

GOVERNMENT NOTICES  
GOEWERMENTSKENNISGEWINGS

SOUTH AFRICAN REVENUE SERVICE  
SUID-AFRIKAANSE INKOMSTEDIENS

No. R. 1334

12 December 2008

CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 1 (No. 1/1/1367)

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 January 2009, to the extent set out in the Schedule hereto.

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DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution for the ADDITIONAL NOTES to CHAPTER 27 of the following:

ADDITIONAL NOTES:

1. Specifications:

In this Chapter the following expressions shall be deemed to refer to hydrocarbon fuels and oils which are liquid at normal temperature and pressure (20°C; one atmosphere) and which comply with all of the specifications hereunder assigned thereto or with any other specifications accepted or determined by the Commissioner (unless otherwise stated, the specification properties will be determined by the methods specified below) provided the intended uses of such fuels and oils are considered by the Commissioner in every case to be as specified hereunder in respect of such fuels and oils.

Methods to determine Specification Properties:

Distillation: ASTM D86/IP123  
Density: ASTM D1298/4052  
Knock Rating: ASTM D2700/IP236  
Smoke Point: ASTM D1322/IP57  
Sulphur Content: ASTM D2622/IP336  
Kinematic Viscosity: ASTM D445/IP71  
Cetane Number: ASTM D613/IP41  
Cetane Index: ASTM D976

Note: ASTM means American Society for Testing of Materials, United States of America; IP means the Institute of Petroleum, United Kingdom

- (a) "Aviation Spirit", being products intended for use, advertised for use, put up for use or otherwise marketed or disposed of for use as fuel in aircraft fitted with spark-ignition combustion piston engines
- Distillation:
- 10 Per cent volume fraction evaporated below or at 75°C
  - 40 Per cent volume fraction evaporated at or above 75°C
  - 50 Per cent volume fraction evaporated below or at 105°C
  - 90 Per cent volume fraction below or at 135°C
- Knock Rating: Minimum 100

- (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 volume fraction evaporated below or at 65°C  
50 Per cent volume fraction evaporated at or above 77°C  
50 Per cent volume fraction evaporated below or at 115°C  
90 Per cent volume fraction evaporated below or at 185°C  
Density at 20°C: Between 0,705 and 0,785 kg/li  
Anti-knock additives: Less than 0,013 g/li of organic compounds of lead.
- (c) Deleted
- (d) "**Aviation kerosene**", being products intended for use, advertised for use, put up for use or otherwise marketed or disposed of for use as fuel in aircraft fitted with turbo-jets, turbo-propellers and other gas turbines  
Distillation:  
10 per cent recovered below or at 205°C  
End point not exceeding 300°C  
Density at 20°C: Between 0,771 and 0,836 kg/li  
Flash point (IP170): Minimum 38°C
- (e) "**Power kerosene**", being products intended for use, advertised for use, put up for use or otherwise marketed or disposed of for use as solvents or as fuel in spark-ignition reciprocating or rotary internal combustion piston engines  
Distillation:  
15 Per cent recovered below or at 175°C  
50 Per cent recovered below or at 197°C  
95 Per cent recovered below or at 250°C  
Flash Point (IP170): Minimum 23°C
- (f) "**Illuminating kerosene**", being products intended for use, advertised for use, put up for use or otherwise marketed or disposed of for use as fuel for illuminating or heating (including "Dual Purpose Kerosene")  
Distillation:  
Final boiling point not exceeding 280°C  
Flash point (IP170): Minimum 43°C  
Smoke Point: Minimum 25 mm  
Sulphur Content (ASTM D1320/D4294/IP107): Maximum 0,0510 per cent of the mass.
- (g) "**Distillate fuel**", being products intended for use, advertised for use, put up for use or otherwise marketed or disposed of for use as fuel in compression-ignition internal combustion piston engines (diesel or semi-diesel engines)  
(i) Generally used as automotive fuel and known as diesel fuel  
Distillation: 90 Per cent recovered below or at 362°C  
Density at 20°C: Minimum 0,800 kg/li  
Flash Point (ASTM D93): Minimum 55°C  
Kinematic Viscosity at 40°C: Between 2.2 and 5,3 mm<sup>2</sup>/s  
Sulphur: Maximum 0.050 per cent of the mass

Cetane Number: Minimum 45

- (ii) Generally used as marine fuel and known as marine gas oil

Distillation: 90 Per cent recovered below or at 367°C

Density at 20°C: Between 0,816 and 0,876 kg/li

Flash point (ASTM D93): Minimum 60°C

Kinematic Viscosity at 40°C: Between 2.2 and 6,0 mm<sup>2</sup>/s

Sulphur: Maximum 1,0 per cent of the mass

Cetane Index: Minimum 40

- (iii) Generally used as marine fuel and known as marine diesel oil

Density at 20°C: between 0,836 and 0,896 kg/li

Flash Point (ASTM D93): Minimum 62°C

Kinematic Viscosity at 40°C: Between 2.2 and 10,0 mm<sup>2</sup>/s

Sulphur: Maximum 2,0 per cent of the mass

Cetane Index: Minimum 35

- (h) "**Residual fuel oils**", being products intended for use, advertised for use, put up for use or otherwise marketed or disposed of for use as fuel in furnaces, boilers, ships and boats

Density at 20°C: Minimum 0,900 kg/li

Flash Point (ASTM D93): Minimum 55°C

Kinematic Viscosity at 50°C: Minimum 24 mm<sup>2</sup>/s

- (ij) "**Specified aliphatic hydrocarbon solvents**", being products intended for use, advertised for use, put up for use or otherwise marketed or disposed of for use as solvents or for other general uses

Distillation:

Initial boiling point exceeding 206°C

Final boiling point not exceeding 290°C

- (k) "**White Spirits**", being products intended for use, advertised for use, put up for use or otherwise marketed or disposed of for use as solvents or for other general uses

Distillation:

10 Per cent volume fraction evaporated below or at 165°C

90 Per cent evaporated below or at 195°C

Dry point not exceeding 205°C

2. (a) The volume of any product in this Chapter, and similar hydrocarbons of Chapter 29, not packed, shall be measured at 20°C at sea level.

(b) Evaporation is defined in per cent by volume.

(c) "Marked" and "unmarked" goods are defined in section 37A(2).

(d) The use of goods classified under 2710.11.07, 2710.11.15, 2710.11.26, 2710.11.37 and 2710.11.39 are subject to the provisions of section 37A of the rules.