CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE No.1 PART 5 (1/5/37)

Under section of the Customs and Excise Act, 1964, of Part 5 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 hereto

J MOLEKETI
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution for Part 5 of Schedule No. 1 of the following:

PART 5A

FUEL LEVY

NOTES:

1. Any rate of fuel levy specified in Part 5A in respect of any goods shall apply to any such goods which are manufactured in the Republic or imported into the Republic.
2. Any fuel levy payable in terms of Part 5A in respect of any goods specified therein shall be additional to any customs or excise duty payable in terms of Part 1 or 2 in respect of goods of the same class or kind.
3. Imported goods shall not be declared on separate bills of entry for the purpose of Parts 1, 2, 3, 4 and 5 of this Schedule.
4. Wherever the tariff heading or subheading under which any goods are classified in Part 1 of this Schedule is expressly quoted in any fuel levy item of Part 5A in which such goods are specified, the goods so specified in such fuel levy item shall be deemed not to include goods which are not classified under the said tariff heading or subheading.
5. Appropriation for own use for any purpose by the manufacturer or owner of any goods specified in Part 5A shall render such goods liable to entry for home consumption and payment of any fuel levy due.

Fuel Levy Item	Tariff Heading	Description	Rate of Fuel Levy
195.00		**FUELS**	
195.10	27.10	**Petroleum oils and oils obtained from bituminous minerals (excluding crude); preparations not elsewhere specified or included, containing by mass 70 per cent or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils:**	
.03		Petrol, as defined in Additional Note 1(b) to Chapter 27	116c/li
.09		Aviation kerosene, as defined in Additional Note 1(d) to Chapter 27	free
.13		Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, marked	free
.15		Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked	100c/li
.17		Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	100c/li
.19		Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, marked	free
.21		Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked	100c/li
195.20	38.24	**Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included:**	
.01		Biodiesel as defined in Additional Note 1(a) to Chapter 38	60c/li
.03		Other biodiesel	100c/li

PART 5B

ROAD ACCIDENT FUND LEVY

NOTES:

1. Any rate of Road Accident Fuel levy specified in Part 5B in respect of any goods shall apply to any such goods which are manufactured in the Republic or imported into the Republic.
2. Any Road Accident Fuel levy payable in terms of Part 5B in respect of any goods specified therein shall be additional to any customs or excise duty payable in terms of Part 1 or 2 in respect of goods of the same class or kind.
3. Imported goods shall not be declared on separate bills of entry for the purpose of Parts 1, 2, 3, 4 and 5 of this Schedule.
4. Wherever the tariff heading or subheading under which any goods are classified in Part 1 of this Schedule is expressly quoted in any Road Accident Fuel levy item of Part 5B in which such goods are specified, the goods so specified in such Road Accident Fuel levy item shall be deemed not to include goods which are not classified under the said tariff heading or subheading.
5. Appropriation for own use for any purpose by the manufacturer or owner of any goods specified in Part 5B shall render such goods liable to entry for home consumption and payment of any Road Accident Fuel levy due.

Road Accident Fund Levy Item	Tariff Heading	Description	Rate of Road Accident Fund Levy
197.00		FUELS	
197.10	27.10	**Petroleum oils and oils obtained from bituminous minerals (excluding crude); preparations not elsewhere specified or included, containing by mass 70 per cent or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils:**	
.03		Petrol, as defined in Additional Note 1(b) to Chapter 27	31,5 c/li
.09		Aviation kerosene, as defined in Additional Note 1(d) to Chapter 27	free
.13		Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, marked	free
.15		Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked	31,5 c/li
.17		Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	31,5c/li
.19		Specific aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, marked	free
.21		Specific aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked	31,5c/li
197.20	38.24	**Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included:**	
.01		Biodiesel as defined in Additional Note 1(a) to Chapter 38	31,5c/li
.03		Other biodiesel	31,5c/li