

# Jacobsens

## Harmonized Customs Tariff

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Supplement 1046  
30 March 2015

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Dear Subscriber

We have pleasure in forwarding to you Supplement 1046.

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* 38611 dated 27 March 2015.

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 effect from 1 April 2015*, to the extent indicated below:

Insertion of tariff subheadings 8528.69.10 and 8528.69.90 to make provision for digital cinema projectors above R250 000. This amendment is consequential to abolishment of the *ad valorem* duty on digital cinema projectors (in Schedule No. 1 Part 2B) above R250 000. These Notices give effect to the Budget proposals announced by the Minister of Finance in the 2015 South African Budget Review.

- *Government Gazette* 38611, R. 252 27.03.2015 A1/1/1514

2. In terms of section 48 of the Customs and Excise Act, 1964, Part 2B of Schedule No. 1 is amended, *with effect from 1 April 2015*, to the extent indicated below:

The *ad valorem* excise duty on digital cinema projectors above R250 000 has been abolished to give effect to the Budget proposals announced by the Minister of Finance in the 2015 South African Budget Review.

- *Government Gazette* 38611, R. 253 27.03.2015 A1/2B/161

3. In terms of section 48 of the Customs and Excise Act, 1964, Part 5A of Schedule No. 1 is amended, *with effect from 1 April 2015*, to the extent indicated below:

The fuel levy on petrol and diesel have been increased from 224,5c/li to 255c/li and from 209,5c/li to 240c/li respectively, to give effect to the Budget proposals announced by the Minister of Finance in the 2015 South African Budget Review.

- *Government Gazette* 38611, R. 254 27.03.2015 A1/5A/160

4. In terms of section 48 of the Customs and Excise Act, 1964, Part 5B of Schedule No. 1 is amended, *with effect from 1 April 2015*, to the extent indicated below:

The Road Accident Fund (RAF) levy on petrol and diesel has been increased from 104c/li to 154c/li to 240c/li to give effect to the Budget proposals announced by the Minister of Finance in the 2015 South African Budget Review.

- *Government Gazette* 38611, R. 255 27.03.2015 A1/5B/161

5. 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 2015*, to the extent indicated below:

The amendment is consequential to the increase in the fuel and Road Accident Fund levy on petrol and diesel as announced by Minister of Finance in the 2015 South African Budget Review.

- *Government Gazette* 38611, R. 256 27.03.2015 A6/3/42

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.
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INSTRUCTION SHEET

**Jacobsens**  
**Harmonized Customs Tariff**

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Supplement 1046

30 March 2015

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## RATES OF EXCHANGE

Supplied by the courtesy of the South African Revenue Services

COUNTRY	MONETARY UNIT	2015.03.16	2015.03.17	2015.03.18	2015.03.19	2015.03.20	2015.03.21	2015.03.22	2015.03.23	2015.03.24
AUSTRALIA	DOLLAR	0000.101900	0000.102350	0000.102950	0000.104550	0000.104350	0000.103100	0000.103950	0000.102650	0000.102650
BOTSWANA	PULA	0000.764750	0000.770550	0000.765550	0000.764600	0000.769000	0000.762800	0000.770650	0000.767800	0000.767800
BRAZIL	REAL	0000.256911	0000.258459	0000.258465	0000.250230	0000.254522	0000.247345	0000.251166	0000.253840	0000.253840
CANADA	DOLLAR	0000.099900	0000.100050	0000.100450	0000.101700	0000.101050	0000.099700	0000.100950	0000.100400	0000.100400
CHINA	YUAN	0000.495282	0000.495804	0000.496240	0000.512238	0000.507560	0000.498535	0000.502596	0000.500570	0000.500570
DENMARK	KRONER	0000.552750	0000.552200	0000.552200	0000.552750	0000.550550	0000.546950	0000.560450	0000.554250	0000.554250
EUROPEAN COMMUNITY	EURO	0000.075030	0000.074914	0000.074973	0000.075201	0000.074862	0000.074309	0000.076102	0000.075231	0000.075231
HONG KONG	DOLLAR	0000.603500	0000.604950	0000.606750	0000.623100	0000.617450	0000.607050	0000.612000	0000.609950	0000.609950
INDIA	RUPEE	0004.971484	0004.971607	0004.986830	0005.119513	0005.079574	0004.997842	0005.018016	0005.011377	0005.011377
JAPAN	YEN	0009.468200	0009.499850	0009.530050	0009.759250	0009.732200	0009.532750	0009.618500	0009.584950	0009.584950
MALAWI	KWACHA	0033.136200	0031.709650	0031.813900	0033.288400	0033.990450	0033.162050	0033.888250	0033.280100	0033.280100
NEW ZEALAND	DOLLAR	0000.105300	0000.105350	0000.106850	0000.109100	0000.108700	0000.107600	0000.107350	0000.106350	0000.106350
NORWAY	KRONE	0000.636550	0000.644400	0000.649700	0000.632900	0000.632950	0000.633400	0000.647750	0000.637950	0000.637950
RUSSIAN	ROUBLE	0004.898316	0004.916882	0004.869450	0004.952052	0004.918279	0004.979218	0004.930143	0004.881814	0004.881814
SWEDEN	KRONA	0000.677250	0000.676700	0000.680600	0000.680950	0000.678950	0000.672300	0000.683800	0000.678200	0000.678200
SWITZERLAND	FRANC	0000.078500	0000.078850	0000.078950	0000.079400	0000.079100	0000.078350	0000.080050	0000.079250	0000.079250
UNITED KINGDOM	POUND ST.	0000.053480	0000.053387	0000.053800	0000.054136	0000.053603	0000.052687	0000.053606	0000.053676	0000.053676
U.S.A.	DOLLAR	0000.079100	0000.079310	0000.079579	0000.081787	0000.081052	0000.079624	0000.080249	0000.079977	0000.079977
ZIMBABWE	DOLLAR	0030.137398	0030.217471	0030.319670	0031.161183	0030.881084	0030.336810	0030.575150	0030.471346	0030.471346

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## RATES OF EXCHANGE

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COUNTRY	MONETARY UNIT	2015.03.25	2015.03.26	2015.03.27	2015.03.28	2015.03.29
AUSTRALIA	DOLLAR	0000.105500	0000.105500	0000.105500	0000.105500	0000.105500
BOTSWANA	PULA	0000.105800	0000.105800	0000.105800	0000.105800	0000.105800
BRAZIL	REAL	0000.104850	0000.104850	0000.104850	0000.104850	0000.104850
CANADA	DOLLAR	0000.104850	0000.104850	0000.104850	0000.104850	0000.104850
CHINA	YUAN	0000.104850	0000.104850	0000.104850	0000.104850	0000.104850
DENMARK	KRONER	0000.784000	0000.784000	0000.784000	0000.784000	0000.784000
EUROPEAN COMMUNITY	EURO	0000.795100	0000.795100	0000.795100	0000.795100	0000.795100
HONG KONG	DOLLAR	0000.791400	0000.791400	0000.791400	0000.791400	0000.791400
INDIA	RUPEE	0000.791400	0000.791400	0000.791400	0000.791400	0000.791400
JAPAN	YEN	0000.791400	0000.791400	0000.791400	0000.791400	0000.791400
MALAWI	KWACHA	0000.263010	0000.263010	0000.263010	0000.263010	0000.263010
NEW ZEALAND	DOLLAR	0000.267028	0000.267028	0000.267028	0000.267028	0000.267028
NORWAY	KRONE	0000.263298	0000.263298	0000.263298	0000.263298	0000.263298
RUSSIAN	ROUBLE	0000.263298	0000.263298	0000.263298	0000.263298	0000.263298
SWEDEN	KRONA	0000.263298	0000.263298	0000.263298	0000.263298	0000.263298
SWITZERLAND	FRANC	0000.104250	0000.104250	0000.104250	0000.104250	0000.104250
UNITED KINGDOM	POUND ST.	0000.103550	0000.103550	0000.103550	0000.103550	0000.103550
U.S.A.	DOLLAR	0000.102600	0000.102600	0000.102600	0000.102600	0000.102600
ZIMBABWE	DOLLAR	0000.102600	0000.102600	0000.102600	0000.102600	0000.102600

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Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
					General	EU	EFTA	SADC	
	8523.59	1	-- Other .....	u	free	free	free	free	A1/1/1352
	8523.80	8	- Other .....	u	free	free	free	free	A1/1/1352
<b>85.25</b>			<b>TRANSMISSION APPARATUS FOR RADIO-BROADCASTING OR TELEVISION, WHETHER OR NOT INCORPORATING RECEPTION APPARATUS OR SOUND RECORDING OR REPRODUCING APPARATUS; TELEVISION CAMERAS, DIGITAL CAMERAS AND VIDEO CAMERA RECORDERS:</b> • Refer to Ad Valorem Excise Duties Item 124.66						
	8525.50		- Transmission apparatus:						1/1/1327
	.10	9	-- For radio-telephony or radio-telegraphy .....	u	free	free	free	free	A1/1/1384
	.90	7	-- Other .....	u	free	free	free	free	A1/1/1352
	8525.60	6	- Transmission apparatus incorporating reception apparatus .....	u	free	free	free	free	A1/1/1352
	8525.80		- Television cameras, digital cameras and video camera recorders:						A1/1/1418
	.10	2	-- Television cameras.....	u	free	free	free	free	A1/1/1418
	.20	4	-- Digital camcoders with a value for duty purposes exceeding R15 000 for the basic camera unit exclusive of any peripherals e.g. memory stick, battery, additional lenses, etc. ....	u	free	free	free	free	A1/1/1418
	.90	0	-- Other .....	u	free	free	free	free	A1/1/1418
<b>85.26</b>			<b>RADAR APPARATUS, RADIO NAVIGATIONAL AID APPARATUS AND RADIO REMOTE CONTROL APPARATUS:</b>						
	8526.10	7	- Radar apparatus.....	u	free	free	free	free	A1/1/1352
	8526.9		- Other:						
	8526.91	3	-- Radio navigational aid apparatus.....	u	free	free	free	free	A1/1/1352
	8526.92	6	-- Radio remote control apparatus.....	u	free	free	free	free	A1/1/1352
<b>85.27</b>			<b>RECEPTION APPARATUS FOR RADIO-BROADCASTING, WHETHER OR NOT COMBINED, IN THE SAME HOUSING, WITH SOUND RECORDING OR REPRODUCING APPARATUS OR A CLOCK:</b> • Refer to Ad Valorem Excise Duties Item 124.70						A1/1/1327
	8527.1		- Radio-broadcast receivers capable of operating without an external source of power:						A1/1/1327
	8527.12	3	-- Pocket-size radio cassette-players .....	u	free	free	free	free	A1/1/1384
	8527.13		-- Other apparatus combined with sound recording or reproducing apparatus:						A1/1/1418
	.10	7	--- Domestic apparatus .....	u	free	free	free	free	A1/1/1418
	.90	5	--- Other .....	u	free	free	free	free	A1/1/1418
	8527.19		- Other:						A1/1/1418
	.10	5	--- Domestic apparatus .....	u	free	free	free	free	A1/1/1418
	.90	3	--- Other .....	u	free	free	free	free	A1/1/1418
	8527.2		- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles:						
	8527.21	1	-- Combined with sound recording or reproducing apparatus.....	u	free	free	free	free	A1/1/1352
	8527.29	2	-- Other .....	u	free	free	free	free	A1/1/1352
	8527.9		- Other:						1/1/1327
	8527.91		-- Combined with sound recording or reproducing apparatus:						A1/1/1418
	.10	0	--- Domestic apparatus .....	u	free	free	free	free	A1/1/1418
	.90	9	--- Other .....	u	free	free	free	free	A1/1/1418
	8527.92		-- Not combined with sound recording or reproducing apparatus but combined with a clock:						A1/1/1418
	.10	7	--- Domestic apparatus .....	u	free	free	free	free	A1/1/1418
	.90	5	--- Other .....	u	free	free	free	free	A1/1/1418
	8527.99		-- Other:						A1/1/1418

Heading	Sub-Heading	CD	Article Description	Statistical Unit	Rates of Duty				Reference
					General	EU	EFTA	SADC	
85.27 (Cont.)	.10	1	--- Domestic apparatus .....	u	free	free	free	free	A1/1/1418
	.90	7	--- Other .....	u	free	free	free	free	A1/1/1418
85.28			<b>MONITORS AND PROJECTORS, NOT INCORPORATING TELEVISION RECEPTION APPARATUS; RECEPTION APPARATUS FOR TELEVISION, WHETHER OR NOT INCORPORATING RADIO-BROADCAST RECEIVERS OR SOUND OR VIDEO RECORDING OR REPRODUCING APPARATUS:</b>						A1/1/1327
			<ul style="list-style-type: none"> <li>Refer to General Rebates of Customs Duties and Fuel Levy - 460.16 Temporary Rebates of Customs Duties</li> </ul>						
	8528.4		<b>- Cathode-ray tube monitors:</b>						1/1/1327
	8528.41	4	-- Of a kind solely or principally used in an automatic data processing system of heading 84.71 .....	u	free	free	free	free	A1/1/1352
	8528.49		-- Other:						1/1/1327
	.10	2	--- Colour, with a screen size not exceeding 3 m x 4 m .....	u	25%	free	free	free	A1/1/1505
	.90	0	--- Other .....	u	free	free	free	free	A1/1/1352
	8528.5		<b>- Other monitors:</b>						1/1/1327
	8528.51		-- Of a kind solely or principally used in an automatic data processing system of heading 84.71:						A1/1/11424
	.10	6	--- Colour, with a screen with no side exceeding 45 cm .....	u	free	free	free	free	A1/1/1424
	.20	3	--- Colour, with a screen size exceeding 3 m x 4 m .....	u	free	free	free	free	A1/1/1424
	.90	4	--- Other .....	u	25%	free	free	free	A1/1/1505
	8528.59		-- Other:						1/1/1327
	.05	0	--- Colour, with a screen with no side exceeding 45 cm .....	u	free	free	free	free	A1/1/1424
	.15	8	--- Colour, with a screen size exceeding 3 m x 4 m .....	u	free	free	free	free	A1/1/1424
	.90	5	--- Other .....	u	25%	free	free	free	A1/1/1505
	8528.6		<b>- Projectors:</b>						1/1/1327
	8528.61	3	-- Of a kind solely or principally used in an automatic data processing system of heading 84.71 .....	u	free	free	free	free	A1/1/1352
	8528.69	4	-- Other:	u					A1/1/1352
	.10	1	--- With a value for duty purposes exceeding R250 000 .....	u	free	free	free	free	A1/1/1514
	.90	8	--- Other .....	u	free	free	free	free	A1/1/1514
	8528.7		<b>- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:</b>						1/1/1327
	8528.71		-- Not designed to incorporate a video display or screen:						A1/1/1461
	.10	5	--- With a value for duty purposes not exceeding R5 000 .....	u	15%	free	free	free	A1/1/1461
	.90	3	--- Other .....	u	free	free	free	free	A1/1/1461
	8528.72		-- Other, colour:						1/1/1327
	.20	9	--- Incorporating a cathode-ray tube (CRT) .....	u	25%	free	free	free	A1/1/1505
	.40	3	--- Other, with a screen with no side exceeding 45 cm .....	u	free	free	free	free	A1/1/1424
	.50	0	--- Other, with a screen size exceeding 3 m x 4 m .....	u	free	free	free	free	A1/1/1424
	.90	0	--- Other .....	u	25%	free	free	free	A1/1/1505
	8528.73		-- Other, monochrome:						A1/1/1432
	.20	5	--- Incorporating a cathode-ray tube (CRT) .....	u	25%	free	free	free	A1/1/1505
	.40	1	--- Other, with a screen with no side exceeding 45 cm .....	u	free	free	free	free	A1/1/1424
	.50	7	--- Other, with a screen size exceeding 3 m x 4 m .....	u	free	free	free	free	A1/1/1424
	.90	6	--- Other .....	u	25%	free	free	free	A1/1/1505

Tariff Item	Tariff Subheading	Description	Rate of Duty		Reference
			Excise		
124.45	8519.89	<b>Other:</b> • Refer to Rebates and Refunds of Excise Duties, Fuel Levy, Road Accident Fund Levy and Environmental Levy - 630.18 632.03 Excisable Goods for Use in the Manufacture of Other Excisable Goods			A1/2B/156
.03	8519.89.90	Other.....	7%		
124.66	85.25	<b>Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; digital cameras and video camera recorders:</b>			A1/2/148
		<b>Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders:</b>			A1/2B/156
	8525.80	<b>Television cameras, digital cameras and video camera recorders:</b>			A1/2B/156
.01	8525.80.90	Other.....	7%		A1/2B/153
124.70	85.27	<b>Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock:</b>			A1/2B/156
		<b>Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock:</b>			A1/2B/156
	8527.13	<b>Other apparatus combined with sound recording or reproducing apparatus:</b>			
.01	8527.13.10	Domestic apparatus..... • Refer to Rebates and Refunds of Excise Duties, Fuel Levy, Road Accident Fund Levy and Environmental Levy - 632.03 Excisable Goods for Use in the Manufacture of Other Excisable Goods	7%		
	8527.19	<b>Other:</b>			A1/2B/156
	8527.19.10	Domestic apparatus.....	7%		A1/2B/156
	8527.2	<b>Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles:</b>			
.05	8527.21	Combined with sound recording or reproducing apparatus.....	7%		A1/2B/156
.07	8527.29	Other.....	7%		A1/2B/156
	8527.91	Combined with sound recording or reproducing apparatus:			
.09	8527.91.10	Domestic apparatus.....	7%		A1/2B/153
	8527.92	<b>Not combined with sound recording or reproducing apparatus but combined with a clock:</b>			
.11	8527.92.10	Domestic apparatus.....	7%		A1/2B/156
	8527.99	<b>Other:</b>			
.13	8527.99.10	Domestic apparatus.....	7%		A1/2B/156
124.75	85.28	<b>Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:</b>			A1/2B/156
	8528.7	<b>Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:</b>			A1/2B/156
	8528.4	<b>Cathode-ray tube monitors:</b>			A1/2B/154
.25	8528.49.10	Colour, with a screen size not exceeding 3 m x 4 m.....	7%		A1/2B/156
	8528.49	<b>Other:</b>			
.27	8528.49.90	Other.....	7%		A1/2B/156
	8528.5	<b>Other monitors:</b>			A1/2B/154
	8528.51	<b>Of a kind solely or principally used in an automatic data processing system of heading 84.71:</b>			
.29	8528.51.20	Colour, with a screen size exceeding 3 m x 4 m.....	7%		A1/2B/154
.31	8528.51.90	Other.....	7%		A1/2B/156
	8528.59	<b>Other:</b>			A1/2B/154
.33	8528.59.15	Colour, with a screen size exceeding 3 m x 4 m.....	7%		A1/2B/156
.35	8528.59.90	Other.....	7%		A1/2B/156
	8528.6	<b>Projectors:</b>			
	8528.69	<b>Other:</b>			
	8528.69.90	Other.....	7%		
	8528.7	<b>Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:</b>			
	8528.71	<b>Not designed to incorporate a video display or screen:</b>			A1/2B/158
.38	8528.71.10	With a value for duty purposes not exceeding R5000.....	7%		A1/2B/158
.40	8528.71.90	Other.....	7%		A1/2B/158

Tariff Item	Tariff Subheading	Description	Rate of Duty		Reference
			Excise	Customs	
<b>124.75</b>					
.41	8528.72	<b>Other, colour:</b>			A1/2B/156
	8528.72.20	Incorporating a cathode-ray tube (CRT) .....	7%		A1/2B/154
.43	8528.72.50	Other, with a screen size exceeding 3 m x 4 m .....	7%		A1/2B/156
.45	8528.72.90	Other .....	7%		A1/2B/156
	8528.73	<b>Other, black and white or other monochrome:</b>			A1/2B/154
	8528.73.20	Incorporating a cathode-ray tube (CRT) .....	7%		A1/2B/154
<b>.47</b>					
.49	8528.73.50	Other, with a screen size exceeding 3 m x 4 m .....	7%		A1/2B/156
.51	8528.73.90	Other .....	7%		A1/2B/156
<b>126.02</b>	87.02	<b>Motor vehicles for the transport of ten or more persons, including the driver:</b>			A1/2B/156
	8702.10	<b>With compression-ignition internal combustion piston engines (diesel or semi-diesel):</b>			A1/2B/156
		<ul style="list-style-type: none"> <li>Refer to Rebates and Refunds of Excise Duties, Fuel Levy, Road Accident Fund Levy and Environmental Levy - 630.20</li> </ul>			A1/2B/156
.01	8702.10.85	Other, of a vehicle mass not exceeding 2 000 kg .....	(See Note 2 to this Part)		A1/2B/156
.03	8702.10.90	Other .....	(See Note 2 to this Part)		A1/2B/156
	8702.90	Other			
.05	8702.90.85	Other, of a vehicle mass not exceeding 2 000 kg .....	(See Note 2 to this Part)		A1/2B/156
.07	8702.90.90	Other .....	{{(0,00003 x A) - 0,75}% with a maximum of 25% (See Note 1 to this Part)		A1/2B/154
<b>126.03</b>	87.03	<b>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:</b>			A1/2B/156
.01	8703.10	Vehicles specially designed for travelling on snow; golf cars and similar vehicles .....	(See Note 2 to this Part)		A1/2B/156
	8703.2	<b>Other vehicles, with spark-ignition internal combustion reciprocating piston engine:</b>			A1/2B/156
	8703.21	<b>Of a cylinder capacity not exceeding 1 000 cm<sup>3</sup>:</b>			A1/2B/156
.03	8703.21.23	Vehicles of the open body tubular frame type, with an engine capacity not exceeding 250 cm <sup>3</sup> and a vehicle mass not exceeding 250 kg .....	(See Note 2 to this Part)		A1/2B/156
.05	8703.21.60	Vehicles with motorcycle-type handlebars and hand-operated controls .....	(See Note 2 to this Part)		A1/2B/156
	8703.22	<b>Of a cylinder capacity exceeding 1 000 cm<sup>3</sup> but not exceeding 1 500 cm<sup>3</sup>:</b>			A1/2B/156
	8703.23	<b>Of a cylinder capacity exceeding 1 500 cm<sup>3</sup> but not exceeding 3 000 cm<sup>3</sup>:</b>			A1/2B/156
	8703.24	<b>Of a cylinder capacity exceeding 3 000 cm<sup>3</sup>:</b>			A1/2B/156
	8703.3	<b>Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):</b>			A1/2B/156
	8703.31	<b>Of a cylinder capacity not exceeding 1 500 cm<sup>3</sup>:</b>			A1/2B/156
	8703.32	<b>Of a cylinder capacity exceeding 1 500 cm<sup>3</sup> but not exceeding 2 500 cm<sup>3</sup>:</b>			A1/2B/156
	8703.33	<b>Of a cylinder capacity exceeding 2 500 cm<sup>3</sup>:</b>			A1/2B/156
	8703.90	<b>Other:</b>			A1/2B/156
		<ul style="list-style-type: none"> <li>Refer to Rebates and Refunds of Excise Duties, Fuel Levy, Road Accident Fund Levy and Environmental Levy - 630.20 630.22</li> </ul>			
<b>126.20</b>	8903.99	<b>Other:</b>			A1/2B/156



**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.

Reference

A1/5/37

A1/5/37

Fuel Levy Item	Tariff Heading	Description	Rate of Fuel Levy	
<b>195.00</b>		<b>FUELS</b>		A1/5A/153
<b>195.10</b>	27.10	<b>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:</b>		A1/5A/153
		<ul style="list-style-type: none"> <li>• Refer to Specific Drawbacks and Refunds of Customs Duties and Fuel Levy - 540.01 Petrol, Distillate Fuels and Biodiesel Used for Specific Purposes</li> </ul>		
	2710.12	<b>Light oils and preparations:</b>		A1/5A/153
.03	2710.12.02	Petrol, as defined in Additional Note 1(b) to Chapter 27 .....	255c/li	A1/5A/160
.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 .....	240c/li	A1/5A/160
.17	2710.12.30	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27 .....	240c/li	A1/5A/160
.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 .....	240c/li	A1/5A/160
<b>195.20</b>	3826.00	<b>Biodiesel and mixtures thereof, not containing or containing less than 70 per cent by mass of petroleum oils or oils obtained from bituminous minerals:</b>		A1/5A/153
		<ul style="list-style-type: none"> <li>• Refer to Specific Drawbacks and Refunds of Customs Duties and Fuel Levy - 540.01 Petrol, Distillate Fuels and Biodiesel Used for Specific Purposes</li> </ul>		
.01	3826.00.10	Biodiesel as specified in Additional Note 1(a) to Chapter 38 .....	120c/li	A1/5A/160
.03	3826.00.90	Other biodiesel .....	240c/li	A1/5A/160

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

**SECTION B**  
**ROAD ACCIDENT FUND LEVY**

**Notes:**

1. Any rate of Road Accident Fuel levy specified in Part 5B in respect of any goods shall apply to any such goods which are manufactured in the Republic or imported into the Republic.
2. Any Road Accident Fuel levy payable in terms of Part 5B 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 Road Accident Fuel levy item of Part 5B in which such goods are specified, the goods so specified in such Road Accident 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 5B in such warehouse shall render such goods liable to payment of any Road Accident Fuel levy due in accordance with the provisions of this Act.

Road Accident Fund Levy Item	Tariff Heading	Description	Rate of Road Accident Fund Levy	Reference
197.00		<b>FUELS</b>		A1/5B/154
197.10	27.10	<b>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:</b>		A1/5B/154
	2710.12	<b>Light oils and preparations:</b>		A1/5B/154
.03	2710.12.02	Petrol, as defined in Additional Note 1(b) to Chapter 27 .....	154c/li	A1/5B/161
.09	2710.12.07	Aviation kerosene, as defined in Additional Note 1(d) to Chapter 27 .....	free	A1/5B/154
.13	2710.12.15	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, marked .....	free	A1/5B/154
.15	2710.12.26	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked .....	154c/li	A1/5B/161
.17	2710.12.30	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27 .....	154c/li	A1/5B/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 .....	154c/li	A1/5B/161
197.20	3826.00	<b>Biodiesel and mixtures thereof, not containing or containing less than 70 per cent by mass of petroleum oils or oils obtained from bituminous minerals:</b>		A1/5B/154
.01	3826.00.10	Biodiesel, as defined in Additional Note 1(a) to Chapter 38 .....	154c/li	A1/5B/161
.03	3826.00.90	Other biodiesel.....	154c/li	A1/5B/161

Road Accident Fund Levy Item	Tariff Heading	Description	Rate of Road Accident Fund Levy	Reference
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	Reference
<p><b>PART 3</b></p> <p><b>REBATES AND REFUNDS OF FUEL LEVY AND ROAD ACCIDENT FUND LEVY</b></p> <p><b>Part Notes:</b></p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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 - (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. (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; (iii) "eligible purchases" means purchases of distillate fuel by a user for use and used as fuel as contemplated in paragraph (b); (iv) "hire" includes lease or charter; (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; (vi) "section", unless otherwise specified, refers to the relevant section of this Act; (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); (viii)"vessel" means, subject to these Notes, any ship or boat;</p>	<p>A6/109 w.e.f. 01/04/06</p> <p>A6/109 w.e.f. 01/04/06</p> <p>A6/109 w.e.f. 01/04/06</p> <p>A6/109 w.e.f. 01/04/06</p> <p>A6/27 w.e.f. 01/01/2012</p> <p>A6/109 w.e.f. 01/04/06</p> <p>A6/109 w.e.f. 01/04/06</p> <p>A6/109 w.e.f. 01/04/06</p> <p>A6/109 w.e.f. 01/04/06</p> <p>A6/110 w.e.f. 01/10/2007</p> <p>A6/109 w.e.f. 01/04/06</p> <p>A6/109 w.e.f. 01/04/06</p> <p>A6/109 w.e.f. 01/04/06</p> <p>A6/109 w.e.f. 01/04/06</p>

	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 <a href="http://www.sars.gov.za">www.sars.gov.za</a> .	A6/3/39 w.e.f. 01/04/2013
(b) The extent of refund for eligible purchases - <b>ON LAND</b>	A6/3/26
(i) Farming, forestry or mining on land is, 96 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 250 cents per litre on 80 per cent of the total eligible purchases. Mode of calculation of refund is as follows: (aa) For 1 000 litres eligible purchases - 1 000 x 80 per cent equals 800 litres on which a refund of 250 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 250 cents per litre may be claimed equals 560 litres on which a refund of 187.8 cents per litre may be claimed;	A6/3/42  A6/3/42
<b>OFFSHORE</b>	A6/3/42
(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 240 cents per litre fuel levy, plus 154 cents per litre Road Accident Fund levy equalling 395 cents per litre.	A6/3/42
<b>HARBOUR VESSELS</b>	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.	A6/3/42
<b>RAIL</b>	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.	A6/3/42
<b>ELECTRICITY GENERATION PLANTS</b>	A6/3/42
(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 240 cents per litre fuel levy, plus 154 cents per litre Road Accident Fund levy equalling 394 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.	A6/3/42
(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 ( <a href="http://www.sars.gov.za">www.sars.gov.za</a> ).	
(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.	