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DEPARTMENT OF FINANCE

No. R. 1440

1 July 1987

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF SCHEDULE 1 (No. 1/1/1301)

Under section 48 of the Customs and Excise Act, 1964, Part 1 of Schedule 1 to the said Act is hereby amended to the extent set out in the Schedule hereto.

K. D. S. DURR,
Deputy Minister of Finance.

DEPARTEMENT VAN FINANSIES

No. R. 1440

1 Julie 1987

DOEANE- EN AKSYNSWET, 1964

WYSIGING VAN BYLAE 1 (No. 1/1/1301)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 1 van Bylae 1 by genoemde Wet hiermee gewysig in die mate in die Bylae hiervan aangetoon.

K. D. S. DURR,
Adjunk-minister van Finansies.

SCHEDULE

I Tariff Heading	II Statistical Unit	III IV Rate of Duty	
		General	M.F.N.
27.10 By the substitution for subheading No. 27.10.50 of the following: "27.10.50 Residual fuel oils	litre	free"	

Note.—The rate of duty on residential fuel oils is reduced from 183c per 1 000 litre to free.

BYLAE

I Tariefpos	II Statistiese Eenheid	III IV Skaal van Reg	
		Algemeen	M.B.N.
27.10 Deur subpos No. 27.10.50 deur die volgende te vervang: "27.10.50 Residu-brandolies	liter	vry"	

Opmerking.—Die skaal van reg op residu-brandolies word van 183c per 1 000 liter na vry verlaag.

No. R. 1441

1 July 1987

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF SCHEDULE 1 (No. 1/2/76)

Under section 48 of the Customs and Excise Act, 1964, Part 2 of Schedule 1 to the said Act is hereby amended to the extent set out in the Schedule hereto.

K. D. S. DURR,
Deputy Minister of Finance.

No. R. 1441

1 Julie 1987

DOEANE- EN AKSYNSWET, 1964

WYSIGING VAN BYLAE 1 (No. 1/2/76)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 2 van Bylae 1 by genoemde Wet hiermee gewysig in die mate in die Bylae hiervan aangetoon.

K. D. S. DURR,
Adjunk-minister van Finansies.

SCHEDULE

I Tariff Item	II Tariff Heading and Description	III IV Rate of Duty	
		Excise	Customs
105.10	By the deletion of tariff item 105.10.40.		

Note.—The effect of this amendment is that residual fuel oils are no longer an excisable product.

BYLAE

I Tarief- item	II Tariefpos en Beskrywing	III IV Skaal van Reg	
		Aksyns	Doeane
105.10	Deur tariefitem 105.10.40 te skrap.		

Opmerking.—Die uitwerking van hierdie wysiging is dat residu-brandolies nie meer 'n synsbare produk is nie.

No. R. 1442

1 July 1987

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF SCHEDULE 4 (No. 4/417)

Under section 75 of the Customs and Excise Act, 1964, Schedule 4 to the said Act is hereby amended to the extent set out in the Schedule hereto.

K. D. S. DURR,
Deputy Minister of Finance.

No. R. 1442

1 Julie 1987

DOEANE- EN AKSYNSWET, 1964

WYSIGING VAN BYLAE 4 (No. 4/417)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Bylae 4 by genoemde Wet hiermee gewysig in die mate in die Bylae hiervan aangetoon.

K. D. S. DURR,
Adjunk-minister van Finansies.

SCHEDULE

I Item	II Tariff Heading and Description	III Extent of Rebate
401.00	By the substitution for the preamble of item 401.00 of the following: "Goods of any description (excluding petrol and distillate fuel oils): (a) Which are for delivery directly to and of which ownership or possession is transferred to; (b) Which are for the exclusive use of; (c) When they are the property of and on which the duty, but for this item, would be borne directly by; and (d) Which are certified to be subject to the conditions mentioned in paragraphs (a), (b) and (c) above by the following:"	
410.04	By the deletion of item 410.04.	

Note.—These amendments are consequential to the imposition of the fuel levy.

BYLAE

I Item	II Tariefpos en Beskrywing	III Mate van Korting
401.00	Deur die inleiding van item 401.00 deur die volgende te vervang: "Goedere van enige beskrywing (uitgesonderd petrol en distillaatbrandstowwe): (a) Wat vir regstreekse aflewering bestem is en waarvan die eiendomsreg of besit oorge- dra word aan; (b) Wat vir uitsluitlike gebruik is deur; (c) Wanneer dit die eiendom is van en waarop die reg indien dit nie vir hierdie item was nie, regstreeks gedra sou word deur; en (d) Wat gesertifiseer is, onderhewig te wees aan die voorwaardes in paragrawe (a), (b) en (c) hierbo vermeld, deur die volgende:"	
410.04	Deur item 410.04 te skrap.	

Opmerking.—Hierdie wysigings spruit voort uit die instelling van die brandstofheffing.

No. R.1443

1 July 1987

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF SCHEDULE 5 (No. 5/119)

Under section 75 of the Customs and Excise Act, 1964, Schedule 5 to the said Act is hereby amended to the extent set out in the Schedule hereto.

K. D. S. DURR,

Deputy Minister of Finance.

No. R.1443

1 Julie 1987

DOEANE- EN AKSYNSWET, 1964

WYSIGING VAN BYLAE 5 (No. 5/119)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Bylae 5 by genoemde Wet hiermee gewysig in die mate in die Bylae hiervan aangetoon.

K. D. S. DURR,

Adjunk-minister van Finansies.

SCHEDULE

I Item	II Tariff Heading and Description	III Extent of Refund
Schedule No. 5	By the substitution for the title of Schedule No. 5 of the following: "Specific drawbacks and refunds of customs duties and fuel levy"	
533.00	By the substitution for item 533.00 of the following: "533.00 Distillate fuels used for specific purposes:	
	<i>Notes:</i>	
	In this item—	
	(a) "road" means any terrain over which a vehicle can be driven whether or not it is private property and "road transport" has a corresponding meaning;	
	(b) "agriculture" means the science, art and function of soil cultivation including the reaping of harvests, the rearing of and caring for animals, fish and reptiles and the keeping of bees, for the production of agricultural products, the drilling for water and the building of dams and roads and hired services performing such functions at a place where agriculture is conducted;	
	(c) "agricultural products" means animals, fish and reptiles and their products, plants and vegetable products in their natural state or the processed produce of agriculture, and includes eggs, milk, cream, meat, honey, grain, vegetables, fresh fruit, dried fruit, wine, flowers, nursery products, wool and hides, whether or not packed for marketing;	
	(d) "agricultural requirements" means goods that are essential for agriculture and includes goods for the cultivation of the soil, growing of crops, reaping of harvests, rearing of and caring for animals, fish and reptiles and the building of dwellings and structures for agricultural purposes;	
	(e) "transport in agriculture" means the transport of labour to and from the place where agriculture is conducted, agricultural products on and from such place to the premises of the buyer or other place from where the goods are marketed or where the goods will be processed by a person other than the person carrying on agriculture, whichever destination comes first and the transport of agricultural requirements on such place and from the supplier's loading point to such place. For the purpose of this definition a vehicle shall be regarded as being used for transport in agriculture when either on the forward or return journey it conveys mainly agricultural products or requirements and includes hired services performed on behalf of the person carrying on agriculture;	
	(f) "forestry" means the science, art and function of planting and the maintenance of plantations, including the growing of seed, seedlings and saplings, the cultivation of the soil, the protection of plantations against fire and the felling of trees by the person carrying on forestry and the building and maintenance of roads in the plantation;	
	(g) "transport in forestry" means transport of primary forestry products, for example, seed, seedlings and saplings, bark and felled trees in the plantation, from the plantation to the saw-mill or to any other point of discharge; transport of forestry requirements, for example, sprays, implements, seed, seedlings and saplings, in the plantation and from the supplier's point of loading to the plantation and the transport of employees for activities in forestry. For the purpose of this definition a vehicle shall be regarded as being used for transport in forestry when either on the forward or return journey it conveys mainly forestry products or requirements and includes hired services performed on behalf of the person carrying on forestry.	

I Item	II Tariff Heading and Description	III Extent of Refund
	27.10 Distillate fuels: (1) Used as engine fuel in ships and boats (2) Used as fuel for the production of agricultural products (3) Used as fuel for road transport in agriculture (excluding such fuel used in aircraft and passenger vehicles such as motor-cars, station wagons and minibuses) (4) Used as fuel in forestry (excluding road transport) (5) Used as fuel for road transport in forestry (excluding such fuel used in aircraft and passenger vehicles such as motor-cars, station wagons and minibuses) (6) Used as fuel in heaters and heating apparatus, furnaces, ovens and boilers (ex Chapter 73, 74, 76 or 84) (7) Used as fuel in stationary turbines and stationary compression ignition engines (excluding those mounted on self-propelled vehicles) (ex tariff heading No. 84.06 or 84.08) (8) Used as fuel in other compression ignition engines for the driving of or incorporated in machinery and implements of Chapters 84 and 85, for example, generators, compressors, loaders, pumps, machinery and mechanical appliances for public works, roadbuilding and earthmoving and selfpropelled cranes (9) Used as fuel in locomotives (tariff heading No. 86.03) (10) Used as fuel in dumper vehicles of which, according to the manufacturer's specifications, each wheel massload is 4 500 kg or more or of which the total massload on each rear axle exceeds 20 000 kg (tariff heading No. 87.02) (11) Used as fuel in vehicles for use in underground mines (tariff heading No. 87.02) (12) Used as fuel in works trucks, for example, fork-lift trucks, crane trucks, platform trucks, straddle carriers and other elevating or stacking trucks (tariff heading No. 87.07)	Full duty 3,634c per litre 3,634c per litre 3,634c per litre 3,634c per litre 3,634c per litre 3,634c per litre 3,634c per litre 3,634c per litre 3,634c per litre 3,634c per litre 3,634c per litre

By the insertion after Part 3 of Schedule No. 5 of the following:

"PART 4

REFUNDS OF FUEL LEVY

Notes:

1. A refund of fuel levy paid under Part 5 of Schedule No. 1 in respect of any goods specified in Column II of this Schedule shall, subject to the provisions of section 75 and the regulations, be allowed to the extent stated in Column III of this Part, in respect of such goods on compliance with the provisions of the item in this Part in which such goods are specified and of any notes applicable in respect of such item.
2. Any particulars in Column III in this Part in respect of any goods relate to the fuel levy specified in Part 5 of Schedule No. 1 and paid in respect of such goods.
3. No refund of fuel levy shall be due under this Part if the goods specified in any item therein are used for a purpose not specified in such item.

I Item	II Tariff Heading and Description	III Extent of Refund
540.00	Distillate fuels used for specific purposes: <i>Notes:</i> In this item: (a) "road" means any terrain over which a vehicle can be driven whether or not it is private property and "road transport" has a corresponding meaning; (b) "agriculture" means the science, art and function of soil cultivation including the reaping of harvests, the rearing of and caring for animals, fish and reptiles and the keeping of bees, for the production of agricultural products, the drilling for water and the building of dams and roads and hired services performing such functions at a place where agriculture is conducted; (c) "agricultural products" means animals, fish and reptiles and their products, plants and vegetable products in their natural state or the processed produce of agriculture, and includes eggs, milk, cream, meat, honey, grain, vegetables, fresh fruit, dried fruit, wine, flowers, nursery products, wool and hides, whether or not packed for marketing; (d) "agricultural requirements" means goods that are essential for agriculture and includes goods for the cultivation of the soil, growing of crops, reaping of harvests, rearing of and caring for animals, fish and reptiles and the building of dwellings and structures for agricultural purposes;	

I Item	II Tariff Heading and Description	III Extent of Refund
	(e) "transport in agriculture" means the transport of labour to and from the place where agriculture is conducted, agricultural products on and from such place to the premises of the buyer or other place from where the goods are marketed or where the goods will be processed by a person other than the person carrying on agriculture, whichever destination comes first and the transport of agricultural requirements on such place and from the supplier's loading point to such place. For the purpose of this definition a vehicle shall be regarded as being used for transport in agriculture when either on the forward or return journey it conveys mainly agricultural products or requirements and includes hired services performed on behalf of the person carrying on agriculture; (f) "forestry" means the science, art and function of planting and the maintenance of plantations, including the growing of seed, seedlings and saplings, the cultivation of the soil, the protection of plantations against fire and the felling of trees by the person carrying on forestry and the building and maintenance of roads in the plantation; (g) "transport in forestry" means transport of primary forestry products, for example, seed, seedlings and saplings, bark and felled trees in the plantation, from the plantation to the saw-mill or to any other point of discharge; transport of forestry requirements, for example, sprays, implements, seed, seedlings and saplings, in the plantation and from the supplier's point of loading to the plantation and the transport of employees for activities in forestry. For the purpose of this definition a vehicle shall be regarded as being used for transport in forestry when either on the forward or return journey it conveys mainly forestry products or requirements and includes hired services performed on behalf of the person carrying on forestry.	
195.10.05	Petrol used by the State President, diplomatic and other foreign representatives mentioned in item 406.01, 406.02, 406.03, 406.05 or 406.07 of Schedule No. 4, subject to the requirements of those items and of the notes (except note 1) applicable thereto	8,9c per litre
195.10.10		
195.10.15	Distillate fuels:	
	(1) Used as engine fuel in ships and boats	9,7c per litre
	(2) Used as fuel for the production of agricultural products (excluding such fuel for use for transport in agriculture or in aircraft and passenger vehicles such as motor-cars, station wagons and minibuses)	18,5c per litre
	(3) Used as fuel for transport in agriculture (excluding such fuel used in aircraft and passenger vehicles such as motor-cars, station wagons and minibuses)	9c per litre
	(4) Used as fuel in forestry (excluding such fuel for use for transport in forestry or in aircraft and passenger vehicles such as motor-cars, station wagons and minibuses)	18,5c per litre
	(5) Used as fuel for transport in forestry (excluding such fuel used in aircraft and passenger vehicles such as motor-cars, station wagons and minibuses)	9c per litre
	(6) Used as fuel in heaters and heating apparatus, furnaces, ovens and boilers (ex Chapter 73, 74, 76 or 84)	9,7c per litre
	(7) Used as fuel in stationary turbines and stationary compression ignition engines (excluding those mounted on self-propelled vehicles) (ex tariff heading No. 84.06 or 84.08)	9,7c per litre
	(8) Used as fuel in other compression ignition engines for the driving of or incorporated in machinery and implements of Chapters 84 and 85, for example, generators, compressors, loaders, pumps, machinery and mechanical appliances for public works, road-building and earthmoving and self-propelled cranes	9,7c per litre
	(9) Used as fuel in locomotives (tariff heading No. 86.03)	9,7c per litre
	(10) Used as fuel in dumper vehicles of which, according to the manufacturer's specifications, each wheel massload is 4 500 kg or more or of which the total massload on each rear axle exceeds 20 000 kg (tariff heading No. 87.02)	9,7c per litre
	(11) Used as fuel in vehicles for use in underground mines (tariff heading No. 87.02)	9,7c per litre
	(12) Used as fuel in works trucks, for example, fork-lift trucks, crane trucks, platform trucks, straddle carriers and other elevating or stacking trucks (tariff heading No. 87.07)	9,7c per litre
	(13) Used by the State President, diplomatic and other foreign representatives mentioned in item 406.01, 406.02, 406.03, 406.05 or 406.07 of Schedule No. 4, subject to the requirements of those items and of the notes (except note 1) applicable thereto	9c per litre"

Note.—These amendments are consequential to the imposition of the fuel levy.

I Item	II Tariefpos en Beskrywing	III Mate van terugbetaling
	(8) Gebruik as brandstof in ander kompressie-ontstekingsenjins vir die aandrywing van of geïnkorporeer in masjinerie en implemente van Hoofstukke 84 en 85, byvoorbeeld, generators, kompressors, laaiers, pompe, masjinerie en meganiese toestelle vir openbare werke, padbou en grondverskuiwing en selfaangedrewe hyskrane	
	(9) Gebruik as brandstof in lokomotiewe (tariefpos No. 86.03)	3,634c per liter
	(10) Gebruik as brandstof in stortvoertuie waarvan, volgens die vervaardiger se spesifikasies, elke wielmassalas minstens 4 500 kg is of waarvan die totale massalas op elke agteras meer as 20 000 kg is (tariefpos No. 87.03)	3,634c per liter
	(11) Gebruik as brandstof in voertuie vir gebruik in ondergrondse myne (tariefpos No. 87.03)	3,634c per liter
	(12) Gebruik as brandstof in installasievoertuie, byvoorbeeld, vurkheftrokke, kraantrokke, perronwaentjies, buideldraers en ander hys- en stapeltrokke (tariefpos No. 87.07)	3,634c per liter

Deur na Deel 3 van Bylae No. 5 die volgende in te voeg:

“DEEL 4

TERUGBETALINGS VAN BRANDSTOFHEFFING

Opmerkings:

1. 'n Terugbetaling van die brandstofheffing wat kragtens Deel 5 van Bylae No. 1 ten opsigte van enige in Kolom II van hierdie Bylae vermelde goedere betaal is, word, behoudens die bepalinge van artikel 75 en die regulasies, in die mate in Kolom III van hierdie Deel aangetoon, by nakoming van die bepalinge van die item in hierdie Deel waarin daardie goedere vermeld word en van enige opmerkings van toepassing ten opsigte van sodanige item gedoen.
2. Enige besonderhede in Kolom III in hierdie Deel ten opsigte van enige goedere het betrekking op die brandstofheffing in Deel 5 van Bylae No. 1 vermeld wat ten opsigte van sodanige goedere betaal is.
3. Geen terugbetaling van brandstofheffing is kragtens hierdie Deel verskuldig indien die goedere in enige item daarin vermeld, gebruik word vir 'n doel wat nie in sodanige item vermeld word nie.

I Item	II Brandstofheffingsitem en beskrywing	III Mate van terugbetaling
540.00	Distillaatbrandstowwe gebruik vir bepaalde doeleindes: <i>Opmerkings:</i> By hierdie item beteken— (a) “pad” enige terrein waarop met 'n voertuig gery kan word hetsy dit private eiendom is al dan nie en “padvervoer” het 'n ooreenstemmende betekenis; (b) “landbou” die wetenskap, kuns en funksie van grondbewerking met inbegrip van die insameling van oeste, die teel en versorging van diere, vis en reptiele en byeboerdery, vir die produksie van landbouprodukte, die boor vir water en die bou van damme en paaie en gehuurde dienste wat sodanige funksies verrig op 'n plek waar landbou beoefen word; (c) “landbouprodukte” diere, vis en reptiele en hulle produkte, plante en plant-aardige produkte in hulle natuurlike staat of die verwerkte landbouprodukte en sluit in eiers, melk, room, vleis, heuning, graan, groente, vars vrugte, droë vrugte, wyn, blomme, kwekeryprodukte, wol en velle, hetsy verpak vir bemarking al dan nie; (d) “landboubenodighede” goedere wat noodsaaklik is vir landbou en sluit in goedere vir bewerking van die grond, die verbouing van gewasse, insameling van oeste, teel en versorging van diere, vis en reptiele en die bou van wonings en strukture vir landboudoeleindes; (e) “vervoer in landbou” die vervoer van arbeid na en vanaf die plek waar landbou beoefen word, landbouprodukte op en vanaf sodanige plek tot by die persele van die koper of ander plek van waar die goedere bemark of waar die goedere verwerk sal word deur iemand anders as die persoon wat landbou beoefen, watter bestemming ook al eerste is, en die vervoer van landboubenodighede op sodanige plek en vanaf die leweransier se oplaai-punt na sodanige plek. Vir die doel van hierdie omskrywing word 'n voertuig geag gebruik te word vir vervoer in landbou wanneer dit of op die heen- of terugreis hoofsaaklik landbouprodukte of -benodighede vervoer en sluit in gehuurde dienste verrig namens die persoon wat landbou beoefen; (f) “bosbou” die wetenskap, kuns en funksie van die plant en onderhoud van plantasies, insluitende die kweek van saad, saailinge en boompies, die bewerking van grond, die beskerming van plantasies teen brand en die vel van bome deur die persoon wat bosbou beoefen en die bou en instandhouding van paaie in die plantasie;	

I Item	II Brandstofheffingsitem en beskrywing	III Mate van terugbetaling
	(g) "vervoer in bosbou" vervoer van primêre bosbouprodukte, byvoorbeeld, saad, saailinge en boompies, bas en gevelde bome in die plantasie, vanaf die plantasie na die saagmeul of na enige ander aflaaipunt; vervoer van bosboubenodigdhede, byvoorbeeld, spuitmiddels, implemente, saad, saailinge en boompies, in die plantasie en vanaf die leweransier se oplaai-punt na die plantasie en die vervoer van werknemers vir bosboubedrywighede. Vir die doel van hierdie omskrywing word 'n voertuig geag gebruik te word vir vervoer in bosbou wanneer dit of op die heen- of terugreis hoofsaaklik bosbouprodukte of benodigdhede vervoer en sluit in gehuurde dienste verrig namens die persoon wat bosbou beoefen.	
195.10.05)	Petrol gebruik deur die Staatspresident, diplomatieke en ander buitelandse verteenwoordigers in item 406.01, 406.02, 406.03, 406.05 of 406.07 van Bylae No. 4 vermeld, onderworpe aan die vereistes van sodanige items en die opmerkings (behalwe opmerking 1) wat daarop betrekking het	8,9c per liter
195.10.15	Distillaatbrandstowwe:	
	(1) Gebruik as enjinbrandstof in skepe en bote	9,7c per liter
	(2) Gebruik as brandstof vir die produksie van landbouprodukte (uitgesonderd sodanige brandstof gebruik in vervoer in landbou of in lugvaartuie en passasiersvoertuie soos motorkarre, stasiewaens en minibusse)	18,5c per liter
	(3) Gebruik as brandstof in vervoer in landbou (uitgesonderd sodanige brandstof gebruik in lugvaartuie en passasiersvoertuie soos motorkarre, stasiewaens en minibusse)	9c per liter
	(4) Gebruik as brandstof in bosbou (uitgesonderd sodanige brandstof gebruik in vervoer in bosbou of in lugvaartuie en passasiersvoertuie soos motorkarre, stasiewaens en minibusse)	18,5c per liter
	(5) Gebruik as brandstof in vervoer in bosbou (uitgesonderd sodanige brandstof gebruik in lugvaartuie en passasiersvoertuie soos motorkarre, stasiewaens en minibusse)	9c per liter
	(6) Gebruik as brandstof in verwarmers en verhittingsapparate, fornuise, oonde en ketels (ex Hoofstuk 73, 74 of 84)	9,7c per liter
	(7) Gebruik as brandstof in vaste turbines en vaste kompressie-ontstekingsenjins (uitgesonderd dié wat op selfaangedrewe voertuie gemonteer is) (ex tariefpos No. 84.06 of 84.08)	9,7c per liter
	(8) Gebruik as brandstof in ander kompressie-ontstekingsenjins vir die aandrywing van of geïnkorporeer in masjinerie en implemente van Hoofstukke 84 en 85, byvoorbeeld, generators, kompressors, laaiers, pompe, masjinerie en meganiese toestelle vir openbare werke, padbou en grondverskuiwing en selfaangedrewe hyskrane	9,7c per liter
	(9) Gebruik as brandstof in lokomotiewe (tariefpos No. 86.03)	9,7c per liter
	(10) Gebruik as brandstof in stortvoertuie waarvan, volgens die vervaardiger se spesifikasies, elke wielmassalas minstens 4 500 kg is of waarvan die totale massalas op elke agteras meer as 20 000 kg is (tariefpos No. 87.02)	9,7c per liter
	(11) Gebruik as brandstof in voertuie vir gebruik in ondergrondse myne (tariefpos No. 87.02)	9,7c per liter
	(12) Gebruik as brandstof in installasievoertuie, byvoorbeeld, vurfheftrokke, kraantrokke, perronwaentjies, buideldraers en ander hys- en stapeltrokke (tariefpos No. 87.07)	9,7c per liter
	(13) Gebruik deur die Staatspresident, diplomatieke en ander buitelandse verteenwoordigers in item 406.01, 406.02, 406.03, 406.05 of 406.07 van Bylae No. 4 vermeld, onderworpe aan die vereistes van sodanige items en die opmerkings (behalwe opmerking 1) wat daarop betrekking het	9c per liter"

Opmerking.—Hierdie wysigings spruit voort uit die instelling van die brandstofheffing.

No. R. 1444

1 July 1987

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF SCHEDULE 6 (No. 6/181)

Under section 75 of the Customs and Excise Act, 1964, Schedule 6 to the said Act is hereby amended to the extent set out in the Schedule hereto.

K. D. S. DURR,
Deputy Minister of Finance.

No. R. 1444

1 Julie 1987

DOEANE- EN AKSYNSWET, 1964

WYSIGING VAN BYLAE 6 (No. 6/181)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Bylae 6 by genoemde Wet hiermee gewysig in die mate in die Bylae hiervan aangetoon.

K. D. S. DURR,
Adjunk-minister van Finansies.

SCHEDULE

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
Schedule No. 6	By the substitution for the title of Schedule No. 6 of the following:		
	"Rebates and refunds of specific excise duties and fuel levy"		
601.01	By the deletion of items 601.01.10, 601.01.30 and 601.01.40.		
601.02	By the deletion of items 601.02.10, 601.02.30 and 601.02.40.		
606.04	By the insertion after item 606.04.20 of the following:		
	"23 (195.10.05 Petrol obtained from the mixing of spirits of (195.10.10 tariff item 104.20.27 and petrol	1,209c per litre spirits in the mix- ture"	
607.05	By the substitution for the preamble of item 607.05.10 of the following:		
	"105.10 Distillate fuels entered for use:"		
609.05	By the substitution for item 609.05.10 of the following:		
	"10 105.10 Distillate fuels:		
	(1) Used as engine fuel in ships and boats		Full duty
	(2) Used as fuel for the production of agricultural products		3,634c per litre
	(3) Used as fuel for road transport in agriculture (excluding such fuel used in aircraft and passenger vehicles such as motor cars, station wagons and minibuses)		3,634c per litre
	(4) Used as fuel in forestry (excluding road transport)		3,634c per litre
	(5) Used as fuel for road transport in forestry (excluding such fuel used in aircraft, and passenger vehicles such as motor cars, station wagons and minibuses)		3,634c per litre
	(6) Used as fuel in heaters and heating apparatus, furnaces, ovens and boilers (ex Chapter 73, 74, 76 or 84)		3,634c per litre
	(7) Used as fuel in stationery turbines and stationary compression ignition engines (excluding those mounted on self-propelled vehicles) (ex tariff heading No. 84.06 or 84.08)		3,634c per litre
	(8) Used as fuel in other compression ignition engines for the driving of or incorporated in machinery and implements of Chapters 84 and 85, for example, generators, compressors, loaders, pumps, machinery and mechanical appliances for public works, roadbuilding and earthmoving and self-propelled cranes		3,634c per litre
	(9) Used as fuel in locomotives (tariff heading No. 86.03)		3,634c per litre
	(10) Used as fuel in dumper vehicles of which, according to the manufacturer's specifications, each wheel massload is 4 500 kg or more or of which the total massload on each rear axle exceeds 20 000 kg (tariff heading No. 87.02)		3,634c per litre
	(11) Used as fuel in vehicles for use in underground mines (tariff heading No. 87.02)		3,634c per litre
	(12) Used as fuel in works trucks, for example, fork-lift trucks, crane trucks, platform trucks, straddle carriers and other elevating or stacking trucks (tariff heading No. 87.07)		3,634c per litre

By the insertion after Part 2 of Schedule No. 6 of the following:

"PART 3"**REFUNDS OF FUEL LEVY****Notes:**

1. A refund of fuel levy paid under Part 5 of Schedule No. 1 in respect of any goods specified in Column II of this Schedule shall, subject to the provisions of section 75 and the regulations, be allowed to the extent stated in Column III of this Part, in respect of such goods on compliance with the provisions of the item in this Part in which such goods are specified and of any notes applicable in respect of such item.
2. Unless the context otherwise indicates, Notes Nos. I, II, VI and IX of the General Notes to Schedule No. 1 shall *mutatis mutandis* apply to this Part.
3. Any particulars in Column III in this Part in respect of any goods relate to the fuel levy specified in Part 5 of Schedule No. 1 and paid in respect of such goods.
4. No refund of fuel levy shall be due under this Part if the goods specified in any item therein are used for a purpose not specified in such item.

5. Wherever the tariff heading or subheading under which any goods are classified in Part 1 of Schedule No. 1 is quoted in any item in this Schedule in which such goods are specified, the goods so specified in such item in this Schedule shall be deemed not to include goods which are not classified under the said tariff heading or subheading.

I Item	II Fuel Levy Item and Description	III Extent of Refund
640.00	Distillate fuels used for specific purposes: <i>Notes:</i> In this item— (a) "road means" any terrain over which a vehicle can be driven whether or not it is private property and "road transport" has a corresponding meaning; (b) "agriculture" means the science, art and function of soil cultivation including the reaping of harvests, the rearing of and caring for animals, fish and reptiles and the keeping of bees, for the production of agricultural products, the drilling for water and the building of dams and roads and hired services performing such functions at a place where agriculture is conducted; (c) "agricultural products" means animals, fish and reptiles and their products, plants and vegetable products in their natural state or the processed produce of agriculture, and includes eggs, milk, cream, meat, honey, grain, vegetables, fresh fruit, dried fruit, wine, flowers, nursery products, wool and hides, whether or not packed for marketing; (d) "agricultural requirements" means goods that are essential for agriculture and includes goods for the cultivation of the soil, growing of crops, reaping of harvests, rearing of and caring for animals, fish and reptiles and the building of dwellings and structures for agricultural purposes; (e) "transport in agriculture" means the transport of labour to and from the place where agriculture is conducted, agricultural products on and from such place to the premises of the buyer or other place from where the goods are marketed or where the goods will be processed by a person other than the person carrying on agriculture, whichever destination comes first and the transport of agricultural requirements on such place and from the supplier's loading point to such place. For the purpose of this definition a vehicle shall be regarded as being used for transport in agriculture when either on the forward or return journey it conveys mainly agricultural products or requirements and includes hired services performed on behalf of the person carrying on agriculture; (f) "forestry" means the science, art and function of planting and the maintenance of plantations, including the growing of seed, seedlings and saplings, the cultivation of the soil, the protection of plantations against fire and the felling of trees by the person carrying on forestry and the building and maintenance of roads in the plantation; (g) "transport in forestry" means transport of primary forestry products, for example, seed, seedlings and saplings, bark and felled trees in the plantation, from the plantation to the saw-mill or to any other point of discharge; transport of forestry requirements, for example, sprays, implements, seed, seedlings and saplings, in the plantation and from the supplier's point of loading to the plantation and the transport of employees for activities in forestry. For the purpose of this definition a vehicle shall be regarded as being used for transport in forestry when either on the forward or return journey it conveys mainly forestry products or requirements and includes hired services performed on behalf of the person carrying on forestry. 195.10.05) Petrol used by the State President, diplomatic and other foreign representatives mentioned in item 406.01, 406.02, 406.03, 406.05 or 406.07 of Schedule No. 4, subject to the requirements of those items and of the notes (except note 1) applicable thereto 195.10.15 Distillate fuels: (1) Used as engine fuel in ships and boats (2) Used as fuel for the production of agricultural products (excluding such fuel for use for transport in agriculture or in aircraft and passenger vehicles such as motor cars, station wagons and minibuses) (3) Used as fuel for transport in agriculture (excluding such fuel used in aircraft and passenger vehicles such as motor cars, station wagons and minibuses) (4) Used as fuel in forestry (excluding such fuel for use for transport in forestry or in aircraft and passenger vehicles such as motor cars, station wagons and minibuses) (5) Used as fuel for transport in forestry (excluding such fuel used in aircraft and passenger vehicles such as motor cars, station wagons and minibuses)	8,9c per litre 9,7c per litre 18,5c per litre 9c per litre 18,5c per litre 9c per litre

I Item	II Fuel Levy Item and Description	III Extent of Refund
	(6) Used as fuel in heaters and heating apparatus, furnaces, ovens and boilers (ex Chapter 73, 74, 76 or 84)	9,7c per litre
	(7) Used as fuel in stationary turbines and stationary compression ignition engines (excluding those mounted on self-propelled vehicles) (ex tariff heading No. 84.06 or 84.08)	9,7c per litre
	(8) Used as fuel in other compression ignition engines for the driving of or incorporated in machinery and implements of Chapters 84 and 85, for example, generators, compressors, loaders, pumps, machinery and mechanical appliances for public works, road-building and earthmoving and self-propelled cranes	9,7c per litre
	(9) Used as fuel in locomotives (tariff heading No. 86.03)	9,7c per litre
	(10) Used as fuel in dumper vehicles of which, according to the manufacturer's specifications, each wheel massload is 4 500 kg or more or of which the total massload on each rear axle exceeds 20 000 kg (tariff heading No. 87.02)	9,7c per litre
	(11) Used as fuel in vehicles for use in underground mines (tariff heading No. 87.02)	9,7c per litre
	(12) Used as fuel in works trucks, for example, fork-lift trucks, crane trucks, platform trucks, straddle carriers and other elevating or stacking trucks (tariff heading No. 87.07)	9,7c per litre
	(13) Used by the State President, diplomatic and other foreign representatives mentioned in item 406.01, 406.02, 406.03, 406.05 or 406.07 of Schedule No. 4, subject to the requirements of those items and of the notes (except note 1) applicable thereto	9c per litre"

Note.—These amendments are consequential to the imposition of the fuel levy.

BYLAE

I Item	II Tariefitem en Beskrywing	III Mate van Korting	IV Mate van Terugbetaling
Bylae No. 6	Deur die titel van Bylae No. 6 deur die volgende te vervang: "Kortings op en terugbetalings van spesifieke aksynsregte en brandstofheffing"		
601.01	Deur items 601.01.10, 601.01.30 en 601.01.40 te skrap.		
601.02	Deur items 601.02.10, 601.02.30 en 601.02.40 te skrap.		
601.04	Deur na item 606.04.20 die volgende in te voeg: ".23 (195.10.05 Petrol verkry deur die vermenging van spiritus (195.10.10 van tariefitem 104.20.27 en petrol	1,209c per liter spiritus in die mengsel"	
607.05	Deur die aanhef by item 607.05.10 deur die volgende te vervang: "105.10 Distillaatbrandstowwe geklaar vir gebruik:"		
609.05	Deur item 609.05.10 deur die volgende te vervang: ".10 105.10 Distillaatbrandstowwe: (1) Gebruik as enjinbrandstof in skepe en bote (2) Gebruik as brandstof vir die produksie van landbouprodukte (3) Gebruik as brandstof vir padvervoer in landbou (uitgesonderd sodanige brandstof gebruik in lugvaartuie en passasiervoertuie soos motor- en stasiewaens en minibusse) (4) Gebruik as brandstof in bosbou (5) Gebruik as brandstof vir padvervoer in bosbou (uitgesonderd sodanige brandstof gebruik in lugvaartuie en passasiervoertuie soos motor- en stasiewaens en minibusse) (6) Gebruik as brandstof in verwarmers en verhitingsapparate, fornuise, oonde en ketels (ex Hoofstuk 73, 74, 76 of 84) (7) Gebruik as brandstof in vaste turbines en vaste kompressie-ontstekingsenjins (uitgesonderd dié wat op selfaangedrewe voertuie gemonteer is) (ex tariefpos No. 84.06 of 84.08)		Volle reg 3,634c per liter 3,634c per liter 3,634c per liter 3,634c per liter 3,634c per liter 3,634c per liter

I Item	II Tariefitem en Beskrywing	III Mate van Korting	IV Mate van Terugbetaling
	(8) Gebruik as brandstof in ander kompressie-ontstekingsenjins vir die aandrywing van of geïnkorporeer in masjinerie en implemente van Hoofstukke 84 en 85, byvoorbeeld, generators, kompressors, laaiers, pompe, masjinerie en meganiese toestelle vir openbare werke, padbou en grond verskuiwing en self-aangedrewe hyskrane (9) Gebruik as brandstof in lokomotiewe (tariefpos No. 86.03) (10) Gebruik as brandstof in stortvoertuie waarvan, volgens die vervaardiger se spesifikasies, elke wielmassalas minstens 4 500 kg is of waarvan die totale massalas op elke agteras meer as 20 000 kg is (tariefpos No. 87.02) (11) Gebruik as brandstof in voertuie vir gebruik in ondergrondse myne (tariefpos No. 87.02) (12) Gebruik as brandstof in installasievoertuie, byvoorbeeld, vorkheftrokke, kraantrokke, peronwaentjies, buideldraers en ander hys-en stapeltrokke (tariefpos No. 87.07)		3,634c per liter 3,634c per liter 3,634c per liter 3,634c per liter 3,634c per liter

Deur na Deel 2 van Bylae No. 6 die volgende in te voeg:

"DEEL 3

TERUGBETALINGS VAN BRANDSTOFHEFFING

Opmerkings:

1. 'n Terugbetaling van die brandstofheffing wat kragtens Deel 5 van Bylae No. 1 ten opsigte van enige in Kolom II van hierdie Bylae vermelde goedere betaal is, word, behoudens die bepalings van artikel 75 en die regulasies, in die mate in Kolom III van hierdie Deel aangetoon, by nakoming van die bepalings van die item in hierdie Deel waarin daardie goedere vermeld word en van enige opmerkings van toepassing ten opsigte van sodanige item gedoen.
2. Tensy uit die samehang anders blyk is Opmerking I, II, VI en IX van die Algemene Opmerkings by Bylae No. 1 *mutatis mutandis* op hierdie Deel van toepassing.
3. Enige besonderhede in Kolom III in hierdie Deel ten opsigte van enige goedere het betrekking op die brandstofheffing in Deel 5 van Bylae No. 1 vermeld wat ten opsigte van sodanige goedere betaal is.
4. Geen terugbetaling van brandstofheffing is kragtens hierdie Deel verskuldig indien die goedere in enige item daarin vermeld, gebruik word vir 'n doel wat nie in sodanige item vermeld word nie.
5. Waar die tariefpos of subpos waaronder enige goedere in Deel 1 van Bylae No. 1 ingedeel word, aangehaal word in enige item in hierdie Bylae waarin sodanige goedere vermeld word, word die goedere wat aldus vermeld word in sodanige item in hierdie Bylae, geag nie goedere in te sluit wat onder bedoelde tariefpos of subpos ingedeel word nie.

I Item	II Brandstofheffingitem en Beskrywing	III Mate van Terugbetaling
640.00	Distillaatbrandstowwe gebruik vir bepaalde doeleindes: <i>Opmerkings:</i> By hierdie item beteken— (a) "pad" enige terrein waarop met 'n voertuig gery kan word hetsy dit private eiendom is al dan nie en "padvervoer" het 'n ooreenstemmende betekenis; (b) "landbou" die wetenskap, kuns en funksie van grondbewerking met inbegrip van die insameling van oeste, die teel en versorging van diere, vis en reptiele en byboerdery, vir die produksie van landbouprodukte, die boor vir water en die bou van damme en paaie en gehuurde dienste wat sodanige funksies verrig op 'n plek waar landbou beoefen word; (c) "landbouprodukte" diere, vis en reptiele en hulle produkte, plante en plant-aardige produkte in hulle natuurlike staat of die verwerkte landbouprodukte en sluit in eiers, melk, room, vleis, heuning, graan, groente, vars vrugte, droë vrugte, wyn, blomme, kwekeryprodukte, wol en velle, hetsy verpak vir be-marking al dan nie; (d) "landboubenodigdhede" goedere wat noodsaaklik is vir landbou en sluit in goedere vir bewerking van die grond, die verbouing van gewasse, insameling van oeste, teel en versorging van diere, vis en reptiele en die bou van wonings en strukture vir landboudoeleindes; (e) "vervoer in landbou" die vervoer van arbeid na en vanaf die plek waar landbou beoefen word, landbouprodukte op en vanaf sodanige plek tot by die persele van die koper of ander plek van waar die goedere bemark of waar die goedere verwerk sal word deur iemand anders as die persoon wat landbou beoefen, watter bestemming ook al eerste is, en die vervoer van landboubenodigdhede op sodanige plek en vanaf die leweransier se oplaai-punt na sodanige plek. Vir die doel van hierdie omskrywing word 'n voertuig geag gebruik te word vir vervoer in landbou wanneer dit of op die heen- of terugreis hoofsaaklik landbouprodukte of -benodigdhede vervoer en sluit in gehuurde dienste verrig namens die persoon wat landbou beoefen;	

I Item	II Brandstofheffingitem en Beskrywing	III Mate van Terugbetaling
	(f) "bosbou" die wetenskap, kuns en funksie van die plant en onderhoud van plantasies, insluitende die kweek van saad, saailinge en boompies, die bewerking van grond, die beskerming van plantasies teen brand en die vel van bome deur die persoon wat bosbou beoefen en die bou en instandhouding van paaie in die plantasie; (g) "vervoer in bosbou" vervoer van primêre bosbouprodukte, byvoorbeeld, saad, saailinge en boompies, bas en gevelde bome in die plantasie, vanaf die plantasie na die saagmeul of na enige ander aflaai-punt; vervoer van bosboubedrigdhede, byvoorbeeld, spuitmiddels, implemente, saad, saailinge en boompies, in die plantasie en vanaf die leweransier se oplaai-punt na die plantasie en die vervoer van werknemers vir bosboubedrigdhede. Vir die doel van hierdie omskrywing word 'n voertuig geag gebruik te word vir vervoer in bosbou wanneer dit of op die heen- of terugreis hoofsaaklik bosbouprodukte of -bedrigdhede vervoer en sluit in gehuurde dienste verrig namens die persoon wat bosbou beoefen.	
195.10.05	Petrol gebruik deur die Staatspresident, diplomatieke en ander buitelandse verteenwoordigers in item 406.01, 406.02, 406.03, 406.05 of 406.07 van Bylae No. 4 vermeld, onderworpe aan die vereistes van sodanige items en die opmerkings (behalwe opmerking 1) wat daarop betrekking het	8,9c per liter
195.10.10	Distillaatbrandstowwe:	
	(1) Gebruik as enjinbrandstof in skepe en bote	9,7c per liter
	(2) Gebruik as brandstof vir die produksie van landbouprodukte (uitgesonderd sodanige brandstof gebruik in vervoer in landbou of in lugvaartuie en passasiersvoertuie soos motorkarre, stasiewaens en minibusse)	18,5c per liter
	(3) Gebruik as brandstof vir vervoer in landbou (uitgesonderd sodanige brandstof gebruik in lugvaartuie en passasiersvoertuie soos motorkarre, stasiewaens en minibusse)	9c per liter
	(4) Gebruik as brandstof in bosbou (uitgesonderd sodanige brandstof gebruik in vervoer in bosbou of in lugvaartuie en passasiersvoertuie soos motorkarre, stasiewaens en minibusse)	18,5c per liter
	(5) Gebruik as brandstof vir vervoer in bosbou (uitgesonderd sodanige brandstof gebruik in lugvaartuie en passasiersvoertuie soos motorkarre, stasiewaens en minibusse)	9c per liter
	(6) Gebruik as brandstof in verwarmers en verhitingsapparate, fornuise, oonde en ketels (ex Hoofstuk 73, 74 of 84)	9,7c per liter
	(7) Gebruik as brandstof in vaste turbines en vaste kompressie-ontstekingsenjins (uitgesonderd dié wat op selfaangedrewe voertuie gemonteer is) (ex tariefpos No. 84.06 of 84.08)	9,7c per liter
	(8) Gebruik as brandstof in ander kompressie-ontstekingsenjins vir die aandrywing van of gekorporeer in masjinerie en implemente van Hoofstukke 84 en 85, byvoorbeeld, generators, kompressors, laaiers, pompe, masjinerie en meganiese toestelle vir openbare werke, padbou en grondverskuiwing en selfaangedrewe hyskrane	9,7c per liter
	(9) Gebruik as brandstof in lokomotiewe (tariefpos No. 86.03)	9,7c per liter
	(10) Gebruik as brandstof in stortvoertuie waarvan, volgens die vervaardiger se spesifikasies, elke wielmassa minstens 4 500 kg is of waarvan die totale massa op elke agteras meer as 20 000 kg is (tariefpos No. 87.02)	9,7c per liter
	(11) Gebruik as brandstof in voertuie vir gebruik in ondergrondse myne (tariefpos No. 87.02)	9,7c per liter
	(12) Gebruik as brandstof in installasievoertuie, byvoorbeeld, vurkheftrokke, kraantrokke, perronwaentjies, buideldraers en ander hys- en stapeltrokke (tariefpos No. 87.07)	9,7c per liter
	(13) Gebruik deur die Staatspresident, diplomatieke en ander buitelandse verteenwoordigers in item 406.01, 406.02, 406.03 of 406.05 of 406.07 van Bylae No. 4 vermeld, onderworpe aan die vereistes van sodanige items en die opmerkings (behalwe opmerking 1) wat daarop betrekking het	9c per liter"

Opmerking.—Hierdie wysigings spruit voort uit die instelling van die brandstofheffing.

Use it.

Don't abuse  it.
water is for everybody

Werk mooi daarmee.

Ons leef  daarvan.
water is kosbaar

Please keep our country, South
Africa, clean!



Help om ons land, Suid-Afrika,
skoon te hou!

IMPORTANT!!

Placing of languages: *Government Gazettes*

1. Notice is hereby given that the interchange of languages in the *Government Gazette* will be effected annually from the first issue in October.
2. For the period 1 October 1986 to 30 September 1987, English is to be placed FIRST.
3. This arrangement is in conformity with Gazettes containing Acts of Parliament etc. where the language sequence remains constant throughout the sitting of Parliament.
4. *It is therefore expected of you, the advertiser, to see that your copy is in accordance with the above-mentioned arrangement in order to avoid unnecessary style changes and editing to correspond with the correct style.*

—oOo—

BELANGRIK!!

Plasing van tale: *Staatskoerante*

1. Hiermee word bekendgemaak dat die omruil van tale in die *Staatskoerant* jaarliks geskied met die eerste uitgawe in Oktober.
2. Vir die tydperk 1 Oktober 1986 tot 30 September 1987 word Engels EERSTE geplaas.
3. Hierdie reëling is in ooreenstemming met dié van die Parlement waarby koerante met Wette ens. die taalvolgorde deurgaans behou vir die duur van die sitting.
4. *Dit word dus van u, as adverteerder, verwag om u kopie met bogenoemde reëling te laat strook om onnodige omskakeling en stylredigering in ooreenstemming te bring.*

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