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CONTENTS**INHOUD**

No.		Page No.	Gazette No.	No.		Bladsy No.	Koerant No.
GOVERNMENT NOTICES				GOEWERMENTSKENNISGEWINGS			
South African Revenue Service				Suid-Afrikaanse Inkomstediens			
<i>Government Notices</i>				<i>Goewermentskennisgewings</i>			
R. 195	Customs and Excise Act, 1964: Amendment of Schedule No. 1 (No. 1/5A/159).....	3	37462	R. 195	Doeane- en Aksynswet, 1964: Wysiging van Bylae No. 1 (No. 1/5A/159).....	4	37462
R. 196	do.: Amendment of Schedule No. 1 (No. 1/5B/160).....	5	37462	R. 196	do.: Wysiging van Bylae No. 1 (No. 1/5B/160).....	6	37462
R. 197	do.: Amendment of Schedule No. 6 (No. 6/3/41).....	7	37462	R. 197	do.: Wysiging van Bylae No. 6 (No. 6/3/41).....	8	37462

IMPORTANT ANNOUNCEMENT

Closing times **PRIOR TO PUBLIC HOLIDAYS** for
**GOVERNMENT NOTICES, GENERAL NOTICES,
 REGULATION NOTICES AND PROCLAMATIONS**

2014

The closing time is 15:00 sharp on the following days:

- ▶ **13 March**, Thursday, for the issue of Thursday **20 March 2014**
- ▶ **20 March**, Thursday, for the issue of Friday **28 March 2014**
- ▶ **10 April**, Thursday, for the issue of Thursday **17 April 2014**
- ▶ **16 April**, Wednesday, for the issue of Friday **25 April 2014**
- ▶ **23 April**, Friday, for the issue of Friday **2 May 2014**
- ▶ **12 June**, Thursday, for the issue of Thursday **20 June 2014**
- ▶ **18 September**, Thursday, for the issue of Friday **26 September 2014**
- ▶ **11 December**, Thursday, for the issue of Friday **19 December 2014**
- ▶ **15 December**, Monday, for the issue of Wednesday **24 December 2014**
- ▶ **19 December**, Friday, for the issue of Friday **2 January 2015**

Late notices will be published in the subsequent issue, if under special circumstances, a late notice is accepted, a double tariff will be charged

The copy for a **SEPARATE Government Gazette** must be handed in not later than three calendar weeks before date of publication

GOVERNMENT NOTICES GOEWERMENTSKENNISGEWINGS

SOUTH AFRICAN REVENUE SERVICE SUID-AFRIKAANSE INKOMSTEDIENS

No. R. 195

28 March 2014

CUSTOMS AND EXCISE ACT, 1964. AMENDMENT OF SCHEDULE NO. 1 (NO. 1/5A/159)

In terms of section 48 of the Customs and Excise Act, 1964, Part 5A of Schedule No. 1 to the said Act is hereby amended, with effect from 2 April 2014, to the extent set out in the Schedule hereto.



N NENE
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution of the following:

Fuel Levy Item	Tariff Heading	Article Description	Rate of Fuel Levy
195.10.03	2710.12.02	Petrol, as defined in Additional Note 1(b) to Chapter 27	224,5c/li
195.10.15	2710.12.26	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked	209,5c/li
195.10.17	2710.12.30	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	209,5c/li
195.10.21	2710.12.39	Specified aliphatic hydrocarbons solvents, as defined in Additional Note 1(j) to Chapter 27, unmarked	209,5c/li
195.20.01	3826.00.10	Biodiesel as specified in Additional Note 1(a) to Chapter 38	104,75c/li
195.20.03	3826.00.90	Other biodiesel	209,5c/li

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (NO. 1/5A/159)**

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 5A van Bylae No. 1 by bogenoemde Wet hiermee gewysig, met ingang vanaf 2 April 2014, in die mate in die Bylae hierby aangeleen.



**N NENE
ADJUNKMINISTER VAN FINANSIES**

BYLAE

Deur die vervanging van die volgende:

Brandstofheffingite m	Tariefpos	Artikel Beskrywing	Skaal van Brandstofheffing
195.10.03	2710.12.02	Petrol, soos omskryf in Addisionele Opmerking 1(b) by Hoofstuk 27	224,5c/li
195.10.15	2710.12.26	Verhittingskeroseen, soos omskryf in Addisionele Opmerking 1(f) by Hoofstuk 27, ongemark	209,5c/li
195.10.17	2710.12.30	Distillaatbrandstof, soos omskryf in Addisionele Opmerking 1(g) by Hoofstuk 27	209,5c/li
195.10.21	2710.12.39	Gespesifiseerde alifatiese koolwaterstofoplosmiddels, soos omskryf in Addisionele Opmerking 1(ii) by Hoofstuk 27, ongemark	209,5c/li
195.20.01	3826.00.10	Biodiesel soos omskryf in Addisionele Opmerking 1(a) by Hoofstuk 38	104,75c/li
195.20.03	3826.00.90	Ander biodiesel	209,5c/li

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/5B/160)

In terms of section 48 of the Customs and Excise Act, 1964, Part 5B of Schedule No. 1 to the said Act is hereby amended, with effect from 2 April 2014, to the extent set out in the Schedule hereto.



N NENE
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution of the following:

Road Accident Fund Fuel Levy Item	Tariff Heading	Article Description	Rate of Road Accident Fund Levy
197.10.03	2710.12.02	Petrol, as defined in Additional Note 1(b) to Chapter 27	104c/li
197.10.15	2710.12.26	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked	104c/li
197.10.17	2710.12.30	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	104c/li
197.10.21	2710.12.39	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(j) to Chapter 27, unmarked	104c/li
197.20.01	3826.00.10	Biodiesel, as defined in Additional Note 1(a) to Chapter 38	104c/li
197.20.03	3826.00.90	Other biodiesel	104c/li

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (NO. 1/5B/160)**

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 5B van Bylae No. 1 by bogenoemde Wet hiermee gewysig, met ingang vanaf 2 April 2014, in die mate in die Bylae hierby aangetoon.



**N NENE
ADJUNKMINISTER VAN FINANSIES**

BYLAE

Deur die vervanging van die volgende:

Padongelukfondshef fin item	Tariefpos	Artikel Beskrywing	Skaal van Padongelukfondsheffing
197.10.03	2710.12.02	Petrol, soos omskryf in Addisionele Opmerking 1(b) by Hoofstuk 27	104c/li
197.10.15	2710.12.26	Verhittingskeroseen, soos omskryf in Addisionele Opmerking 1(f) by Hoofstuk 27, ongemerk	104c/li
197.10.17	2710.12.30	Distillaatbrandstof, soos omskryf in Addisionele Opmerking 1(g) by Hoofstuk 27	104c/li
197.10.21	2710.12.39	Gespesifiseerde alifatiese koolwaterstofoplosmiddels, soos omskryf in Addisionele Opmerking 1(ij) by Hoofstuk 27, ongemerk	104c/li
197.20.01	3826.00.10	Bio-diesel soos omskryf in Addisionele Opmerking 1(a) by Hoofstuk 38	104c/li
197.20.03	3826.00.90	Ander bio-diesel	104c/li

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/3/41)**

In terms of section 75 of the Customs and Excise Act, 1964, Part 3 of Schedule No. 6 to the said Act is hereby amended, with effect from 2 April 2014, to the extent set out in the Schedule hereof.



**N NENE
DEPUTY MINISTER OF FINANCE**

SCHEDULE

By the substitution of Note 6(b)(i) in Part 3 of Schedule No. 6 with the following:

- | | |
|------|--|
| (i) | Farming, forestry or mining on land is, 83.8 cents per litre fuel levy on 80 per cent of eligible purchases, plus 104 cents per litre Road Accident Fund levy on 80 per cent of eligible purchases equalling 187.8 cents per litre on 80 per cent of the total eligible purchases. |
| (aa) | For 1 000 litres eligible purchases -
1 000 X 80 per cent equals 800 litres on which a refund of 187.8 cents per litre may be claimed; |
| (bb) | For 1 000 litres purchased of which 300 litres represent non-eligible purchases, for example, carriage of goods for reward -
1 000 litres less 300 litres equals 700 litres eligible purchases X 80 per cent equals 560 litres on which a refund of 187.8 cents per litre may be claimed; |

By the substitution of Note 6(b)(ii)(gg) in Part 3 of Schedule No. 6 with the following:

- | | |
|------|--|
| (gg) | vessels employed to service fibre optic telecommunication cables along the coastline of Southern Africa, is
209.5 cents per litre fuel levy, plus 104 cents per litre Road Accident Fund levy equalling 313.5 cents per litre. |
|------|--|

By the substitution of Note 6(b)(iii)(bb) in Part 3 of Schedule No. 6 with the following:

- | | |
|------|---|
| (bb) | vessels used by in-port bunker barge operators,
104 cents per litre Road Accident Fund levy. |
|------|---|

By the substitution of Note 6(b)(iv) in Part 3 of Schedule No. 6 with the following:

- | | |
|------|--|
| (iv) | Locomotives used for rail freight other than those used in farming, forestry or mining, as provided in these Notes is 104 cents per litre Road Accident Fund levy. |
|------|--|

By the substitution of Note 6(b)(v) in Part 3 of Schedule No. 6 with the following:

- | | |
|-----|---|
| (v) | Distillate fuel used solely as fuel in electricity generation plants with a capacity exceeding 200 megawatt per plant, generating electricity for the national distribution network, is 209.5 cents per litre fuel levy, plus 104 cents per litre Road Accident Fund levy equalling 313.5 cents per litre. |
|-----|---|

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 6 (NO. 6/3/41)**

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 3 van Bylae No. 6 by bogenoemde Wet hiermee gewysig, met ingang vanaf 2 April 2014, in die mate in die Bylae hierby aangeleen.



**N NENE
ADJUNKMINISTER VAN FINANSIES**

BYLAE

Deur Opmerking 6(b)(i) in Deel 3 van Bylae No. 6 met die volgende te vervang:

- | | |
|------|---|
| (i) | Landbou, bosbou of mynbou op land, is 83.8 sent per liter brandstofheffing op 80 persent van geskikte aankope, plus 104 sent per liter Padongelufondsheffing op 80 persent van geskikte aankope is gelyk aan 187.8 sent per liter op 80 persent van die totale geskikte aankope. |
| (aa) | Vir 1 000 liter geskikte aankope -
1 000 x 80 persent is gelyk aan 800 liter waarvoor 'n terugbetaling van 187.8 sent per liter geëis mag word; |
| (bb) | Vir 1 000 liter aangekoop waarvan 300 liter ongeskikte aankope verteenwoordig, byvoorbeeld, vervoer van goedere teen vergoeding -
1 000 liter min 300 liter is gelyk aan 700 liter geskikte aankope x 80 persent is gelyk aan 560 liter waarvoor 'n terugbetaling van 187.8 sent per liter geëis mag word. |

Deur Opmerking 6(b)(ii)(gg) in Deel 3 van Bylae No. 6 met die volgende te vervang:

- | | |
|------|--|
| (gg) | vaartuie aangewend vir die diens van veseloptiese-telekommunikasiekabels langs die kuslyn van Suider-Afrika,
is 209.5 sent per liter brandstofheffing, plus 104 sent per liter Padongelufondsheffing is gelyk aan 313.5 sent per liter. |
|------|--|

Deur Opmerking 6(b)(iii)(bb) in Deel 3 van Bylae No. 6 met die volgende te vervang:

- | | |
|------|--|
| (bb) | vaartuie deur in-hawe bunkervragskuiptoperateurs gebruik,
104 sent per liter Padongelufondsheffing. |
|------|--|

Deur Opmerking 6(b)(iv) in Deel 3 van Bylae No. 6 met die volgende te vervang:

- | | |
|------|--|
| (iv) | Lokomotiewe vir spoorwag gebruik uitgesonderd dié gebruik vir landbou, bosbou of mynbou, soos in hierdie Opmerkings bepaal, is 104 sent per liter Padongelufondsheffing. |
|------|--|

Deur Opmerking 6(b)(v) in Deel 3 van Bylae No. 6 met die volgende te vervang:

- | | |
|-----|---|
| (v) | Distillaatbrandstof vir gebruik uitsluitlik as brandstof deur elektrisiteitsopwekkingsaanlegte met 'n kapasiteit van meer as 200 megawatt per aanleg, wat krag opwek vir die nasionale verspreidingsnetwerk, is 209.5 sent per liter brandstofheffing, plus 104 sent per liter Padongelufondsheffing is gelyk aan 313.5 sent per liter. |
|-----|---|