



Government Gazette Staatskoerant

REPUBLIC OF SOUTH AFRICA
REPUBLIEK VAN SUID AFRIKA

Regulation Gazette

No. 11065

Regulasiekoerant

Vol. 657

26

**March
Maart**

2020

No. 43156

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ISSN 1682-5843



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GOVERNMENT NOTICES • GOEWERMENSKENNISGEWINGS


SOUTH AFRICAN REVENUE SERVICE

NO. R. 405

26 MARCH 2020

CUSTOMS AND EXCISE ACT, 1964,
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/3A/21)

In terms of section 48 of the Customs and Excise Act, 1964, Part 3A of Schedule No. 1 to the said Act is hereby amended, with effect from 1 April 2020, to the extent set out in the Schedule hereto.



DR DAVID MASONDO
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution of the following:

Environmental Levy Item	Tariff Heading	Article Description	Rate of Environmental Levy
147.01.01	3923.21.07	Carrier bags, with a thickness of 24 microns or more	25c/bag
147.01.03	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)	25c/bag
147.01.05	3923.29.40	Carrier bags, of other thermoplastic materials, with a thickness of 24 microns or more	25c/bag
147.01.07	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)	25c/bag

NO. R. 405

SUID-AFRIKAANSE INKOMSTEDIENS

26 MAART 2020

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (NO. 1/3A/21)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 3A van Bylae No. 1 by bogenoemde Wet hiermee gewysig, met ingang vanaf 1 April 2020, in die mate in die Bylae hierby aangeboden.



DR. DAVID MASONDO
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur die vervanging van die volgende:

Omgewingsheffingitem	Tariefpos	Artikel Beskrywing	Skaal van Omgewingsheffing
147.01.01	3923.21.07	Drasakke, met 'n dikte van 24 mikrons of meer	25c/sak
147.01.03	3923.21.17	Platsakke, met 'n dikte van 24 mikrons of meer (uitgesonderd onmiddellike verpakings, vasrissakke en huishoudelike sakke insluitend vullissakke en vullishouvoerings)	25c/sak
147.01.05	3923.29.40	Drasakke, van ander termoplastiese materiale, met 'n dikte van 24 mikrons of meer	25c/sak
147.01.07	3923.29.50	Platsakke, van ander termoplastiese materiale, met 'n dikte van 24 mikrons of meer (uitgesonderd onmiddellike verpakings, vasrissakke en huishoudelike sakke insluitend vullissakke en vullishouvoerings)	25c/sak

SOUTH AFRICAN REVENUE SERVICE

NO. R. 406

26 MARCH 2020

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/5A/167)**

In terms of section 48 of the Customs and Excise Act, 1964, Part 5A of Schedule No. 1 to the said Act is hereby amended, with effect from 1 April 2020, to the extent set out in the Schedule hereto.



DR DAVID MASONDO
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution of Note 7 in Section A to Part 5 of Schedule No. 1 with the following:

- 7.
- (a) For the purposes of item 195.10.03 the rate of fuel levy shall be the sum of the -
 - (i) general fuel levy at a rate of 370 cents per litre; and
 - (ii) carbon fuel levy at a rate of 7 cents per litre.
 - (b) For the purposes of items 195.10.15; 195.10.17; 195.10.21 and 195.20.03 the rate of fuel levy shall be the sum of the -
 - (i) general fuel levy at a rate of 355 cents per litre; and
 - (ii) carbon fuel levy at a rate of 8 cents per litre.
 - (c) For the purposes of item 195.20.01 the rate of fuel levy shall be the sum of the -
 - (i) general fuel levy at a rate of 177.5 cents per litre; and
 - (ii) carbon fuel levy at a rate of nil cents per litre.

By the substitution of the following:

Fuel Levy Item	Tariff Heading	Article Description	Rate of Fuel Levy
195.10.03	2710.12.02	Petrol, as defined in Additional Note 1(b) to Chapter 27	377c/li
195.10.15	2710.12.26	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked	363c/li
195.10.17	2710.12.30	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	363c/li
195.10.21	2710.12.39	Specified aliphatic hydrocarbons solvents, as defined in Additional Note 1(j) to Chapter 27, unmarked	363c/li
195.20.01	3826.00.10	Biodiesel as specified in Additional Note 1(a) to Chapter 38	177.5c/li
195.20.03	3826.00.90	Other biodiesel	363c/li

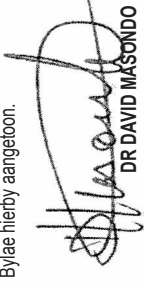
SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 406

26 MAART 2020

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (NO. 1/5A/167)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 5A van Bylae No. 1 by bogenoemde Wet hiermee gewysig, met ingang vanaf 1 April 2020, in die mate in die Bylae hierby aangetoon.



DR DAVID MASEDO
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur Note 7 in Afdeling A tot Deel 5 van Bylae No. 1 met die volgende te vervang:

7.

- (a) Vir die doeleindes van item 195.10.03 sal die skaal van brandstofheffing die som wees van die -
- (i) algemene brandstofheffing teen 'n skaal van 370 sent per liter; en
 - (ii) koolstofbrandstofheffing teen 'n skaal van 7 sent per liter
- (b) Vir die doeleindes van items 195.10.15, 195.10.17, 195.10.21 en 195.20.03, sal die skaal van brandstofheffing die som wees van die -
- (i) algemene brandstofheffing teen 'n skaal van 355 sent per liter; en
 - (ii) koolstofbrandstofheffing teen 'n skaal van 8 sent per liter.
- (c) Vir die doeleindes van item 195.20.01 sal die skaal van brandstofheffing die som wees van die -
- (i) algemene brandstofheffing teen 'n skaal van 177.5 sent per liter; en
 - (ii) koolstofbrandstofheffing teen 'n skaal van nul sent per liter.

Deur die vervanging van die volgende:

Brandstof-heffingitem	Tariefpos	Artikel Beskrywing	Skaal van Brandstofheffing
195.10.03	2710.12.02	Petrol, soos omskryf in Addisionele Opmerking 1(b) by Hoofstuk 27	377c/li
195.10.15	2710.12.26	Verhittingskeroseen, soos omskryf in Addisionele Opmerking 1(f) by Hoofstuk 27, ongemerk	363c/li
195.10.17	2710.12.30	Distillaatbrandstof, soos omskryf in Addisionele Opmerking 1(g) by Hoofstuk 27	363c/li
195.10.21	2710.12.39	Gespesifiseerde alifatiese koolwaterstofoplosmiddels, soos omskryf in Addisionele Opmerking 1(ii) by Hoofstuk 27, ongemerk	363c/li
195.20.01	3826.00.10	Biodiesel soos omskryf in Addisionele Opmerking 1(a) by Hoofstuk 38	177,5c/li
195.20.03	3826.00.90	Ander biodiesel	363c/li

NO. R. 407

SOUTH AFRICAN REVENUE SERVICE

26 MARCH 2020

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/5B/166)**

In terms of section 48 of the Customs and Excise Act, 1964, Part 5B of Schedule No. 1 to the said Act is hereby amended, with effect from 1 April 2020, to the extent set out in the Schedule hereto.


 DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution of the following:

Road Accident Fund Levy Item	Tariff Heading	Article Description	Rate of Road Accident Fund Levy
197.10.03	2710.12.02	Petrol, as defined in Additional Note 1(b) to Chapter 27	207c/li
197.10.15	2710.12.26	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked	207c/li
197.10.17	2710.12.30	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	207c/li
197.10.21	2710.12.39	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(j) to Chapter 27, unmarked	207c/li
197.20.01	3826.00.10	Biodiesel, as defined in Additional Note 1(a) to Chapter 38	207c/li
197.20.03	3826.00.90	Other biodiesel	207c/li

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 407

26 MAART 2020

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (NO. 1/5B/166)**

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 5B van Bylae No. 1 by bogenoemde Wet hiermee gewysig, met ingang vanaf 1 April 2020, in die mate in die Bylae hierby aangetoon.



**DR DAVID MASONDO
ADJUNKMINISTER VAN FINANSIES**

BYLAE

Deur die vervanging van die volgende:

Padongelukfondsheffing item	Tariepos	Artikel Beskrywing	Skaal van Padongelukfondsheffing
197.10.03	2710.12.02	Petrol, soos omskryf in Addisionele Opmerking 1(b) by Hoofstuk 27	207c/li
197.10.15	2710.12.26	Verhitingskeroseen, soos omskryf in Addisionele Opmerking 1(f) by Hoofstuk 27, ongemerk	207c/li
197.10.17	2710.12.30	Distillaatbrandstof, soos omskryf in Addisionele Opmerking 1(g) by Hoofstuk 27	207c/li
197.10.21	2710.12.39	Gespesifiseerde alifatiese koolwaterstofoplosmiddels, soos omskryf in Addisionele Opmerking 1(ii) by Hoofstuk 27, ongemerk	207c/li
197.20.01	3826.00.10	Bio-diesel soos omskryf in Addisionele Opmerking 1(a) by Hoofstuk 38	207c/li
197.20.03	3826.00.90	Ander bio-diesel	207c/li

SOUTH AFRICAN REVENUE SERVICE


NO. R. 408

26 MARCH 2020

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/3D/24)**

**Government Gazette No.
No. R.**

In terms of section 48 of the Customs and Excise Act, 1964, Part 3D of Schedule No. 1 to the said Act is hereby amended, with effect from 1 April 2020, to the extent set out in the Schedule hereto.



DR DAVID MASONDO
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution of the following:

Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
151.01.09	8703.21.90	Other	R120.00 per g/km CO ₂ emissions exceeding 95g/km
151.01.11	8703.22.90	Other	R120.00 per g/km CO ₂ emissions exceeding 95g/km
151.01.13	8703.23.90	Other	R120.00 per g/km CO ₂ emissions exceeding 95g/km
151.01.15	8703.24.90	Other	R120.00 per g/km CO ₂ emissions exceeding 95g/km
151.01.21	8703.31.90	Other	R120.00 per g/km CO ₂ emissions exceeding 95g/km
151.01.23	8703.32.90	Other	R120.00 per g/km CO ₂ emissions exceeding 95g/km
151.01.25	8703.33.90	Other	R120.00 per g/km CO ₂ emissions exceeding 95g/km
151.01.29	8703.40.90	Other	R120.00 per g/km CO ₂ emissions exceeding 95g/km
151.01.31	8703.50.90	Other	R120.00 per g/km CO ₂ emissions exceeding 95g/km
151.01.33	8703.60.90	Other	R120.00 per g/km CO ₂ emissions exceeding 95g/km
151.01.35	8703.70.90	Other	R120.00 per g/km CO ₂ emissions exceeding 95g/km
151.01.39	8703.90.90	Other	R120.00 per g/km CO ₂ emissions exceeding 95g/km

By the substitution of the following:

Environmental Levy Item	Tariff Subheading	Article Description	Rate of Environmental Levy
151.02.01	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	R160.00 per g/km CO ₂ emissions exceeding 175g/km
151.02.03	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	R160.00 per g/km CO ₂ emissions exceeding 175g/km
151.02.05	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	R160.00 per g/km CO ₂ emissions exceeding 175g/km

NO. R. 408

SUID-AFRIKAANSE INKOMSTEDIENS

26 MAART 2020

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (NO. 1/3D/24)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 3D van Bylae No. 1 by bogenoemde Wet hiermee gewysig, met ingang vanaf 1 April 2020, in die mate in die Bylae hierby aangetoon.



ADJUNKMINISTER VAN FINANSIES

DR DAVID MASONDO

BYLAE

Deur die vervanging van die volgende:

Omgewings- heffingitem	Tariefsubpos	Artikel Beskrywing	Skaal van Omgewingsheffing
151.01.09	8703.21.90	Ander	R120.00 per g/km CO ₂ uitlatings meer as 95g/km
151.01.11	8703.22.90	Ander	R120.00 per g/km CO ₂ uitlatings meer as 95g/km
151.01.13	8703.23.90	Ander	R120.00 per g/km CO ₂ uitlatings meer as 95g/km
151.01.15	8703.24.90	Ander	R120.00 per g/km CO ₂ uitlatings meer as 95g/km
151.01.21	8703.31.90	Ander	R120.00 per g/km CO ₂ uitlatings meer as 95g/km
151.01.23	8703.32.90	Ander	R120.00 per g/km CO ₂ uitlatings meer as 95g/km
151.01.25	8703.33.90	Ander	R120.00 per g/km CO ₂ uitlatings meer as 95g/km
151.01.29	8703.40.90	Ander	R120.00 per g/km CO ₂ uitlatings meer as 95g/km
151.01.31	8703.50.90	Ander	R120.00 per g/km CO ₂ uitlatings meer as 95g/km
151.01.33	8703.60.90	Ander	R120.00 per g/km CO ₂ uitlatings meer as 95g/km
151.01.35	8703.70.90	Ander	R120.00 per g/km CO ₂ uitlatings meer as 95g/km
151.01.39	8703.90.90	Ander	R120.00 per g/km CO ₂ uitlatings meer as 95g/km

Deur die vervanging van die volgende:

Omgewings-heffingitem	Tariefsubpos	Artikel Beskrywing	Skaal van Omgewingsheffing
151.02.01	8704.21.81	Ander, dubbelkajuit, met 'n voertuigmassa van hoogstens 2 000 kg of 'n B.V.M. hoogstens 3 500 kg, of met 'n massa van hoogstens 1 600 kg of 'n B.V.M. van hoogstens 3 500 kg per onderstel toegerus met 'n kajuit	R160.00 per g/km CO ₂ uitlatings meer as 175g/km
151.02.03	8704.31.81	Ander, dubbelkajuit, met 'n voertuigmassa van hoogstens 2 000 kg of 'n B.V.M. hoogstens 3 500 kg, of met 'n massa van hoogstens 1 600 kg of 'n B.V.M. van hoogstens 3 500 kg per onderstel toegerus met 'n kajuit	R160.00 per g/km CO ₂ uitlatings meer as 175g/km
151.02.05	8704.90.81	Ander, dubbelkajuit, met 'n voertuigmassa van hoogstens 2 000 kg of 'n B.V.M. hoogstens 3 500 kg, of met 'n massa van hoogstens 1 600 kg of 'n B.V.M. van hoogstens 3 500 kg per onderstel toegerus met 'n kajuit	R160.00 per g/km CO ₂ uitlatings meer as 175g/km

NO. R. 409

SOUTH AFRICAN REVENUE SERVICE

26 MARCH 2020

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/3C/22)**

In terms of section 48 of the Customs and Excise Act, 1964, Part 3C of Schedule No. 1 to the said Act is hereby amended, with effect from 1 April 2020, to the extent set out in the Schedule hereto.



DR DAVID MASONDO
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution of the following:

Environmental Levy Item	Tariff Heading	Article Description	Rate of Environmental Levy
149.01.05	8539.21.45	Other, of a power of 15 W or more but not exceeding 1 000 W and for a voltage exceeding 100 V but not exceeding 260 V	R10.00/lamp
149.01.10	8539.21.90	Other	R10.00/lamp
149.02.05	8539.22.45	Other, of a power of 15 W or more and for a voltage not exceeding 260 V	R10.00/lamp
149.02.10	8539.22.90	Other	R10.00/lamp
149.03.05	8539.29.50	Other, vacuum type, of less than 15 W	R10.00/lamp
149.03.10	8539.29.57	Other, of a power exceeding 200 W but not exceeding 1 000 W and for a voltage exceeding 100 V but not exceeding 260 V	R10.00/lamp
149.03.15	8539.29.90	Other	R10.00/lamp

NO. R. 409

SUID-AFRIKAANSE INKOMSTEDIENS

26 MAART 2020

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (NO. 1/3C/22)**

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 3C van Bylae No. 1 by bogenoemde Wet hiermee gewysig, met ingang vanaf 1 April 2020, in die mate in die Bylae hierby aangetoon.



**DR DAVID MASEDO
ADJUNKMINISTER VAN FINANSIES**

BYLAE

Deur die vervanging van die volgende:

Omgewings- heffingitem	Tariefpos	Artikel Beskrywing	Skaal van Omgewingsheffing
149.01.05	8539.21.45	Ander, met 'n krag van minstens 15 W maar hoogstens 1 000 W en vir 'n spanning van meer as 100 V maar hoogstens 260 V	R10.00/lamp
149.01.10	8539.21.90	Ander	R10.00/lamp
149.02.05	8539.22.45	Ander, met 'n krag van minstens 15 W en vir 'n spanning van hoogstens 260 V	R10.00/lamp
149.02.10	8539.22.90	Ander	R10.00/lamp
149.03.05	8539.29.50	Ander, vakuu tipe, van minder as 15 W	R10.00/lamp
149.03.10	8539.29.57	Ander, met 'n krag van meer as 200 W maar hoogstens 1 000 W en vir 'n spanning van meer as 100 V maar hoogstens 260 V	R10.00/lamp
149.03.15	8539.29.90	Ander	R10.00/lamp

SOUTH AFRICAN REVENUE SERVICE

NO. R. 410

26 MARCH 2020

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/3/52)**

In terms of section 75 of the Customs and Excise Act, 1964, Part 3 of Schedule No. 6 to the said Act is hereby amended, with effect from 1 April 2020, to the extent set out in the Schedule hereto.



DR DAVID MASONDO
DEPUTY MINISTER OF FINANCE

SCHEDULE

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

- (i) Farming, forestry or mining on land is, 142,0 cents per litre fuel levy on 80 per cent of eligible purchases, plus 207 cents per litre Road Accident Fund levy on 80 per cent of eligible purchases equalling 349,0 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 349,0 cent 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 349,0 cents per litre may be claimed;

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

- (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 355 cents per litre fuel levy, plus 207 cents per litre Road Accident Fund levy equalling 562 cents per litre.

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

- (iii) Harbour vessels, including -
 - (aa) harbour vessels operated by Portnet;
 - (bb) vessels used by in-port bunker barge operators, 207 cents per litre Road Accident Fund levy.

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

- (iv) Locomotives used for rail freight other than those used in farming, forestry or mining, as provided in these Notes is 207 cents per litre Road Accident Fund levy.

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

- (v) Distillate fuel used solely as fuel in electricity generation plants with a capacity exceeding 200 megawatt per plant, generating electricity for the national distribution network, is 177,5 cents per litre fuel levy, plus 207 cents per litre Road Accident Fund levy equalling 384,5 cents per litre.

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 410

26 MAART 2020

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 6 (NO. 6/3/52)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 3 van Bylae No. 6 by bogenoemde Wet hiermee gewysig, met ingang vanaf 1 April 2020, in die mate in die Bylae hierby aangetoon.



DR DAVID MASONDO

ADJUNKMINISTER VAN FINANSIES

BYLAE

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

- (i) Landbou, bosbou of mynbou op land, is 142,0 sent per liter brandstofheffing op 80 persent van geskikte aankope, plus 207 sent per liter Padongelukfondsheffing op 80 persent van geskikte aankope is gelyk aan 349,0 sent per liter op 80 persent van die **totale geskikte** aankope.
- Metode van berekening van terugbetaling is as volg:
- (aa) Vir 1 000 liter geskikte aankope -
1 000 x 80 persent is gelyk aan 800 liter waarvoor 'n terugbetaling van 349,0 sent per liter geëis mag word;
- (bb) Vir 1000 liter aangekoop waarvan 300 liter ongeskikte aankope verteenwoordig, byvoorbeeld, vervoer van goedere teen vergoeding -
1 000 liter min 300 liter is gelyk aan 700 liter geskikte aankope x 80 persent is gelyk aan 560 liter waarop 'n terugbetaling van 349,0 sent per liter geëis mag word;

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

- (ii) Aflandige vaartuie, sluit in -
- (aa) kommersiële visvangvaartuie;
- (bb) kusvaarders;
- (cc) aflandige mynbou;
- (dd) vaartuie deur die Nasionale Seereddingsinstituut besit;
- (ee) vaartuie wat navorsing ter ondersteuning van die marienewerheid onderneem;
- (ff) kuspatoering vaartuie; of
- (gg) vaartuie aangewend vir die diens van veseloptiese-telekommunikasiekabels langs die kuslyn van Suider-Afrika, is 355 sent per liter-brandstofheffing, plus 207 sent per liter Padongelukfondsheffing is gelyk aan 562 sent per liter.

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

- (iii) Hawevaartuie, met inbegrip van -
- (aa) hawevaartuie deur Portnet bedryf;
- (bb) vaartuie deur in-hawe bunkervragskuiptoperateurs gebruik, 207 sent per liter Padongelukfondsheffing.

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

(iv) Lokomotiewe vir spoorvrag gebruik uitgesonderd dié gebruik vir landbou, bosbou of mynbou, soos in hierdie Opmerkings bepaal, is 207 sent per liter Padongelukfondsheffing.

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

(v) Distillaatbrandstof vir gebruik uitsluitlik as brandstof deur elektrisiteitsopwekkingsaanlegte met 'n kapasiteit van meer as 200 megawatt per aanleg, wat krag opwek vir die nasionale verspreidingsnetwerk, is 177,5 sent per liter brandstofheffing, plus 207 sent per liter Padongelukfondsheffing is gelyk aan 384,5 sent per liter.

SOUTH AFRICAN REVENUE SERVICE

NO. R. 411

26 MARCH 2020

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/1D/06)**

In terms of section 75 of the Customs and Excise Act, 1964, Part 1D of Schedule No. 6 to the said Act is hereby amended to the extent set out in the Schedule hereto.



**DR DAVID MASEDO
DEPUTY MINISTER OF FINANCE**

SCHEDULE

Insertion after Note 4(d) of Note 4A in the Notes to Section D in Part 1 of Schedule No. 6 with the following:

A. For the purposes of item 621.08, the following special conditions shall apply to recipients and users of partially denatured or undenatured ethyl alcohol for the manufacture of disinfectant classifiable in heading 38.08 of Part 1 of Schedule No. 1 for the duration of the national state of disaster declared in terms of section 27(1) of the National Disaster Management Act, 2002 (Act No. 57 of 2002), by Government Notice No. 313 of 15 March 2020 -

Notwithstanding the provisions of the Notes to this Schedule, the Act and its rules-

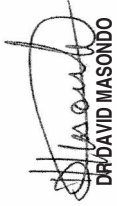
- (a) Manufacturers of disinfectant classifiable in heading 38.08 must apply for temporary registration in the form of a letter on the official business letterhead to one of the following email addresses: Bmvubu@sars.gov.za, NMotete@sars.gov.za or avandermescht@sars.gov.za;
- (b) The application for temporary registration must include at least the following information:
- (i) trade name,
 - (ii) physical address,
 - (iii) description, tariff heading of the goods to be manufactured,
 - (iv) specific rebate item applicable to the ethyl alcohol, and
 - (v) details of the licensed supplier/s.
- (c) The temporary registration may be approved and the Excise client code number be issued once the responsible Excise Officer is satisfied that the applicant is a *bona fide* manufacturer of disinfectant entitled to receive ethyl alcohol under the provisions of this Note;
- (d) Any inspection, screening and vetting process not performed prior to the temporary registration may be conducted at any time after the application for temporary registration has been approved;
- (e) If it is found at any time after the temporary registration has been approved that the registrant is not compliant with the provisions of the Act, its rules and Schedules excluding provisions related to the procedure for submitting applications for registration, or that the registrant is not using the ethyl alcohol in a manner prescribed by this Note, the registration will be cancelled with immediate effect;
- (f) The temporary registration issued in terms of the provisions of this Note will only be valid from the date on which the letter of approval is issued until the state of national disaster comes to an end as contemplated in section 27(5) of the National Disaster Management Act; and
- (g) The Commissioner may prescribe by rule the quantities supplied to recipients of partially denatured or undenatured ethyl alcohol registered in terms of the special conditions set out in this Note.

NO. R. 411

26 MAART 2020

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 6 (NO. 6/1D/06)**

Kragters artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 1D van Bylae No. 6 by bogenoemde Wet hiermee gewysig in die mate in die Bylae hierby aangetoon.



**DR. DAVID MASEDO
ADJUNKMINISTER VAN FINANSIES**

BYLAE

Deur die invoeging na Opmerking 4(d) van Opmerking 4A in die Opmerkings by Afdeling D in Deel 1 van Bylae No. 6 van die volgende:

A. Vir die doeleindes van item 621.08, sal die volgende spesiale voorwaardes van toepassing wees op ontvangers en gebruikers van gedeeltelik gedentureerde of ongedentureerde etielalkohol vir die vervaardiging van ontsmettingsmiddels indeelbaar in tariefpos 38.08 van Deel 1 van Bylae No. 1 vir die duur van die nasionale ramp verklaar ingevolge artikel 27(1) van die Nasionale Rampbestuurwet, 2002 (Wet No. 57 van 2002) deur Goewerments Kennisgewing No. 313 van 15 Maart 2020 -

Nieteenstaande die voorsienings van die Opmerkings by hierdie Bylae, die Wet en sy reëls -

- (a) Vervaardigers van ontsmettingsmiddels indeelbaar in tariefpos 38.08 moet aansoek doen vir tydelike registrasie in die vorm van 'n brief op die amptelike besighheids briefhoof aan enige van die volgende e-pos adresse: Bmvubu@sars.gov.za, NMotete@sars.gov.za or avandermescht@sars.gov.za;
- (b) Die aansoek vir tydelike registrasie moet ten minste die volgende inligting bevat:
- (i) handelsnaam;
 - (ii) fisiese adres;
 - (iii) beskrywing, tariefpos van die goedere om vervaardig te word;
 - (iv) spesifieke kortingitem van toepassing op die etielalkohol; en
 - (v) besonderhede van die geïnsensieëde verskaffer/s.
- (c) Die tydelike registrasie mag goedgekeur en die Aksyns klientkode uitgereik word nadat die verantwoordelike Aksynsbeaampte te vrede gestel is dat die aansoeker *bona fide* vervaardiger is van ontsmettingsmiddels wat geregtig daarop is om etielalkohol onder die voorsienings van hierdie Opmerking te ontvang;
- (d) Enige inspeksie, keuring en ondersoek proses nie uitgevoer word ter enige tyd nadat die aansoek vir tydelike registrasie goedgekeur is;
- (e) As daar te eniger tyd na die goedkeuring van die tydelike registrasie bevind word dat die geregistreerde nie aan die voorsienings van die Wet, sy reëls en Bylaes uitgesonderd voorsienings verwant aan die prosedure vir voorlegging van aansoek vir registrasie voldoen nie, of dat die geregistreerde nie die etielalkohol gebruik op die manier deur hierdie Opmerking voorgeskryf nie, sal die registrasie met onmiddellike effek gekanselleer word;
- (f) Die tydelike registrasie uitgereik ingevolge die voorsienings van hierdie Opmerking sal slegs geldig wees vanaf die datum waarop die magtigingsbrief uitgereik is totdat die toestand van nasionale ramp tot einde kom soos beoog in artikel 27(5) van die Nasionale Rampbestuurwet; en
- (g) Die Kommissaris mag, deur reël voorskryf, die hoeveelheid voorsien aan ontvangers van gedeeltelik gedentureerde of ongedentureerde etielalkohol wat geregistreer is ingevolge die spesiale voorwaardes wat in hierdie Opmerking uiteengesit is.

