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GOVERNMENT NOTICES

DEPARTMENT OF FINANCE

No. R. 737 14 April 1989

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF SCHEDULE 1 (No. 1/5/6)

Under section 48 of the Customs and Excise Act, 1964, Part 5 of Schedule 1 to the said Act is hereby amended, with effect from 15 April 1989, to the extent set out in the Schedule hereto.

G. MARAIS,
Deputy Minister of Finance.

GOEWERMENSKENNISGEWINGS

DEPARTEMENT VAN FINANSIES

No. R. 737 14 April 1989

DOEANE-EN AKSYNSWET, 1964

WYSIGING VAN BYLAE 1 (No. 1/5/6)

Kragtens artikel 48 van die Doeane-en Aksynswet, 1964, word Deel 5 van Bylae 1 by genoemde Wet hiermee gewysig, met ingang van 15 April 1989, in die mate in die Bylae hiervan aangetoon.

G. MARAIS,
Adjunk-minister van Finansies.

SCHEDULE

I		II	III	Annotations
Fuel Levy Item	Tariff Heading	Description	Rate of Fuel Levy	
195.00		By the substitution for fuel levy item 195.10.15 of the following:		
"15		Distillate fuels (for example, gas oil and diesel oil)	31,4c/l "	

Note. — The rate of fuel levy on distillate fuels (for example, gas oil and diesel oil) is increased from 28,9c/l to 31,4c/l.

BYLAE

I		II	III	Annotations
Brandstofheffingitem	Tarief-pos	Beskrywing	Skaal van Brandstofheffing	
195.00		Deur brandstofheffingitem 195.10.15 deur die volgende te vervang:		
"15		Distillaatbrandstowwe (byvoorbeeld, gasolie en dieselolie)	31,4c/l "	

Opmerking. — Die skaal van brandstofheffing op distillaatbrandstowwe (byvoorbeeld, gasolie en dieselolie) word van 28,9c/l na 31,4c/l verhoog.

No. R. 738

14 April 1989

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF SCHEDULE 5 (No. 5/5)

Under section 75 of the Customs and Excise Act, 1964, Schedule 5 to the said Act is hereby amended, with effect from 15 April 1989, to the extent set out in the Schedule hereto.

G. MARAIS,

Deputy Minister of Finance.

No. R. 738

14 April 1989

DOEANE- EN AKSYNSWET, 1964

WYSIGING VAN BYLAE 5 (No. 5/5)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Bylae 5 by genoemde Wet hiermee gewysig, met ingang van 15 April 1989, in die mate in die Bylae hiervan aangetoon.

G. MARAIS,

Adjunk-minister van Finansies.

SCHEDULE

I Rebate Item	II				III Extent of Refund	Annota- tions
	Tariff Heading	Rebate Code	C. D.	Description		
533.00				By the substitution for notes (e) and (g) of the following: (e) "transport in agriculture" means the transport by the person carrying on agriculture (excluding any transport services, whether hired or not, performed by any person on behalf of the person carrying on agriculture) 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 deemed to be used for transport in agriculture when either on the forward or return journey it conveys mainly agricultural products or requirements; (g) "transport in forestry" means the transport by the person carrying on forestry (excluding any transport services, whether hired or not, performed by any person on behalf of the person carrying on forestry) 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 deemed to be used for transport in forestry when either on the forward or return journey it conveys mainly such forestry products or requirements;		
540.02				By the substitution for rebate item 540.02 of the following:		
"540.02	195.10.15	02.00	70	Distillate fuels: 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	17.466c/f	
		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)	17.466c/f	
		04.00	76	Used as fuel in forestry (excluding such fuel used for road transport in forestry or in passenger vehicles such as motor cars, station wagons and minibuses)	17.466c/f	
		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)	17.466c/f	

I Rebate Item	II				III Extent of Refund	Annota- tions
	Tariff Heading	Rebate Code	C. D.	Description		
		06.00	79	Used as fuel in heaters and heating apparatus, furnaces, ovens and boilers (ex Chapter 73, 74, 76 or 84) for mining	8,366c/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	8,366c/l	
		08.00	73	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	8,366c/l	
		09.00	72	Used as fuel in locomotives (tariff heading No. 86.02) for mining	8,366c/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	8,366c/l	
		11.00	77	Used as fuel in vehicles for use in underground mines (tariff heading No. 87.04)	8,366c/l	

Notes. — 1. The expressions "transport in agriculture" and "transport in forestry" are restated to exclude all hired services.

2. The extent of refund of fuel levy on distillate fuels is amended with effect from 15 April 1989.

BYLAE

I Korting- item	II				III Mate van terug- betaling	Anno- tasies
	Tariefpos	Korting- kode	T. S.	Beskrywing		
533.00				Deur opmerkings (e) en (g) deur die volgende te vervang: (e) "vervoer in landbou" die vervoer deur die persoon wat landbou beoefen (uitgesonderd vervoerdienste, gehuur of andersins, verrig deur enige persoon ten behoeve van die persoon wat landbou beoefen) 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 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. By die toepassing van hierdie omskrywing word 'n voertuig geag gebruik te word vir vervoer in landbou wanneer dit op, of die heen- of terugreis, hoofsaaklik landbouprodukte of -benodighede vervoer; (g) "vervoer in bosbou" vervoer deur die persoon wat bosbou beoefen (uitgesonderd vervoerdienste, gehuur of andersins, verrig deur enige persoon ten behoeve van die persoon wat bosbou beoefen) 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 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 bosboubedrywighede.		

I Korting- item	II				III Mate van terug- betaling	Anno- tasies
	Tariefpos	Korting- kode	T. S.	Beskrywing		
540.02				By die toepassing van hierdie omskrywing word 'n voertuig geag gebruik te word vir vervoer in bosbou wanneer dit op, òf die heen- òf terugreis, hoofsaaklik sodanige bosbouprodukte of -benodigdhede vervoer;		
"540.02	195.10.15			Deur kortingitem 540.02 deur die volgende te vervang: Distillaatbrandstowwe:		
		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	17,466c/l	
		03.00	75	Gebruik as brandstof vir padvervoer in landbou (uitgesonderd sodanige brandstof gebruik in passasiersvoertuie soos motorkarre, stasiewaens en minibusse)	17,466c/l	
		04.00	76	Gebruik as brandstof in bosbou (uitgesonderd sodanige brandstof gebruik vir padvervoer in bosbou of in passasiersvoertuie soos motorkarre, stasiewaens en minibusse)	17,466c/l	
		05.00	74	Gebruik as brandstof vir padvervoer in bosbou (uitgesonderd sodanige brandstof gebruik in passasiersvoertuie soos motorkarre, stasiewaens en minibusse)	17,466c/l	
		06.00	79	Gebruik as brandstof in verwarmers en verhittingsapparate, fornuise, oonde en ketels (ex Hoofstuk 73, 74, 76 of 84) vir mynbou	8,366c/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	8,366c/l	
		08.00	73	Gebruik as brandstof in ander kompressieontstekingsenjins 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	8,366c/l	
		09.00	72	Gebruik as brandstof in lokomotiewe (tariefpos No. 86.02) vir mynbou	8,366c/l	
		10.00	75	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	8,366c/l	
		11.00	77	Gebruik as brandstof in voertuie vir gebruik in ondergrondse myne (tariefpos No. 87.04)	8,366c/l	

- Opmerkings.* — 1. Die uitdrukkings "vervoer in landbou" en "vervoer in bosbou" word herskryf om huur-dienste uit te sluit.
2. Die mate van terugbetaling van brandstofheffing op distillaatbrandstowwe word gewysig met ingang van 15 April 1989.

No. R. 739

14 April 1989

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF SCHEDULE 6 (No. 6/16)

Under section 75 of the Customs and Excise Act, 1964, Schedule 6 to the said Act is hereby amended, with effect from 15 April 1989, to the extent set out in the Schedule hereto.

G. MARAIS,
Deputy Minister of Finance.

No. R. 739

14 April 1989

DOEANE- EN AKSYNSWET, 1964

WYSIGING VAN BYLAE 6 (No. 6/16)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Bylae 6 by genoemde Wet hiermee gewysig, met ingang van 15 April 1989, in die mate in die Bylae hiervan aangetoon.

G. MARAIS,
Adjunk-minister van Finansies.

SCHEDULE

I Rebate Item	II Tariff Item	III Code	C. D.	IV Description	V Extent of Refund	Annotations
609.05				By the substitution for notes (e) and (g) of the following: (e) "transport in agriculture" means the transport by the person carrying on agriculture (excluding any transport services, whether hired or not, performed by any person on behalf of the person carrying on agriculture) 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 deemed to be used for transport in agriculture when either on the forward or return journey it conveys mainly agricultural products or requirements; (g) "transport in forestry" means the transport by the person carrying on forestry (excluding any transport services, whether hired or not, performed by any person on behalf of the person carrying on forestry) 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 deemed to be used for transport in forestry when either on the forward or return journey it conveys mainly such forestry products or requirements; By the insertion after note (g) of the following: (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 exploration or prospecting operations; (i) "construction" the erection, construction, assembly, installation, alteration or repair on site of any building or other structure of 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. By the substitution for rebate item 640.02 and 640.03 of the following:		
640.02 and 640.03	195.10.15	01.00	76	Distillate fuels used in the manufacture of the goods specified in rebate item 607.05.10	17,466c/l	
640.03	195.10.15	02.00	71	Distillate fuels: 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	17,466c/l	

I Rebate Item	II Tariff Item	III Code	C. D.	IV Description	V Extent of Refund	Annotations
		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)	17,466c/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)	17,466c/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)	17,466c/l	
		06.00	73	Used as a fuel in heaters and heating apparatus, furnaces, ovens and boilers (ex Chapter 73, 74, 76 or 84) for mining	8,366c/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	8,366c/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	8,366c/l	
		09.00	73	Used as fuel in locomotives (tariff heading No. 86.02) for mining	8,366c/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 of which the total massload on each rear axle exceeds 20 000 kg (tariff heading No. 87.04) for mining	8,366c/l	
		11.00	70	Used as fuel in vehicles for use in underground mines (tariff heading No. 87.04)	8,366c/l	

Notes.—1. The expressions “transport in agriculture” and “transport in forestry” are restated to exclude all hired services.

2. The extent of refund of fuel levy on distillate fuels is amended with effect from 15 April 1989.

BYLAE

I Korting item	II Tarief item	III Kode	T. S.	IV Beskrywing	V Mate van Terug- betaling	Annotations
609.05				Deur opmerkings (e) en (g) deur die volgende te vervang: (e) “vervoer in landbou” die vervoer deur die persoon wat landbou beoefen (uitgesonderd vervoerdienste, gehuur of andersins, verrig deur enige persoon ten behoeve van die persoon wat landbou beoefen) 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 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. By die toepassing van hierdie omskrywing word ’n voertuig geag gebruik te word vir vervoer in landbou wanneer dit op, of die heen- of terugreis, hoofsaaklik landbouprodukte of -benodigdhede vervoer;		

I Korting item	II Tarief item	III Kode	T. S.	IV Beskrywing	V Mate van Terug- betaling	Annota- sies
				(g) "vervoer in bosbou" vervoer deur die persoon wat bosbou beoefen (uitgesonderd vervoerdienste, gehuur of andersins, verrig deur enige persoon ten behoeve van die persoon wat bosbou beoefen) 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. By die toepassing van hierdie omskrywing word 'n voertuig geag gebruik te word vir vervoer in bosbou wanneer dit op, of die heen- of terugreis, hoofsaaklik sodanige bosbouprodukte of -benodigdhede vervoer; Deur na opmerking (g) die volgende in te voeg: (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 eksplorasië of prospekter werksaamhede 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, tunnelgraving, die bou van paaie of brûe, die uitgraving van klip, grond en ander materiaal, die uitleë van gholfbane, tennisbane of ander sportvelde, drooglegging of herwinning van grond en baggerwerk en verwydering van onderwaterrots. Deur kortingitem 640.02 en 640.03 deur die volgende te vervang:		
640.02 en 640.03	195.10.15	01.00	76	Distillaatbrandstowwe gebruik in die vervaardiging van die goedere in kortingitem 607.05.10 vermeld	17,466c/l	
640.03	195.10.15	02.00	71	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	17,466c/l	
		03.00	76	Gebruik as brandstof vir padvervoer in landbou (uitgesonderd sodanige brandstof gebruik in passasiersvoertuie soos motorkarre, stasiewaens en minibusse)	17,466c/l	
		04.00	70	Gebruik as brandstof in bosbou (uitgesonderd sodanige brandstof gebruik vir padvervoer in bosbou of in passasiersvoertuie soos motorkarre, stasiewaens en minibusse)	17,466c/l	
		05.00	75	Gebruik as brandstof vir padvervoer in bosbou (uitgesonderd sodanige brandstof gebruik in passasiersvoertuie soos motorkarre, stasiewaens en minibusse)	17,466c/l	
		06.00	73	Gebruik as brandstof in verwarmers en verhittingsapparate, formuise, oonde en ketels (ex Hoofstuk 73, 74, 76 of 84) vir mynbou	8,366c/l	
		07.00	74	Gebruik as brandstof in vaste turbines en vaste kompressieontstekingsenjins (uitgesonderd dié wat op selfaangedrewe voertuie gemonteer is) (ex tariefpos No. 84.08, 84.11 of 84.12) vir mynbou en konstruksie	8,366c/l	

I Korting item	II Tarief item	III Kode	T. S.	IV Beskrywing	V Mate van Terug- betaling	Annota- sies
		08.00	79	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 maganiese toestelle vir mynbou en konstruksie	8,366c/l	
		09.00	73	Gebruik as brandstof in lokomotiewe (tariefpos No. 86.02) vir mynbou	8,366c/l	
		10.00	76	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	8,366c/l	
		11.00	70	Gebruik as brandstof in voertuie vir gebruik in ondergrondse myne (tariefpos No. 87.04)	8,366c/l	

- Opmerkings.*—1. Die uitdrukkings “vervoer in landbou” en “vervoer in bosbou” word herskryf om huur-dienste uit te sluit.
2. Die mate van terugbetaling van brandstofheffing op distillaatbrandstowwe word gewysig met ingang van 15 April 1989.

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