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GOVERNMENT NOTICES

DEPARTMENT OF FINANCE

No. R. 1807 21 August 1987

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF SCHEDULE 1 (No. 1/2/77)

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.

GOEWERMENTSKENNISGEWINGS

DEPARTEMENT VAN FINANSIES

No. R. 1807 21 Augustus 1987

DOEANE- EN AKSYNSWET, 1964

WYSIGING VAN BYLAE 1 (No. 1/2/77)

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
104.20	By the deletion of subitem 104.20.27.		

Note.—The effect of this amendment is that the rate of duty on spirits, manufactured in the Republic by the distillation of coal, containing by volume, 10 per cent or more of the alcohols specified in tariff heading No. 29.04, is increased from 2,7c per litre to 902,07c per litre of absolute alcohol.

BYLAE

I Tarief- item	II Tariefpos en Beskrywing	III IV Skaal van Reg	
		Aksyns	Doeane
104.20	Deur subitem 104.20.27 te skrap.		

Opmerking.—Die uitwerking van hierdie kennisgewing is dat die skaal van reg op spiritus wat in die Republiek vervaardig is deur die distillering van steenkool, wat, volgens volume, minstens 10 persent van die alkohole in tariefpos No. 29.04 vermeld, bevat, van 2,7c per liter na 902,07c per liter absolute alkohol verhoog word.

No. R. 1808

21 August 1987

No. R. 1808

21 Augustus 1987

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF SCHEDULE 5 (No. 5/120)

Under section 75 of the Customs and Excise Act, 1964, Schedule 5 to the said Act is hereby amended, with retrospective effect to 1 July 1987, to the extent set out in the Schedule hereto.

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

DOEANE- EN AKSYNSWET, 1964

WYSIGING VAN BYLAE 5 (No. 5/120)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Bylae 5 by genoemde Wet hiermee gewysig, met terugwerkende krag tot 1 Julie 1987, 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
533.01	By the insertion in Column I, against the expression "27.10 Distillate fuels:" in Column II, of the expression "533.01". By the substitution for paragraphs (1), (2) and (3) of tariff heading No. 27.10 of the following: "(1) Used as engine fuel in ships and boats (excluding whalers, trawlers and other ocean-going fishing vessels, excursion boats and yachts and other vessels for pleasure or sports) (2) Used as fuel for the production of agricultural products (excluding such fuel used for road transport in agriculture or in passenger vehicles such as motor cars, station wagons and minibuses) or as engine fuel in whalers, trawlers and other ocean-going fishing vessels (3) Used as fuel for road transport in agriculture (excluding such fuel used in passenger vehicles such as motor cars, station wagons and minibuses) By the substitution for paragraph (5) of tariff heading No. 27.10 of the following: "(5) Used as fuel for road transport in forestry (excluding such fuel used in passenger vehicles such as motor cars, station wagons and minibuses) By the substitution for paragraph (11) of tariff heading No. 27.10 of the following: "(11) Used as fuel in vehicles for use in underground mines (tariff heading No. 87.02) or in mobile drilling derricks (tariff heading No. 87.03)	3,817c per litre 3,634c per litre 3,634c per litre" 3,634c per litre" 3,634c per litre"
540.01	By the substitution for the expression: "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 of the following: "540.01 195.10.05) Petrol and distillate fuels, used by the State President, 195.10.10) diplomatic and other foreign representatives mentioned in 195.10.15) 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: (1) Petrol (2) Distillate fuels	8,9c per litre" 8,9c per litre 9c per litre"
540.02	By the insertion in Column I, against the expression "195.10.15 Distillate fuels:" in Column II, of the expression "540.02". By the substitution for paragraphs (1), (2), (3), (4), (5), (6), (7), (8), (9), (10), (11), (12) and (13) of fuel levy item 195.10.15 of the following: "(1) Used as engine fuel in ships and boats (excluding whalers, trawlers and other ocean-going fishing vessels, excursion boats and yachts and other vessels for pleasure or sports) (2) Used as fuel for the production of agricultural products (excluding such fuel used for road transport in agriculture or in passenger vehicles such as motor cars, station wagons and minibuses) or as engine fuel in whalers, trawlers and other ocean-going fishing vessels (3) Used as fuel for road transport in agriculture (excluding such fuel used in passenger vehicles such as motor cars, station wagons and minibuses) (4) Used as fuel in forestry (excluding such fuel for use for road transport in forestry or in passenger vehicles such as motor cars, station wagons and minibuses) (5) Used as fuel for road transport in forestry (excluding such fuel used in 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 No. 73, 74, 76 or 84)	11,7c per litre 20,5c per litre 10,5c per litre 20,5c per litre 10,5c per litre 11,7c per litre

I Item	II Tariff Heading and Description	III Extent of Refund
	(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 self-propelled 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) and in mobile drilling derricks (tariff heading No. 87.03) (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)	11,7c per litre 11,7c per litre 11,7c per litre 11,7c per litre 11,7c per litre 11,7c per litre"

Note.—The provisions in respect of refunds of duty and fuel levy on fuels are adjusted.

BYLAE

I Item	II Tariefpos en Beskrywing	III Mate van Terugbetaling
533.01	Deur in Kolom I, teenoor die uitdrukking "27.10 Distillaatbrandstowwe:" in Kolom II, die uitdrukking "533.01" in te voeg. Deur paragrawe (1), (2) en (3) van tariefpos No. 27.10 deur die volgende te vervang: "(1) Gebruik as enjinbrandstof in skepe en bote (uitgesonderd walvisbote, treilers en ander diepseevisvangvaartuie, ekskursiebote en jagte en ander vaartuie vir plesier of sport) (2) Gebruik as brandstof vir die produksie van landbouprodukte (uitgesonderd sodanige brandstof gebruik vir padvervoer in landbou of in passasiersvoertuie soos motorkarre, stasiewaens en minibusse) of as enjinbrandstof in walvisbote, treilers en ander diepseevisvangvaartuie (3) Gebruik as brandstof vir padvervoer in landbou (uitgesonderd sodanige brandstof gebruik in passasiersvoertuie soos motorkarre, stasiewaens en minibusse) Deur paragraaf (5) van tariefpos No. 27.10 deur die volgende te vervang: "(5) Gebruik as brandstof in padvervoer in bosbou (uitgesonderd sodanige brandstof gebruik in passasiersvoertuie soos motorkarre, stasiewaens en minibusse) Deur paragraaf (11) van tariefpos No. 27.10 deur die volgende te vervang: "(11) Gebruik as brandstof in voertuie vir gebruik in ondergrondse myne (tariefpos No. 87.02) of in mobiele boortorings (tariefpos No. 87.03)	3,817c per liter 3,634c per liter 3,634c per liter" 3,634c per litre" 3,634c per liter"
540.01	Deur die uitdrukking: "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 deur die volgende te vervang: "540.01 195.10.05) Petrol en distillaatbrandstowwe gebruik deur die Staats-195.10.10) president, diplomatieke en ander buitelandse verteen-195.10.15) woordigers 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: (1) Petrol (2) Distillaatbrandstowwe	8,9c per liter" 8,9c per liter 9c per liter"

I Item	II Tariefpos en Beskrywing	III Mate van Terugbe- taling
540.02	Deur in Kolom I, teenoor die uitdrukking "195.10.15 Distillaatbrandstowwe:" in Kolom II, die uitdrukking "540.02" in te voeg: Deur paragrawe (1), (2), (3), (4), (5), (6), (7), (8), (9), (10), (11), (12) en (13) van brandstofheffingitem 195.10.15 deur die volgende te vervang: "(1) Gebruik as enjinbrandstof in skepe en bote (uitgesonderd walvisbote, treilers en ander diepseevisvangvaartuie, ekskursiebote en jagte en ander vaartuie vir plesier of sport) (2) Gebruik as brandstof vir die produksie van landbouprodukte (uitgesonderd sodanige brandstof gebruik vir padvervoer in landbou of in passasiersvoertuie soos motorkarre, stasiewaens en minibusse) of as enjinbrandstof in walvisbote, treilers en ander diepseevisvangvaartuie (3) Gebruik as brandstof in padvervoer in landbou (uitgesonderd sodanige brandstof gebruik in passasiersvoertuie soos motorkarre, stasiewaens en minibusse) (4) Gebruik as brandstof in bosbou (uitgesonderd sodanige brandstof gebruik in padvervoer in bosbou of in passasiersvoertuie soos motorkarre, stasiewaens en minibusse) (5) Gebruik as brandstof in padvervoer in bosbou (uitgesonderd sodanige brandstof gebruik in passasiersvoertuie soos motorkarre, stasiewaens en minibusse) (6) Gebruik as brandstof in verwarmers en verhitingsapparate, fornuise, oonde en ketels (ex Hoofstuk No. 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) (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 grondverskuiving en selfaangedrewe hyskrane (9) Gebruik as brandstof in lokomotiewe (tariefpos No. 86.03) (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) (11) Gebruik as brandstof in voertuie vir gebruik in ondergrondse myne (tariefpos No. 87.02) en in mobiele boortorings (tariefpos No. 87.03) (12) Gebruik as brandstof in installasievoertuie, byvoorbeeld, vurkheftrokke, kraantrokke, perronwaentjies, buideldraers en ander hys- en stapeltrokke (tariefpos No. 87.07)	11,7c per liter 20,5c per liter 10,5c per liter 20,5c per liter 10,5c per liter 11,7c per liter 11,7c per liter 11,7c per liter 11,7c per liter 11,7c per liter 11,7c per liter

Opmerking.—Die voorsienings vir terugbetalings van die reg en brandstofheffing op brandstowwe word aangepas.

No. R. 1809

21 August 1987

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF SCHEDULE 6 (No. 6/183)

Under section 75 of the Customs and Excise Act, 1964, Schedule 6 to the said Act is hereby amended, with retrospective effect to 1 July 1987, to the extent set out in the Schedule hereto.

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

No. R. 1809

21 Augustus 1987

DOEANE- EN AKSYNSWET, 1964

WYSIGING VAN BYLAE 6 (No. 6/183)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Bylae 6 by genoemde Wet hiermee gewysig, met terugwerkende krag tot 1 Julie 1987, 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
606.04	By the substitution for items 606.04.20 and 606.04.23 of the following: "20 104.20 Plain spirits entered for use for mixing with petrol in a warehouse approved for this purpose by the Commissioner	Full duty"	

I Item	II Tariff Item and Description	III Extent of Rebate	IV Extent of Refund
606.05	By the substitution for item 606.05.30 of the following: “10 105.10 Petrol obtained from the mixing of spirits manufactured in the Republic by the distillation of coal and containing, by volume, 10 per cent or more of the alcohols specified in tariff heading No. 29.04, with petrol, in a warehouse approved for this purpose by the Commissioner .20 105.10 Petrol obtained from the mixing of spirits manufactured in the Republic (excluding spirits manufactured in the Republic by the distillation of coal and containing, by volume, 10 per cent or more of the alcohols specified in tariff heading No. 29.04) with petrol, in a warehouse approved for this purpose by the Commissioner		1,209c per litre spirits in the mixture 1,409c per litre in the mixture”
607.05.10	By the substitution for paragraph (5) of tariff item 105.10 of the following: “(5) In the manufacture of products not elsewhere specified in this item (excluding the manufacture of fuel)	Full duty”	
607.05.30	By the deletion of item 607.05.30.		
609.05.10	By the substitution for paragraphs (1), (2) and (3) of tariff item 105.10 of the following:		
	“(1) Used as engine fuel in ships and boats (excluding whalers, trawlers and other ocean-going fishing vessels, excursion boats and yachts and other vessels for pleasure or sports) (2) Used as fuel for the production of agricultural products (excluding such fuel used for road transport in agriculture or in passenger vehicles such as motor cars, station wagons and minibuses) or as engine fuel in whalers, trawlers and other ocean-going fishing vessels (3) Used as fuel for road transport in forestry (excluding such fuel used in passenger vehicles such as motor cars, station wagons and minibuses) By the substitution for paragraph (5) of tariff item 105.10 of the following: “(5) Used as fuel for road transport in forestry (excluding such fuel used in passenger vehicles such as motor cars, station wagons and minibuses) By the substitution for paragraph (11) of the following: “(11) Used as fuel in vehicles for use in underground mines (tariff heading No. 87.02) and mobile drilling derricks (tariff heading No. 87.03)		3,817c per litre 3,634c per litre 3,634c per litre” 3,634c per litre” 3,634c per litre”

I Item	II Fuel Levy Item and Description	IV Extent of Refund
640.01	By the substitution for the expression: “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 of the following: “640.01 195.10.05) Petrol and distillate fuels used by the State President, 195.10.10) diplomatic and other foreign representatives mentioned 195.10.15) 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: (1) Petrol (2) Distillate fuels	8,9c per litre” 8,9c per litre 9c per litre”
640.02	By the insertion after item 640.01 of the following: “640.02 195.10.15 Distillate fuels used for the purposes specified in item 607.05.10	20,5c per litre”
640.03	By the insertion in Column I, against the expression “195.10.15 Distillate fuels”: in Column II, of the expression “640 03”:	

I Item	II Fuel Levy Item and Description	IV Extent of Refund
	By the substitution for paragraphs (1), (2), (3), (4), (5), (6), (7), (8), (9), (10), (11), (12) and (13) of fuel levy item 195.10.15 of the following:	
	“(1) Used as engine fuel in ships and boats (excluding whalers, trawlers and other ocean-going fishing vessels, excursion boats and yachts and other vessels for pleasure or sports)	11,7c per litre
	(2) Used as fuel for the production of agricultural products (excluding such fuel for use for road transport in agriculture or in passenger vehicles such as motor cars, station wagons and minibuses) or as engine fuel in whalers, trawlers and other ocean-going fishing vessels	20,5c per litre
	(3) Used as fuel for road transport in agriculture (excluding such fuel used in passenger vehicles such as motor cars, station wagons and minibuses)	10,5c per litre
	(4) Used as fuel in forestry (excluding such fuel for use for road transport in forestry or in passenger vehicles such as motor cars, station wagons and minibuses)	20,5c per litre
	(5) Used as fuel for road transport in forestry (excluding such fuel used in passenger vehicles such as motor cars, station wagons and minibuses)	10,5c per litre
	(6) Used as fuel in heaters and heating apparatus, furnaces, ovens and boilers (ex Chapter 73, 74, 76 or 84)	11,7c 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)	11,7c 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	11,7c per litre
	(9) Used as fuel in locomotives (tariff heading No. 86.03)	11,7c 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)	11,7c per litre
	(11) Used as fuel in vehicles for use in underground mines (tariff heading No. 87.02) and in mobile drilling derricks (tariff heading No. 87.03)	11,7c 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)	11,7c per litre”

Note.—The provisions in respect of refunds of duty and fuel levy on fuels are adjusted.

BYLAE

I Item	II Tariefitem en Beskrywing	III Mate van Korting	IV Mate van terugbetaling
606.04	Deur items 606.04.20 en 606.04.23 deur die volgende te vervang: “.20 104.20 Skoon spiritus geklaar vir gebruik vir die vermenging met petrol in 'n pakhuis wat deur die Kommissaris vir hierdie doel goedgekeur is	Volle reg”	
606.05	Deur item 606.05.30 deur die volgende te vervang: “.10 105.10 Petrol verkry deur die vermenging van spiritus wat in die Republiek vervaardig is deur die distillering van steenkool en wat, volgens volume, minstens 10 persent van die alkohole in tariefpos No. 29.04 vermeld bevat, met petrol in 'n pakhuis wat deur die Kommissaris vir hierdie doel goedgekeur is		1,209c per liter spiritus in die mengsel
	.20 105.10 Petrol verkry deur die vermenging van spiritus in die Republiek vervaardig (uitgesonderd spiritus wat in die Republiek vervaardig is deur die distillering van steenkool en wat, volgens volume, minstens 10 persent van die alkohole in tariefpos No. 29.04 vermeld bevat) met petrol in 'n pakhuis wat deur die Kommissaris vir hierdie doel goedgekeur is		1,409c per liter spiritus in die mengsel”
607.05.10	Deur paragraaf (5) van tariefitem 105.10 deur die volgende te vervang: “(5) By die vervaardiging van produkte nie elders in hierdie item vermeld nie (uitgesonderd die vervaardiging van brandstof)	Volle reg”	
607.05.30	Deur item 607.05.30 te skrap.		

I Item	II Tariefitem en Beskrywing	III Mate van Korting	IV Mate van terugbetaling
609.05.10	Deur paragrawe (1), (2) en (3) van tariefitem 105.10 deur die volgende te vervang: “(1) Gebruik as enjinbrandstof in skepe en bote (uitgesonderd walvisbote, treilers en ander diepseevisvangvaartuie, ekskursiebote en jagte en ander vaartuie vir plesier of sport) (2) Gebruik as brandstof in die produksie van landbouprodukte (uitgesonderd sodanige brandstof gebruik vir padvervoer in landbou of in passasiersvoertuie soos motorkarre, stasiewaens en minibusse) of as enjinbrandstof in walvisbote, treilers en ander diepseevisvangvaartuie (3) Gebruik as brandstof vir padvervoer in landbou (uitgesonderd sodanige brandstof gebruik in passasiersvoertuie soos motorkarre, stasiewaens en minibusse) Deur paragraaf (5) van tariefitem 105.10 deur die volgende te vervang: “(5) Gebruik as brandstof vir padvervoer in bosbou (uitgesonderd sodanige brandstof gebruik in passasiersvoertuie soos motorkarre, stasiewaens en minibusse) Deur paragraaf (11) deur die volgende te vervang: “(11) Gebruik as brandstof in voertuie vir gebruik in ondergrondse myne (tariefpos No. 87.02) en mobiele boortorings (tariefpos No. 87.03)		3,817c per liter 3,634c per liter 3,634c per liter” 3,634c per liter” 3,634c per liter”

I Item	II Brandstofheffingitem en Beskrywing	IV Mate van terugbetaling
640.01	Deur die uitdrukking: “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 deur die volgende te vervang: “640.01 195.10.05) Petrol en distillaatbrandstowwe gebruik deur die Staats-195.10.10) president, diplomatieke en ander buitelandse verteen-195.10.15) woordigers 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: (1) Petrol (2) Distillaatbrandstowwe	8,9c per liter” 8,9c per liter 9c per liter”
640.02	Deur na item 640.01 die volgende in te voeg: “640.02 195.10.15 Distillaatbrandstowwe gebruik vir doeleindes in item 607.05.10 vermeld	20,5c per liter”
640.03	Deur in Kolom I, teenoor die uitdrukking “195.10.15 Distillaatbrandstowwe:” in Kolom II, die uitdrukking “640.03” in te voeg. Deur paragrawe (1), (2), (3), (4), (5), (6), (7), (8), (9), (10), (11), (12) en (13) van brandstofheffingitem 195.10.15 deur die volgende te vervang: “(1) Gebruik as enjinbrandstof in skepe en bote (uitgesonderd walvisbote, treilers en ander diepseevisvangvaartuie, ekskursiebote en jagte en ander vaartuie vir plesier of sport) (2) Gebruik as brandstof vir die produksie van landbouprodukte (uitgesonderd sodanige brandstof gebruik vir padvervoer in landbou of in passasiersvoertuie soos motorkarre, stasiewaens en minibusse) of as enjinbrandstof in walvisbote, treilers en ander diepseevisvangvaartuie (3) Gebruik as brandstof vir padvervoer in landbou (uitgesonderd sodanige brandstof gebruik in passasiersvoertuie soos motorkarre, stasiewaens en minibusse) (4) Gebruik as brandstof in bosbou (uitgesonderd sodanige brandstof gebruik in padvervoer in bosbou of passasiersvoertuie soos motorkarre, stasiewaens en minibusse) (5) Gebruik as brandstof vir padvervoer in bosbou (uitgesonderd sodanige brandstof gebruik in passasiersvoertuie soos motorkarre, stasiewaens en minibusse)	11,7c per liter 20,5c per liter 10,5c per liter 20,5c per liter 10,5c per liter

I Item	II Brandstofheffingitem en Beskrywing	IV Mate van terugbetaling
	(6) Gebruik as brandstof in verwarmers en verhittingsapparate, fornuise, oonde en ketels (ex Hoofstuk 73, 74, 76 of 84)	11,7c 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)	11,7c per litre
	(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 grondverskuiving en selfaangedrewe hyskrane	11,7c per liter
	(9) Gebruik as brandstof in lokomotiewe (tariefpos No. 86.03)	11,7c 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)	11,7c per liter
	(11) Gebruik as brandstof in voertuie vir gebruik in ondergrondse myne (tariefpos No. 87.02) en in mobiele boortorings (tariefpos No. 87.03)	11,7c per liter
	(12) Gebruik as brandstof in installasievoertuie, byvoorbeeld vorkheftrokke, kraantrokke, perronwaentjies, buideldraers en ander hys- en stapeltrokke (tariefpos No. 87.07)	11,7c per liter"

Opmerking.—Die voorsienings vir terugbetaling van die reg en brandstofheffing op brandstowwe word aangepas.

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