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GOEWERMENSKENNISGEWINGS

DEPARTEMENT VAN FINANSIES

No. R. 653

1 April 1988

DOEANE- EN AKSYNSWET, 1964

WYSIGING VAN BYLAE 1 (No. 1/5/2)

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.

GOVERNMENT NOTICES

DEPARTMENT OF FINANCE

No. R. 653

1 April 1988

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF SCHEDULE 1 (No. 1/5/2)

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.

BYLAE

I		II	III	Annota- sies
Brandstofheffing- item	Tarief- pos	Beskrywing	Skaal van Brandstof- heffing	
195.10		Deur brandstofheffingitem 195.10.15 deur die volgende te ver- vang:		
“15		Distillaatbrandstowwe (byvoorbeeld gasolie en diesellole)	18 c/ℓ”	

Opmerking.—Die skaal van brandstofheffing op distillaatbrandstowwe (byvoorbeeld gasolie en diesellole) word van 24,7c/ℓ na 18c/ℓ verlaag.

SCHEDULE

I		II	III	Annota- tions
Fuel Levy Item	Tariff Heading	Description	Rate of Fuel Levy	
195.10		By the substitution for fuel levy item 195.10.15 of the follow- ing:		
“15		Distillate fuels (for example, gas oil and diesel oil)	18 c/ℓ”	

Note.—The rate of fuel levy on distillate fuels (for example, gas oil and diesel oil) is reduced from 24,7c/ℓ to 18c/ℓ.

No. R. 654

1 April 1988

DOEANE- EN AKSYNSWET, 1964

WYSIGING VAN BYLAE 5 (No. 5/2)

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.

No. R. 654

1 April 1988

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF SCHEDULE 5 (No. 5/2)

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.

BYLAE

I		II			III	Annota- sies
Korting- item	Tarief- pos	Korting- kode	T. S.	Beskrywing	Mate van Terugbe- taling	
533.00				Deur Opmerking (g) deur die volgende te vervang: “(g) “vervoer in bosbou” vervoer van primêre bosbouprodukte; byvoorbeeld, saad, saailinge en boompies, baa en gevelde bome in die plantasie, vanaf die plantasie na die saagmeul of na enige ander aflaaipunt; vervoer van bosboubenodighede, 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 bosboubedrywighe. 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 -benodighede vervoer en sluit in gehuurde dienste verrig namens die persoon wat bosbou beoefen; (h) “mynbou” die proses waardeur bruikbare minerale verkry word van die aarde se oppervlakte of kors, deur beide bo- of ondergrondse mynbou, met inbegrip van die metallurgiese prosesse wat nodig is om metale of minerale te herwin van die erts of materiale wat ontgin is maar sluit nie prospekterwerkzaamhede in nie; (i) “konstruksie” die oprigting, konstruksie, montering, installering, verandering of herstel ter plaatse van enige gebou of ander struktuur of werk van 'n permanente aard, tonnelgraving, die bou van paaie of brûe, die uitgraving van klip, grond en ander materiaal, die uitle van gholfbane, tennishane of ander sportvelde, drooglegging of herwinning van grond en baggerwerk en verwydering van onderwaterrots.”		
533.01	27.10	02.00	43	Deur kortingitem 533.01 deur die volgende te vervang: Distillaatbrandstowwe: 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	3,634c/ℓ	
		03.00	48	Gebruik as brandstof vir padvervoer in landbou (uitgesonderd sodanige brandstof gebruik in passasiersvoertuie soos motorkarre, stasiewaens en minibusse)	3,634c/ℓ	
		04.00	42	Gebruik as brandstof in bosbou (uitgesonderd sodanige brandstof gebruik in padvervoer in bosbou of in passasiersvoertuie soos motorkarre, stasiewaens en minibusse)	3,634c/ℓ	
		05.00	47	Gebruik as brandstof in padvervoer in bosbou (uitgesonderd sodanige brandstof gebruik in passasiersvoertuie soos motorkarre, stasiewaens en minibusse)	3,634c/ℓ	
		06.00	41	Gebruik as brandstof in verwarmers en verhittingsapparate, fornuise, oonde en ketels (ex Hoofstuk 73, 74, 76 of 84) vir mynbou	3,634c/ℓ	

I	II				III	Annota- sies
Korting- item	Tarief- pos	Korting- kode	T. S.	Beskrywing	Mate van Terugbe- taling	
Deel 4 "540.00 540.01 540.02 "540.02	195.10.15	07.00	46	Gebruik as brandstof in vaste turbines en vaste kompressie-ontstekingsenjins (uitgesonderd dié wat op selfaangedrewe voertuie gemonteer is) (ex tariefpos no. 84.08, 84.11 of 84.12) vir mynbou en konstruksie	3,634c/ℓ	
		08.00	40	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, selfaangedrewe hyskrane en masjinerie en meganiese toestelle vir mynbou en konstruksie	3,634c/ℓ	
		09.00	45	Gebruik as brandstof in lokomotiewe (tariefpos No. 86.02) vir mynbou	3,634c/ℓ	
		10.00	48	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. 87.04) vir mynbou	3,634c/ℓ	
		11.00	42	Gebruik as brandstof in voertuie vir gebruik in ondergrondse myne (tariefpos No. 87.04) Deur kortingitem 540.00 deur die volgende te vervang: Petrol en distillaatbrandstowwe gebruik vir bepaalde doeleindes: Opmerkings: By hierdie item beteken "pad", "landbou", "landbouprodukte", "landboubenodigdhede", "vervoer in landbou", "bosbou", "vervoer in bosbou", "mynbou" en "konstruksie" dieselfde as die betekenis daaraan toegewys in die Opmerkings by item 533.00 van hierdie Bylae."	3,634c/ℓ"	
		"02.00	55	Distillaatbrandstowwe Deur kortingitem 540.02 deur die volgende te vervang: Distillaatbrandstowwe:	6,7c/ℓ"	
		02.00	70	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	14,966c/ℓ	
		03.00	75	Gebruik as brandstof in padvervoer in landbou (uitgesonderd sodanige brandstof gebruik in passasiersvoertuie soos motorkarre, stasiewaens en minibusse)	14,966c/ℓ	
		04.00	76	Gebruik as brandstof in bosbou (uitgesonderd sodanige brandstof gebruik in padvervoer in bosbou of in passasiersvoertuie soos motorkarre, stasiewaens en minibusse)	14,966c/ℓ	
		05.00	74	Gebruik as brandstof in padvervoer in bosbou (uitgesonderd sodanige brandstof gebruik in passasiersvoertuie soos motorkarre, stasiewaens en minibusse)	14,966c/ℓ	
		06.00	79	Gebruik as brandstof in verwarmers en verhittingsapparate, fornuise, oonde en ketels (ex Hoofstuk 73, 74, 76 of 84) vir mynbou	5,866c/ℓ	
		07.00	73	Gebruik as brandstof in vaste turbines en vaste kompressie-ontstekingsenjins (uitgesonderd dié wat op selfaangedrewe voertuie gemonteer is) (ex tariefpos No. 84.08, 84.11 of 84.12) vir mynbou en konstruksie	5,866c/ℓ	
		08.00	78	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, selfaangedrewe hyskrane en masjinerie en meganiese toestelle vir mynbou en konstruksie	5,866c/ℓ	

I Korting- item	II			III Mate van Terugbe- taling	Annota- sies
	Tarief- pos	Korting- kode	T. S.		
		09.00	72	5,866c/ℓ	
		10.00	75	5,866c/ℓ	
		11.00	77	5,866c/ℓ"	

Opmerking.—Die uitwerking van hierdie wysiging is dat die mate van terugbetaling van reg ten opsigte van distillaatbrandstowwe wat vir sekere doeleindes gebruik is gewysig word en dat sekere voorsienings vir terugbetalings van reg ingetrek/gewysig word.

SCHEDULE

I Rebate Item	II			III Extent of Refund	Annota- tions
	Tariff Heading	Rebate Code	C. D.		
533.00					By the substitution for Note (g) of the following: "(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; (h) "mining" the process by which useful minerals are obtained from the earth's surface or crust, both by surface mining or by underground mining, including the metallurgical processes necessary to recover metals or minerals from the ores or materials mined, but does not include prospecting operations; (i) "construction" the erection, construction, assembly, installation, alteration or repair on site of any building or other structure or work of a permanent nature, tunnelling, the building of roads or bridges, the excavating of stone, soil and other material, the laying out of golf courses, tennis courts or other sports fields, land draining and reclamation and dredging and underwater rock removal."
533.01	"27.10	02.00	43	3,634 c/ℓ	By the substitution for rebate item 533.01 of the following: Distillate fuels: Used as fuel for the production of agricultural products (excluding such fuel 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
		03.00	48	3,634 c/ℓ	Used as fuel for road transport in agriculture (excluding such fuel used in passenger vehicles such as motor cars, station wagons and minibuses)
		04.00	42	3,634 c/ℓ	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)

I		II			III	Annotations
Rebate Item	Tariff Heading	Rebate Code	C. D.	Description	Extent of Refund	
Part 4 "540.00 540.01 540.02 "540.02	195.10.15	05.00	47	Used as fuel for road transport in forestry (excluding such fuel used in passenger vehicles such as motor cars, station wagons and minibuses)	3,634 c/ℓ	
		06.00	41	Used as fuel in heaters and heating apparatus, furnaces, ovens and boilers (ex Chapter 73, 74, 76 or 84) for mining	3,634 c/ℓ	
		07.00	46	Used as fuel in stationary turbines and stationary compression ignition engines (excluding those mounted on self-propelled vehicles) (ex tariff heading No. 84.08, 84.11 or 84.12) for mining and construction	3,634 c/ℓ	
		08.00	40	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, self-propelled cranes and machinery and mechanical appliances for mining and construction	3,634 c/ℓ	
		09.00	45	Used as fuel in locomotives (tariff heading No. 86.02) for mining	3,634 c/ℓ	
		10.00	48	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. 87.04) for mining	3,634 c/ℓ	
		11.00	42	Used as fuel in vehicles for use in underground mines (tariff heading No. 87.04)	3,634 c/ℓ"	
				By the substitution for rebate item 540.00 of the following: Petrol and distillate fuels used for specific purposes: Notes: In this item "road", "agriculture", "agricultural products", "agricultural requirements", "transport in agriculture", "forestry", "transport in forestry", "mining" and "construction" shall have the same meanings assigned thereto in the Notes to item 533.00."		
				By the substitution for rebate code 02.00 to tariff heading 195.10 of the following:		
		"02.00	55	Distillate fuels	6,7 c/ℓ"	
				By the substitution for rebate item 540.02 of the following: Distillate fuels:		
		02.00	70	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	14,966 c/ℓ	
		03.00	75	Used as fuel for road transport in agriculture (excluding such fuel used in passenger vehicles such as motor cars, station wagons and minibuses)	14,966 c/ℓ	
		04.00	76	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)	14,966 c/ℓ	
		05.00	74	Used as fuel for road transport in forestry (excluding such fuel used in passenger vehicles such as motor cars, station wagons and minibuses)	14,966 c/ℓ	
		06.00	79	Used as fuel in heaters and heating apparatus, furnaces, ovens and boilers (ex Chapter 73, 74, 76 or 84) for mining	5,866 c/ℓ	
		07.00	73	Used as fuel in stationary turbines and stationary compression ignition engines (excluding those mounted on self-propelled vehicles) (ex tariff heading No. 84.08, 84.11 or 84.12) for mining and construction	5,866 c/ℓ	

I Rebate Item	II				III Extent of Refund	Annota- tions
	Tariff Heading	Rebate Code	C. D.	Description		
		08.00	78	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, self-propelled cranes and machinery and mechanical appliances for mining and construction	5,866 c/ℓ	
		09.00	72	Used as fuel in locomotives (tariff heading No. 86.02) for mining	5,866 c/ℓ	
		10.00	75	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. 87.04) for mining	5,866 c/ℓ	
		11.00	77	Used as fuel in vehicles for use in underground mines (tariff heading No. 87.04)	5,866 c/ℓ"	

Note.—The effect of this amendment is that the extent of refund of duty in respect of distillate fuels used for certain purposes is amended and that certain provisions for refunds of duty are withdrawn.

No. R. 655

1 April 1988

DOEANE- EN AKSYNSWET, 1964

WYSIGING VAN BYLAE 6 (No. 6/7)

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.

No. R. 655

1 April 1988

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF SCHEDULE 6 (No. 6/7)

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.

BYLAE

I Korting- item	II Tarief- item	III Kode	T. S.	IV Beskrywing	V Mate van Korting	VI Mate van Terug- betaling	Annota- sies
609.05				Deur kode 01.00 te skrap. Deur kodes 06.00, 07.00, 08.00, 09.00, 10.00, 11.00 en 12.00 deur die volgende te vervang:			
		06.00	54	Gebruik as brandstof in verwarmers en verhitingsapparate, fornuise, oonde en ketels (ex Hoofstuk 73, 74, 76 of 84) vir mynbou		3,634c/ℓ	
		07.00	59	Gebruik as brandstof in vaste turbines en vaste kompressie-ontstekingsenjins (uitgesonderd dié wat op selfaangedrewe voertuie gemonteer is) (ex tariefpos No. 84.08, 84.11 of 84.12) vir mynbou en konstruksie		3,634c/ℓ	
		08.00	53	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, self-aangedrewe hyskrane en masjinerie en meganiese toestelle vir mynbou en konstruksie		3,634c/ℓ	
		09.00	58	Gebruik as brandstof in lokomotiewe (tariefpos No. 86.02) vir mynbou		3,634c/ℓ	
		10.00	50	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. 87.04) vir mynbou		3,634c/ℓ	
		11.00	55	Gebruik as brandstof in voertuie vir gebruik in ondergrondse myne (tariefpos No. 87.04)		3,634c/ℓ"	

Opmerking.—Die uitwerking van hierdie wysiging is dat sekere voorsienings vir terugbetaling van reg gewysig word.

SCHEDULE

I Rebate Item	II Tariff Item	III Code	C. D.	IV Description	V Extent of Rebate	VI Extent of Refund	Annotations
609.05				By the deletion of code 01.00. By the substitution for codes 06.00, 07.00, 08.00, 09.00, 10.00, 11.00 and 12.00 of the following:			
		06.00	54	Used as fuel in heaters and heating apparatus, furnaces, ovens and boilers (ex Chapter 73, 74, 76 or 84) for mining		3,634c/ℓ	
		07.00	59	Used as fuel in stationary turbines and stationary compression ignition engines (excluding those mounted on self-propelled vehicles) (ex tariff heading No. 84.08, 84.11 or 84.12) for mining and construction		3,634c/ℓ	
		08.00	53	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, self-propelled cranes and machinery and mechanical appliances for mining and construction		3,634c/ℓ	
		09.00	58	Used as fuel in locomotives (tariff heading No. 86.02) for mining		3,634c/ℓ	
		10.00	50	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. 87.04) for mining		3,634c/ℓ	
		11.00	55	Used as fuel in vehicles for use in underground mines (tariff heading No. 87.04)		3,634c/ℓ**	

Note.—The effect of this amendment is that certain provisions for refund of duty are amended.

No. R. 656

1 April 1988

DOEANE- EN AKSYNSWET, 1964

WYSIGING VAN BYLAE 6 (No. 6/8)

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.

No. R. 656

1 April 1988

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF SCHEDULE 6 (No. 6/8)

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.

BYLAE

I Korting- item	II Tarief- item	III Kode	T. S.	IV Beskrywing	V Mate van Terug- betaling	Annotations
Deel 3 640.01, 640.02 en 640.03 "640.01	195.10			Deur Opmerking 6 by Deel 3 te skrap. Deur kortingitems 640.01, 640.02 en 640.03 deur die volgende te vervang: Petrol en distillaatbrandstowwe 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 kortingitems en die Opmerkings (behalwe Opmerking 1) wat daarop betrekking het:		
		01.00	59	Petrol	8,9 c/ℓ	
		02.00	53	Distillaatbrandstowwe	6,7 c/ℓ	
640.02	195.10.15	01.00	76	Distillaatbrandstowwe gebruik in die vervaardiging van die goedere in kortingitem 607.05.10 vermeld	14,966 c/ℓ	

I Korting- item	II Tarief- item	III Kode	T. S.	IV Beskrywing	V Mate van Terug- betaling	Annota- sies
640.03	195.10.15	02.00	71	Distillaatbrandstowwe: Gebruik as brandstof vir die produksie van landbou- produkte (uitgesonderd sodanige brandstof gebruik vir padvervoer in landbou of in passasiersvoertuie soos motorkarre, stasiewaens en minibusse) of as enjinbrandstof in walvisbote, treilers en ander diep- seevisvangvaartuie	14,966 c/ℓ	
		03.00	76	Gebruik as brandstof vir padvervoer in landbou (uit- gesonderd sodanige brandstof gebruik in passasiersvoertuie soos motorkarre, stasiewaens en minibusse)	14,966 c/ℓ	
		0.400	70	Gebruik as brandstof in bosbou (uitgesonderd soda- nige brandstof geberuik in padvervoer in bosbou of in passasiersvoertuie soos motorkarre, stasiewaens en minibusse)	14,966 c/ℓ	
		05.00	75	Gebruik as brandstof vir padvervoer in bosbou (uit- gesonderd sodanige brandstof gebruik in passasiersvoertuie soos motorarre, stasiewaens en minibusse)	14,966 c/ℓ	
		06.00	73	Gebruik as brandstof in verwarmers en verhittings- apparate, fornuise, oonde en ketels (ex Hoofstuk 73, 74, 76 of 84) vir mynbou	5,866 c/ℓ	
		07.00	74	Gebruik as brandstof in vaste turbines en vaste kom- pressie-ontstekingsenjins (uitgesonderd dié wat op selfaangedrewe voertuie gemonteer is) (ex tariefpos No. 84.08, 84.11 of 84.12) vir mynbou en konstruk- sie	5,866 c/ℓ	
		08.00	79	Gebruik as brandstof in ander kompressie-ontste- kingsenjins vir die aandrywing van og geïnkorporeer in masjinerie en implemente van Hoofstukke 84 en 85, byvoorbeeld, generators, kompressors, laaiers, pompe, selfaangedrewe hyskrane en masjinerie en meganiese toestelling vir mynbou en konstruksie	5,866 c/ℓ	
		09.00	73	Gebruik as brandstof in lokomotiewe (tariefpos No. 86.02) vir mynbou	5,866 c/ℓ	
		10.00	76	Gebruik as brandstof in stortvoertuie waarvan, vol- gens die vervaardigers se spesifikasies, elke wiel- massalas minstens 4 500 kg is of waarvan die totale massalas op elke agteras meer as 20 000 kg is (tariefpos No. 87.04) vir mynbou	5,866 c/ℓ	
		11.00	70	Gebruik as brandstof in voertuie vir gebruik in ondergrondse myne (tariefpos No. 87.04)	5,866 c/ℓ"	

Opmerking.—Die uitwerking van hierdie wysiging is dat die mate van terugbetaling van reg ten opsigte van distillaatbrandstowwe wat vir sekere doeleindes gebruik is gewysig word en dat sekere voorsienings vir terugbetalings van reg gewysig/ingetrek word.

SCHEDULE

I Rebate Item	II Tariff Item	III Code	C. D.	IV Description	V Extent of Refund	Annota- tions
Part 3 640.01, 640.02 and 640.03 "640.01	195.10			By the deletion of Note 6 to Part 3. By the substitution for rebate items 640.01, 640.02 and 640.03 of the following: Petrol and distillate fuels used by the State Presi- dent, diplomatic and other foreign representatives mentioned in rebate item 406.01, 406.02, 406.03, 406.05 or 406.07 of Schedule No. 4, subject to the requirements of those rebate items and of the Notes (except Note 1) applicable thereto:		
		01.00	59	Petrol	8,9 c/ℓ	
		02.00	53	Distillate fuels	6,7 c/ℓ	

I Rebate Item	II Tariff Item	III Code	C. D.	IV Description	V Extent of Refund	Annotations
640.02	195.10.15	01.00	76	Distillate fuels used in the manufacture of the goods specified in rebate item 607.05.10	14,966 c/ℓ	
640.03	195.10.15			Distillate fuels:		
		02.00	71	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	14,966 c/ℓ	
		03.00	76	Used as fuel for road transport in agriculture (excluding such fuel used in passenger vehicles such as motor cars, station wagons and minibuses)	14,966 c/ℓ	
		04.00	70	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)	14,966 c/ℓ	
		05.00	75	Used as fuel for road transport in forestry (excluding such fuel used in passenger vehicles such as motor cars, station wagons and minibuses)	14,966 c/ℓ	
		06.00	73	Used as fuel in heaters and heating apparatus, furnaces, ovens and boilers (ex Chapter 73, 74, 76 or 84) for mining	5,866 c/ℓ	
		07.00	74	Used as fuel in stationary turbines and stationary compression ignition engines (excluding those mounted on self-propelled vehicles) (ex tariff heading No. 84.08, 84.11 or 84.12) for mining and construction	5,866 c/ℓ	
		08.00	79	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, self-propelled cranes and machinery and mechanical appliances for mining and construction	5,866 c/ℓ	
		09.00	73	Used as fuel in locomotives (tariff heading No. 86.02) for mining	5,866 c/ℓ	
		10.00	76	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. 87.04) for mining	5,866 c/ℓ	
		11.00	70	Used as fuel in vehicles for use in underground mines (tariff heading No. 87.04)	5,866 c/ℓ''	

Note.—The effect of this amendment is that the extent of refund in respect of distillate fuels used for certain purposes is amended and that certain provisions for refunds of duty are amended/withdrawn.

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