No. R. 313 1 April 2005

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 6 (No. 6/107)

[illegible] of the Customs and Excise Act, 1964, Schedule No. 6 to the said Act is hereby amended to the extent set out in the Schedule hereto.

J MOLEKETI
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the deletion of the following items to rebate item 607.05 with effect from 1 April 2005:

Rebate Item	Tariff Item	Code	C D	Description	Extent of Rebate	Extent of Refund
607.05.20	105.10			Base oils for prepared lubricating oil and base oils in prepared lubricating oils entered for use:		
607.05.20	105.10	01.00	59	In the manufacture of ink	Full duty	
607.05.20	105.10	02.00	53	In the manufacture of textiles and textile products	Full duty	
607.05.20	105.10	03.00	58	In the manufacture of twine, rope and cordage	Full duty	
607.05.20	105.10	04.00	52	In the manufacture of disinfectants, insecticides, fungicides, weed killers and allied products	Full duty	
607.05.20	105.10	05.00	57	In the manufacture of synthetic rubber	Full duty	
607.05.20	105.10	06.00	51	In the manufacture of rubber products	Full duty	
607.05.20	105.10	07.00	56	In the leather tanning and finishing industry	Full duty	
607.05.20	105.10	08.00	50	In the building board industry for the tempering of hardboard	Full duty	
607.05.20	105.10	09.00	55	In the manufacture of lubricating grease, and of cutting, tanning and textile oil	Full duty	
607.05.20	105.10	10.00	58	In the mining industry in the flotation process	Full duty	
607.05.20	105.10	11.00	52	In the manufacture of transformer oil, cable oils, insulating oils, dielectric oils and hydraulic transmission fluids	Full duty	

By the substitution for the particulars appearing in the columns opposite rebate item 609.05.10 of the following with effect from 1 April 2005:

Rebate Item	Tariff Item	Code	C D	Description	Extent of Rebate	Extent of Refund
609.05.10	105.10	01.00	54	Petrol, supplied to any person entitled to the privileges provided for in item 460.23 of Schedule No. 4, subject to the provisions of the said item	Full duty	

By the substitution for the particulars appearing in Notes 1(a), (b), (bA), (c), (d) and 4(d) to rebate item 640.03 of the following, with effect from 6 April 2005:

Rebate Item	Tariff Item	Code	C D	Description	Extent of Rebate	Extent of Refund
640.03	195.00	01.05	59	1 Extent of refund ON LAND (a) Eligible purchases for farming, forestry or mining on land: 40 cents per liter fuel levy on 80 per cent of eligible purchases, plus 31,5 cents per liter Road Accident fund levy on 80 per cent of eligible purchases 71,5 cents per liter on 80 per cent of the total eligible purchases Mode of calculation of refund (i) 1 000 liters eligible purchases – 1 000 times 80 per cent equals 800 liters on which a refund of 71,5 cents per liter may be claimed; (ii) 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 times 80 per cent equals 560 liters on which a refund of 71,5 cents per liter may be claimed OFFSHORE (b) Eligible purchases for: (i) commercial fishing vessels; (ii) coasting vessels;		As specified in the Notes to the item

Rebate Item	Tariff Item	Code	C D	Description	Extent of Rebate	Extent of Refund
640.03				(iii) offshore mining; (iv) vessels owned by the National Sea Rescue Institute; (v) vessels conducting research in support of the marine industry; (vi) coastal patrol vessels; or (vii) vessels employed to service fibre optic telecommunication cables along the coastline of Southern Africa: 100 cents per liter fuel levy, plus 31,5 cents per liter Road Accident Fund levy = 131,5 cents per liter. HARBOUR VESSELS (bA) Eligible purchases for - (i) harbour vessels operated by Portnet; (ii) vessels used by import bunker barge operators: 31,5 cents per liter Road Accident Fund levy. RAIL (c) Eligible purchases for locomotives used for rail freight other than those used in farming, forestry or mining as provided in these Notes: 31,5 cents per liter Road Accident Fund levy (d) Any claim for a refund of levies provided for in paragraph (a), (b), (bA) or (c) must be reduced by any non-eligible purchases		

Rebate Item	Tariff Item	Code	C D	Description	Extent of Rebate	Extent of Refund
				The Tax Invoice		
640.03				(d) (i) The increased refund of Road Accident Fund levy from 26,5 cents to 31,5 cents per liter in respect of eligible purchases for the purposes specified in paragraphs (a), (b)(i) to (iv) and (c) on Note 1; and The refunds of levies in respect of eligible purchases specified in paragraphs (a)(v) to (vii) and (bA) of Note 1, shall apply to distillate fuel purchased.		