Government Gazette
Staatskoerant

REPUBLIC OF SOUTH AFRICA
REPUBLIEK VAN SUID-AFRIKA

Regulation Gazette **No. 8202** *Regulasiekoerant*

Vol. 478 **Pretoria, 1 April 2005** **No. 27421**

27421

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SOUTH AFRICAN REVENUE SERVICE
SUID-AFRIKAANSE INKOMSTEDIENS

No. R. 310 **1 April 2005**

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (No. 1/2/142)

Under section 48 of the Customs and Excise Act, 1964, of Part 2A of Schedule No. 1 to the said Act is hereby amended, **with effect from 1 April 2005,** to the extent set out in the Schedule hereto.

J MOLEKETI
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the deletion of the following item:

Item	Tariff Heading	Description	Rate of Duty	
			Excise	Customs
105.10.50	27.10	Base oils for prepared lubricating oils and base oils in prepared lubricating oils manufactured in the Republic (excluding such oils obtained from refining of used lubricating oil or other used oil in the Republic)	0,2c/li	0,2c/li

No. R. 311 **1 April 2005**

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (No. 1/2/143)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 2B van Bylae No. 1 by bogenoemde Wet hiermee gewysig, **met ingang vanaf 1 April 2005**, in die mate in die Bylae hierby aangetoon.

J MOLEKETI
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur die vervanging van die besonderhede wat verskyn in die kolomme teenoor die genoemde subposte van die volgende:

Item	Pos	Subpos	Beskrywing	Skaal van Reg	
				Aksyns	Doeane
118.20	33.04	3304.10	Grimeringsmiddels vir lippe (uitgesonderd pastas en ander intermediêre produkte nie vir kleinhandelverkoop bemark nie en enige preparate met 'n Son Beskermings Faktor (SBF) van 15 of meer)	5%	5%
118.20	33.04	3304.91	Poeiers saamgepers al dan nie (uitgesonderd pastas en ander intermediêre produkte nie vir kleinhandelverkoop bemark nie en babapoeiers en enige preparate met 'n Son Beskermings Faktor (SBF) van 15 of meer)	5%	5%
118.20	33.04	3304.99	Ander (uitgesonderd pastas en ander intermediêre produkte nie vir kleinhandelverkoop bemark nie, beskermingsroom in verpakkings van minstens 5 kg en enige preparate met 'n Son Beskermings Faktor (SBF) van 15 of meer)	5%	5%
124.66	85.25	8525.40	Stilbeeld videokameras en ander videokamera-opneemapparate (uitgesonderd digitale videokamera-opneemapparate met 'n waarde vir belastingdoeleindes van meer as R15 000 vir die basiese kamera eenheid uitgesonderd enige bybehoorsels bv. geheuestaaf, battery, addisionele lense, ens.)	7%	7%

No. R. 312 **1 April 2005**

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE No. 1 (No. 1/5/36)

Under section 48 of the Customs and Excise Act, 1964, of Part 5 of Schedule No. 1 to the said Act is hereby amended, **with effect from 6 April 2005,** to the extent set out in the Schedule hereto.

J MOLEKETI
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution for the particulars appearing in the columns opposite the stated Items of the following:

Fuel Item Levy	Tariff Heading	Description	Rate of Fuel Levy
195.10.05	27.10	Petrol, unleaded, as defined in Additional Note 1(b) to Chapter 27, put up as 93 octane	116c/li
195.10.06	27.10	Petrol, unleaded, as defined in Additional Note 1(b) to Chapter 27 (excluding that put up as 93 octane)	116c/li
195.10.07	27.10	Petrol, leaded, as defined in Additional Note 1(c) to Chapter 27	116 c/li
195.10.15	27.10	Illuminating kerosene, as defined in Additional Note 1 (f) to Chapter 27, unmarked	100c/li
195.10.17	27.10	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	100c/li
195.10.21	27.10	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked	100c/li

No. R. 312 **1 April 2005**

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE No. 1 (No. 1/5/36)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 5 van Bylae No. 1 by bogenoemde Wet hiermee gewysig, **met ingang vanaf 6 April 2005**, in die mate in die Bylae hierby aangetoon.

J MOLEKETI
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur die vervanging van die besonderhede wat verskyn in die kolomme teenoor die genoemde items van die volgende:

Brandstof Heffing Item	Tariefpos	Beskrywing	Skaal van Brandstofheffing
195.10.05	27.10	Petrol, ongelood, soos in Addisionele Opmerking 1(b) by Hoofstuk 27 omskryf, as 93 oktaan bemark	116c/li
195.10.06	27.10	Petrol, ongelood, soos in Addisionele Opmerking 1(b) by Hoofstuk 27 omskryf (uitgesonderd dié as 93 oktaan bemark)	116c/li
195.10.07	27.10	Petrol, gelood, soos in Addisionele Opmerking 1(c) by Hoofstuk 27 omskryf	116 c/li
195.10.15	27.10	Verhittings keroseen, soos omskryf in Addisionele Opmerking 1 (f) by Hoofstuk 27, ongemerk	100c/li
195.10.17	27.10	Distillaatbrandstof, soos omskryf in Addisionele Opmerking 1(g) by Hoofstuk 27	100c/li
195.10.21	27.10	Gespesifiseerde alifatiese koolwaterstofoplosmiddels, soos omskryf in Addisionele Opmerking 1(ij) by Hoofstuk 27, ongemerk	100c/li

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 6 (No. 6/107)

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.

J MOLEKETI
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the deletion of the following items to rebate item 607.05 with effect from 1 April 2005:

Rebate Item	Tariff Item	Code	C D	Description	Extent of Rebate	Extent of Refund
607.05.20	105.10			Base oils for prepared lubricating oil and base oils in prepared lubricating oils entered for use:		
607.05.20	105.10	01.00	59	In the manufacture of ink	Full duty	
607.05.20	105.10	02.00	53	In the manufacture of textiles and textile products	Full duty	
607.05.20	105.10	03.00	58	In the manufacture of twine, rope and cordage	Full duty	
607.05.20	105.10	04.00	52	In the manufacture of disinfectants, insecticides, fungicides, weed killers and allied products	Full duty	
607.05.20	105.10	05.00	57	In the manufacture of synthetic rubber	Full duty	
607.05.20	105.10	06.00	51	In the manufacture of rubber products	Full duty	
607.05.20	105.10	07.00	56	In the leather tanning and finishing industry	Full duty	
607.05.20	105.10	08.00	50	In the building board industry for the tempering of hardboard	Full duty	
607.05.20	105.10	09.00	55	In the manufacture of lubricating grease, and of cutting, tanning and textile oil	Full duty	
607.05.20	105.10	10.00	58	In the mining industry in the flotation process	Full duty	
607.05.20	105.10	11.00	52	In the manufacture of transformer oil, cable oils, insulating oils, dielectric oils and hydraulic transmission fluids	Full duty	

By the substitution for the particulars appearing in the columns opposite rebate item 609.05.10 of the following with effect from 1 April 2005:

Rebate Item	Tariff Item	Code	C D	Description	Extent of Rebate	Extent of Refund
609.05.10	105.10	01.00	54	Petrol, supplied to any person entitled to the privileges provided for in item 460.23 of Schedule No. 4, subject to the provisions of the said item	Full duty	

By the substitution for the particulars appearing in Notes 1(a), (b), (bA), (c), (d) and 4(d) to rebate item 640.03 of the following, with effect from 6 April 2005:

Rebate Item	Tariff Item	Code	C D	Description	Extent of Rebate	Extent of Refund
640.03	195.00	01.05	59	1. Extent of refund ON LAND (a) Eligible purchases for farming, forestry or mining on land: 40 cents per liter fuel levy on 80 per cent of eligible purchases, plus 31,5 cents per liter Road Accident fund levy on 80 per cent of eligible purchases 71,5 cents per liter on 80 per cent of the total eligible purchases Mode of calculation of refund (i) 1 000 liters eligible purchases – 1 000 times 80 per cent equals 800 liters on which a refund of 71,5 cents per liter may be claimed; (ii) 1 000 liters purchased of which 300 liters represent non-eligible purchases, for example, carriage of goods for reward - 1 000 less 300 equals 700 liters eligible purchases times 80 per cent equals 560 liters on which a refund of 71,5 cents per liter may be claimed OFFSHORE (b) Eligible purchases for: (i) commercial fishing vessels; (ii) coasting vessels;		As specified in the Notes to the item

Rebate Item	Tariff Item	Code	C D	Description	Extent of Rebate	Extent of Refund
640.03				(iii) offshore mining; (iv) vessels owned by the National Sea Rescue Institute; (v) vessels conducting research in support of the marine industry; (vi) coastal patrol vessels; or (vii) vessels employed to service fibre optic telecommunication cables along the coastline of Southern Africa: 100 cents per liter fuel levy, plus 31,5 cents per liter Road Accident Fund levy = 131,5 cents per liter. HARBOUR VESSELS (bA) Eligible purchases for - (i) harbour vessels operated by Portnet; (ii) vessels used by import bunker barge operators: 31,5 cents per liter Road Accident Fund levy. RAIL (c) Eligible purchases for locomotives used for rail freight other than those used in farming, forestry or mining as provided in these Notes: 31,5 cents per liter Road Accident Fund levy (d) Any claim for a refund of levies provided for in paragraph (a), (b), (bA) or (c) must be reduced by any non-eligible purchases		

Rebate Item	Tariff Item	Code	C D	Description	Extent of Rebate	Extent of Refund
				4. The Tax Invoice		
640.03				(d) (i) The increased refund of Road Accident Fund levy from 26,5 cents to 31,5 cents per liter in respect of eligible purchases for the purposes specified in paragraphs (a), (b)(i) to (iv) and (c) on Note 1; and		
				(ii) The refunds of levies in respect of eligible purchases specified in paragraphs (a)(v) to (vii) and (bA) of Note 1, shall apply to distillate fuel purchased.		

No. R. 313 **1 April 2005**

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NR. 6 (No. 6/107)

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

J MOLEKETI
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur die skrapping van die volgende items by kortingitem 607.05 met ingang vanaf 1 April 2005:

Kortingitem	Tariefitem	Kode	T S	Beskrywing	Mate van korting	Mate van terugbetaling
607.05.20	105.10			Basisolies vir bereide smeerolie en basisolies in bereide smeerolie geklaar vir gebruik:		
607.05.20	105.10	01.00	59	By die vervaardiging van ink	Volle reg	
607.05.20	105.10	02.00	53	By die vervaardiging van tekstiele en tekstielprodukte	Volle reg	
607.05.20	105.10	03.00	58	By die vervaardiging van twyn, tou en touwerk	Volle reg	
607.05.20	105.10	04.00	52	By die vervaardiging van ontsmettingsmiddels, insekdoders, swamdoders, onkruiddoders en verwante produkte	Volle reg	
607.05.20	105.10	05.00	57	By die vervaardiging van sintetiese rubber	Volle reg	
607.05.20	105.10	06.00	51	By die vervaardiging van rubberprodukte	Volle reg	
607.05.20	105.10	07.00	56	In die leerlooi en -afwerkingnywerheid	Volle reg	
607.05.20	105.10	08.00	50	By die boubordnywerheid vir die verharding van hardebord	Volle reg	
607.05.20	105.10	09.00	55	By die vervaardiging van smeerghries, en van sny-, looi- en tekstielolie	Volle reg	
607.05.20	105.10	10.00	58	By die mynbedryf in die floteringsproses	Volle reg	
607.05.20	105.10	11.00	52	By die vervaardiging van transformatorolie, kabelolies, isoleerolies, diëlektriese olies en hidrouliese transmissievloeistowwe	Volle reg	

Deur die vervanging van die besonderhede wat verskyn in die kolomme teenoor kortingitem 609.05.10 van die volgende met ingang vanaf 1 April 2005:

Kortingitem	Tariefitem Item	Kode	T S	Beskrywing	Mate van korting	Mate van terugbetaling
609.05.10	105.10	01.00	54	Petrol, verskaf aan enige persoon wat op die voorregte waarvoor in item 460.23 van Bylae No. 4 voorsiening gemaak is, geregtig is, onderworpe aan die bepalings van genoemde item	Volle reg	

Deur die vervanging van die besonderhede wat verskyn in Opmerkings 1(a), (b), (bA), (c) en 4(d) by kortingitem 640.03 van die volgende, met ingang vanaf 6 April 2005:

Kortingitem	Tariefitem	Kode	T S	Beskrywing	Mate van korting	Mate van terugbetaling
640.03	195.00	01.05	59	1. Mate van terugbetaling OP LAND (a) Geskikte aankope vir boerdery, bosbou of mynbou op land: 40 sent per liter brandstofheffing op 80 persent van geskikte aankope, plus 31,5 sent per liter Padongelukfondsheffing op 80 persent geskikte aankope 71,5 sent per liter op 80 persent van die totale geskikte aankope Metode van berekening van terugbetaling (i) 1 000 liter geskikte aankope – 1 000 maal 80 persent is gelyk aan 800 liters waarvoor 'n terugbetaling van 71,5 sent per liter geëis mag word; (ii) 1 000 liters aangekoop waarvan 300 liters ongeskikte aankope verteenwoordig, byvoorbeeld, vervoer van goedere teen vergoeding – 1 000 min 300 is gelyk aan 700 liters geskikte aankope maal 80 persent is gelyk aan 560 liter waarop 'n terugbetaling van 71,5 sent per liter geëis mag word AFLANDIG (b) Geskikte aankope vir: (i) kommersiële visvangvaartuie; (ii) kusvaarders;		Soos gespesifiseer in die Opmerkings tot die item

Kortingitem	Tariefitem	Kode	T S	Beskrywing	Mate van korting	Mate van terugbetaling
640.03				(iii) aflandige mynbou; (iv) vaartuie deur die Nasionale Seereddingsinstituut besit; (v) vaartuie wat marine navorsing doen (vi) kuspatroleringvaartuie; of (vii) vaartuie aangewend vir die diens van veseloptiese-telekommunikasiekabels langs die kuslyn van Suider-Afrika: 100 sent per liter brandstofheffing, plus 31,5 sent per liter Padongelukfondsheffing = 131,5 sent per liter. HAWEVAARTUIE (bA) Geskikte aankope vir – (i) hawevaartuie deur Portnet bedryf; (ii) vaartuie deur in-hawe bunkervragskuitoperateurs gebruik; 31,5 sent per liter Padongelukfondsheffing SPOOR (c) Geskikte aankope vir lokomotiewe vir spoorvrag gebruik uitgesonderd daardie gebruik in boerdery, bosbou of mynbou soos in hierdie Opmerkings bepaal: 31,5 sent per liter Padongelukfondsheffing Enige eis om 'n terugbetaling van heffings waarvoor voorsiening gemaak word in paragraaf (a), (b), (bA) of (c) moet met enige ongeskikte aankope verminder word		

Kortingitem	Tariefitem	Kode	T S	Beskrywing	Mate van korting	Mate van terugbetaling
				4. Die Belastingfaktuur		
640.03				(d) (i) Die vehoogde terugbetaling van die Padongeluk-fondsheffing van 26,5 sent na 31,5 sent per liter ten opsigte van enige geskikte aankope vir die doeleindes gespesifiseer in paragrawe (a), (b)(i) tot (iv) en (c) van Opmerking 1; en		
				(ii) Die terugbetaling van heffings ten opsigte van geskikte aankope gespesifiseer in paragrawe (a)(v) tot (vii) en (bA) van Opmerking 1, sal van toepassing wees op distillaatbrandstof aangekoop.		

Printed by and obtainable from the Government Printer, Bosman Street, Private Bag X85, Pretoria, 0001
Publications: Tel: (012) 334-4508, 334-4509, 334-4510
Advertisements: Tel: (012) 334-4673, 334-4674, 334-4504
Subscriptions: Tel: (012) 334-4735, 334-4736, 334-4737
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