

Jacobsens

Harmonized Customs Tariff

Supplement 1069

8 April 2016

Dear Subscriber

We have pleasure in forwarding to you Supplement 1069.

This supplement contains amendments to the Jacobsens Harmonized Customs Tariff arising as a result of the following amendments which were published in the following *Government Gazette*:

- *Government Gazette 39892* dated 31 March 2016.

See below for more information:

1. In terms of section 48 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 1 is amended, **with retrospective effect from 14h47 on 24 February 2016**, to the extent indicated below:

Subheading 2208.20.19 is amended **with retrospective effect from 14h47 on 24 February 2016**. (An editorial error that occurred in the Budget Review tabled by the Minister of Finance on 24 February 2016 is rectified).

- *Government Gazette 39892*, R. 396 31.03.2016 A1/1/1536

2. In terms of section 48 of the Customs and Excise Act, 1964, Part 2A of Schedule No. 1 is amended, **with retrospective effect from 14h47 on 24 February 2016**, to the extent indicated below:

Tariff item 104.23.02/2208.20.19 is amended **with retrospective effect from 14h47 on 24 February 2016**. (An editorial error that occurred in the Budget Review tabled by the Minister of Finance on 24 February 2016 is rectified).

- *Government Gazette 39892*, R. 395 31.03.2016 A1/2A/157

3. In terms of section 48 of the Customs and Excise Act, 1964, Part 3A of Schedule No. 1 is amended **with effect from 1 April 2016** to the extent indicated below:

The rate of environmental levy on plastic bags is increased from 6c/bag to 8c/bag **with effect from 1 April 2016** to give effect to the Budget proposals announced by the Minister of Finance on 24 February 2016.

- *Government Gazette 39892*, R. 392 31.03.2016 A1/3A/19

4. In terms of section 48 of the Customs and Excise Act, 1964, Part 3C of Schedule No. 1 is amended **with effect from 1 April 2016** to the extent indicated below:

The rate of environmental levy on incandescent light bulbs is increased from R4,00 to R6,00 per globe **with effect from 1 April 2016** to give effect to the Budget proposals announced by the Minister of Finance on 24 February 2016.

- *Government Gazette 39892*, R. 400 31.03.2016 A1/3C/20

5. In terms of section 48 of the Customs and Excise Act, 1964, Part 3D of Schedule No. 1 is amended **with effect from 1 April 2016** to the extent indicated below:

The motor vehicles emissions tax on passenger vehicles is increased from R90 to R100 for every gram of CO₂ emissions per kilometre above 120g CO₂/km and, in the case of double cabs, from R125 to R140 for every gram of CO₂ emissions per kilometre in excess of 175g CO₂/km, **with effect from 1 April 2016**, to give effect to the Budget proposals announced by the Minister of Finance on 24 February 2016.

- *Government Gazette 39892*, R. 401 31.03.2016 A1/3D/21

6. In terms of section 48 of the Customs and Excise Act, 1964, Part 5A of Schedule No. 1 is amended **with effect from 6 April 2016** to the extent indicated below:

The fuel levy on petrol is increased from 255c/li to 285c/li and from 240c/li to 270c/li on diesel, **with effect from 6 April 2016**, to give effect to the Budget proposals announced by the Minister of Finance on 24 February 2016.

- *Government Gazette 39892*, R. 397 31.03.2016 A1/5A/161

7. In terms of section 75 of the Customs and Excise Act, 1964, Part 1C of Schedule No. 6 is amended **with retrospective effect from 25 February 2015**, to the extent indicated below:

Rebate items 620.03/104.17.09/07.01 and 620.06/104.17.09/06.01 are inserted, **with retrospective effect from 25 February 2015**, as a consequence to the 2015 Budget speech that inserted provisions for non-malted cereal grains.

- *Government Gazette 39892*, R. 393 31.03.2016 A6/1C/41

8. In terms of section 75 of the Customs and Excise Act, 1964, Part 1C of Schedule No. 6 is amended **with retrospective effect from 24 February 2016**, to the extent indicated below:

Part 1C of Schedule No. 6 is amended, **with retrospective effect from 24 February 2016**, to provide specific rebate items for pot stillled and vintage brandy as well as mixtures of non-malted cereal grains and non-alcoholic beverages.

- *Government Gazette 39892*, R. 398 31.03.2016 A6/1C/42

9. In terms of section 75 of the Customs and Excise Act, 1964, Part 1D of Schedule No. 6 is amended **with retrospective effect from 24 February 2016**, to the extent indicated below:

Part 1D of Schedule No. 6 is amended, **with retrospective effect from 24 February 2016**, to provide specific rebate items for pot stillled and vintage brandy.

- *Government Gazette 39892*, R. 399 31.03.2016 A6/1D/07

10. In terms of section 75 of the Customs and Excise Act, 1964, Part 1D of Schedule No. 6 is amended **with retrospective effect from 24 February 2016**, to the extent indicated below:

Part 1D of Schedule No. 6 is amended, **with retrospective effect from 24 February 2016**, by the deletion of rebate items for pot stillled and vintage brandy.

- *Government Gazette 39892*, R. 394 31.03.2016 A6/1D/06

11. In terms of section 75 of the Customs and Excise Act, 1964, Part 3 of Schedule No. 6 is amended **with effect from 1 April 2016**, to the extent indicated below:

Note 6(b)(v) in Part 3 of Schedule No. 6 is amended with the following **with effect from 1 April 2016** to provide for a reduction of 50% for the generation of electricity by open cycle turbines as announced in the budget review of 2015.

- *Government Gazette 39892*, R. 402 31.03.2016 A6/3/44

12. In terms of section 75 of the Customs and Excise Act, 1964, Part 3 of Schedule No. 6 is amended **with effect from 6 April 2016**, to the extent indicated below:

Part 3 of Schedule No. 6 is amended as a consequence to the increase in the fuel levy, **with effect from 6 April 2016**, as announced by the Minister of Finance in his budget speech of 24 February 2016, the diesel refund provisions are adjusted accordingly.

- *Government Gazette 39892*, R. 403 31.03.2016 A6/3/43

IMPORTANT NOTE:

The Government Printing Works have implemented a new system and for the time being the *Government Gazette* and Government Notice (R.) numbers will now only be available on Friday mornings. As soon as the numbers are released, the loose-leaf amendments will be sent to print and published on the Jacobsens website (www.jacobsens.co.za).

Please note that we offer the following free e-mail services to our subscribers:

- Jacobsens Customs Watch: This includes the latest amendments to the Jacobsens Harmonized Customs Tariff as well as the Customs and Excise Act and Rules.
- Jacobsens Customs News Bulletin: This is a weekly update on the latest breaking Customs News.
- Jacobsens Daily Rates of Exchange.

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INSTRUCTION SHEET

Jacobsens

Harmonized Customs Tariff

Supplement 1069

8 April 2016

This instruction sheet should be retained in the front of the binder until the next service issue is published.

The following new (N) or replacement (R) pages are forwarded herewith.

BINDER 1

Subscriber's Note

Instruction Sheet

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RATES OF EXCHANGE

Supplied by the courtesy of the South African Revenue Services

COUNTRY	MONETARY UNIT	2016.03.14	2016.03.15	2016.03.16	2016.03.17	2016.03.18	2016.03.19	2016.03.20	2016.03.21
AUSTRALIA	DOLLAR	0000.085200	0000.084500	0000.082400	0000.082100	0000.084550	0000.084550	0000.084550	0000.084550
BOTSWANA	PULA	0000.693650	0000.685650	0000.664250	0000.685100	0000.689750	0000.689750	0000.689750	0000.689750
BRAZIL	REAL	0000.233060	0000.233631	0000.233550	0000.235486	0000.236212	0000.236212	0000.236212	0000.236212
CANADA	DOLLAR	0000.085650	0000.084550	0000.082500	0000.082000	0000.084250	0000.084250	0000.084250	0000.084250
CHINA	YUAN	0000.422693	0000.415617	0000.404404	0000.409198	0000.421648	0000.421648	0000.421648	0000.421648
DENMARK	KRONER	0000.432700	0000.426600	0000.414600	0000.416150	0000.427200	0000.427200	0000.427200	0000.427200
EUROPEAN COMMUNITY	EURO	0000.058206	0000.057369	0000.055765	0000.055992	0000.057511	0000.057511	0000.057511	0000.057511
HONG KONG	DOLLAR	0000.501750	0000.492400	0000.478350	0000.485450	0000.502400	0000.502400	0000.502400	0000.502400
INDIA	RUPEE	0004.365241	0004.296281	0004.178142	0004.208364	0004.344612	0004.344612	0004.344612	0004.344612
JAPAN	YEN	0007.362600	0007.194650	0006.991750	0007.014050	0007.213500	0007.213500	0007.213500	0007.213500
MALAWI	KWACHA	0045.671700	0044.211750	0042.627250	0042.749100	0043.955700	0043.955700	0043.955700	0043.955700
NEW ZEALAND	DOLLAR	0000.095250	0000.094600	0000.092650	0000.091750	0000.094100	0000.094100	0000.094100	0000.094100
NORWAY	KRONE	0000.542400	0000.536850	0000.526250	0000.527900	0000.537750	0000.537750	0000.537750	0000.537750
RUSSIAN	ROUBLE	0004.567136	0004.488185	0004.394492	0004.337861	0004.425297	0004.425297	0004.425297	0004.425297
SWEDEN	KRONA	0000.539750	0000.530250	0000.513900	0000.515200	0000.530450	0000.530450	0000.530450	0000.530450
SWITZERLAND	FRANC	0000.063550	0000.062550	0000.060800	0000.061100	0000.062600	0000.062600	0000.062600	0000.062600
UNITED KINGDOM	POUND ST.	0000.045205	0000.044698	0000.043833	0000.044164	0000.045028	0000.045028	0000.045028	0000.045028
U.S.A.	DOLLAR	0000.065089	0000.063861	0000.062023	0000.062972	0000.065203	0000.065203	0000.065203	0000.065203
ZIMBABWE	DOLLAR	0024.799177	0024.331222	0023.632304	0023.993813	0024.843121	0024.843121	0024.843121	0024.843121

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RATES OF EXCHANGE

Supplied by the courtesy of the South African Revenue Services

COUNTRY	MONETARY UNIT	2016.03.22	2016.03.23	2016.03.24	2016.03.25	2016.03.26	2016.03.27	2016.03.28	2016.03.29
AUSTRALIA	DOLLAR	0000.084950	0000.084700	0000.085200	0000.085200	0000.085200	0000.085200	0000.085200	0000.084200
BOTSWANA	PULA	0000.693000	0000.686550	0000.686100	0000.686100	0000.686100	0000.686100	0000.686100	0000.690050
BRAZIL	REAL	0000.235625	0000.232940	0000.237425	0000.237425	0000.237425	0000.237425	0000.237425	0000.232587
CANADA	DOLLAR	0000.084700	0000.084750	0000.084850	0000.084850	0000.084850	0000.084850	0000.084850	0000.084250
CHINA	YUAN	0000.422634	0000.422525	0000.419638	0000.419638	0000.419638	0000.419638	0000.419638	0000.417704
DENMARK	KRONER	0000.429300	0000.430200	0000.427950	0000.427950	0000.427950	0000.427950	0000.427950	0000.425350
EUROPEAN COMMUNITY	EURO	0000.057810	0000.057950	0000.057591	0000.057591	0000.057591	0000.057591	0000.057591	0000.057235
HONG KONG	DOLLAR	0000.501850	0000.501500	0000.496850	0000.496850	0000.496850	0000.496850	0000.496850	0000.494550
INDIA	RUPEE	0004.334543	0004.352217	0004.310786	0004.310786	0004.310786	0004.310786	0004.310786	0004.271168
JAPAN	YEN	0007.251850	0007.268850	0007.225200	0007.225200	0007.225200	0007.225200	0007.225200	0007.247850
MALAWI	KWACHA	0044.619500	0043.986450	0043.500450	0043.500450	0043.500450	0043.500450	0043.500450	0043.397800
NEW ZEALAND	DOLLAR	0000.095050	0000.095350	0000.095000	0000.095000	0000.095000	0000.095000	0000.095000	0000.093850
NORWAY	KRONE	0000.543100	0000.542100	0000.542650	0000.542650	0000.542650	0000.542650	0000.542650	0000.537200
RUSSIAN	ROUBLE	0004.412700	0004.397200	0004.421048	0004.421048	0004.421048	0004.421048	0004.421048	0004.395457
SWEDEN	KRONA	0000.533050	0000.532850	0000.530400	0000.530400	0000.530400	0000.530400	0000.530400	0000.529150
SWITZERLAND	FRANC	0000.062700	0000.062900	0000.062400	0000.062400	0000.062400	0000.062400	0000.062400	0000.062050
UNITED KINGDOM	POUND ST.	0000.045250	0000.045776	0000.045666	0000.045666	0000.045666	0000.045666	0000.045666	0000.045013
U.S.A.	DOLLAR	0000.065140	0000.065078	0000.064453	0000.064453	0000.064453	0000.064453	0000.064453	0000.064164
ZIMBABWE	DOLLAR	0024.819071	0024.795432	0024.557189	0024.557189	0024.557189	0024.557189	0024.557189	0024.447008

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RATES OF EXCHANGE

Supplied by the courtesy of the South African Revenue Services

COUNTRY	MONETARY UNIT	2016.03.30	2016.03.31	2016.04.01	2016.04.02	2016.04.03	2016.04.04	2016.04.05	2016.04.06
AUSTRALIA	DOLLAR	0000.085100	0000.086150	0000.086950	0000.086950	0000.086950	0000.087450	0000.087150	0000.086650
BOTSWANA	PULA	0000.701250	0000.698500	0000.701000	0000.701000	0000.701000	0000.702850	0000.691750	0000.697200
BRAZIL	REAL	0000.237937	0000.238886	0000.241124	0000.241124	0000.241124	0000.239267	0000.242186	0000.243208
CANADA	DOLLAR	0000.085150	0000.085950	0000.087100	0000.087100	0000.087100	0000.087400	0000.087150	0000.086400
CHINA	YUAN	0000.424452	0000.429638	0000.434089	0000.434089	0000.434089	0000.436081	0000.432650	0000.428229
DENMARK	KRONER	0000.429650	0000.435300	0000.437450	0000.437450	0000.437450	0000.437950	0000.434650	0000.441050
EUROPEAN COMMUNITY	EURO	0000.057825	0000.058608	0000.058899	0000.058899	0000.058899	0000.058984	0000.058604	0000.058042
HONG KONG	DOLLAR	0000.504650	0000.511850	0000.517350	0000.517350	0000.517350	0000.518650	0000.515450	0000.509550
INDIA	RUPEE	0004.348187	0004.407098	0004.456604	0004.456604	0004.456604	0004.459370	0004.433047	0004.405201
JAPAN	YEN	0007.314200	0007.417200	0007.491350	0007.491350	0007.491350	0007.456200	0007.365000	0007.248200
MALAWI	KWACHA	0044.225550	0044.832900	0045.273950	0045.273950	0045.273950	0045.394500	0045.089600	0044.547400
NEW ZEALAND	DOLLAR	0000.094350	0000.095150	0000.096050	0000.096050	0000.096050	0000.096650	0000.097000	0000.095800
NORWAY	KRONE	0000.544100	0000.548500	0000.551250	0000.551250	0000.551250	0000.554450	0000.552250	0000.546500
RUSSIAN	ROUBLE	0004.465741	0004.519045	0004.511781	0004.511781	0004.511781	0004.596995	0004.601292	0004.525542
SWEDEN	KRONA	0000.533550	0000.538950	0000.542650	0000.542650	0000.542650	0000.544300	0000.540350	0000.535150
SWITZERLAND	FRANC	0000.062800	0000.063650	0000.064000	0000.064000	0000.064000	0000.064000	0000.063600	0000.062800
UNITED KINGDOM	POUND ST.	0000.045461	0000.046278	0000.046779	0000.046779	0000.046779	0000.047271	0000.046867	0000.046630
U.S.A.	DOLLAR	0000.065487	0000.066456	0000.067156	0000.067156	0000.067156	0000.067319	0000.066882	0000.066113
ZIMBABWE	DOLLAR	0024.951569	0025.320129	0025.587192	0025.587192	0025.587192	0025.649456	0025.482661	0025.189577

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Heading / Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
				General	EU	EFTA	SADC	
2206.00.17	7	-- Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent volume	li	25%	free	25%	free	Tax Prop 2013
2206.00.19	3	-- Other fermented beverages of non-malted cereal grains, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 9 per cent by vol.....	li	25%	free	25%	free	Part of Taxation Proposal 2016
2206.00.21	5	-- Other mixtures of fermented beverages of non-malted cereal grains and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 9 per cent by vol.....	li	25%	free	25%	free	Part of Taxation Proposal 2016
2206.00.81	9	-- Other fermented apple or pear beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol.....	li	25%	free	25%	free	Tax Prop 2013
2206.00.82	7	-- Other fermented fruit beverages and mead beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol.	li	25%	free	25%	free	Tax Prop 2013
2206.00.83	5	-- Other fermented apple or pear beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.	li	25%	free	25%	free	Tax Prop 2013
2206.00.84	3	-- Other fermented fruit beverages and mead beverages including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.....	li	25%	free	25%	free	Tax Prop 2013
2206.00.85	1	-- Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol.	li	25%	free	25%	free	Tax Prop 2013
2206.00.87	8	-- Other mixtures of fermented fruit beverages or mead beverages and nonalcoholic beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.....	li	25%	free	25%	free	Tax Prop 2013
2206.00.90	8	-- Other.....	li	25%	free	25%	free	A1/1/1432
22.07		UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF 80 PER CENT VOL. OR HIGHER; ETHYL ALCOHOL AND OTHER SPIRITS, DENATURED, OR ANY STRENGTH <ul style="list-style-type: none"> • Refer to Import certificate issued by Directorate: Plant Health • Item 104.21 						A1/1/1208 w.e.f. 1/1/03
2207.10	0	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher	li	317c/laa	free	317c/laa	free	A1/1/1432
2207.20	5	- Ethyl alcohol and other spirits, denatured, of any strength.....	li	317c/laa	free	317c/laa	free	A1/1/1432
22.08		UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF LESS THAN 80 PER CENT VOL.; SPIRITS, LIQUEURS AND OTHER SPIRITUOUS BEVERAGES <ul style="list-style-type: none"> • Refer to 104.23 • Refer to Import certificate issued by Directorate: Plant Health 						A1/1/1208 w.e.f. 1/1/03
2208.20		- Spirits obtained by distilling grape wine or grape marc:						A1/1/1208 w.e.f. 1/1/03
2208.20.1		-- In containers holding 2 li or less:						
2208.20.11	4	--- Brandy as defined in Additional Note 7 to Chapter 22	li	154c/li	free	free	free	Tax Prop 2016
2208.20.19	9	--- Other	li	154c/li	free	free	free	A1/1/1536 w.e.f. 24/2/2016

Heading / Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
				General	EU	EFTA	SADC	
2208.20.9		-- Other:						
2208.20.91	2	--- Brandy as defined in Additional Note 7 to Chapter 22	li	136c/li	free	free	free	Tax Prop 2016
2208.20.99	8	--- Other	li	136c/li	free	free	free	Tax Prop 2016
2208.30		- Whiskies:						A1/1/1208 w.e.f. 1/1/03
2208.30.10	0	-- In containers holding 2 li or less.....	li	154c/li	free	free	free	A1/1/1505
2208.30.90	9	-- Other	li	136c/li	free	free	free	A1/1/1505
2208.40		- Rum and other spirits obtained by distilling fermented sugarcane products:						A1/1/1327
2208.40.10	5	-- In containers holding 2 li or less.....	li	154c/li	free	free	free	A1/1/1505
2208.40.90	3	-- Other	li	136c/li	free	free	free	A1/1/1505
2208.50		- Gin and geneva:						A1/1/1208 w.e.f. 1/1/03
2208.50.10	9	-- In containers holding 2 li or less.....	li	154c/li	free	free	free	A1/1/1505
2208.50.90	8	-- Other	li	136c/li	free	free	free	A1/1/1505
2208.60		- Vodka:						A1/1/1208 w.e.f. 1/1/03
2208.60.10	4	-- In containers holding 2 li or less.....	li	154c/li	free	free	free	A1/1/1505
2208.60.90	2	-- Other	li	136c/li	free	free	free	A1/1/1505
2208.70		- Liqueurs and cordials:						A1/1/1208 w.e.f. 1/1/03
2208.70.2		-- In containers holding 2 li or less:						A1/1/1420
2208.70.21	4	-- With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.....	li	154c/li	free	free	free	A1/1/1505
2208.70.22	2	-- Other	li	154c/li	free	free	free	A1/1/1505
2208.70.9		-- Other:						
2208.70.91	5	-- With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.....	li	136c/li	free	free	free	A1/1/1505
2208.70.92	3	-- Other	li	136c/li	free	free	free	A1/1/1505
2208.90		- Other:						A1/1/1208 w.e.f. 1/1/03
2208.90.2		-- In containers holding 2 li or less:						A1/1/1420
2208.90.21	3	-- With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.....	li	154c/li	free	free	free	A1/1/1505
2208.90.22	1	-- Other	li	154c/li	free	free	free	A1/1/1505
2208.90.9		-- Other:						A1/1/1420
2208.90.91	4	-- With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.....	li	136c/li	free	136c/li	free	A1/1/1456
2208.90.92	2	-- Other	li	136c/li	free	136c/li	free	A1/1/1432
2209.00		VINEGAR AND SUBSTITUTES FOR VINEGAR OBTAINED FROM ACETIC ACID	li	5c/li	free	free	free	A1/1/1505
		• Refer to Prohibited Goods Index						

Tariff Item	Tariff Subheading	Description	Rate of Duty	Reference
			Excise	
104.16 (Cont.)	2205.90.3	Fortified:		Tax Prop 2016
.11	2205.90.31	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	R5.82/li	Tax Prop 2016
.12	2205.90.32	Other	R161.47/li aa	Tax Prop 2016
104.17	22.06	Other fermented beverages (for example, cider, perry and mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:		Tax Prop 2016
.03	2206.00.05	Sparkling fermented fruit or mead beverages; mixtures of sparkling fermented beverages derived from the fermentation of fruit or honey; mixtures of sparkling fermented fruit or mead beverages and non-alcoholic beverages	R10.53/li	Tax Prop 2016
.05	2206.00.15	Traditional African beer as defined in Additional Note 1 to Chapter 22	7,82c/li	Tax Prop 2016
.07	2206.00.17	Other fermented beverages, unfortified, with an alcoholic strength of less than 2,5 per cent by volume	R79.26/li aa	Tax Prop 2016
.09	2206.00.19	Other fermented beverages of non-malted cereal grains, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 9 per cent by vol.	R79.26/li aa	Tax Prop 2016
.11	2206.00.21	Other mixtures of fermented beverages of non-malted cereal grains and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 9 per cent by vol.	79.26/li aa	Tax Prop 2016
.15	2206.00.81	Other fermented apple or pear beverages, unfortified, with an alcoholic strength of at least 2,5 per cent by volume but not exceeding 15 per cent by vol.	R79.26/li aa	Tax Prop 2016
.16	2206.00.82	Other fermented fruit beverages and mead beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, unfortified, with an alcoholic strength of at least 2,5 per cent by volume but not exceeding 15 per cent by vol.	R79.26/li aa	Tax Prop 2016
.17	2206.00.83	Other fermented apple or pear beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.	R65.97/li aa	Tax Prop 2016
.21	2206.00.84	Other fermented fruit beverages and mead beverages including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.	R65.97/li aa	Tax Prop 2016
.22	2206.00.85	Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2,5 per cent by volume but not exceeding 15 per cent by vol.	R79.26/li aa	Tax Prop 2016
.25	2206.00.87	Other mixtures of fermented fruit or mead beverages and non-alcoholic beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.	R65.97/li aa	Tax Prop 2016
.90	2206.00.90	Other	R161.47/li aa	Tax Prop 2016
104.21	22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher; ethyl alcohol and other spirits, denatured, of any strength:		Tax Prop 2016
.01	2207.10	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher.	R161.47/li aa	Tax Prop 2016
.03	2207.20	Ethyl alcohol and other spirits, denatured, of any strength	R161.47/li aa	Tax Prop 2016

Tariff Item	Tariff Subheading	Description	Rate of Duty		Reference
				Excise	
104.23	22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 per cent vol.; spirits, liqueurs and other spirituous beverages:			Tax Prop 2016
	2208.20	Spirits obtained by distilling grape wine or grape marc:			Tax Prop 2016
	2208.20.1	In containers holding 2 li or less:			Tax Prop 2016
.01	2208.20.11	Brandy as defined in Additional Note 7 to Chapter 22.....	R149.23/li aa		Tax Prop 2016
.02	2208.20.19	Other	R161.47/li aa		A1/2A/157 w.e.f. 24/02/2016
	2208.20.9	Other:			Tax Prop 2016
.03	2208.20.91	Brandy as defined in Additional Note 7 to Chapter 22.....	R149.23/li aa		Tax Prop 2016
.04	2208.20.99	Other	R161.47/li aa		Tax Prop 2016
	2208.30	Whiskies:			Tax Prop 2016
.05	2208.30.10	In containers holding 2 li or less	R161.47/li aa		Tax Prop 2016
.07	2208.30.90	Other	R161.47/li aa		Tax Prop 2016
	2208.40	Rum and other spirits obtained by distilling fermented sugarcane products:			Tax Prop 2016
.09	2208.40.10	In containers holding 2 li or less	R161.47/li aa		Tax Prop 2016
.11	2208.40.90	Other	R161.47/li aa		Tax Prop 2016
	2208.50	Gin and Geneva:			Tax Prop 2016
.13	2208.50.10	In containers holding 2 li or less	R161.47/li aa		Tax prop 2016
.15	2208.50.90	Other	R161.47/li aa		Tax Prop 2016
	2208.60	Vodka:			Tax Prop 2016
.17	2208.60.10	In containers holding 2 li or less	R161.47/li aa		Tax Prop 2016
.19	2208.60.90	Other	R161.47/li aa		Tax Prop 2016
	2208.70	Liqueurs and cordials:			Tax Prop 2016
	2208.70.2	In containers holding 2 li or less:			Tax Prop 2016
.21	2208.70.21	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	R65.97/li aa		Tax Prop 2016
.22	2208.70.22	Other	R161.47/li aa		Tax Prop 2016
	2208.70.9	Other:			Tax Prop 2016
.23	2208.70.91	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	R65.97/li aa		Tax Prop 2016
.24	2208.70.92	Other	R161.47/li aa		Tax Prop 2016
	2208.90	Other:			Tax Prop 2016
	2208.90.2	In containers holding 2 li or less:			Tax Prop 2016
.25	2208.90.21	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	R65.97/li aa		Tax Prop 2016
.26	2208.90.22	Other	R161.47/li aa		Tax Prop 2016

Reference

PART 3
ENVIRONMENTAL LEVY

Notes:

1. Whenever the tariff heading or subheading under which any goods are classified in Part 1 of this Schedule is expressly quoted in any environmental levy item of this Part in which such goods are specified, the goods so specified in such environmental levy item shall be deemed to include only goods which are classifiable under the said tariff heading or subheading.
2. Appropriation for own use for any purpose by the licensee of a customs and excise warehouse of any goods specified in this Part in such warehouse shall render such goods liable to payment of any environmental levy in accordance with the provisions of this Act.

A1/3/7 w.e.f.
1/7/2009

A1/3/7 w.e.f.
1/7/2009

SECTION A ENVIRONMENTAL LEVY ON PLASTIC BAGS				Reference
Section Notes:				
1. Any rate of environmental levy specified in this Section in respect of any goods shall apply to any such goods which are manufactured in the Republic or imported into the Republic.				A1/3A/12
2. Any environmental levy payable in terms of this Section in respect of any goods specified therein shall be additional to any customs or excise duty payable in terms of Part 1 or 2 of Schedule No.1.				A1/3A/12
3. Imported goods shall not be declared on separate bills of entry for the purposes of Parts 1, 2 and 3 of this Schedule.				A1/3A/12
4. Deleted				A1/3A/14 w.e.f 1/7/2009
Environmental Levy Item	Tariff Subheading	Description	Rate of Environmental Levy	
147.00		ARTICLES FOR THE CONVEYANCE OR PACKING OF GOODS, OF PLASTICS; STOPPERS, CAPS, LIDS AND OTHER CLOSURES, OF PLASTICS		A1/3A/12
147.01		Sacks and bags (including cones):		A1/3A/12
	3923.2	Of polymers of ethylene:		A1/3A/12
	3923.21	Of polymers of ethylene:		A1/3A/12
.01	3923.21.07	Carrier bags, with a thickness of 24 microns or more.....	8c/bag	A1/3A/19
.03	3923.21.17	Flat bags, with a thickness of 24 microns or more (excluding immediate packings, zip-lock bags and household bags including refuse bags and refuse bin liners).....	8c/bag	A1/3A/19
.05	3923.29	Of other plastics:		A1/3A/12
	3923.29.40	Carrier bags, of other thermoplastic materials, with a thickness of 24 microns or more	8c/bag	A1/3A/19
.07	3923.29.50	Flat bags, of other thermoplastic materials, with a thickness of 24 microns or more (excluding immediate packings, zip-lock bags and household bags including refuse bags and refuse bin liners).....	8c/bag	A1/3A/19

SECTION B				Reference
ENVIRONMENTAL LEVY ON ELECTRICITY GENERATED IN THE REPUBLIC				
Section Notes:				
<p>1. Any rate of environmental levy specified in item 148.01.01 shall, subject to Note 2, apply to electricity generated in the Republic.</p>				A1/3B/15 w.e.f. 01/07/2009
<p>2. For the purposes of item 148.01.01 electricity generated under the following circumstances will not be liable for the payment of environmental levy:</p> <p>(a) electricity generated by electricity generation plants with an installed capacity not exceeding 5 megawatts;</p> <p>(b) electricity generated from renewable sources;</p> <p>(c) Subject to Note 5(a), (b) or (c) electricity generated from co-generation by using:</p> <p>(i) waste heat or energy from waste co-generation;</p> <p>(ii) combined heat and power co-generation; or</p> <p>(iii) renewable co-generation;</p> <p>(d) electricity generated from:</p> <p>(i) concentrated solar power; and</p> <p>(ii) non-renewable sources of which the energy input does not exceed 15 percent of the total energy input, over a calendar year.</p>				A1/3B/15 w.e.f. 01/07/2009
<p>3. Electricity generated at an electricity generation plant is liable for the environmental levy calculated on the quantity generated at the time such generation of electricity takes place and any losses incurred subsequent to the electricity generation process or electricity exported shall not be deducted or set off from the total quantity of electricity accounted for on the monthly environmental levy account.</p>				A1/3B/15 w.e.f. 01/07/2009
<p>4. For the purposes of item 148.01.01 the following expressions shall, unless the context otherwise indicates, have the meanings assigned thereto:</p> <p>(a) "co-generation" means the generation of electricity contemplated in Note 2(c);</p> <p>(b) "electricity generation plant" means one or more electricity generation unit on the same premises;</p> <p>(c) "renewable sources" means:</p> <p>(i) biomass;</p> <p>(ii) geothermal;</p> <p>(iii) hydro;</p> <p>(iv) ocean currents;</p> <p>(v) solar;</p> <p>(vi) tidal waves; or</p> <p>(vii) wind;</p> <p>(d) "non-renewable sources" includes:</p> <p>(i) coal;</p> <p>(ii) petroleum based liquid fuels;</p> <p>(iii) natural gas; or</p> <p>(iv) nuclear.</p>				A1/3B/15 w.e.f. 01/07/2009
<p>5. For the purposes of Note 2(c):</p> <p>(a) "waste heat or energy from waste co-generation" means generation utilising waste or under utilised energy in the form of waste heat or process furnace off-gas from an industrial process with a minimum of 60% of the total energy input over a calendar year for such generation to come from such waste or under utilised energy.</p> <p>(b) "combined heat and power co-generation" means generation which produces as part of the core design other useable forms of energy in addition to electricity utilising coal or natural gas with a minimum co-production of steam or thermal energy other than electricity over a calendar year of at least 10% of total combined process energy.</p> <p>(c) "renewable co-generation" means generation where the renewable fuel source is both a primary source of energy used for generation and a co-product of an industrial process with a minimum of 50 % of the total energy input over a calendar year to come from such renewable fuel sources being sugar bagasse, woody biomass, black liquor or mill wastes such as organic soaps and methanol.</p>				A1/3B/15 w.e.f. 01/07/2009
<p>6. For the purpose of Note 2(d) and Note 5:</p> <p>(a) "calendar year" means a period of 12 months from 1 July 2009 to 30 June 2010 and thereafter a period of 12 months from 1 July of any year to the end of June of the following year; and</p> <p>(b) a report by an engineer must be submitted to the Commissioner in respect of the electricity generated from the sources used during each calendar year as contemplated in rule 54FA.10.</p>				A1/3B/15 w.e.f. 01/07/2009
<p>7. An electricity generation plant generating electricity liable to environmental levy in terms of item 148.01.01 must be licensed as a customs and excise manufacturing warehouse in accordance with the provisions of Chapter VA and the rules made thereunder.</p>				A1/3B/15 w.e.f. 01/07/2009
Environmental Levy Item	Tariff Subheading	Description	Rate of Environmental Levy	
148.00		ELECTRICAL ENERGY		A1/3B/16
148.01	.01 2716.00	Electricity generated in the Republic, subject to the Notes hereto.....	3,5c/kW.h	A1/3B/16

SECTION C ENVIRONMENTAL LEVY ON ELECTRIC FILAMENT LAMPS				Reference
<p>Section Notes:</p> <p>1. Any rate of environmental levy specified in this Section in respect of any goods shall apply to any such goods which are manufactured in the Republic or imported into the Republic.</p> <p>2. Any environmental levy payable in terms of this Section in respect of any goods specified therein shall be additional to any customs or excise duty payable in terms of Part 1 or 2 of Schedule No. 1.</p> <p>3. Imported goods shall not be declared on separate bills of entry for the purposes of Parts 1, 2 and 3 of this Schedule.</p>				<p>A1/3C/CM w.e.f. 01/01/2030 A1/3C/CM w.e.f. 01/01/2030 A1/3C/CM w.e.f. 01/01/2030</p>
Environmental Levy Item	Tariff Subheading	Description	Rate of Environmental Levy	
149.00		ELECTRIC FILAMENT LAMPS		A1//8 w.e.f. 23/10/2009
149.01	8539.21	Tungsten Halogen:		A1/3/8 w.e.f. 23/10/2009
.05	8539.21.45	Other, of a power of 15 W or more but not exceeding 1000 W and for a voltage exceeding 100 V but not exceeding 260 V	600c/lamp	A1/3C/20
.10	8539.21.90	Other	600c/lamp	A1/3C/20
149.02	8539.22	Other, of a power not exceeding 200 W and for a voltage exceeding 100 V:		A1/3/8 w.e.f. 23/10/2009
.05	8539.22.45	Other, of a power of 15 W or more and for a voltage not exceeding 260 V	600c/lamp	A1/3C/20
.10	8539.22.90	Other	600c/lamp	A1/3C/20
149.03	8539.29	Other:		A1/3/8 w.e.f. 23/10/2009
.05	8539.29.50	Other, vacuum type, of less than 15 W	600c/lamp	A1/3C/20
.10	8539.29.57	Other, of a power exceeding 200 W but not exceeding 1000 W and for a voltage exceeding 100 V but not exceeding 260 V	600c/lamp	A1/3C/20
.15	8539.29.90	Other	600c/lamp	A1/3C/20

SECTION D

ENVIRONMENTAL LEVY ON CARBON DIOXIDE (CO²) EMISSIONS OF MOTOR VEHICLES

Section Notes:

1. Any rate of environmental levy on carbon dioxide emissions of new motor vehicles specified in this Section shall apply to such new motor vehicles when manufactured in or imported into the Republic.
2. Any environmental levy payable in terms of this Section in respect of any motor vehicles specified therein shall be additional to any customs or excise duty payable in terms of Part 1 of 2 of Schedule Number
3. Imported motor vehicles shall not be declared on separate bills of entry for the purposes of Parts 1, 2 and 3 of Schedule Number 1.
4. For the purpose of this section, any reference to CO² means carbon dioxide.
5. The CO² emissions liable to the environmental levy must be calculated:
 - (a) using the CO² emissions stated in the test report of the vehicle type obtained as prescribed in the rules; or
 - (b) if such report has not been obtained or is not submitted upon request to the Commissioner, by application of the following methods:
 - (i) motor vehicles specified in item 151.01:
 - (aa) if the engine capacity does not exceed 3000 cm³:
CO² emissions (g/km) = 120 + (0.05 x engine capacity in cm³)
 - (bb) if the engine capacity exceeds 3000 cm³:
CO² emissions (g/km) = 175 + (0.05 x engine capacity in cm³)
 - (ii) motor vehicles specified in item 151.02:
CO² emissions (g/km) = 195 + (0.07 x engine capacity in cm³)

A1/3/9 w.e.f.
01/09/2010
A1/3/9 w.e.f.
01/09/2010
A1/3/9 w.e.f.
01/09/2010
A1/3/9 w.e.f.
01/09/2010
A1/3/10
w.e.f.
31/08/2010

Environmental Levy Item	Tariff Subheading	Description	Environmental Levy	Reference
151.00		MOTOR VEHICLES		A1/3/9 w.e.f. 01/09/2010
151.01	87.03	Motor cars and other motor vehicles principally designed for the transport of persons (excluding those of heading 87.02), including station wagons and racing cars:		A1/3/9 w.e.f. 01/09/2010
	8703.2	Other vehicles, with spark-ignition internal combustion reciprocating engines:		A1/3/9 w.e.f. 01/09/2010
	8703.21	Of a cylinder capacity not exceeding 1 000 cm³:		A1/3/9 w.e.f. 01/09/2010
.09	8703.21.90	Other.....	R100.00 per g/km CO ² emissions exceeding 120 g/km	A1/3D/21
	8703.22	Of a cylinder exceeding 1 000 cm³ but not exceeding 1 500 cm³:		A1/3/9 w.e.f. 01/09/2010
.11	8703.22.90	Other.....	R100.00 per g/km CO ² emissions exceeding 120 g/km	A1/3D/21
	8703.23	Of a cylinder capacity exceeding 1 500 cm³ but not exceeding 3 000 cm³:		A1/3/9 w.e.f. 01/09/2010
.13	8703.23.90	Other.....	R100.00 per g/km CO ² emissions exceeding 120 g/km	A1/3D/21

Environmental Levy Item	Tariff Subheading	Description	Environmental Levy	Reference	
151.01 (cont.)	8703.24	Of a cylinder capacity exceeding 3 000 cm³:		A1/3/9 w.e.f. 01/09/2010	
	.15 8703.24.90	Other	R100.00 per g/km CO ² emissions exceeding 120 g/km	A1/3D/21	
	8703.3	Other vehicles, with compression-ignition combustion piston engine (diesel or semi-diesel):		A1/3/9 w.e.f. 01/09/2010	
	8703.31	Of a cylinder capacity not exceeding 1 500 cm³:		A1/3/9 w.e.f. 01/09/2010	
	.21 8703.31.90	Other	R100.00 per g/km CO ² emissions exceeding 120 g/km	A1/3D/21	
	8703.32	Of a cylinder capacity exceeding 1 500 cm³ but not exceeding 2 500 cm³:		A1/3/9 w.e.f. 01/09/2010	
	.23 8703.32.90	Other	R100.00 per g/km CO ² emissions exceeding 120 g/km	A1/3D/21	
	8703.33	Of a cylinder capacity exceeding 2 500 cm³:		A1/3/9 w.e.f. 01/09/2010	
	.25 8703.33.90	Other	R100.00 per g/km CO ² emissions exceeding 120 g/km	A1/3D/21	
	8703.90	Other:		A1/3/9 w.e.f. 01/09/2010	
	.27 8703.90.90	Other	R100.00 per g/km CO ² emissions exceeding 120 g/km	A1/3D/21	
	151.02	87.04	Motor vehicles for the transport of goods:		A1/3/10
		8704.2	Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):		A1/3/10
8704.21		G.V.M. not exceeding 5 t:		A1/3/10	
.01 8704.21.81		Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	R140.00 per g/km CO ² emissions exceeding 175 g/km	A1/3D/21	
8704.3		Other, with spark-ignition internal combustion piston engine:		A1/3/10	
8704.31		G.V.M. not exceeding 5 t:		A1/3/10	
.03 8704.31.81		Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	R140.00 per g/km CO ² emissions exceeding 175 g/km	A1/3D/21	
8704.90		Other:		A1/3/10	
.05 8704.90.81	Other, double-cab, of a vehicle mass not exceeding 2 000 kg or a G.V.M. not exceeding 3 500 kg, or of a mass not exceeding 1 600 kg or a G.V.M. not exceeding 3 500 kg per chassis fitted with a cab	R140.00 per g/km CO ² emissions exceeding 175 g/km	A1/3D/21		

PART 5

**SECTION A
FUEL LEVY**

Notes:

1. Any rate of fuel levy specified in Part 5A in respect of any goods shall apply to any such goods which are manufactured in the Republic or imported into the Republic.
2. Any fuel levy payable in terms of Part 5A in respect of any goods specified therein shall be additional to any customs or excise duty payable in terms of Part 1 or 2 in respect of goods of the same class or kind.
3. Imported goods shall not be declared on separate bills of entry for the purpose of Parts 1, 2, 3, 4 and 5 of this Schedule.
4. Wherever the tariff heading or subheading under which any goods are classified in Part 1 of this Schedule is expressly quoted in any fuel levy item of Part 5A in which such goods are specified, the goods so specified in such fuel levy item shall be deemed not to include goods which are not classified under the said tariff heading or subheading.
5. Appropriation for own use for any purpose by the licensee of a customs and excise warehouse of any goods specified in Part 5A in such warehouse shall render such goods liable to payment of any fuel levy due in accordance with the provisions of this Act.

A1/5/37

A1/5/37

Fuel Levy Item	Tariff Heading	Description	Rate of Fuel Levy	Reference
195.00		FUELS		A1/5A/153
195.10	27.10	Petroleum oils and oils obtained from bituminous minerals (excluding crude); preparations not elsewhere specified or included, containing by mass 70 per cent or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:		A1/5A/153
		<ul style="list-style-type: none"> • Refer to Specific Drawbacks and Refunds of Customs Duties and Fuel Levy - 540.01 Petrol, Distillate Fuels and Biodiesel Used for Specific Purposes 		
	2710.12	Light oils and preparations:		A1/5A/153
.03	2710.12.02	Petrol, as defined in Additional Note 1(b) to Chapter 27	285c/li	A1/5A/161
.09	2710.12.07	Aviation kerosene, as defined in Additional Note 1(d) to Chapter 27	free	A1/5A/153
.13	2710.12.15	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, marked.....	free	A1/5A/153
.15	2710.12.26	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked.....	270c/li	A1/5A/161
.17	2710.12.30	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	270c/li	A1/5A/161
.19	2710.12.37	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, marked	free	A1/5A/153
.21	2710.12.39	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked	270c/li	A1/5A/161
195.20	3826.00	Biodiesel and mixtures thereof, not containing or containing less than 70 per cent by mass of petroleum oils or oils obtained from bituminous minerals:		A1/5A/153
		<ul style="list-style-type: none"> • Refer to Specific Drawbacks and Refunds of Customs Duties and Fuel Levy - 540.01 Petrol, Distillate Fuels and Biodiesel Used for Specific Purposes 		
.01	3826.00.10	Biodiesel as specified in Additional Note 1(a) to Chapter 38.....	135c/li	A1/5A/161
.03	3826.00.90	Other biodiesel	270c/li	A1/5A/161

Fuel Levy Item	Tariff Heading	Description	Rate of Fuel Levy	Reference
- BLANK -				

Reference

SECTION C
REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES ON WINE AND OTHER FERMENTED BEVERAGES (EXCLUDING BEER MADE FROM MALT AND TRADITIONAL AFRICAN BEER), MIXTURES OF FERMENTED BEVERAGES AND MIXTURES OF FERMENTED BEVERAGES AND NON-ALCOHOLIC BEVERAGES NOT ELSEWHERE

Section Notes:

1. Items 620.01, 620.02 and 620.03 apply to the excisable goods specified therein, supplied for use by the President, diplomatic and other foreign representatives mentioned in item 406.01, 406.02, 406.03, or 406.05 of Schedule No. 4, subject to the requirements of those items and the provisions of Notes 1 to 4 to item 406.00. A6/19
2. Items 620.04, 620.05 and 620.06 apply to the excisable goods specified therein, exported from any customs and excise warehouse (including supply stores from foreign-going ships or aircraft). A6/19
3. Items 620.07, 620.08, 620.09 and 620.10 apply to the excisable goods specified therein, for use in the manufacture of other excisable goods in a customs and excise manufacturing warehouse or special customs and excise manufacturing warehouse. A6/18
4. Items 619.07, 620.11, 620.13, 620.15, 620.19 and 620.21 apply to the excisable goods specified therein, used for the manufacture of vinegar and non-alcoholic beverages and for topping up: Provided that: - A6/1C/40
 - (a) A rebate user shall register with the Commissioner in terms of the relevant rebate item.
 - (b) On completion of each operation or process specified in items 620.13 (01.02), (02.02) the rebate user shall render a return to the Controller in a form approved by the Commissioner.
 - (c) For the purposes of items 620.11, 620.13 (01.01) and 620.15, any conversion shall take place on the premises of the registrant by the addition of acetic acid to such extent that the acidity of the mixture shall be equivalent to at least one per cent by mass of acetic acid.
5. For the purpose of items 620.13 (01.02) and 620.17, fortified wine and fortified fermented beverages entered for purposes of topping or sweetening of unfortified wine and unfortified fermented beverages shall not be allowed under rebate of duty in terms of these provisions if the alcoholic strength of such unfortified wine and unfortified fermented beverages are thereby increased by more than 0.6 per cent alcohol by volume per occasion/batch. A6/18

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund
620.01	104.15			Wine of fresh grapes, including fortified wines; grape must (excluding that of heading 20.09)		
	104.15.01	01.01	77	Sparkling wine	Full duty	A6/19
	104.15.03	02.01	75	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.	Full duty	A6/19
	104.15.04	03.01	71	In containers holding 2li or less: Unfortified wine: Other.....	Full duty	A6/1C/39
	104.15.05	04.01	78	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	Full duty	A6/19
	104.15.06	05.01	74	Fortified wine: Other.....	Full duty	A6/30
	104.15.07	06.01	70	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.	Full duty	A6/19
	104.15.08	07.01	77	Other: Unfortified wine: Other	Full duty	A6/1C/39
	104.15.09	08.01	73	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	Full duty	A6/19
	104.15.10	09.01	73	Fortified wine: Other.....	Full duty	A6/30
620.02	104.16			Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances		
	104.16.01	01.01	79	Sparkling	Full duty	A6/19
	104.16.03	02.01	74	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by vol.	Full duty	A6/24
	104.16.04	03.01	70	Unfortified: Other.....	Full duty	A6/1C/39
	104.16.05	04.01	77	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	Full duty	A6/19
	104.16.06	05.01	73	Fortified: Other	Full duty	A6/30
	104.16.09	06.01	73	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by vol.	Full duty	A6/19
	104.16.10	07.01	73	Other: Unfortified: Other.....	Full duty	A6/1C/39
	104.16.11	08.01	76	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	Full duty	A6/19
	104.16.12	09.01	72	Other	Full duty	

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund	Reference
620.03	104.17			Other fermented beverages (for example, cider, perry and mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages not elsewhere specified or included			A6/19
	104.17.03	01.01	79	Sparkling fruit beverages and sparkling mead.....	Full duty		A6/19
	104.17.05	02.01	77	Traditional African beer as defined in Additional Note 1 to Chapter 22	Full duty		A6/19
	104.17.07	05.01	74	Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent by volume	Full duty		A6/1C/41
	104.17.09	07.01	77	Other fermented beverages of non-malted cereal grains, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 9 per cent by vol.....	Full duty		A6/1C/41
	104.17.11	09.01	70	Other mixtures of fermented beverages of non-malted cereal grains and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 9 per cent by vol.	Full duty		A6/1C/42
	104.17.15	10.01	71	Other fermented apple or pear beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol.	Full duty		A6/1C/34
	104.17.16	11.01	76	Other fermented fruit beverages and mead beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol.....	Full duty		A6/1C/34
	104.17.17	12.01	72	Other fermented apple or pear beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.	Full duty		A6/1C/34
	104.17.21	13.01	74	Other fermented fruit beverages and mead beverages including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified, with an alcoholic strength of at least 15 per cent by volume not exceeding 23 per cent by vol.....	Full duty		A6/1C/34
	104.17.22	14.01	70	Other mixtures of fermented fruit or mead beverages and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol.....	Full duty		A6/1C/34
	104.17.25	15.01	70	Other mixtures of fermented fruit or mead beverages and non-alcoholic beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.....	Full duty		A6/1C/34
	104.17.90	16.01	73	Other	Full duty		A6/1C/34
620.04	104.15			Wine of fresh grapes, including fortified wines; grape must (excluding that of heading 20.09)			A6/19
	104.15.01	01.01	72	Sparkling wine.....	Full duty		A6/19
	104.15.03	02.01	70	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.	Full duty		A6/1C/39
	104.15.04	03.01	77	In containers holding 2li or less: Unfortified wine: Other.....	Full duty		A6/19
	104.15.05	04.01	73	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	Full duty		A6/30
	104.15.06	05.01	78	Fortified wine: Other.....	Full duty		A6/19
	104.15.07	06.01	76	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.	Full duty		A6/1C/39
	104.15.08	07.01	72	Other: Unfortified wine: Other	Full duty		A6/19
	104.15.09	08.01	79	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	Full duty		A6/30
	104.15.10	09.01	75	Fortified wine: Other.....	Full duty		A6/19
620.05	104.16.03	02.01	71	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by vol.	Full duty		A6/1C/39
	104.16.04	03.01	76	Other	Full duty		
	104.16.05	04.01	72	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	Full duty		A6/30
	104.16.06	05.01	79	Fortified: Other	Full duty		A6/19
	104.16.09	06.01	79	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 15 per cent by vol.	Full duty		A6/1C/39
	104.16.10	07.01	75	Unfortified: Other.....	Full duty		A6/19
	104.16.11	08.01	71	With an alcoholic strength of at least 15 per cent by volume but not exceeding 22 per cent by vol.	Full duty		A6/30
	104.16.12	09.01	78	Fortified: Other	Full duty		A6/19

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund	Reference
620.05	104.16			Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances			
	104.16.04	03.01	76	Unfortified: Other.....	Full duty		A6/WN A6/19
620.06	104.17			Other fermented beverages (for example, cider, perry and mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages not elsewhere specified or included:			
	104.17.03	01.01	74	Sparkling fruit beverages and sparkling mead.....	Full duty		A6/1C/34 A6/1C/34
	104.17.05	02.01	72	Traditional African beer as defined in Additional Note 1 to Chapter 22.....	Full duty		A6/19
	104.17.07	04.01	75	Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent by volume	Full duty		A6/1C/41
	104.17.09	06.01	78	Other fermented beverages of non-malted cereal grains, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 9 per cent by vol.....	Full duty		A6/1C/41
	104.17.11	08.01	70	Other mixtures of fermented beverages of non-malted cereal grains and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 9 per cent by vol.....	Full duty		A6/1C/42
	104.17.15	10.01	75	Other fermented apple or pear beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol.....	Full duty		A6/1C/34
	104.17.16	11.01	71	Other fermented fruit beverages and mead beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol.....	Full duty		A6/1C/34
	104.17.17	12.01	78	Other fermented apple or pear beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.....	Full duty		A6/1C/34
	104.17.2 1	13.01	7 0	Other fermented fruit beverages and mead beverages including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified, with an alcoholic strength of at least 15 per cent by volume not exceeding 23 per cent by vol.....	Full duty		A6/1C/34
	104.17.2 2	14.01	7 6	Other mixtures of fermented fruit or mead beverages and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol.....	Full duty		A6/1C/34
	104.17.2 5	15.01	7 6	Other mixtures of fermented fruit or mead beverages and non-alcoholic beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.....	Full duty		A6/1C/34
	104.17.90	16.01	79	Other.....	Full duty Full duty		A6/1C/34 A6/1C/34 A6/19
620.07	104.15.07			Wine, unfortified, entered for use in the manufacture of: With an alcoholic strength by volume exceeding 4,5 per cent vol., but not exceeding 16,5 per cent vol:			
		01.01	79	Sparkling wine of item 104.15.01.....	Full duty		A6/1C/39 A6/19
		01.02	76	Fortified wine of items 104.15.05, 104.15.06, 104.15.09 and 104.15.10	Full duty		A6/19
		01.03	73	Vermouth and other wine of fresh grapes flavoured with plant or aromatic substances, unfortified of items 104.16.03, 104.16.04, 104.16.09 and 104.16.10	Full duty		A6/19
		01.04	70	Other fermented fruit beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, unfortified of item 104.17.16.....	Full duty		A6/1C/34
		01.05	78	Other fermented fruit beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified of item 104.17.21.....	Full duty		A6/1C/34
		01.06	75	Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages of items 104.17.22 and 104.17.25	Full duty		A6/1C/34
		01.07	72	Spirits of items 104.21.01, 104.23.01, 104.23.02, 104.23.03 and 104.23.04 (excluding fermented ethyl alcohol)	Full duty		A6/1C/42
		01.08	75	Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26 and 104.23.28	Full duty		A6/1C/201 1 w.e.f. 01/03/2011
		01.09	77	Fermented ethyl alcohol with an alcoholic strength by volume not exceeding 15 per cent vol., of items 104.23.04 and 104.23.28 as provided for in item 621.17.....	Full duty		A6/1C/42 A6/19 A6/19
	104.15.08	02.01	75	Sparkling wine of item 104.15.01.....	Full duty		A6/19
		02.02	72	Fortified wine of items 104.15.05, 104.15.06, 104.15.09 and 104.15.10	Full duty		A6/19

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund	Reference		
620.07	104.15.08	02.03	75	Vermouth and other wine of fresh grapes flavoured with plant or aromatic substances, unfortified of items 104.16.03, 104.16.04, 104.16.09 and 104.16.10	Full duty		A6/19		
		02.04	77	Other fermented fruit beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, unfortified of item 104.17.16.....	Full duty		A6/1C/34		
		02.05	74	Other fermented fruit beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified of item 104.17.21.....	Full duty		A6/1C/34		
		02.06	71	Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages of items 104.17.22 and 104.17.25	Full duty		A6/1C/34		
		02.07	79	Spirits of items 104.21.01, 104.23.01, 104.23.02, 104.23.03 and 104.23.04 (excluding fermented ethyl alcohol).....	Full duty		A6/1C/42		
		02.08	76	Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26and 104.23.28.....	Full duty		A6/1C/36 w.e.f. 01/03/2011		
		620.08	104.16.09			Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances, unfortified, entered for use in the manufacture of:			A6/19
						With an alcoholic strength by volume exceeding 4.5 per cent vol. but not exceeding 15 per cent vol.:			A6/1C/39
01.01	71			Sparkling wine of item 104.16.01.....	Full duty		A6/19		
01.02	79			Fortified wine of items 104.16.05 and 104.16.06.....	Full duty		A6/19		
01.03	76			Other fermented fruit beverages, unfortified of item 104.17.16.....	Full duty		A6/1C/34		
01.04	73			Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages of items 104.17.22 and 104.17.25	Full duty		A6/1C/34		
01.05	70			Spirits of items 104.21.01, 104.23.01, 104.23.02, 104.23.03 and 104.23.04 (excluding fermented ethyl alcohol).....	Full duty		A6/1C/42		
01.06	78			Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26and 104.23.28.....	Full duty		A6/1C/36 w.e.f. 01/03/2011		
01.07	75			Fermented ethyl alcohol with an alcoholic strength by volume not exceeding 15 per cent vol., of items 104.23.04 and 104.23.28 as provided for in item 621.17	Full duty		A6/1C/42		
620.09	104.16.10					Other			A6/19
				02.01	78	Sparkling wine of item 104.16.01.....	Full duty		A6/19
				02.02	75	Fortified wine of items 104.16.05 and 104.16.06.....	Full duty		A6/19
				02.03	72	Other fermented fruit beverages, unfortified of item 104.17.16.	Full duty		A6/1C/34
				02.04	70	Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages of items 104.17.22 and 104.17.25	Full duty		A6/1C/34
				02.05	77	Spirits of items 104.21.01, 104.23.01, 104.23.02, 104.23.03 and 104.23.04 (excluding fermented ethyl alcohol).....	Full duty		A6/1C/42
		02.06	74	Liqueurs, cordials and other spirituous beverages of items 104.23.21, 104.23.22, 104.23.23, 104.23.24, 104.23.25, 104.23.26, 104.23.27 and 104.23.28.....	Full duty		A6/1C/36 w.e.f. 01/03/2011		
				Fortified wine entered for use in the manufacture of			A6/19		
620.09	104.15.09			With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 22 per cent vol.			A6/19		
		01.01	76	Spirits of items 104.23.01, 104.23.02, 104.23.03 and 104.23.04	Full duty		A6/1C/42		
		01.02	73	Liqueurs, cordials and other spirituous beverages of items 104.23.22, 104.23.24, 104.23.26and 104.23.28.....	Full duty		A6/1C/36 w.e.f. 01/03/2011		
				Other			A6/19		
		02.01	72	Spirits of items 104.23.01, 104.23.02, 104.23.03 and 104.23.04	Full duty		A6/1C/42		
		02.02	07	Liqueurs, cordials and other spirituous beverages of items 104.23.21, 104.23.22, 104.23.23, 104.23.24, 104.23.25, 104.23.26, 104.23.27 and 104.23.28.....	Full duty		A6/1C/36 w.e.f. 01/03/2011		

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund	Reference
620.11	104.15			Unfortified wine entered for use in the manufacture of vinegar by a process of acetic fermentation			A6/1C/35 w.e.f. 27/02/2013
	104.15.07	01.01	76	Unfortified wine with an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.	Full duty		A6/1C/36 w.e.f. 01/03/2011
	104.15.08	02.01	72	Other	Full duty		A6/1C/36 w.e.f. 01/03/2011
620.13	104.15			Fortified wine entered for use			A6/19
		01.01	50	In the manufacture of vinegar by a process of acetic fermentation	Full duty		A6/20 w.e.f. 15:06 on 23/02/2011
		01.02	58	In the topping or sweetening of unfortified wine of items 104.15.03 and 104.15.04	Full duty		A6/20 w.e.f. 15:06 on 23/02/2011
	.01	104.15.09	01.01	In the manufacture of vinegar by a process of acetic fermentation	Full duty		A6/19
	.03	104.15.09	01.02	In the topping or sweetening of unfortified wine of item 104.15.04	Full duty		A6/19
		104.15.10	02.01	75	In the manufacture of vinegar by a process of acetic fermentation	Full duty	A6/19
			02.02	77	In the topping or sweetening of unfortified wine of item 104.15.04	Full duty	A6/19
620.15	104.17			Other fermented beverages, unfortified (excluding wine) for use in the manufacture of vinegar by a process of acetic fermentation			A6/1C/35 w.e.f. 27/02/2013
	104.17.07	01.01	78	Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent by vol.	Full duty		A6/1C/35 w.e.f. 27/02/2013
	104.17.15	01.01	72	Other fermented apple or pear beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol.	Full duty		A6/1C/35 w.e.f. 27/02/2013
	104.17.16	02.01	79	Other fermented fruit beverages and mead beverages, unfortified, with an alcoholic strength of at least 2.5 by volume but not exceeding 15 per cent by vol.	Full duty		A6/1C/35 w.e.f. 27/02/2013
620.17	104.17			Other fermented fruit beverages, fortified (excluding wine) entered for use in the topping or sweetening of other fermented fruit beverages, unfortified (excluding wine)			A6/1C/35 w.e.f. 27/02/2013
	104.17.17	01.01	76	Other fermented apple or pear beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.	Full duty		A6/1C/35 w.e.f. 27/02/2013
	104.17.21	02.01	71	Other fermented fruit beverages and mead beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.	Full duty		A6/1C/35 w.e.f. 27/02/2013
620.19	104.15			Unfortified wine entered for use in the manufacture of non-alcoholic beverages:			A6/1C/37
	104.15.07	01.01	70	With an alcoholic strength of at least 4.5 per cent by volume but not exceeding 16.5 per cent by vol.	Full duty		A6/1C/37
	104.15.08	02.01	77	Other	Full duty		A6/1C/37
620.21	104.17			Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages entered for use in the manufacture of non-alcoholic beverages:			
	104.17.15	01.01	73	Other fermented apple or pear beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol.	Full duty		A6/1C/40
	104.17.16	02.01	71	Other fermented fruit beverages and mead beverages, including mixtures of fermented beverages derived from the fermentation of fruit or honey, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol.	Full duty		A6/1C/40
	104.17.22	03.01	75	Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages, unfortified, with an alcoholic strength of at least 2.5 per cent by volume but not exceeding 15 per cent by vol.	Full duty	Full duty	A6/1C/40
	104.16.12	09.01	72	Fortified: Other	Full duty		A6/1C/40 A6/19

	Reference
<p>SECTION D</p> <p>REBATES AND REFUNDS OF SPECIFIC EXCISE DUTIES ON SPIRITS AND SPIRITUOUS BEVERAGES</p>	
<p>Section Notes:</p>	
<p>1. Item 621.02 applies to the excisable goods specified therein, supplied for use by the President, diplomatic and other foreign representatives mentioned in rebate item 406.01, 406.02, 406.03 or 406.05 of Schedule No. 4 subject to the requirements of those rebate items and the provisions of Notes 1 to 4 to rebate item 406.00.</p>	A6/18
<p>2. Items 621.03 and 621.04 applies to the excisable goods specified therein, exported from any customs and excise warehouse (including supply stores from foreign-going ships or aircraft).</p>	A6/19
<p>3. For the purposes of items 621.11, 621.12, 621.13, 621.14 and 621.15 –</p> <p>(a) the strength of spirits used for fortification purposes shall not be lower than 60 per cent alcohol by volume;</p> <p>(b) no spirits removed to a special customs and excise manufacturing warehouse (SVM) for fortification purposes may be kept unused in such warehouse for a period longer than 90 days without the permission, in writing, of the Controller;</p> <p>(c) a manufacturer shall give the Controller notice of any intended fortification of fermented beverages and, except with the permission of the Controller, no fortification shall take place without the supervision of an officer;</p> <p>(d) immediately after completion of such fortification the manufacturer shall render to the Controller a return in the form approved by the Commissioner;</p> <p>(e) in respect of wine spirits entered for use in the preservation of unfortified wine, in terms of the provisions of rebate item 621.12 the provisions of Note 5 to Section C of this Schedule shall <i>mutatis mutandis</i> apply; and</p> <p>(f) in respect of spirits entered for use in the preservation of other unfortified fermented beverages, in terms of the provisions of rebate item 621.14 the provisions of Note 5 to Section C of this Schedule shall <i>mutatis mutandis</i> apply.</p>	A6/19
<p>4. For the purposes of item 621.08 –</p> <p>(a) the premises of manufacturers and suppliers of ethyl alcohol for industrial use or for the manufacture of other non-liquor products shall be licensed as a customs and excise warehouse as provided for in section 19;</p> <p>(b) recipients and users of ethyl alcohol for industrial use or for the manufacture of other non-liquor products must register (including their premises), except in the case of fully denatured spirits as defined in paragraph (c) to this Note;</p> <p>(c) the definition of fully denatured spirits is: ethyl alcohol rendered unfit for human consumption as liquor by the addition of a denaturant. Such denaturant must -</p> <p>(i) form an azeotrope bond with the ethyl alcohol; or</p> <p>(ii) have a boiling point not deviating more than 5°C from that of the ethyl alcohol contained in the mixture; and</p> <p>(iii) cannot be separated from the ethyl alcohol by simple distillation or any other simple process;</p> <p>(d) the disposal and use of the ethyl alcohol by licensees and registrants under the provisions of this item is subject to the approval by the Commissioner.</p>	A6/18
<p>5. For the purposes of item 621.12, the licensee shall keep -</p> <p>(a) stock accounts in a form approved by the Commissioner in which he or she shall enter daily, separately, the particulars of spirits manufactured by him or her and removed from stock; and</p> <p>(b) numbered invoices and delivery notes, in respect of all disposals of spirits.</p>	A6/18
<p>6. For the purposes of item 621.12</p> <p>(a) the rebate user shall keep record of each manufacturing or other operation or process on a form DA 133 and such record shall be made available to the Controller on demand;</p> <p>(b) the manufacturer or supplier shall remove undenatured and partially denatured spirits to a registrant or user on the prescribed form DA 33A;</p> <p>(c) the manufacturing formula used by the registrant shall be made available to the Controller on demand, including the ratio of spirits in relation to the end product.</p>	A6/18

9. For the purpose of item 621.21, the following:

- (a)
- (i) VMP and VMS warehouses are defined in Rule 19A3.01(a)(ii).
 - (ii) Spiritous beverages that are off-specification or have become contaminated or have undergone post-manufacturing deterioration may be returned for reprocessing or destruction in a VMP where the excise duty is not less than R25 000 on any single occurrence only if such goods are found to be off-specification, contaminated or to have undergone post-manufacturing deterioration, and are returned to the VMP within a period of 12 months after removal from the VMS.
 - (iii) The provisions of this item shall apply in respect of spirituous beverages –
 - (aa) under the control of the manufacturer;
 - (bb) returned as produced from the same batch(es); and
 - (cc) returned in the originally sealed containers for wholesale or similar packaging.
- (b)
- (i) If the Commissioner approves the application, any spirituous beverages returned in terms of this item shall be -
 - (aa) kept intact and entirely separate from any other goods or materials until it has been examined and identified by an officer; and
 - (bb) unpacked, where applicable, and transferred to and mixed with stocks of materials for reprocessing, under supervision of an officer; or
 - (cc) destroyed under supervision of an officer.
 - (ii) The licensee of a VMP to which such products are returned for destruction must keep a record which includes at least the following -
 - (aa) a detailed description of the goods received including the applicable tariff item;
 - (bb) the quantity received;
 - (cc) the date of receipt;
 - (dd) the delivery note under cover of which such products were returned;
 - (ee) proper record of the excise inspection processes; and
 - (ff) proper record of the excise permission to destroy or reprocess.
- (c) For the purposes of section 75 (11A), the licensee of the VMS making such application must produce proof that duty was in fact paid as well as the rate at which the excise duty was paid on such products presented for destruction or reprocessing in accordance with the provisions of this item and, if the licensee is unable to produce such proof, the duty on any quantity so returned, shall be calculated for refund purposes at the lowest rate of excise duty levied in terms of this Act on such products during the 12 month period contemplated in Note 9(a)(i) above.
- (d) The licensee of such warehouse may, after destruction of the products concerned, and on accounting for the goods destroyed in the monthly account, prescribed in the rules for section 19A, set off as contemplated in section 77, any amount duly refundable against the amount payable on any such account during a period of two years after receipt of the goods for destruction, as the case may be.

Reference

A1/1D/04

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund
621.02	104.23			Spirits, liqueurs and other spirituous beverages:		A6/19
	104.23.01	01.01	78	Brandy as defined in Additional Note 7 to Chapter 22, in containers holding 2 li or less.....	Full duty	A6/1D/07
	104.23.02	02.01	74	Other	Full duty	A6/1D/07
	104.23.05	03.01	74	Whiskies, in containers holding 2 li or less	Full duty	A6/1D/07
	104.23.09	04.01	76	Rum and other spirits obtained by distilling fermented sugar-cane products, in containers holding 2 li or less	Full duty	A6/1D/07
	104.23.13	05.01	78	Gin and Geneva, in containers holding 2 li or less.....	Full duty	A6/1D/07
	104.23.17	06.01	78	Vodka, in containers holding 2 li or less.....	Full duty	A6/1D/07
	104.23.21	07.01	71	Liqueurs and cordials, in containers holding 2 li or less, with an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	Full duty	A6/1D/07
	104.23.22	08.01	78	Liqueurs and cordials, in containers holding 2 li or less, other ..	Full duty	A6/1D/07
	104.23.25	09.01	78	Other, in containers holding 2 li or less, with an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	Full duty	A6/1D/07
	104.23.26	10.01	72	Other, in containers holding 2 li or less, other.....	Full duty	A6/1D/07
621.03	104.21			Spirits exported		A6/19
	104.21.01	01.01	75	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher	Full duty	A6/19
	104.21.03	02.01	73	Ethyl alcohol and other spirits, denatured, of any strength	Full duty	A6/19
	104.23			Spirituous beverages exported:		A6/16
	104.23.01	01.01	75	Brandy as defined in Additional Note 7 to Chapter 22, in containers holding 2 li or less.....	Full duty	A6/1D/07
	104.23.02	02.01	76	Other	Full duty	A6/1D/07
	104.23.03	03.01	72	Brandy as defined in Additional Note 7 to Chapter 22, in containers holding 2 li or less.....	Full duty	A6/1D/07
	104.23.04	04.01	79	Other	Full duty	A6/1D/07
	104.23.05	05.01	75	In containers holding 2 li or less:.....	Full duty	A6/1D/07
	104.23.07	06.01	73	Other	Full duty	A6/1D/07

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund	Reference
621.03	104.23.09	07.01	71	In containers holding 2 li or less:.....	Full duty		A6/1D/07
	104.23.11	08.01	71	Other	Full duty		A6/1D/07
	104.23.13	09.01	78	In containers holding 2 li or less:.....	Full duty		A6/1D/07
	104.23.15	10.01	74	Other	Full duty		A6/1D/07
	104.23.17	11.01	72	In containers holding 2 li or less:.....	Full duty		A6/1D/07
	104.23.19	12.01	70	Other	Full duty		A6/1D/07
	104.23.21	13.01	79	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	Full duty		A6/1D/07
	104.23.22	14.01	75	Other	Full duty		A6/1D/07
	104.23.23	15.01	71	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	Full duty		A6/1D/07
	104.23.24	16.01	78	Other	Full duty		A6/1D/07
	104.23.25	17.01	74	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	Full duty		A6/1D/07
	104.23.26	18.01	70	Other	Full duty		A6/1D/07
	104.23.27	19.01	77	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.	Full duty		A6/1D/07
	104.23.28	20.01	71	Other	Full duty		A6/1D/07
621.05	104.21			Spirits entered for mixing with petrol in a customs and excise warehouse approved for this purpose by the Commissioner:			A6/19
	104.21.01	01.01	79	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher	Full duty		A6/19
	104.21.03	02.01	77	Ethyl alcohol and other spirits, denatured, or any strength.....	Full duty		A6/19
621.08	104.21			Spirits for industrial use or for use in the manufacture of other non-liquor products:			A6/19
	104.21.01	01.01	74	Undenatured spirits.....	Full duty		A6/19
	104.21.03	02.01	72	Partially denatured spirits.....	Full duty		A6/19
		02.02	79	Fully denatured spirits.....	Full duty		A6/19
621.09				Spirits entered for use as fuel in internal combustion piston engines			A6/1D/01
	104.21.03	01.01	79	Ethyl alcohol and other spirits manufactured in the Republic by the distillation of vegetable products, denatured.....	Full duty		A6/1D/01
621.10				Rectified spirits derived from apples or pears for use in the manufacture of fermented apple or pear beverages			A6/1D/01
	104.21.01	01.01	78	Undenatured ethyl alcohol derived from apples or pears of an alcoholic strength by volume of 80 per cent vol. or higher.....	Full duty		A6/1D/01
621.11				Spirits entered for use in the manufacture of other fermented fruit beverages and other mixtures of fermented fruit beverages, or mead beverages, fortified and non-alcoholic beverages, excluding wine) of items 104.17.21 and 104.17.25			A6/1D/03
	104.21.01	01.01	77	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher	Full duty		A6/19
	104.23.04	03.01	79	Other	Full duty		A6/1D/07
	104.23.11	04.01	76	Other spirits obtained by distilling fermented sugar-cane products	Full duty		A6/1D/07
	104.23.28	05.01	71	Other	Full duty		A6/1D/07
621.12				Spirits entered for use in the preservation of unfortified wine of fresh grapes (excluding vermouth and other wine of fresh grapes flavoured with plants and aromatic substances):			A6/1D/01
	104.23.04	02.01	76	Other	Full duty		A6/1D/07
621.13				Spirits entered for use in the manufacture of fortified wine of fresh grapes (excluding vermouth and other wine of fresh grapes flavoured with plants and aromatic substances):			A6/1D/01
	104.21.01	01.01	73	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol. or higher,obtained by distilling grape wine or grape marc.....	Full duty		A6/1D/05
	104.23.03	02.01	76	Brandy as defined in Additional Note 7 to Chapter 22, in containers holding 2 li or less.....	Full duty		A6/1D/07
	104.23.04	03.01	72	Other	Full duty		A6/1D/07

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund	Reference
621.14				Spirits entered for use in the preservation of other fermented beverages unfortified (excluding wine) of item 104.17.16			A6/1D/01
	104.21.01	01.01	75	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher	Full duty		A6/19
	104.23.04	02.01	71	Other	Full duty		A6/1D/07
	104.23.11	03.01	77	Other spirits obtained by distilling fermented sugarcane products.....	Full duty		A6/19
	104.23.28	04.01	72	Other	Full duty		A6/19
621.15				Spirits used in the manufacture of vermouth and other wines of fresh grapes flavoured with plants or aromatic substances, fortified			A6/19
	104.21.01	01.01	77	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher	Full duty		A6/19
	104.23.04	02.01	71	Other	Full duty		A6/1D/07
	104.23.11	03.01	79	Other spirits obtained by distilling fermented sugarcane products.....	Full duty		A6/19
	104.23.28	04.01	74	Other	Full duty		A6/19
621.16				Spirits entered or deemed to have been entered for home consumption and payment of duty as contemplated in section 19A and its rules which have been exported by the licensee of a manufacturing warehouse (VMS) from stocks owned and stored by such licensee on premises outside such warehouse, subject to compliance with Note 8 to this Section			A6/19
	104.21.01	01.01	79	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent volume or higher		As provided in Note 8 to this Section	A6/19
	104.21.03	02.01	77	Ethyl alcohol and other spirits, denatured, of any strength.....		As provided in Note 8 to this Section	A6/1D/07
	104.23.01	03.01	72	Brandy as defined in Additional Note 7 to Chapter 22, in containers holding 2 li or less.....		As provided in Note 8 to this Section	A6/1D/07
	104.23.02	04.01	79	Other		As provided in Note 8 to this Section	A6/1D/07
	104.23.03	05.01	75	Brandy as defined in Additional Note 7 to Chapter 22, in containers holding 2 li or less.....		As provided in Note 8 to this Section	A6/1D/07
	104.23.04	06.01	71	Other		As provided in Note 8 to this Section	A6/1D/07
	104.23.05	07.01	78	In containers holding 2li or less.....		As provided in Note 8 to this Section	A6/1D/07
	104.23.07	08.01	76	Other		As provided in Note 8 to this Section	A6/1D/07
	104.23.09	09.01	74	In containers holding 2 li or less.....		As provided in Note 8 to this Section	A6/1D/07
	104.23.11	10.01	70	Other		As provided in Note 8 to this Section	A6/1D/07
	104.23.13	11.01	79	In containers holding 2 li or less.....		As provided in Note 8 to this Section	A6/1D/07
	104.23.15	12.01	77	Other		As provided in Note 8 to this Section	A6/1D/07
	104.23.17	13.01	75	In containers holding 2li or less.....		As provided in Note 8 to this Section	A6/1D/07

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund	Reference
621.16	104.23.19	14.01	73	Other		As provided in Note 8 to this Section	A6/1D/07
	104.23.21	15.01	71	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.		As provided in Note 8 to this Section	A6/1D/07
	104.23.22	16.01	78	Other		As provided in Note 8 to this Section	A6/1D/07
	104.23.23	17.01	74	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.		Full duty	A6/1D/07
	104.23.24	18.01	70	Other		As provided in Note 8 to this Section	A6/1D/07
	104.23.25	19.01	77	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.		As provided in Note 8 to this Section	A6/1D/07
	104.23.26	20.01	71	Other		As provided in Note 8 to this Section	A6/1D/07
	104.23.27	21.01	78	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.		As provided in Note 8 to this Section	A6/1D/07
	104.23.28	22.01	74	Brandy as defined in Additional Note 7 to Chapter 22, in containers holding 2 li or less.....		As provided in Note 8 to this Section	A6/1D/07
621.17	104.23			Fermented ethyl alcohol being the final product of fermentation of fruit, with an alcoholic strength by volume of less than 15 per cent by vol., for the manufacture of spirituous beverages of items 104.23.21, 104.23.23, 104.23.25 and 104.23.27			A6/1D/02
621.18	104.23.28	01.01	74	Other	Full duty		A6/1D/02
	104.21			Distilled spirits entered for use in the manufacture of spirituous beverages of items 104.23.21, 104.23.23 and 104.23.27			A6/1D/02
621.19	104.23			Distilled spirits entered for use in the manufacture of spirituous beverages of items 104.23.21, 104.23.23, 104.23.25 and 104.23.27	Full duty		A6/1D/02 A6/1C/02
	104.23.04	01.01	74	Other	Full duty		A6/1D/07
621.21	104.23.11	02.01	71	Other	Full duty		A6/1D/02
	104.23			Spirituous beverages, after removal from a secondary customs and excise manufacturing warehouse (VMS) after entry for home consumption and payment of duty, are found to be off- specification or have become contaminated or have undergone post manufacture deterioration and are returned to a primary customs and excise manufacturing warehouse (VMP) for reprocessing or destruction, subject to the provisions of Note 9 to this Section:			
	104.23.01	01.01	72	Brandy as defined in Additional Note 7 to Chapter 22, in containers holding 2 li or less.....		Full duty	A6/1D/07
	104.23.02	02.01	79	Other		Full duty	A6/1D/07
	104.23.03	03.01	75	Brandy as defined in Additional Note 7 to Chapter 22, in containers holding 2 li or less.....		Full duty	A6/1D/07
	104.23.04	04.01	71	Other		Full duty	A6/1D/07
	104.23.05	05.01	78	In containers holding 2 li or less.....		Full duty	A6/1D/07
	104.23.07	06.01	76	Other		Full duty	A6/1D/07
	104.23.09	07.01	74	In containers holding 2 li or less.....		Full duty	A6/1D/07
	104.23.11	08.01	72	Other		Full duty	A6/1D/07

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund	Reference
621.21	104.23.13	09.01	70	In containers holding 2 li or less.....		Full duty	A6/1D/07
	104.23.15	10.01	77	Other		Full duty	A6/1D/07
	104.23.17	11.01	75	In containers holding 2 li or less.....		Full duty	A6/1D/07
	104.23.19	12.01	73	Other		Full duty	A6/1D/07
	104.23.21	13.01	71	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.		Full duty	A6/1D/07
	104.23.22	14.01	78	Other		Full duty	A6/1D/07
	104.23.23	15.01	74	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.		Full duty	A6/1D/07
	104.23.24	16.01	70	Other		Full duty	A6/1D/07
	104.23.25	17.01	77	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.		Full duty	A6/1D/07
	104.23.26	18.01	73	Other		Full duty	A6/1D/07
	104.23.27	19.01	76	With an alcoholic strength by volume exceeding 15 per cent vol. but not exceeding 23 per cent vol.		Full duty	A6/1D/07
	104.23.28	20.01	74	Other		Full duty	A6/1D/07

Rebate Item	Tariff Item	Rebate Code	C D	Description	Extent of Rebate	Extent of Refund	Reference
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	Reference
PART 3	
REBATES AND REFUNDS OF FUEL LEVY AND ROAD ACCIDENT FUND LEVY	
Part Notes:	
1. Any particulars in this Part in respect of any goods relate to the fuel levy and Road Accident Fund levy specified in Part 5A and Part 5B of Schedule No. 1, respectively.	A6/109 w.e.f. 01/04/06
2. A rebate and refund of fuel levy and Road Accident Fund levy specified in Part 5A and Part 5B of Schedule No. 1, respectively in respect of any goods specified in this Schedule shall, subject to the provisions of section 75, be allowed to the extent stated in this Part, in respect of such goods on compliance with the provisions of the item in this Part in which such goods are specified and of any notes applicable in respect of such item.	A6/109 w.e.f. 01/04/06
3. Unless the context otherwise indicates, Notes A and H of the General Notes to Schedule No. 1 shall <i>mutatis mutandis</i> apply to this Part.	A6/109 w.e.f. 01/04/06
4. Wherever the heading or subheading under which any goods are classified in Part 1 of Schedule No. 1 or the fuel levy and Road Accident Fund levy item under which any goods are classified in Part 5A and Part 5B of Schedule No. 1 respectively, is quoted in any item in this Schedule in which such goods are specified, the goods so specified in such item in this Schedule shall be deemed not to include goods which are not classified under the said heading or subheading or fuel levy item and Road Accident Fund levy item.	A6/109 w.e.f. 01/04/06
5. Except where the Commissioner authorizes on good cause shown payment of a refund of duty granted in terms of any item of this Part to any other person on complying with such conditions as the Commissioner may reasonably impose in each case, such refund shall be paid only to - (a) the manufacturer of the goods or the person who paid the duty thereon on entry of home consumption; (b) the licensed distributor in accordance with the provisions of section 64F, the rules to section 64F and item 623.19; or (c) a user as contemplated in this Part.	A6/27 w.e.f. 01/01/2012
6. For the purposes of item 670.04 read with the provisions of section 75(1A) and (4A): (a) Definitions For the purposes of these Notes, except if the context otherwise indicates -	A6/109 w.e.f. 01/04/06
(i) "distillate fuel" means - (aa)(A) distillate fuel, and (B) biodiesel as contemplated in Section 37B(2)(a)(ii), in respect of which a fuel levy and Road Accident Fund levy is prescribed in Part 5A and Part 5B of Schedule No. 1 respectively, and which has been duly entered for home consumption or which is deemed to have been duly entered for home consumption, whether or not such distillate fuel and biodiesel have been mixed; and (bb)excludes the following: (A) "smokeless diesel", a mixture of kerosene and a lubricity agent, normally used in underground mines; (B) any mixture of distillate fuel with kerosene or any other substance except biodiesel; (C) any distillate fuel entered for export or ships stores or in terms of any other procedure except for home consumption or on which the levies are not paid as contemplated in subparagraphs (a)(i)(aa) and (a)(i)(bb), respectively.	A6/109 w.e.f. 01/04/06
(ii) "dry" or "contracted or hired on a dry basis" means that any vehicle, vessel, machine or any other equipment whatsoever using distillate fuel is hired or a person using such vehicle, vessel, machine or other equipment is contracted by a user for the purpose of performing any qualifying activity and the user supplies the distillate fuel from eligible purchases;	A6/109 w.e.f. 01/04/06
(iii) "eligible purchases" means purchases of distillate fuel by a user for use and used as fuel as contemplated in paragraph (b);	A6/109 w.e.f. 01/04/06
(iv) "hire" includes lease or charter;	A6/109 w.e.f. 01/04/06
(v) "non-eligible purchases" means purchases of distillate fuel by a user not for use and not used as prescribed in these Notes as fuel for own primary production in farming, forestry or mining on land or in offshore mining, any vessel contemplated in paragraphs (b)(ii) and (b)(iii) to this Note, in any locomotive contemplated in paragraph (b)(iv) to this Note or for electricity generation contemplated in paragraph (b)(v) to this Note and includes such fuel used in transport for reward or if resold;	A6/110 w.e.f. 01/10/2007
(vi) "section", unless otherwise specified, refers to the relevant section of this Act;	A6/109 w.e.f. 01/04/06
(vii) "user", as defined in section 75 (1C)(b)(i) means, according to the context and subject to any notes to item 670.04, a person registered for value-added tax purposes under the provisions of the Value-Added Tax Act, 1991 (Act No. 89 of 1991), and for diesel refund purposes as contemplated in section 75 (1A) and (4A);	A6/109 w.e.f. 01/04/06
(viii) "vessel" means, subject to these Notes, any ship or boat;	A6/109 w.e.f. 01/04/06

	Reference
(ix) "wet" or "contracted or hired on a wet basis" means distillate fuel is supplied with the vehicle, vessel, machine or other equipment contracted or hired as contemplated in the definition of "dry".	A6/109 w.e.f. 01/04/06
(x) "electricity generation plants" means the electricity generation plants known as - (aa) Ankerlig Power Station situated in Atlantis; and (bb) Gourikwa Power Station situated at Mossel Bay, utilizing Open Cycle Gas Turbine (OCGT) units.	A6/110 w.e.f. 01/10/2007
(xi) "logbooks" means systematic written tabulated statements with columns in which are regularly entered periodic (hourly, daily, weekly or monthly) records of all activities and occurrences that impact on the validity of refund claims. Logbooks should indicate a full audit trail of distillate fuel for which refunds are claimed, from purchase to use thereof. Storage logbooks should reflect details of distillate fuel purchases, source thereof, how dispersed/disposed and purpose of disposal. Logbooks on distillate fuel use should contain details on source of fuel, date, place and purpose of utilisation, equipment fuelled, eligible or non-eligible operations performed and records of fuel consumed by any such machine, vehicle, device, or system. Logbook entries must be substantiated by the required source documentation and appropriate additional information that include manufacture specification of equipment, particulars of operator, intensity of use (e.g. distance, duration, route, speed, rate) and other incidents, facts and observations relevant to the measurement of eligible diesel use. Example(s) of minimum logbook record requirements are available on SARS website at www.sars.gov.za .	A6/3/39 w.e.f. 01/04/2013
(b) The extent of refund for eligible purchases -	A6/3/26
ON LAND	
(i) Farming, forestry or mining on land is, 108 cents per litre fuel levy on 80 per cent of eligible purchases, plus 154 cents per litre Road Accident Fund levy on 80 per cent of eligible purchases equalling 262 cents per litre on 80 per cent of the total eligible purchases.	A6/3/43
Mode of calculation of refund is as follows:	A6/3/43
(aa) For 1 000 litres eligible purchases – 1 000 x 80 per cent equals 800 litres on which a refund of 262 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 262 cents per litre may be claimed;	A6/3/43
OFFSHORE	A6/3/43
(ii) Offshore vessels, including: (aa) commercial fishing vessels; (bb) coasting vessels; (cc) offshore mining; (dd) vessels owned by the National Sea Rescue Institute; (ee) vessels conducting research in support of the marine industry; (ff) coastal patrol vessels; or (gg) vessels employed to service fibre optic telecommunication cables along the coastline of Southern Africa, is 270 cents per litre fuel levy, plus 154 cents per litre Road Accident Fund levy equalling 424 cents per litre.	
HARBOUR VESSELS	A6/3/42
(iii) Harbour vessels, including: (aa) harbour vessels operated by Portnet; (bb) vessels used by in-port bunker barge operators, 154 cents per litre Road Accident Fund levy.	
RAIL	A6/3/42
(iv) Locomotives used for rail freight other than those used in farming, forestry or mining, as provided in these Notes is 154 cents per litre Road Accident Fund levy.	
ELECTRICITY GENERATION PLANTS	A6/3/43
(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 135 cents per litre fuel levy, plus 154 cents per litre Road Accident Fund levy equalling 289 cents per litre.	
(vi) Any claim for a refund of levies provided for in paragraph (b)(i), (ii), (iii), (iv) or (v) to this Note must be reduced by any non-eligible purchases.	
(c) Application for registration and claiming of refunds	A6/109 w.e.f. 01/04/06
(i) Application for registration for diesel refunds must be made on form VAT 101D obtainable from the office of any Receiver of Revenue or on the SARS website (www.sars.gov.za).	
(ii) No return for a refund of levies on distillate fuel in terms of this item as referred to in section 75 (4A)(b) shall be considered unless the applicant is so registered.	
(iii) The diesel refund part of the return form is incorporated in the VAT return form (VAT 201D).	
(iv) A refund may only be applied for in respect of distillate fuel purchased in and for use in the Republic and for which a duly completed tax invoice is issued as contemplated in paragraph (d) to this Note.	