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GOVERNMENT NOTICES GOEWERMENTSKENNISGEWINGS

SOUTH AFRICAN REVENUE SERVICE SUID-AFRIKAANSE INKOMSTEDIENS

No. R. 432

13 March 1997

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF SCHEDULE No. 6 (No. 6/84)

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 6 to the said Act is hereby amended to the extent set out in the Schedule hereto.

T. A. MANUEL

Minister of Finance

SCHEDULE

I Rebate Item	II Tariff Item	III Code	C. D.	IV Description	V Extent of Rebate	VI Extent of Refund	Anno= tations
609.05.10				By the substitution for rebate item 609.05.10 of the following:			
"10	105.10			Distillate fuels -			
				(a) purchased as contemplated in section 75(1)(f); or			
				(b) purchased and in respect of which a provisional refund was granted in terms of section 75 (1A),			
				on or before 12 March 1997:			
		01.00	53	Used as fuel for road or rail transport in agriculture or forestry by any person other than the person carrying on agriculture or forestry (excluding such fuel used in vehicles of headings Nos. 87.02 and 87.03)		3,634c/l	
		02.00	54	Used as fuel for the production of agricultural products (excluding such fuel used for road or rail transport in agriculture or in vehicles of headings Nos. 87.02 and 87.03) or as engine fuel in whalers, trawlers and other ocean-going fishing vessels		3,634c/l	

I Rebate Item	II Tariff Item	III Code	C. D.	IV Description	V Extent of Rebate	VI Extent of Refund	Anno= tations
640.03 *640.03	195.10.15	03.00	59	Used as fuel for road or rail transport in agriculture by the person carrying on agriculture (excluding such fuel used in vehicles of headings Nos. 87.02 and 87.03)		3,634c/l	
		04.00	53	Used as fuel in forestry (excluding such fuel used for road or rail transport in forestry or in vehicles of headings Nos. 87.02 and 87.03)		3,634c/l	
		05.00	58	Used as fuel for road or rail transport in forestry by the person carrying on forestry (excluding such fuel used in vehicles of headings Nos. 87.02 and 87.03)		3,634c/l"	
				By the substitution for rebate item 640.03 of the following:			
				Distillate fuels -			
				(a) purchased as contemplated in section 75(1)(f); or			
				(b) purchased and in respect of which a provisional refund was granted in terms of section 75 (1A),			
				on or before 12 March 1997:			
		01.00	76	Used as fuel for road or rail transport in agriculture or forestry by any person other than the person carrying on agriculture or forestry (excluding such fuel used in vehicles of headings Nos. 87.02 and 87.03)		16,966c/l	
		02.00	71	Used as fuel for the production of agricultural products (excluding such fuel used for road or rail transport in agriculture or in vehicles of headings Nos. 87.02 and 87.03) or as engine fuel in whalers, trawlers and other ocean-going fishing vessels		16,966c/l	

I Rebate Item	II Tariff Item	III Code	C. D.	IV Description	V Extent of Rebate	VI Extent of Refund	Anno- tations
		03.00	76	Used as fuel for road or rail transport in agriculture by the person carrying on agriculture (excluding such fuel used in vehicles of headings Nos. 87.02 and 87.03)		16,966c/l	
		04.00	70	Used as fuel in forestry (excluding such fuel used for road or rail transport in forestry or in vehicles of headings Nos. 87.02 and 87.03)		16,966c/l	
		05.00	75	Used as fuel for road or rail transport in forestry by the person carrying on forestry (excluding such fuel used in vehicles of headings Nos. 87.02 and 87.03)		16,966c/l"	

No. R. 432

13 Maart 1997

DOEANE EN AKSYNSWET, 1964

WYSIGING VAN BYLAE No. 6 (No. 6/84)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Bylae No. 6 by genoemde Wet hiermee gewysig in die mate in die Bylae hiervan aangetoon.

T. A. MANUEL

Minister van Finansies

BYLAE

I Korting= item	II Tarief Item	III Kode	T. S.	IV Beskrywing	V Mate van Korting	VI Mate van Terug= betaling	Anno= tasies
609.05.10				Deur kortingitem 609.05.10 deur die volgende te vervang:			
"10	105.10			Distillaatbrandstowwe -			
				(a) aangekoop soos beoog in artikel 75(1)(f); of			
				(b) aangekoop en ten opsigte waarvan 'n voorlopige terugbetaling kragtens artikel 75(1A) toegestaan is,			
				voor of op 12 Maart 1997:			
		01.00	53	Gebruik as brandstof vir pad- of spoor= vervoer in landbou of bosbou deur enige ander persoon as die persoon wat land= bou of bosbou beoefen (uitgesonderd sodanige brandstof gebruik in voertuie van poste Nos. 87.02 en 87.03)		3,634c/l	
		02.00	54	Gebruik as brandstof vir die produksie van landbouprodukte (uitgesonderd sodanige brandstof gebruik vir pad- of spoorvervoer in landbou of in voertuie van poste Nos. 87.02 en 87.03) of as enjinbrandstof in walvisbote, treilers en ander diepseevisvangvaartuie		3,634c/l	
		03.00	59	Gebruik as brandstof vir pad- of spoor= vervoer in landbou deur die persoon wat landbou beoefen (uitgesonderd sodanige brandstof gebruik in voertuie van poste Nos. 87.02 en 87.03)		3,634c/l	

I Korting= item	II Tarief Item	III Kode	T. S.	IV Beskrywing	V Mate van Korting	VI Mate van Terug= betaling	Anno= tasies
640.03 "640.03	195.10.15	04.00	53	Gebruik as brandstof in bosbou (uitge= sonderd sodanige brandstof gebruik vir pad- of spoorvervoer in bosbou of in voertuie van poste Nos. 87.02 en 87.03)		3,634c/l	
		05.00	58	Gebruik as brandstof in pad- of spoor= vervoer in bosbou deur die persoon wat bosbou beoefen (uitgesonderd sodanige brandstof gebruik in voertuie van poste Nos. 87.02 en 87.03)		3,634c/l "	
				Deur kortingitem 640.03 deur die volgende te vervang: Distillaatbrandstowwe - (a) aangekoop soos beoog in artikel 75(1)(f); of (b) aangekoop en ten opsigte waarvan 'n voorlopige terugbetaling kragtens artikel 75(1A) toegestaan is, voor of op 12 Maart 1997:			
		01.00	76	Gebruik as brandstof vir pad- of spoor= vervoer in landbou of bosbou deur enige ander persoon as die persoon wat land= bou of bosbou beoefen (uitgesonderd sodanige brandstof gebruik in voertuie van poste Nos. 87.02 en 87.03)		16,966c/l	
		02.00	71	Gebruik as brandstof vir die produksie van landbouprodukte (uitgesonderd sodanige brandstof gebruik vir pad- of spoorvervoer in landbou of in voertuie van poste Nos. 87.02 en 87.03) of as enjinbrandstof in walvisbote, treilers en ander diepseevisvangvaartuie		16,966c/l	
		03.00	76	Gebruik as brandstof vir pad- of spoor= vervoer in landbou deur die persoon wat landbou beoefen (uitgesonderd sodanige brandstof gebruik in voertuie van poste Nos. 87.02 en 87.03)		16,966c/l	

I Korting= item	II Tarief Item	III Kode	T. S.	IV Beskrywing	V Mate van Korting	VI Mate van Terug= betaling	Anno= tasies
		04.00	70	Gebruik as brandstof in bosbou (uitge= sonderd sodanige brandstof gebruik vir pad- of spoorvervoer in bosbou of in voertuie van poste Nos. 87.02 en 87.03)		16,966c/l	
		05.00	75	Gebruik as brandstof in pad- of spoor= vervoer in bosbou deur die persoon wat bosbou beoefen (uitgesonderd sodanige brandstof gebruik in voertuie van poste Nos. 87.02 en 87.03)		16,966c/l"	

No. R. 433

13 March 1997

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF SCHEDULE No. 5 (No. 5/50)

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 5 to the said Act is hereby amended to the extent set out in the Schedule hereto.

T. A. MANUEL

Minister of Finance

SCHEDULE

I Refund Item	II				III Extent of Refund	Anno= tations
	Tariff Heading	Draw= back Code	C. D.	Description		
533.01	27.10			By the substitution for refund item 533.01 of the following:		
"533.01				Distillate fuels -		
				(a) purchased as contemplated in section 75(1)(f); or		
				(b) purchased and in respect of which a provisional refund was granted in terms of section 75 (1A),		
				on or before 12 March 1997:		
		01.04	48	Used as fuel for road or rail transport in agriculture or forestry by any person other than the person carrying on agriculture or forestry (excluding such fuel used in vehicles of headings Nos. 87.02 and 87.03)	3,634c/l	
		02.04	42	Used as fuel for the production of agricultural products (excluding such fuel used for road or rail transport in agriculture or in vehicles of headings Nos. 87.02 and 87.03) or as engine fuel in whalers, trawlers and other ocean-going fishing vessels	3,634c/l	
		03.04	47	Used as fuel for road or rail transport in agriculture by the person carrying on agriculture (excluding such fuel used in vehicles of headings Nos. 87.02 and 87.03)	3,634c/l	

I Refund Item	II				III Extent of Refund	Anno- tations
	Tariff Heading	Draw- back Code	C. D.	Description		
540.02 "540.02	195.10.15	04.04	41	Used as fuel in forestry (excluding such fuel used for road or rail transport in forestry or in vehicles of headings Nos. 87.02 and 87.03)	3,634c/l	
		05.04	46	Used as fuel for road or rail transport in forestry by the person carrying on forestry (excluding such fuel used in vehicles of headings Nos. 87.02 and 87.03)	3,634c/l "	
				By the substitution for refund item 540.02 of the following: Distillate fuels - (a) purchased as contemplated in section 75(1)(f); or (b) purchased and in respect of which a provisional refund was granted in terms of section 75 (1A), on or before 12 March 1997:		
		01.00	76	Used as fuel for road or rail transport in agriculture or forestry by any person other than the person carrying on agriculture or forestry (excluding such fuel used in vehicles of headings Nos. 87.02 and 87.03)	16,966c/l	
		02.00	70	Used as fuel for the production of agricultural products (excluding such fuel used for road or rail transport in agriculture or in vehicles of headings Nos. 87.02 and 87.03) or as engine fuel in whalers, trawlers and other ocean-going fishing vessels	16,966c/l	
		03.00	75	Used as fuel for road or rail transport in agriculture by the person carrying on agriculture (excluding such fuel used in vehicles of headings Nos. 87.02 and 87.03)	16,966c/l	

I Refund Item	II				III Extent of Refund	Anno= tations
	Tariff Heading	Draw= back Code	C. D.	Description		
		04.00	76	Used as fuel in forestry (excluding such fuel used for road or rail transport in forestry or in vehicles of headings Nos. 87.02. and 87.03)	16,966c/l	
		05.00	74	Used as fuel for road or rail transport in forestry by the person carrying on forestry (excluding such fuel used in vehicles of headings Nos. 87.02 and 87.03)	16,966c/l "	

No. R. 433

13 Maart 1997

DOEANE EN AKSYNSWET, 1964

WYSIGING VAN BYLAE No. 5 (No. 5/50)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Bylae No. 5 by genoemde Wet hiermee gewysig in die mate in die Bylae hiervan aangetoon.

T. A. MANUEL

Minister van Finansies

BYLAE

I Terug= betaling= item	II				III Mate van Terug= betaling	Anno= tasies
	Tarief= pos	Terug= gawe Kode	T. S.	Beskrywing		
533.01				Deur terugbetalingitem 533.01 deur die volgende te vervang:		
"533.01	27.10			Distillaatbrandstowwe -		
				(a) aangekoop soos beoog in artikel 75(1)(f); of		
				(b) aangekoop en ten opsigte waarvan 'n voorlopige terugbetaling kragtens artikel 75(1A) toegestaan is,		
				voor of op 12 Maart 1997:		
		01.04	48	Gebruik as brandstof vir pad- of spoorvervoer in landbou of bosbou deur enige ander persoon as die persoon wat landbou of bosbou beoefen (uitgesonderd sodanige brandstof gebruik in voertuie van poste Nos. 87.02 en 87.03)	3,634c/l	
		02.04	42	Gebruik as brandstof vir die produksie van landbouprodukte (uitgesonderd sodanige brandstof gebruik vir pad- of spoorvervoer in landbou of in voertuie van poste Nos. 87.02 en 87.03) of as enjinbrandstof in walvisbote, treilers en ander diepseevisvangvaartuie	3,634c/l	
		03.04	47	Gebruik as brandstof vir pad- of spoorvervoer in landbou deur die persoon wat landbou beoefen (uitgesonderd sodanige brandstof gebruik in voertuie van poste Nos. 87.02 en 87.03)	3,634c/l	

I Terug= betaling= item	II				III Mate van terug= betaling	Anno= tassies
	Tarief= pos	Terug= gawe Kode	T. S.	Beskrywing		
540.02 "540.02	195.10.15	04.04	41	Gebruik as brandstof in bosbou (uitgesonderd sodanige brandstof gebruik vir pad- of spoorvervoer in bosbou of in voertuie van poste Nos. 87.02 en 87.03)	3,634c/l	
		04.05	46	Gebruik as brandstof in pad- of spoorvervoer in bosbou deur die persoon wat bosbou beoefen (uitgesonderd sodanige brandstof gebruik in voertuie van poste Nos. 87.02 en 87.03)	3,634c/l "	
				Deur terugbetalingitem 540.02 deur die volgende te vervang:		
				Distillaatbrandstowwe -		
				(a) aangekoop soos beoog in artikel 75(1)(f); of (b) aangekoop en ten opsigte waarvan 'n voorlopige terugbetaling kragtens artikel 75(1A) toegestaan is, voor of op 12 Maart 1997:		
		01.00	76	Gebruik as brandstof vir pad- of spoorvervoer in landbou of bosbou deur enige ander persoon as die persoon wat landbou of bosbou beoefen (uitgesonderd sodanige brandstof gebruik in voertuie van poste Nos. 87.02 en 87.03)	16,966c/l	
		02.00	70	Gebruik as brandstof vir die produksie van landbouprodukte (uitgesonderd sodanige brandstof gebruik vir pad- of spoorvervoer in landbou of in voertuie van poste Nos. 87.02 en 87.03) of as enjinbrandstof in walvisbote, treilers en ander diepseevisvangvaartuie	16,966c/l	
		03.00	75	Gebruik as brandstof vir pad- of spoorvervoer in landbou deur die persoon wat landbou beoefen (uitgesonderd sodanige brandstof gebruik in voertuie van poste Nos. 87.02 en 87.03)	16,966c/l	

I Terug= betaling= item	II				III Mate van Terug= betaling	Anno= tasies
	Tarief= pos	Terug= gawe Kode	T. S.	Beskrywing		
		04.00	76	Gebruik as brandstof in bosbou (uitgesonderd sodanige brandstof gebruik vir pad- of spoorvervoer in bosbou of in voertuie van poste Nos. 87.02 en 87.03)	16,966c/l	
		05.00	74	Gebruik as brandstof in pad- of spoorvervoer in bosbou deur die persoon wat bosbou beoefen (uitgesonderd sodanige brandstof gebruik in voertuie van poste Nos. 87.02 en 87.03)	16,966c/l "	

No. R. 434

13 March 1997

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF SCHEDULE No. 1 (No. 1/2/102)

Under section 48 of the Customs and Excise Act, 1964, Part 2B of Schedule No. 1 to the said Act is hereby amended to the extent set out in the Schedule hereto.

T. A. MANUEL

Minister of Finance

SCHEDULE

I Item	II Heading	III Subheading	IV Article Description	V Rate of Duty	
				Excise	Customs
118.10 to 129.20			By the substitution for the rates of duty of "37,5%" and "32,5%" wherever they occur in items 118.10, 118.15, 118.20, 118.25, 118.30, 118.35, 118.40, 120.10, 120.15, 124.40, 124.45, 124.50, 124.55, 124.60, 124.65, 124.70, 126.10, 128.10, 128.15, 128.20, 128.25, 128.30, 128.35, 128.45, 128.50, 128.55, 128.60, 129.10, 129.15 and 129.20 of the rate of duty of "15%". By the substitution for the rate of duty of "17,5%" wherever it occurs in item 126.10, of the rate of duty of "7,5%".		

No. R. 434

13 Maart 1997

DOEANE EN AKSYNSWET, 1964

WYSIGING VAN BYLAE No. 1 (No. 1/2/102)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 2B van Bylae No. 1 by genoemde Wet hiermee gewysig in die mate in die Bylae hiervan aangetoon.

T. A. MANUEL

Minister van Finansies

BYLAE

I Item	II Pos	III Subpos	IV Artikel Beskrywing	V Skaal van Reg	
				Aksyns	Doeane
118.10 tot 129.20			Deur die skale van reg van "37,5%" en "32,5%" waar dit ookal voorkom in items 118.10, 118.15, 118.20, 118.25, 118.30, 118.35, 118.40, 120.10, 120.15, 124.40, 124.45, 124.50, 124.55, 124.60, 124.65, 124.70, 126.10, 128.10, 128.15, 128.20, 128.25, 128.30, 128.35, 128.45, 128.50, 128.55, 128.60, 129.10, 129.15 en 129.20 deur die skaal van reg van "15%" te vervang. Deur die skaal van reg van "17,5%" waar dit ookal voorkom in item 126.10, deur die skaal van reg van "7,5%" te vervang.		

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