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**Regulation Gazette
Regulasiekoerant**

No. 4354

Registered at the Post Office
as a Newspaper
As 'n Nuisblad by die
Poskantoor geregistreer

Vol. 286

PRETORIA, 28 APRIL 1989

No. 11856

GOVERNMENT NOTICES

DEPARTMENT OF FINANCE

No. R. 888

28 April 1989

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF SCHEDULE 5 (No. 5/6)

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

G. MARAIS,
Deputy Minister of Finance.

GOEWERMENTSKENNISGEWINGS

DEPARTEMENT VAN FINANSIES

No. R. 888

28 April 1989

DOEANE- EN AKSYNSWET, 1964

WYSIGING VAN BYLAE 5 (No. 5/6)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Bylae 5 by genoemde Wet hiermee gewysig, met terugwerkende krag tot 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 (c) and (g) of the following: “(e) “transport in agriculture” means the transport of labour to and from the place where agriculture is carried on, agriculture 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 and includes hired services performed on behalf of the person carrying on agriculture; (g) “transport in forestry” means the 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		

I Rebate Item	II				III Extent of Refund	Annota- tions
	Tariff Heading	Rebate Code	C. D.	Description		
533.01				point of discharge, transport of forestry requirements, for example, sprays, imple- ments, 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 fore- stry when either on the forward or return journey it conveys mainly such forestry products or requirements and includes hired services performed on behalf of the person carrying on forestry;"		
		"01.00	49	By the insertion before rebate code 02.00 to tariff heading No. 27.10 of the following: Used as fuel for road transport in agriculture or forestry by any person other than the person car- rying on agriculture or forestry (excluding such fuel used in passenger vehicles such as motor cars, station wagons and minibuses)	3,634c/l"	
		"03.00	48	By the substitution for rebate code 03.00 to tariff heading No. 27.10 of the following: Used as fuel for road transport in agriculture by the person carrying on agriculture (excluding such fuel used in passenger vehicles such as motor cars, station wagons and minibuses)	3,634c/l"	
540.02		"05.00	47	By the substitution for rebate code 05.00 to tariff heading No. 27.10 of the following: Used as fuel for road transport in forestry by the person carrying on forestry (excluding such fuel used in passenger vehicles such as motor cars, sta- tion wagons and minibuses)	3,634c/l"	
		"01.00	76	By the insertion before rebate code 02.00 to tariff heading No. 195.10.15 of the following: Used as fuel for road transport in agriculture or forestry by any person other than the person car- rying on agriculture or forestry (excluding such fuel used in passenger vehicles such as motor cars, station wagons and minibuses)	14,966c/l"	
		"03.00	75	By the substitution for rebate code 03.00 to tariff heading No. 195.10.15 of the following: Used as fuel for road transport in agriculture by the person carrying on agriculture (excluding such fuel used in passenger vehicles such as motor cars, station wagons and minibuses)	17,466c/l"	
		"05.00	74	By the substitution for rebate code 05.00 to tariff heading No. 195.10.15 of the following: Used as fuel for road transport in forestry by the person carrying on forestry (excluding such fuel used in passenger vehicles such as motor cars, sta- tion wagons and minibuses)	17,466c/l"	

Notes. — 1. The expressions "transport in agriculture" and "transport in forestry" are restated.

2. Provision is made for a refund of fuel levy on distillate fuels used for road transport in agriculture of forestry by a person other than the person carrying on agriculture or forestry.

BYLAE

I Korting- item	II				III Mate van Korting	Anno- tasies
	Tariefpos	Korting- kode	T. S.	Beskrywing		
533.00				Deur die opmerkings (e) en (g) deur die volgende te vervang: "(e) "vervoer in landbou" die vervoer van ar- beid 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		

I Korting- item	II			III Mate van Korting	Anno- tasies
	Tariefpos	Korting- kode	T. S.	Beskrywing	
533.01				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 en sluit in gehuurde dienste verrig namens die persoon wat landbou beoefen; (g) "vervoer in bosbou" die vervoer van primêre bosbouprodukte byvoorbeeld saad, saailinge en boompies, bas en geveld bome in die plantasie, vanaf die plantasie na die saagmeul of na enige ander aflaai-punt, 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. 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 -benodighede vervoer en sluit in gehuurde dienste verrig namens die persoon wat bosbou beoefen;" Deur voor kortingkode 02.00 by tariefpos No. 27.10 die volgende in te voeg:	
	"01.00		49	Gebruik as brandstof vir padvervoer in landbou of bosbou deur enige ander persoon as die persoon wat landbou of bosbou beoefen (uitgesonderd sodanige brandstof gebruik in passasiersvoertuie soos motorkarre, stasiewaens en minibusse) Deur kortingkode 03.00 by tariefpos No. 27.10 deur die volgende te vervang:	3,634c/l"
	"03.00		48	Gebruik as brandstof vir padvervoer in landbou deur die persoon wat landbou beoefen (uitgesonderd sodanige brandstof gebruik in passasiersvoertuie soos motorkarre, stasiewaens en minibusse) Deur kortingkode 05.00 by tariefpos No. 27.10 deur die volgende te vervang:	3,634c/l"
540.02	"05.00		47	Gebruik as brandstof vir padvervoer in bosbou deur die persoon wat bosbou beoefen (uitgesonderd sodanige brandstof gebruik in passasiersvoertuie soos motorkarre, stasiewaens en minibusse) Deur voor kortingkode 02.00 by tariefpos No. 195.10.15 die volgende in te voeg:	3,634c/l"
	"01.00		76	Gebruik as brandstof vir padvervoer in landbou of bosbou deur enige ander persoon as die persoon wat landbou of bosbou beoefen (uitgesonderd sodanige brandstof gebruik in passasiersvoertuie soos motorkarre, stasiewaens en minibusse) Deur kortingkode 03.00 by tariefpos No. 195.10.15 deur die volgende te vervang:	14,966c/l"
	"03.00		75	Gebruik as brandstof vir padvervoer in landbou deur die persoon wat landbou beoefen (uitgesonderd sodanige brandstof gebruik in passasiersvoertuie soos motorkarre, stasiewaens en minibusse) Deur kortingkode 05.00 by tariefpos No. 195.10.15 deur die Deur kortingkode 05.00 by tariefpos No. 195.10.15 deur die volgende te vervang:	17,466c/l"
	"05.00		74	Gebruik as brandstof vir padvervoer in bosbou deur die persoon wat bosbou beoefen (uitgesonderd sodanige brandstof gebruik in passasiersvoertuie soos motorkarre, stasiewaens en minibusse)	17,466c/l"

Opmerkings. — 1. Die uitdrukkings "vervoer in landbou" en "vervoer in bosbou" word herskryf.

2. Voorsiening word gemaak vir 'n terugbetaling van brandstofteffing op distillaatbrandstowwe gebruik vir padvervoer in landbou of bosbou deur 'n ander persoon as dié wat landbou of bosbou beoefen.

No. R. 889

28 April 1989

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF SCHEDULE 6 (No. 6/17)

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

G. MARAIS,

Deputy Minister of Finance.

No. R. 889

28 April 1989

DOEANE- EN AKSYNSWET, 1964

WYSIGING VAN BYLAE 6 (No. 6/17)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Bylae 6 by genoemde Wet hiermee gewysig, met terugwerkende krag tot 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 of labour to and from the place where agriculture is carried on, 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 and includes hired services performed on behalf of the person carrying on agriculture; (g) "transport in forestry" means the 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 deemed to be used for transport in forestry when either on the forward or return journey it conveys mainly such forestry products or requirements and includes hired services performed on behalf of the person carrying on forestry;"		
609.05.10		"01.00	53	By the insertion before code 02.00 to tariff item 105.10 of the following: Used as fuel for road transport in agriculture or forestry by any person other than the person carrying on agriculture or forestry (excluding such fuel used in passenger vehicles such as motor cars, station wagons and minibuses)	3,634c/l"	
		"03.00	59	By the substitution for code 03.00 to tariff item 105.10 of the following: Used as fuel for road transport in agriculture by the person carrying on agriculture (excluding such fuel used in passenger vehicles such as motor cars, station wagons and minibuses)	3,634c/l"	
		"05.00	58	By the substitution for code 05.00 to tariff item 105.10 of the following: Used as fuel for road transport in forestry by the person carrying on forestry (excluding such fuel used in passenger vehicles such as motor cars, station wagons and minibuses)	3,634c/l"	

I Rebate Item	II Tariff Item	III Code	C. D.	IV Description	V Extent of Refund	Annotations
640.03				By the insertion before code 02.00 to tariff item 195.10.15 of the following:		
		"01.00	76	Used as fuel for road transport in agriculture or forestry by any person other than the person carrying on agriculture or forestry (excluding such fuel used in passenger vehicles such as motor cars, station wagons and minibuses)	14,966c/l"	
				By the substitution for code 03.00 to tariff item 195.10.15 of the following:		
		"03.00	76	Used as fuel for road transport in agriculture by the person carrying on agriculture (excluding such fuel used in passenger vehicles such as motor cars, station wagons and minibuses)	17,466c/l"	
				By the substitution for code 05.00 to tariff item 195.10.15 of the following:		
		"05.00	75	Used as fuel for road transport in forestry by the person carrying on forestry (excluding such fuel used in passenger vehicles such as motor cars, station wagons and minibuses)	17,466c/l"	

Note. — The amendment is consequential to the amendment of rebate items 533.00 and 540.02.

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 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 lewerransier 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 en sluit in gehuurde dienste verrig namens die persone wat landbou beoefen; (g) "vervoer in bosbou" die vervoer van primêre bosbouprodukte byvoorbeeld saad, saailinge en boompies, bas en geveldde 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 lewerransier se oplaai-punt na die plantasie en die vervoer van werknemers vir bosboubedrywighe. 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 -benodighede vervoer en sluit in gehuurde dienste verrig namens die persoon wat bosbou beoefen;"		

I Korting- item	II Tarief- item	III Kode	T S	IV Beskrywing	V Mate van Terug- betaling	Annota- sies
609.05.10				Deur voor kode 02.00 by tariefitem 105.10 die volgende in te voeg:		
		"01.00	53	Gebruik as brandstof vir padvervoer in landbou of bosbou deur enige ander persoon as die persoon wat landbou of bosbou beoefen (uitgesonderd sodanige brandstof gebruik in passasiersvoertuie soos motorkarre, stasiewaens en minibusse)	3,634c/l"	
				Deur die kode 03.00 by tariefitem 105.10 deur die volgende te vervang:		
		"03.00	59	Gebruik as brandstof vir padvervoer in landbou deur die persoon wat landbou beoefen (uitgesonderd sodanige brandstof gebruik in passasiersvoertuie soos motorkarre, stasiewaens en minibusse)	3,634c/l"	
				Deur kode 05.00 by tariefitem 105.10 deur die volgende te vervang:		
		"05.00	58	Gebruik as brandstof vir padvervoer in bosbou deur die persoon wat bosbou beoefen (uitgesonderd sodanige brandstof gebruik in passasiersvoertuie soos motorkarre, stasiewaens en minibusse)	3,634c/l"	
640.03				Deur voor kode 02.00 by tariefitem 195.10.15 die volgende in te voeg:		
		"01.00	76	Gebruik as brandstof vir padvervoer in landbou of bosbou deur enige ander persoon as die persoon wat landbou of bosbou beoefen (uitgesonderd sodanige brandstof gebruik in passasiersvoertuie soos motorkarre, stasiewaens en minibusse)	14,966c/l"	
				Deur kode 03.00 by tariefitem 195.10.15 deur die volgende te vervang:		
		"03.00	76	Gebruik as brandstof vir padvervoer in landbou deur die persoon wat landbou beoefen (uitgesonderd sodanige brandstof gebruik in passasiersvoertuie soos motorkarre, stasiewaens en minibusse)	17,466c/l"	
				Deur kode 05.00 by tariefitem 195.10.15 deur die volgende te vervang:		
		"05.00	75	Gebruik as brandstof vir padvervoer in bosbou deur die persoon wat bosbou beoefen (uitgesonderd sodanige brandstof gebruik in passasiersvoertuie soos motorkarre, stasiewaens en minibusse)	17,466c/l"	

Opmerking. — Die wysiging spruit voort uit die wysiging van kortingitems 533.00 en 540.02.

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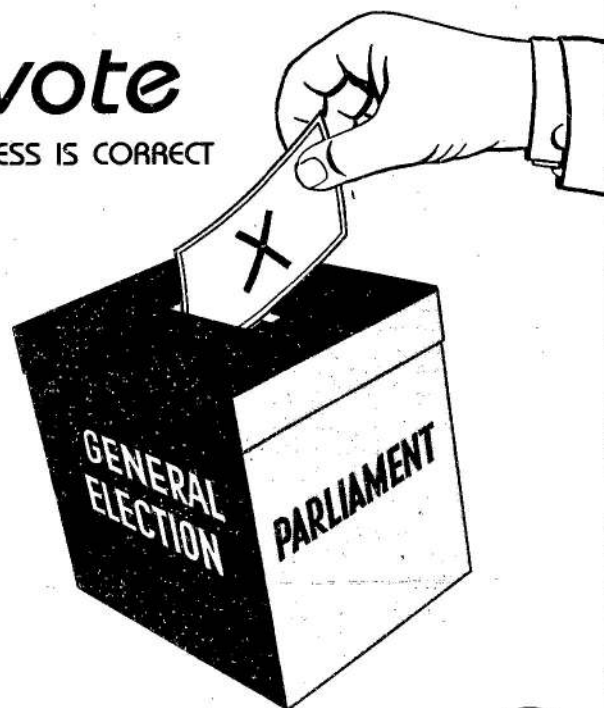
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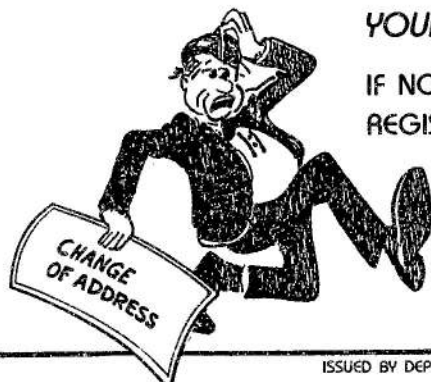


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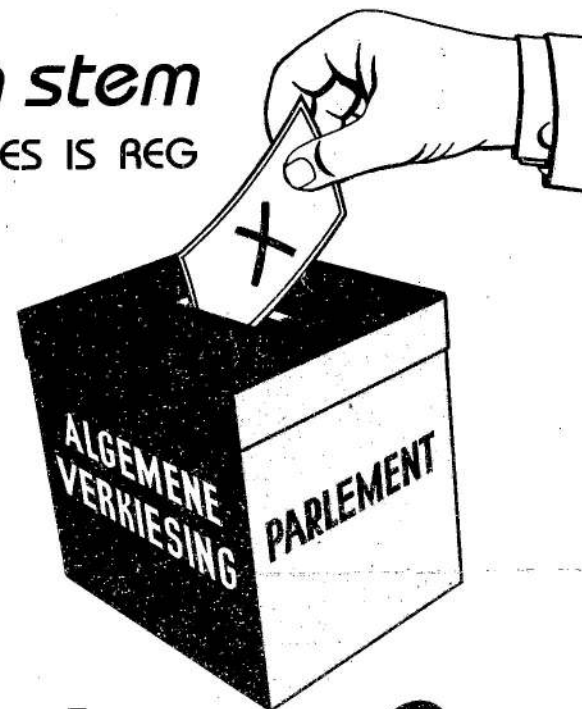
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