additional Note 1(b) to Chapter 27	72c/li
197.10.15		Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked	72c/li
197.10.17		Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	72c/li
197.10.21		Specific aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked	72c/li
197.20.01		Biodiesel, as defined in Additional Note 1(a) to Chapter 38	72c/li
197.20.03		Other biodiesel	72c/li