

**GOVERNMENT NOTICES
GOEWERMENTSKENNISGEWINGS**

**SOUTH AFRICAN REVENUE SERVICE
SUID-AFRIKAANSE INKOMSTEDIENS**

No. 295

1 March 2006

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/1/1307)**

Under section 48 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 1 to the said Act is hereby amended, with effect from 1 April 2006, to the extent set out in the Schedule, hereinafter referred to as the Schedule, and in the Schedule, hereinafter referred to as the Schedule, etc.

**J MOLEKETI
DEPUTY MINISTER OF FINANCE**

SCHEDULE

By the substitution for ADDITIONAL NOTES 1(b) and (c) to CHAPTER 27 of the following:

- (b) "Petrol", being products intended for use, advertised for use, put up for use or otherwise marketed or disposed of for use as fuel in spark ignition reciprocating or rotary internal combustion piston engines
Distillation: 10 Per cent evaporated below or at 65°C
50 Per cent evaporated at or above 77°C
90 Per cent evaporated below or at 115°C
Density at 20°C: Between 0,705 and 0,785 kg/li
Anti-knock additives: Less than 0,013 mg/li of organic compounds of lead.

(c) Deleted

By the insertion of the following Additional Notes to Chapter 38:

ADDITIONAL NOTES:

1(a) For the purposes of tariff subheading 3824.90.03, biodiesel is fuel that comprises of mono-alkyl methyl esters of long chain fatty acids derived from vegetable or animal fats and oils; which is -

- (i) intended for use, advertised for use, put up for use or otherwise marketed or disposed of for use as a liquid fuel substitute for petroleum-based distillate fuels; or
- (ii) used for blending with petroleum-based fuels.

(b) Biodiesel that does not conform to note 1(a), is to be classified in tariff subheading 3824.90.05.

(c) The biodiesel classifiable in subheading 3824.90.03 does not include biodiesel blended with petroleum-based fuels classifiable in Chapter 27 or elsewhere in this Schedule.

By the deletion of the following subheadings:

Heading	Sub Heading		Article Description	Statistical Unit	Rate of Duty		
	C	D			General	EU	SADC
27.10	2710.11.03	8	--- Petrol, unleaded, as defined in Additional Note 1 (b)	kg	0,091c/li	0,091c/li	free
27.10	2710.11.05	4	--- Petrol, leaded, as defined in Additional Note 1 (c)	kg	0,091c/li	0,091c/li	free

By the insertion of the following subheadings:

Heading	Sub Heading		Article Description	Statistical Unit	Rate of Duty		
	C	D			General	EU	SADC
27.10	2710.11.02	1	--- Petrol, as defined in Additional Note 1(b)	kg	0,091c/li	0,091c/li	free
38.24	3824.90.03	5	--- Biodiesel as defined in Additional Note 1(a) to Chapter 38	li	0,183c/li	0,183c/li	free
38.24	3824.90.05	1	-- Other biodiesel	li	0,183c/li	0,183c/li	free