

## SOUTH AFRICAN REVENUE SERVICE

NO. R. 310

1 April 2021

**CUSTOMS AND EXCISE ACT, 1964.**  
**AMENDMENT OF SCHEDULE NO. 1 (NO. 1/5B/169)**

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 7 April 2021, to the extent set out in the Schedule hereto.

  
**DR DAVID MASEDO**  
 DEPUTY MINISTER OF FINANCE

**SCHEDULE**

By the substitution of the following:

Road Accident Fund Fuel Levy Item	Tariff Heading	Article Description	Rate of Road Accident Fund Levy
197.10.03	2710.12.02	Petrol, as defined in Additional Note 1(b) to Chapter 27	218c/li
197.10.15	2710.12.26	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked	218c/li
197.10.17	2710.12.30	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	218c/li
197.10.21	2710.12.39	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(j) to Chapter 27, unmarked	218c/li
197.20.01	3826.00.10	Biodiesel, as defined in Additional Note 1(a) to Chapter 38	218c/li
197.20.03	3826.00.90	Other biodiesel	218c/li

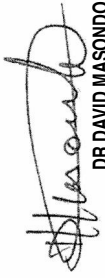
## SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 310

1 April 2021

**DOEANE- EN AKSYNSWET, 1964.  
WYSIGING VAN BYLAE NO. 1 (NO. 1/5B/169)**

Kragtigens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 5B van Bylae No. 1 by bogenoemde Wet hiermee gewysig, met ingang vanaf 7 April 2021, in die mate in die Bylae hierby aangetoon.



**DR DAVID MASONDO  
ADJUNKMINISTER VAN FINANSIES**

**BYLAE**

Deur die vervanging van die volgende:

Padongelukfondsheffing item	Tariefpos	Artikel Beskrywing	Skaal van Padongelukfondsheffing
197.10.03	2710.12.02	Petrool, soos omskryf in Addisionele Opmerking 1(b) by Hoofstuk 27	218c/II
197.10.15	2710.12.26	Verhittingskeroseen, soos omskryf in Addisionele Opmerking 1(f) by Hoofstuk 27, ongemerk	218c/II
197.10.17	2710.12.30	Distillaatbrandstof, soos omskryf in Addisionele Opmerking 1(g) by Hoofstuk 27	218c/II
197.10.21	2710.12.39	Gespesifiseerde alliatiese koolwaterstofoplosmiddels, soos omskryf in Addisionele Opmerking 1(j) by Hoofstuk 27, ongemerk	218c/II
197.20.01	3826.00.10	Bio-diesel soos omskryf in Addisionele Opmerking 1(a) by Hoofstuk 38	218c/II
197.20.03	3826.00.90	Ander bio-diesel	218c/II