

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

28 MARCH 2011

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>
197.10.03/2710.11.02 197.10.15/2710.11.26 197.10.17/2710.11.30 197.10.21/2710.11.39 197.20.01/3824.90.03 197.20.03/3824.90.05	The effect of this amendment in Part 5B of Schedule No. 1 is that the rates of Road Accident Fund levy on petrol and diesel are increased by 8c/li from 72c/li to 80c/li, to give effect to the budget proposals announced by the Minister of Finance, with effect from 6 April 2011.

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**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (No. 1/5B/153)**

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 6 April 2011**, 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 Fund Levy Item	Tariff Heading	Description	Rate of Road Accident Fund Levy
197.10.03	2710.11.02	Petrol, as defined in Additional Note 1(b) to Chapter 27	80c/li
197.10.15	2710.11.26	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked	80c/li
197.10.17	2710.11.30	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	80c/li
197.10.21	2710.11.39	Specific aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked	80c/li
197.20.01	3824.90.03	Biodiesel, as defined in Additional Note 1(a) to Chapter 38	80c/li
197.20.03	3824.90.05	Other biodiesel	80c/li