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AIDS HELPLINE: 0800-0123-22 Prevention is the cure

Item	Pos	Subpos	Beskrywing	Skaal van Reg	
				Aksyns	Docane
124.65	85.24	8524.31			
124.65	85.24	8524.32			
124.65	85.24	8524.39			
124.65	85.24	8524.40			
124.65	85.24	8524.5			
124.65	85.24	8524.9			
128.40	90.09	9009.1			
128.40	90.09	9009.2			
128.40	90.09	9009.9			
128.55	91.03	9103.00			
128.60	91.05	9105.00			

Deur na item 124.05 die volgende in te voeg:

Item	Pos	Subpos	Beskrywing	Skaal van Reg	
				Aksyns	Docane
124.07	84.18		Koelkaste, vrieskaste en ander verkoelings- of vriestoerusting, elektries of anders, verhittingspompe ander dan lugreëlingmasjiene van pos 84.15		
		8418.6	Ander verkoelings- of vriestoerusting en hittepompe vir lugreëlingmasjiene van pos 84.15, met verkoelingsvermoë van hoogstens 8,8 kW	7%	7%
124.08	84.22		Skottelgoedwasmasjiene; masjienerie vir die skoonmaak of droogmaak van bottels of ander houers; masjiene vir die vul, sluiting, verseëling of etikering van bottels, kanne, kiste sakke of ander houers, masjienerie vir die kapsulering van bottels, vlesse, buise en dergelike houers; ander verpakkings- of toedraaimasjienerie (insluitende hitte-krimpbare toedraaimasjienerie); masjienerie vir die gaslading van drank		
		8422.11	Skottelgoedwasmasjiene, van die huishoudelike tipe	7%	7%

Deur item 124.05 deur die volgende te vervang:

Item	Pos	Subpos	Beskrywing	Skaal van Reg	
				Aksyns	Docane
124.05	84.15		Lugreëlingsmasjiene, wat bestaan uit 'n motoraangedrewe waaier en elemente om die temperatuur en vogtigheid te verander met inbegrip van die masjiene waarin die vogtigheid nie afsonderlik reguleer kan word nie		
		8415.10	Venster- of muurtipe, kompleet of "gespletstelsels", met 'n berekende verkoelingsvermoë van hoogstens 8,8 kW	7%	7%
		8415.20	Van die soort gebruik deur persone, in motor voertuie	7%	7%
		8415.8	Ander, met 'n berekende verkoelingsvermoë van hoogstens 8,8 kW	7%	7%

No. R. 403

26 March 2004

2004-03-20

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 PART 2B (NO. 1/2/140)

Under section 48 of the Customs and Excise Act, 1964, Part 2B of Schedule No. 1 to the said Act is hereby amended, **with effect from 1 April 2004**, to the extent set out in the Schedule hereto.

M MPAHLWA
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution for tariff item 126.02 of the following:

Tariff Item	Tariff Heading	Sub-heading	Description	Rate of Duty	
				Excise	Customs
126.02	87.02	8702.00	Motor vehicles for the transport of ten or more persons, including the driver (excluding such vehicles of a value for <i>ad valorem</i> excise duty purposes or a value for <i>ad valorem</i> customs duty puposes of less than R130 000 or vehicles for the transport of 15 or more persons, including the driver)	$\{(0,00003 \times A) - 0,75\}\%$ with a maximum of 20% (See Note 1 to this Part)	$\{(0,00003 \times B) - 0,75\}\%$ with a maximum of 20% (See Note 2 to this Part)

No. R. 403

26 Maart 2004

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 1.DEEL 2B (NO. 1/2/140)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 2B van Bylae No. 1 by bogenoemde Wet hiermee gewysig, **met ingang van 1 April 2004**, in die mate in die Bylae hierby aangetoon.

M MPAHLWA
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur tariefitem 126.02 deur die volgende te vervang:

Tariefitem	Tariefpos	Subpos	Beskrywing	Skaal van Reg	
				Aksyns	Doeane
126.02	87.02	8702.00	Motorvoertuie vir die vervoer van tien of meer persone, insluitend die bestuurder (uitgesonderd sulke voertuie met 'n waarde vir <i>ad valorem</i> aksynsregdoeleindes of 'n waarde vir <i>ad valorem</i> docaneregdoeleindes van minder as R130 000 of voertuie vir die vervoer van 15 of meer persone, insluitend die bestuurder)	$\{(0,00003 \times A) - 0,75\} \%$ met 'n maksimum van 20% (Sien Opmerking 1 tot hierdie Deel)	$\{(0,00003 \times B) - 0,75\} \%$ met 'n maksimum van 20% (Sien Opmerking 2 tot hierdie Deel)

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/5/35)**

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 7 April 2004, to the extent set out in the Schedule hereto.

**M MPAHLWA
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		Petrol, unleaded, as defined in Additional Note 1(b) to Chapter 27, put up as 93 octane	111c/li
195.10.06		Petrol, unleaded, as defined in Additional Note 1(b) to Chapter 27 (excluding that put up as 93 octane)	111c/li
195.10.07		Petrol, leaded, as defined in Additional Note 1(c) to Chapter 27	111c/li
195.10.15		Illuminating kerosene, as defined in Additional Note 1 (f) to Chapter 27, unmarked	95c/li
195.10.17		Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	95c/li
195.10.21		Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked	95c/li

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (NO. 1/5/35)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 5 van Bylae No. 1 by bogenoemde Wet hiermee gewysig, met ingang van 7 April 2004, in die mate in die Bylae hierby aangetoon.

M MPAHLWA
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		Petrol, ongelood, soos in Addisionele Opmerking 1(b) by Hoofstuk 27 omskryf, as 93 oktaan bemark	111c/li
195.10.06		Petrol, ongelood, soos in Addisionele Opmerking 1(b) by Hoofstuk 27 omskryf (uitgesonderd die as 93 oktaan bemark)	111c/li
195.10.07		Petrol, gelood, soos in Addisionele Opmerking 1(c) by Hoofstuk 27 omskryf	111c/li
195.10.15		Verhittings kerosene, soos omskryf in Addisionele Opmerking 1 (f) by Hoofstuk 27, ongemark	95c/li
195.10.17		Distillaatbrandstof, soos omskryf in Addisionele Opmerking 1(g) by Hoofstuk 27	95c/li
195.10.21		Gespesifiseerde alifatiese koolwaterstofoplosmiddels, soos omskryf in Addisionele Opmerking 1(ij) by Hoofstuk 27, ongemark	95c/li

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/104)**

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 6 to the said Act is hereby amended, **with effect from 7 April 2004**, to the extent set out in the Schedule hereto.

**M MPAHLWA
DEPUTY MINISTER OF FINANCE**

SCHEDULE

By the substitution for Notes 1 (a), (a)(i), (a)(ii), 1 (b)(vii), 1 (bA)(ii), 1(c) and 4 (d)(i) of the following:

Rebate Item	Heading Item	Tariff Item	Code	C D	Description	Extent of Rebate	Extent of Refund
640.03					1. (a) Eligible purchases for farming, forestry or mining on land: 36,86 cents per liter fuel levy on 80 per cent of eligible purchases, plus 26,5 cents per liter Road Accident fund levy on 80 per cent of eligible purchases 63,36 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 63,36 cents per liter may be claimed; (ii) 1 000 liters purchased of 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 63,36 cents per liter may be claimed 1. (b) (vii) vessels employed to service fibre optic telecommunication cables along the coastline of Southern Africa:		

Rebate Item	Heading Item	Tariff Item	Code	C D	Description	Extent of Rebate	Extent of Refund
					95 cents per liter fuel levy, plus 26,5 cents per liter Road Accident Fund levy = 121,5 cents per liter. 1. (bA) (ii) vessels used by inport bunker barge operators: 26,5 cents per liter Road Accident Fund levy. 1. (c) Eligible purchases for locomotives used for rail freight other than those used in farming, forestry or mining as provided in these Notes: 26,5 cents per liter Road Accident Fund levy 4. (d) (i) The increased refund of Road Accident Fund levy from 21,5 cents to 26,5 cents per liter in respect of eligible purchases for the purposes specified in paragraphs (a), (b)(i) to (iv) and (c) in Note 1; and		

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NR. 6 (NO. 6/104)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Bylae No. 6 by bogenoemde Wet hiermee gewysig, **met ingang van 7 April 2004**, in die mate in die Bylae hierby aangetoon.

M MPAHLWA
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur Opmerkings 1(a), (a)(i), (a)(ii), 1 (b)(vii), 1 (bA)(ii), 1 (c) en 4 (d)(i) by kortingitem 640.03 deur die volgende te vervang:

Korting Item	Pos Item	Tarief Item	Kode	T S	Beskrywing	Mate van Korting	Mate van terugbetaling
640.03					1. (a) Geskikte aankope vir boerdery, bosbou of mynbou op land: 36,86 sent per liter brandstofheffing op 80 persent van geskikte aankope, plus 26,5 sent per liter Padongelukfondsheffing op 80 persent geskikte aankope 63,36 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 63,36 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 liters waarop 'n terugbetaling van 63,36 sent per liter geëis mag word		

Korting Item	Pos Item	Tarief Item	Kode	T S	Beskrywing	Mate van Korting	Mate van terugbetaling
					1. (b) (vii) vaartuie aangewend vir diens van veseloptiese telekommunikasiekabels langs die kuslyn van Suider-Afrika: 95 sent per liter brandstofheffing, plus 26,5 sent per liter Padongelukfondsheffing = 121,5 sent per liter. 1. (bA) (ii) vaartuie deur in-hawe bunkervragskuitopereurs gebruik; 26,5 sent per liter Padongelukfondsheffing. 1. (c) Geskikte aankope vir lokomotiewe vir spoorvrag gebruik uitgesonderd daardie gebruik in boerdery, bosbou of mynbou soos in hierdie Opmerkings bepaal: 26,5 sent per liter Padongelukfondsheffing 4. (d) (i) Die verhoogde terugbetaling van die Padongelukfondsheffing van 21,5 sent na 26,5 per liter ten opsigte van geskikte aankope vir die doeleindes soos aangedui in paragrawe (a), (b)(i) tot (iv) en (c) in Opmerking 1; en		

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