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GOEWERMENTSKENNISGEWINGS

DEPARTEMENT VAN FINANSIES

No. R. 919 20 Maart 1992

DOEANE- EN AKSYNSWET, 1964

WYSIGING VAN BYLAE No. 1 (No. 1/5/9)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 5 van Bylae No. 1 by genoemde Wet hiermee gewysig, met ingang van 21 Maart 1991, in die mate in die Bylae hiervan aangetoon.

J. A. VAN WYK,
Adjunkminister van Finansies.

GOVERNMENT NOTICES

DEPARTMENT OF FINANCE

No. R. 919 20 March 1992

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF SCHEDULE No. 1 (No. 1/5/9)

Under section 48 of the Customs and Excise Act, 1964, Part 5 of Schedule No. 1 to the said Act is hereby amended, with effect from 21 March 1991, to the extent set out in the Schedule hereto.

J. A. VAN WYK,
Deputy Minister of Finance.

BYLAE

I	II		III	Annota- sies
Brand- stofhef- fingitem	Tarief- pos	Beskrywing	Skaal van Brandstof- heffing	
195.10 "195.10 .05 .10 .15	27.10	Deur brandstofheffingitem 195.10 deur die volgende te vervang: Petroleumolies en olies van bitumeneuse minerale verkry: Petrol van steenkool vervaardig Ander petrol Distillaatbrandstowwe (byvoorbeeld, gasolie en dieselolie)	54,9c/l 54,9c/l 47,4c/l"	

Opmerking.—Die skale van brandstofheffing op petrol en distillaatbrandstowwe word gewysig met ingang van 21 Maart 1992.

SCHEDULE

I	II		III	Annota- tions
Fuel Levy Item	Tariff Heading	Description	Rate of Fuel Levy	
195.10 "195.10 .05 .10 .15	27.10	By the substitution for fuel levy item 195.10 of the following: Petroleum oils and oils obtained from bituminous minerals: Petrol manufactured from coal Other petrol Distillate fuels (for example, gas oil and diesel oil)	54.9c/l 54.9c/l 47.4c/l"	

Note.—The rates of fuel levy on petrol and distillate fuels are amended with effect from 21 March 1992.

No. R. 920

20 Maart 1992

DOEANE- EN AKSYNSWET, 1964

WYSIGING VAN BYLAE No. 5 (No. 5/25)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 4 van Bylae No. 5 by genoemde Wet hiermee gewysig, met ingang van 21 Maart 1992, in die mate in die Bylae hiervan aangetoon.

J. A. VAN WYK,

Adjunkminister van Finansies.

No. R. 920

20 March 1992

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF SCHEDULE No. 5 (No. 5/25)

Under section 75 of the Customs and Excise Act, 1964, Part 4 of Schedule No. 5 to the said Act is hereby amended, with effect from 21 March 1992, to the extent set out in the Schedule hereto.

J. A. VAN WYK,

Deputy Minister of Finance.

BYLAE

I Terugbe- taling- item	II				III Mate van terugbeta- ling	Annota- sies
	Tarief- pos	Kode	T. S.	Beskrywing		
540.02	195.10.15	01.00	76	Deur terugbetalingitem 540.02 deur die volgende te ver- vang: Distillaatbrandstowwe:	16,966c/ℓ	
"540.02				Gebruik as brandstof vir padvervoer in landbou of bos- bou 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)		
				Gebruik as brandstof vir die produksie van landbouprou- dukte (uitgesonderd sodanige brandstof gebruik vir pad- vervoer in landbou of in voertuie van poste Nos. 87.02 en 87.03) of as enjinbrandstof in walvisbote, treilers en ander diepseevisvangvaartuie		
				Gebruik as brandstof vir padvervoer in landbou deur die persoon wat landbou beoefen (uitgesonderd sodanige brandstof gebruik in voertuie van poste Nos. 87.02 en 87.03)		
				Gebruik as brandstof in bosbou (uitgesonderd sodanige brandstof gebruik vir padvervoer in bosbou of in voertuie van poste Nos. 87.02 en 87.03)		
		02.00	70	Gebruik as brandstof vir die produksie van landbouprou- dukte (uitgesonderd sodanige brandstof gebruik vir pad- vervoer 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 padvervoer 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	
		04.00	76	Gebruik as brandstof in bosbou (uitgesonderd sodanige brandstof gebruik vir padvervoer in bosbou of in voertuie van poste Nos. 87.02 en 87.03)	16,966c/ℓ	
		05.00	74	Gebruik as brandstof vir padvervoer 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"	

Opmerking.—Die mate van terugbetalings van brandstofheffing op distillaatbrandstowwe gebruik vir produksie in landbou en bosbou, as brandstof vir padvervoer in landbou en bosbou of as enjinbrandstof in walvisbote, treilers en ander diepseevisvangvaartuie word van 14,966c/ℓ na 16,966c/ℓ verhoog met ingang van 21 Maart 1992.

SCHEDULE

I Refund item	II				III Extent of Refund	Annota- tions
	Tariff Heading	Code	C. D.	Description		
540.02	195.10.15	01.00	76	By the substitution for refund item 540.02 of the follow- ing: Distillate fuels:	16,966c/ℓ	
"540.02				Used as fuel for road transport in agriculture or forestry by any person other than the person carrying on agricul- ture or forestry (excluding such fuel used in vehicles of headings Nos. 87.02 and 87.03)		
				Used as fuel for the production of agricultural products (excluding such fuel used for road transport in agricul- ture or in vehicles of headings Nos. 87.02 and 87.03) or as engine fuel in whalers, trawlers and other ocean- going fishing vessels		
				Used as fuel for road transport in agriculture by the per- son carrying on agriculture (excluding such fuel used in vehicles of headings Nos. 87.02 and 87.03)		
				Used as fuel in forestry (excluding such fuel used for road transport in forestry or in vehicles of headings Nos. 87.02 and 87.03)		
		02.00	70	Used as fuel for the production of agricultural products (excluding such fuel used for road transport in agricul- ture 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 transport in agriculture by the per- son carrying on agriculture (excluding such fuel used in vehicles of headings Nos. 87.02 and 87.03)	16,966c/ℓ	
		04.00	76	Used as fuel in forestry (excluding such fuel used for road 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 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"	

Note.—The extent of refunds of fuel levy on distillate fuels used for production in agriculture and forestry, as fuel for road transport in agriculture and forestry or as engine fuel in whalers, trawlers and other ocean-going fishing vessels are increased from 14,966c/ℓ to 16,966c/ℓ with effect from 21 March 1992.

No. R. 921

20 Maart 1992

DOEANE- EN AKSYNSWET, 1964

WYSIGING VAN BYLAE No. 6 (No. 6/52)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Bylae No. 6 by genoemde Wet hiermee gewysig, met ingang van 21 Maart 1992, in die mate in die bylae hiervan aangetoon.

J. A. VAN WYK,

Adjunkminister van Finansies.

No. R. 921

20 March 1992

CUSTOMS AND EXCISE ACT, 1964

AMENDMENT OF SCHEDULE No. 6 (No. 6/52)

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 6 to the said Act is hereby amended, with effect from 21 March 1992, to the extent set out in the Schedule hereto.

J. A. VAN WYK,

Deputy Minister of Finance.

BYLAE

I Korting item	II Tarief- item	III Kode	T S	IV Beskrywing	V Mate van Korting	VI Mate van Terug- betaling	Annota- sies
640.03	195.10.15			Deur kortingitem 640.03 deur die volgende te vervang:			
"640.03		01.00	76	Distillaatbrandstowwe:		16,966c/l	
				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 voertuie van poste Nos. 87.02 en 87.03)			
		02.00	71	Gebruik as brandstof vir die produksie van landbouprodukte (uitgesonderd sodanige brandstof gebruik vir padvervoer 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 padvervoer 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	
		04.00	70	Gebruik as brandstof in bosbou (uitgesonderd sodanige brandstof gebruik vir padvervoer in bosbou of in voertuie van poste Nos. 87.02 en 87.03)		16,966c/l	
		05.00	75	Gebruik as brandstof vir padvervoer 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"	

Opmerking.—Die mate van terugbetalings van brandstofheffing op distillaatbrandstowwe gebruik vir produksie in landbou en bosbou, as brandstof vir padvervoer in landbou en bosbou of as enjinbrandstof in walvisbote, treilers en ander diepseevisvangvaartuie word van 14,966c/l na 16,966c/l verhoog met ingang van 21 Maart 1992.

SCHEDULE

I Rebate Item	II Tariff Item	III Code	C. D.	IV Description	V Extent of Rebate	VI Extent of Refund	Annota- tions
640.03	195.10.15			By the substitution for rebate item 640.03 of the following:			
"640.03		01.00	76	Distillate fuels:		16,966c/l	
				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 vehicles of headings Nos. 87.02 and 87.03)			
		02.00	71	Used as fuel for the production of agricultural products (excluding such fuel for use for road 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	76	Used as fuel for road 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 Rebate Item	II Tariff Item	III Code	C. D.	IV Description	V Extent of Rebate	VI Extent of Refund	Annota- tions
		04.00	70	Used as fuel in forestry (excluding such fuel used for road 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 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"	

Note.—The extent or refunds of fuel levy on distillate fuels used for production in agriculture and forestry, as fuel for road transport in agriculture and forestry or as engine fuel in whalers, trawlers and other ocean-going fishing vessels are increased from 14,966c/ℓ to 16,966c/ℓ with effect from 21 March 1992.

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