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CONTENTS**INHOUD**

No.		Page No.	Gazette No.	No.		Bladsy No.	Koerant No.
GOVERNMENT NOTICES				GOEWERMENSKENNISGEWINGS			
South African Revenue Service				Suid-Afrikaanse Inkomstediens			
<i>Government Notices</i>				<i>Goewermenskennisgewings</i>			
R. 227	Customs and Excise Act, 1964: Amendment of Schedule No. 1 (No. 1/1/1466).....	3	36294	R. 227	Doeane- en Aksynswet, 1964: Wysiging van Bylae No. 1 (No. 1/1/1466)	4	36294
R. 228	do.: Amendment of Schedule No. 1 (No. 1/2B/159).....	5	36294	R. 228	do.: Wysiging van Bylae No. 1 (No. 1/2B/159).....	6	36294
R. 229	do.: Amendment of Schedule No. 1 (No. 1/3A/18).....	7	36294	R. 229	do.: Wysiging van Bylae No. 1 (No. 1/3A/18).....	8	36294
R. 230	do.: Amendment of Schedule No. 1 (No. 1/3C/19)	9	36294	R. 230	do.: Wysiging van Bylae No. 1 (No. 1/3C/19)	10	36294
R. 231	do.: Amendment of Schedule No. 1 (No. 1/3D/120)	11	36294	R. 231	do.: Wysiging van Bylae No. 1 (No. 1/3D/120)	12	36294
R. 232	do.: Amendment of Schedule No. 1 (No. 1/5A/157).....	13	36294	R. 232	do.: Wysiging van Bylae No. 1 (No. 1/5A/157).....	14	36294
R. 233	do.: Amendment of Schedule No. 1 (No. 1/5B/158).....	15	36294	R. 233	do.: Wysiging van Bylae No. 1 (No. 1/5B/158).....	16	36294
R. 234	do.: Amendment of Schedule No. 6 (No. 6/1C/34)	17	36294	R. 234	do.: Wysiging van Bylae No. 6 (No. 6/1C/34)	21	36294
R. 235	do.: Amendment of Schedule No. 6 (No. 6/3/35)	25	36294	R. 235	do.: Wysiging van Bylae No. 6 (No. 6/3/35)	26	36294

GOVERNMENT NOTICES GOEWERMENTSKENNISGEWING

SOUTH AFRICAN REVENUE SERVICE SUID-AFRIKAANSE INKOMSTEDIENS

No. R. 227

28 March 2013

CUSTOMS AND EXCISE ACT, 1964. AMENDMENT OF SCHEDULE NO. 1 (NO. 1/1/1466)

In terms of section 48 of the Customs and Excise Act, 1964, Part 1 of Schedule No. 1 to the said Act is hereby amended, with effect from 1 April 2013, to the extent set out in the Schedule hereto.


 N NENE
 DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty			
				General	EU	EFTA	SADC
8521.90	-	Other:					

By the insertion of the following:

Heading / Subheading	CD	Article Description	Statistical Unit	Rate of Duty			
				General	EU	EFTA	SADC
8521.90.10	2	-- With eight or more input channels and a value for customs duty purposes exceeding R13 000	u	free	free	free	free
8521.90.90	0	-- Other	u	free	free	free	free

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (NO. 1/1/1466)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 1 van Bylae No. 1 by bogenoemde Wet hiermee gewysig, met ingang vanaf 1 April 2013, in die mate in die Bylae hierby aangetoon.


N NENE
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur die vervanging van die volgende:

Pos / Subpos	TS	Artikel Beskrywing	Statistiese Eenheid	Skaal van Reg		
				Algemeen	EU	EFTA
8521.90	-	Ander:				SAOG

Deur die invoeging van die volgende:

Pos / Subpos	TS	Artikel Beskrywing	Statistiese Eenheid	Skaal van Reg		
				Algemeen	EU	EFTA
8521.90.10	2	Met agt of meer insetkanale en 'n waarde vir doeane-regdoeleindes van meer as R13 000	u	vry	vry	vry
8521.90.90	0	Ander	u	vry	vry	vry

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/2B/159)**

In terms of section 48 of the Customs and Excise Act, 1964, Part 2B of Schedule No. 1 to the said Act is hereby amended, with effect from 1 April 2013, to the extent set out in the Schedule hereto.


N NENE
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the deletion of the following:

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
124.55.01	8521.90	Other	7%

By the insertion of the following:

Tariff Item	Tariff Subheading	Article Description	Rate of Excise Duty
124.55	8521.90	Other:	
124.55.02	8521.90.90	Other	7%

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (NO. 1/2B/159)**

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 2B van Bylae No. 1 by bogenoemde Wet hiermee gewysig, met ingang vanaf 1 April 2013, in die mate in die Bylae hierby aangetoon.


N NENE
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur die skraping van die volgende:

Tariefitem	Tariefsubpos	Artikel Beskrywing	Skaal van Aksynsreg
124.55.01	8521.90	Ander	7%

Deur die invoeging van die volgende:

Tariefitem	Tariefsubpos	Artikel Beskrywing	Skaal van Aksynsreg
124.55	8521.90	Ander:	
124.55.02	8521.90.90	Ander	7%

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/3A/18)**

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 2013, to the extent set out in the Schedule hereto.


N NENE
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	3923.21.05	Carrier bags, with a thickness of 24 microns or more, unprinted or printed with a single resin system ink based on a co-solvent polyamide with a mass of dry solid content not exceeding 2,25 per cent of the mass of the unprinted bag or printed with other inks with a mass of dry solid content not exceeding 1,125 per cent of the mass of the unprinted bag	6c/bag
147.01.03	3923.21.15	Flat bags, with a thickness of 24 microns or more, unprinted or printed with a single resin system ink based on a co-solvent polyamide, with a mass of dry solid content not exceeding 2,25 per cent of the mass of the unprinted bag or printed with other inks with a mass of dry solid content not exceeding 1,125 per cent of the mass of the unprinted bag (excluding immediate packings, zip-lock bags and household bags including refuse bags and refuse bin liners)	6c/bag
147.01.05	3923.29.05	Carrier bags, of polymers of propylene, with a thickness of 24 microns or more, unprinted or printed with a single resin system ink based on a co-solvent polyamide with a mass of dry solid content not exceeding 2,25 per cent of the mass of the unprinted bag or printed with other inks with a mass of dry solid content not exceeding 1,125 per cent of the mass of the unprinted bag	6c/bag
147.01.07	3923.29.15	Flat bags, of polymers of propylene, with a thickness of 24 microns or more, unprinted or printed with a single resin system ink based on a co-solvent polyamide, with a mass of dry solid content not exceeding 2,25 per cent of the mass of the unprinted bag or printed with other inks with a mass of dry solid content not exceeding 1,125 per cent of the mass of the unprinted bag (excluding immediate packings, zip-lock bags and household bags including refuse bags and refuse bin liners)	6c/bag

No. R. 229

28 Maart 2013

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (NO. 1/3A/18)

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 2013, in die mate in die Bylae hierby aangetoon.


N NENE
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur die vervanging van die volgende:

Omgewings- heffingitem	Tariefpos	Artikel Beskrywing	Skaal van Omgewingsheffing
147.01.01	3923.21.05	Drasakke, met 'n dikte van 24 mikrons of meer, onbedruk of bedruk met 'n enkel-hars sisteem ink gebaseer op 'n ko-oplosmiddel poliamiede, met 'n massa van droë vaste-stofinhoud van nie meer as 2,25 persent van die massa van die onbedrukte sak nie, of bedruk met ander ink met 'n massa van droë vaste-stofinhoud van nie meer as 1,125 persent van die massa van die onbedrukte sak nie	6c/sak
147.01.03	3923.21.15	Platsakke, met 'n dikte van 24 mikrons of meer, onbedruk of bedruk met 'n enkel-hars sisteem ink gebaseer op 'n ko-oplosmiddel poliamiede, met 'n droë vaste-stofinhoud van nie meer as 2,25 persent van die massa van die onbedrukte sak of bedruk met ander ink, met 'n massa van droë vaste-stofinhoud van nie meer as 1,125 persent van die massa van die onbedrukte sak (uitgesonderd onmiddellike verpakings, vasritssakke en huishoudelike sakke insluitend vullissakke en vullishouervoerings)	6c/sak
147.01.05	3923.29.05	Drasakke, van polimere van propileen, met 'n dikte van 24 mikrons of meer, onbedruk of bedruk met 'n enkel-hars sisteem ink gebaseer op 'n ko-oplosmiddel poliamiede, met 'n massa van droë vaste-stofinhoud van nie meer as 2,25 persent van die massa van die onbedrukte sak nie, of bedruk met ander ink met 'n massa van droë vaste-stofinhoud van nie meer as 1,125 persent van die massa van die onbedrukte sak nie	6c/sak
147.01.07	3923.29.15	Platsakke, met 'n dikte van 24 mikrons of meer, onbedruk of bedruk met 'n enkel-hars sisteem ink gebaseer op 'n ko-oplosmiddel poliamiede, met 'n droë vaste-stofinhoud van nie meer as 2,25 persent van die massa van die onbedrukte sak of bedruk met ander ink, met 'n massa van droë vaste-stofinhoud van nie meer as 1,125 persent van die massa van die onbedrukte sak (uitgesonderd onmiddellike verpakings, vasritssakke en huishoudelike sakke insluitend vullissakke en vullishouervoerings)	6c/sak

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/3C/19)**

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 2013, to the extent set out in the Schedule hereto.


N NENE
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	400c/lamp
149.01.10	8539.21.90	Other	400c/lamp
149.02.05	8539.22.45	Other, of a power of 15 W or more and for a voltage not exceeding 260 V	400c/lamp
149.02.10	8539.22.90	Other	400c/lamp
149.03.05	8539.29.50	Other, vacuum type, of less than 15 W	400c/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	400c/lamp
149.03.15	8539.29.90	Other	400c/lamp

No. R. 230

28 Maart 2013

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (NO. 1/3C/19)**

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 2013, in die mate in die Bylae hierby aangeboden.


N NENE
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur die vervanging van die volgende:

Omgewingsheffingitem	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	400c/lamp
149.01.10	8539.21.90	Ander	400c/lamp
149.02.05	8539.22.45	Ander, met 'n krag van minstens 15 W en vir 'n spanning van hoogstens 260 V	400c/lamp
149.02.10	8539.22.90	Ander	400c/lamp
149.03.05	8539.29.50	Ander, vakuumpipe, van minder as 15 W	400c/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	400c/lamp
149.03.15	8539.29.90	Ander	400c/lamp

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/3D/20)**

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 2013, to the extent set out in the Schedule hereto.


N NENE
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	R90.00 per g/km CO ² emissions exceeding 120g/km
151.01.11	8703.22.90	Other	R90.00 per g/km CO ² emissions exceeding 120g/km
151.01.13	8703.23.90	Other	R90.00 per g/km CO ² emissions exceeding 120g/km
151.01.15	8703.24.90	Other	R90.00 per g/km CO ² emissions exceeding 120g/km
151.01.21	8703.31.90	Other	R90.00 per g/km CO ² emissions exceeding 120g/km
151.01.23	8703.32.90	Other	R90.00 per g/km CO ² emissions exceeding 120g/km
151.01.25	8703.33.90	Other	R90.00 per g/km CO ² emissions exceeding 120g/km
151.01.27	8703.90.90	Other	R90.00 per g/km CO ² emissions exceeding 120g/km
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	R125.00 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	R125.00 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	R125.00 per g/km CO ² emissions exceeding 175g/km

No. R. 231

28 Maart 2013

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (NO. 1/3D/20)

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 2013, in die mate in die Bylae hierby aangetoon.


N NENE
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur die vervanging van die volgende:

Omgewingsheffing ffingitem	Tariefsubpos	Artikel Beskrywing	Skaal van Omgewingsheffing
151.01.09	8703.21.90	Ander	R90.00 per g/km CO ² uitlatings meer as 120g/km
151.01.11	8703.22.90	Ander	R90.00 per g/km CO ² uitlatings meer as 120g/km
151.01.13	8703.23.90	Ander	R90.00 per g/km CO ² uitlatings meer as 120g/km
151.01.15	8703.24.90	Ander	R90.00 per g/km CO ² uitlatings meer as 120g/km
151.01.21	8703.31.90	Ander	R90.00 per g/km CO ² uitlatings meer as 120g/km
151.01.23	8703.32.90	Ander	R90.00 per g/km CO ² uitlatings meer as 120g/km
151.01.25	8703.33.90	Ander	R90.00 per g/km CO ² uitlatings meer as 120g/km
151.01.27	8703.90.90	Ander	R90.00 per g/km CO ² uitlatings meer as 120g/km
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	R125.00 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	R125.00 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	R125.00 per g/km CO ² uitlatings meer as 175g/km

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/5A/157)**

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 3 April 2013, to the extent set out in the Schedule hereto.


N NENE
DEPUTY MINISTER OF FINANCE

SCHEDULE

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	212,5c/li
195.10.15	2710.12.26	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked	197,5c/li
195.10.17	2710.12.30	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	197,5c/li
195.10.21	2710.12.39	Specified aliphatic hydrocarbons solvents, as defined in Additional Note 1(ii) to Chapter 27, unmarked	197,5c/li
195.20.01	3826.00.10	Biodiesel as specified in Additional Note 1(a) to Chapter 38	98,75c/li
195.20.03	3826.00.90	Other biodiesel	197,5c/li

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (NO. 1/5A/157)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 5A van Bylae No. 1 by bogenoemde Wet hiermee gewysig, met ingang vanaf 3 April 2013, in die mate in die Bylae hierby aangetoon.


N NENE
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur die vervanging van die volgende:

Brandstofheffingite m	Tariefpos	Artikel Beskrywing	Skaal van Brandstofheffing
195.10.03	2710.12.02	Petrol, soos omskryf in Addisionele Opmerking 1(b) by Hoofstuk 27	212,5c/li
195.10.15	2710.12.26	Verhittingskeroseen, soos omskryf in Addisionele Opmerking 1(f) by Hoofstuk 27, ongemerk	197,5c/li
195.10.17	2710.12.30	Distillaatbrandstof, soos omskryf in Addisionele Opmerking 1(g) by Hoofstuk 27	197,5c/li
195.10.21	2710.12.39	Gespesifiseerde alifatiese koolwaterstofoplosmiddels, soos omskryf in Addisionele Opmerking 1(ij) by Hoofstuk 27, ongemerk	197,5c/li
195.20.01	3826.00.10	Biodiesel soos omskryf in Addisionele Opmerking 1(a) by Hoofstuk 38	98,75c/li
195.20.03	3826.00.90	Ander bio-diesel	197,5c/li

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/5B/158)**

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 3 April 2013, to the extent set out in the Schedule herelo.


N NENE
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution of the following:

Road Accident Fund Fuel 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	96c/li
197.10.15	2710.12.26	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked	96c/li
197.10.17	2710.12.30	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	96c/li
197.10.21	2710.12.39	Specified aliphatic hydrocarbon solvents, as defined in Additional Note 1(ii) to Chapter 27, unmarked	96c/li
197.20.01	3826.00.10	Biodiesel, as defined in Additional Note 1(a) to Chapter 38	96c/li
197.20.03	3826.00.90	Other biodiesel	96c/li

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (NO. 1/5B/158)**

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 5B van Bylae No. 1 by bogenoemde Wet hiermee gewysig, met ingang vanaf 3 April 2013, in die mate in die Bylae hierby aangetoon.


N NENE
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur die vervanging van die volgende:

Padongelukfonds- heffing item	Tariefpos	Artikel Beskrywing	Skaal van Padongelukfondsheffing
197.10.03	2710.12.02	Petrol, soos omskryf in Addisionele Opmerking 1(b) by Hoofstuk 27	96c/li
197.10.15	2710.12.26	Verhittingskeroseen, soos omskryf in Addisionele Opmerking 1(f) by Hoofstuk 27, ongemerkt	96c/li
197.10.17	2710.12.30	Distillaatbrandstof, soos omskryf in Addisionele Opmerking 1(g) by Hoofstuk 27	96c/li
197.10.21	2710.12.39	Gespesifiseerde alifatiese koolwaterstofoplosmiddels, soos omskryf in Addisionele Opmerking 1(ii) by Hoofstuk 27, ongemerkt	96c/li
197.20.01	3826.00.10	Bio-diesel soos omskryf in Addisionele Opmerking 1(a) by Hoofstuk 38	96c/li
197.20.03	3826.00.90	Ander bio-diesel	96c/li

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/1C/34)**

In terms of section 75 of the Customs and Excise Act, 1964, Part 1C of Schedule No. 6 to the said Act is hereby amended, with retrospective effect from 27 February 2013, to the extent set out in the Schedule hereto.


N NENE
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the deletion of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
620.03	104.17.15	03.01	70	Other fermented beverages, unfortified, with an alcoholic strength not exceeding 9 per cent by volume	Full duty	
620.03	104.17.16	04.01	76	Other fermented beverages, unfortified, with an alcoholic strength of at least 9 per cent by volume but not exceeding 15 per cent by vol.	Full duty	
620.03	104.17.17	05.01	72	Other fermented beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.	Full duty	
620.03	104.17.22	06.01	76	Other, mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, with an alcoholic strength not exceeding 9 per cent by volume	Full duty	
620.03	104.17.25	07.01	76	Other, mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, with an alcoholic strength of at least 9 per cent by volume but not exceeding 15 per cent by vol.	Full duty	
620.03						
620.03	104.17.90	08.01	79	Other	Full duty	
620.06	104.17.15	03.01	75	Other fermented beverages, unfortified, with an alcoholic strength not exceeding 9 per cent by volume	Full duty	
620.06	104.17.16	04.01	71	Other fermented beverages, unfortified, with an alcoholic strength of at least 9 per cent by volume but not exceeding 15 per cent by vol.	Full duty	
620.06	104.17.17	05.01	78	Other fermented beverages, fortified, with an alcoholic strength of at least 15 per cent by volume but not exceeding 23 per cent by vol.	Full duty	
620.06	104.17.22	06.01	71	Other, mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, with an alcoholic strength not exceeding 9 per cent by volume	Full duty	
620.06	104.17.25	07.01	71	Other, mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, with an alcoholic strength of at least 9 per cent by volume but not exceeding 15 per cent by vol.	Full duty	
620.06	104.17.90	08.01	74	Other	Full duty	

By the insertion of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
620.03	104.17.07	09.01	72	Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent by volume	Full duty	

By the insertion of the following: (continued)

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
620.03	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	
620.03	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	
620.03	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	
620.03	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	
620.03	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	
620.03	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	
620.03	104.17.90	16.01	73	Other	Full duty	
620.06	104.17.07	09.01	78	Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent by volume	Full duty	
620.06	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	
620.06	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	
620.06	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	
620.06	104.17.21	13.01	70	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	
620.06	104.17.22	14.01	76	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	
620.06	104.17.25	15.01	76	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	
620.06	104.17.90	16.01	79	Other	Full duty	
620.10	104.17.07	Other fermented beverages, unfortified, with an alcoholic strength of less than 2.5 per cent by volume:				
620.10	104.17.07	01.01	79	Sparkling fruit beverages and sparkling mead of item 104.17.03	Full duty	

By the insertion of the following: (continued)

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
620.10	104.17.07	01.02	76	Other fermented fruit beverages, including mixtures of fermented fruit beverages derived from the fermentation of fruit or honey, unfortified of item 104.17.16	Full duty	
620.10	104.17.17	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.:				
620.10	104.17.17	01.01	77	Sparkling fruit beverages and sparkling mead of item 104.17.03	Full duty	
620.10	104.17.17	01.02	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	
620.10	104.17.17	01.03	71	Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages, fortified of item 104.17.25	Full duty	
620.10	104.17.21	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.:				
620.10	104.17.21	01.01	74	Sparkling fruit beverages and sparkling mead of item 104.17.03	Full duty	
620.10	104.17.21	01.02	71	Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages, fortified of item 104.17.25	Full duty	
620.10	104.17.22	01.02	73	Other mixtures of fermented fruit beverages or mead beverages and non-alcoholic beverages, fortified of item 104.17.25	Full duty	

By the substitution of the following:

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
620.03	104.17	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages not elsewhere specified or included:				
620.03	104.17.03	01.01	79	Sparkling fruit beverages and sparkling mead	Full duty	
620.06	104.17	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages not elsewhere specified or included:				
620.06	104.17.03	01.01	74	Sparkling fruit beverages and sparkling mead	Full duty	
620.07	104.15.07	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	
620.07	104.15.07	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	
620.07	104.15.07	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	
620.07	104.15.08	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	
620.07	104.15.08	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	
620.07	104.15.08	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	
620.08	104.16.09	01.03	76	Other fermented fruit beverages, unfortified of item 104.17.16	Full duty	

By the substitution of the following: (continued)

Rebate Item	Tariff Item	Rebate Code	CD	Description	Extent of Rebate	Extent of Refund
620.08	104.16.09	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	
620.08	104.16.10	02.03	72	Other fermented fruit beverages, unfortified of item 104.17.16	Full duty	
620.08	104.16.10	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	
620.10	104.17.15	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.:				
620.10	104.17.15	01.01	73	Sparkling fruit beverages and sparkling mead of item 104.17.03	Full duty	
620.10	104.17.15	01.02	70	Other fermented apple or pear beverages, fortified and other fermented beverages including mixtures of fermented beverages derived from the fermentation of fruit or honey of items 104.17.16, 104.17.17 and 104.17.21	Full duty	
620.10	104.17.15	01.03	78	Other mixtures of fermented fruit beverages and mead beverages and non-alcoholic beverages of items 104.17.22 and 104.17.25	Full duty	
620.10	104.17.16	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.:				
620.10	104.17.16	02.01	72	Sparkling fruit beverages and sparkling mead of item 104.17.03	Full duty	
620.10	104.17.16	02.02	77	Other fermented fruit beverages and mead beverages including mixtures of fermented beverages derived from the fermentation of fruit or honey, fortified of item 104.17.21	Full duty	
620.10	104.17.16	02.03	74	Other mixtures of fermented fruit or mead beverages and non-alcoholic beverages of items 104.17.22 and 104.17.25	Full duty	
620.10	104.17.22	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.:				
620.10	104.17.22	01.01	76	Sparkling fruit beverages and sparkling mead of item 104.17.03	Full duty	
620.10	104.17.25	Other mixtures of fermented fruit beverages 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.:				
620.10	104.17.25	01.01	71	Sparkling fruit beverages and sparkling mead of item 104.17.03	Full duty	

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 6 (NO. 6/1C/34)**

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 1C van Bylae No. 6 by bogenoemde Wet hiermee gewysig, met terugwerkende krag vanaf 27 Februarie 2013, in die mate in die Bylae hierby aangetoon.


N NENE
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur die skraping van die volgende:

Kortingtem	Tariefitem	Kortingkode	TS	Beskrywing	Mate van Kortings	Mate van Terugbetaling
620.03	104.17.15	03.01	70	Ander gegiste drank, ongefortifiseer, met 'n alkoholsterkte van hoogstens 9 persent volume	Volle reg	
620.03	104.17.16	04.01	76	Ander gegiste drank, ongefortifiseer, met 'n alkoholsterkte van minstens 9 persent volume maar hoogstens 15 persent vol.	Volle reg	
620.03	104.17.17	05.01	72	Ander gegiste drank, gefortifiseer, met 'n alkoholsterkte van minstens 15 persent volume maar hoogstens 23 persent vol.	Volle reg	
620.03	104.17.22	06.01	76	Ander, mengsels van gegiste drank en mengsels van gegiste drank en nie-alkoholiese drank, met 'n alkoholsterkte van hoogstens 9 persent volume	Volle reg	
620.03	104.17.25	07.01	76	Ander, mengsels van gegiste drank en mengsels van gegiste drank en nie-alkoholiese drank, met 'n alkoholsterkte van minstens 9 persent volume maar hoogstens 15 persent vol.	Volle reg	
620.03	104.17.90	08.01	79	Ander	Volle reg	
620.06	104.17.15	03.01	75	Ander gegiste drank, ongefortifiseer, met 'n alkoholsterkte van hoogstens 9 persent volume	Volle reg	
620.06	104.17.16	04.01	71	Ander gegiste drank, ongefortifiseer, met 'n alkoholsterkte van minstens 9 persent volume maar hoogstens 15 persent vol.	Volle reg	
620.06	104.17.17	05.01	78	Ander gegiste drank, gefortifiseer, met 'n alkoholsterkte van minstens 15 persent volume maar hoogstens 23 persent vol.	Volle reg	
620.06	104.17.22	06.01	71	Ander, mengsels van gegiste drank en mengsels van gegiste drank en nie-alkoholiese drank, met 'n alkoholsterkte van hoogstens 9 persent volume	Volle reg	
620.06	104.17.25	07.01	71	Ander, mengsels van gegiste drank en mengsels van gegiste drank en nie-alkoholiese drank, met 'n alkoholsterkte van minstens 9 persent volume maar hoogstens 15 persent vol.	Volle reg	
620.06	104.17.90	08.01	74	Ander	Volle reg	

Deur die invoeging van die volgende:

Kortingtem	Tariefitem	Kortingkode	TS	Beskrywing	Mate van Kortings	Mate van Terugbetaling
620.03	104.17.07	09.01	72	Ander gegiste drank, ongefortifiseer, met 'n alkoholsterkte van minstens 2.5 persent volgens volume	Volle reg	
620.03	104.17.15	10.01	71	Ander gegiste appel of peer-drinke ongefortifiseer, met 'n alkoholsterkte van minstens 2.5 persent volgens volume, maar hoogstens 15 persent volgens vol.	Volle reg	

Deur die invoeging van die volgende: (vervolg)

Kortingsitem	Tariefitem	Kortingskode	TS	Beskrywing	Mate van Kortings	Mate van Terugbetaling
620.03	104.17.16	11.01	76	Ander gegiste vrugtedranke en meedranke, insluitend mengsels van gegiste drank afkomstig van die gisting van vrugte of heuning, ongefortifiseer, met 'n alkoholsterkte van minstens 2.5 persent volgens volume, maar hoogstens 15 persent volgens vol.	Volle reg	
620.03	104.17.17	12.01	72	Ander gegiste appel of peer-dranke gefortifiseer, met 'n alkoholsterkte van minstens 15 persent volume, maar hoogstens 23 persent volgens vol.	Volle reg	
620.03	104.17.21	13.01	74	Ander gegiste vrugtedranke en meedranke, insluitend mengsels van gegiste drank afkomstig van die gisting van vrugte of heuning, gefortifiseer, met 'n alkoholsterkte van minstens 15 persent volgens volume, maar hoogstens 23 persent volgens vol.	Volle reg	
620.03	104.17.22	14.01	70	Ander mengsels van gegiste vrugtedranke of meedranke en nie-alkoholiese drank, ongefortifiseer, met 'n alkoholsterkte van minstens 2.5 persent volgens volume, maar hoogstens 15 persent volgens vol.	Volle reg	
620.03	104.17.25	15.01	70	Ander mengsels van gegiste vrugtedranke of meedranke en nie-alkoholiese drank, gefortifiseer, met 'n alkoholsterkte van minstens 15 persent volgens volume, maar hoogstens 23 persent vol.	Volle reg	
620.03	104.17.90	16.01	73	Ander	Volle reg	
620.06	104.17.07	09.01	78	Ander gegiste drank, ongefortifiseer, met 'n alkoholsterkte van minstens 2.5 persent volgens volume	Volle reg	
620.06	104.17.15	10.01	75	Ander gegiste appel of peer-dranke ongefortifiseer, met 'n alkoholsterkte van minstens 2.5 persent volgens volume, maar hoogstens 15 persent volgens vol.	Volle reg	
620.06	104.17.16	11.01	71	Ander gegiste vrugtedranke en meedranke, insluitend mengsels van gegiste drank afkomstig van die gisting van vrugte of heuning, ongefortifiseer, met 'n alkoholsterkte van minstens 2.5 persent volgens volume, maar hoogstens 15 persent volgens vol.	Volle reg	
620.06	104.17.17	12.01	78	Ander gegiste appel of peer-dranke gefortifiseer, met 'n alkoholsterkte van minstens 15 persent volume, maar hoogstens 23 persent volgens vol.	Volle reg	
620.06	104.17.21	13.01	70	Ander gegiste vrugtedranke en meedranke, insluitend mengsels van gegiste drank afkomstig van die gisting van vrugte of heuning, gefortifiseer, met 'n alkoholsterkte van minstens 15 persent volgens volume, maar hoogstens 23 persent volgens vol.	Volle reg	
620.06	104.17.22	14.01	76	Ander mengsels van gegiste vrugtedranke of meedranke en nie-alkoholiese drank, ongefortifiseer, met 'n alkoholsterkte van minstens 2.5 persent volgens volume, maar hoogstens 15 persent volgens vol.	Volle reg	
620.06	104.17.25	15.01	76	Ander mengsels van gegiste vrugtedranke of meedranke en nie-alkoholiese drank, gefortifiseer, met 'n alkoholsterkte van minstens 15 persent volgens volume, maar hoogstens 23 persent vol.	Volle reg	
620.06	104.17.90	16.01	79	Ander	Volle reg	
620.10	104.17.07	Ander gegiste drank, ongefortifiseer, met 'n alkoholsterkte van minstens 2.5 persent volgens volume:				
620.10	104.17.07	01.01	79	Bruisvrugtedranke en bruismer van item 104.17.03	Volle reg	
620.10	104.17.07	01.02	76	Ander gegiste vrugtedranke, insluitend mengsels van gegiste drank afkomstig van die gisting van vrugte of heuning, ongefortifiseer van item 104.17.16	Volle reg	
620.10	104.17.17	Ander gegiste appel of peer-dranke gefortifiseer, met 'n alkoholsterkte van minstens 15 persent volgens volume, maar hoogstens 23 persent volgens vol.:				

Deur die invoeging van die volgende: (vervolg)

Kortingtem	Tariefitem	Kortingkode	TS	Beskrywing	Mate van Korting	Mate van Terugbetaling
620.10	104.17.17	01.01	77	Bruisvrugtedranke en bruisnee van item 104.17.03	Volle reg	
620.10	104.17.17	01.02	74	Ander gegiste vrugtedranke, insluitend mengsels van gegiste drankte afkomstig van die gisting van vrugte of heuning, gefortifiseer van item 104.17.21	Volle reg	
620.10	104.17.17	01.03	71	Ander mengsels van gegiste vrugtedranke of meedranke en nie-alkoholiese drankte, gefortifiseer van item 104.17.25	Volle reg	
620.10	104.17.21	Ander gegiste vrugte en mee-dranke, insluitend mengsels van gegiste drankte afkomstig van die gisting van vrugte of heuning, gefortifiseer, met 'n alkoholsterkte van minstens 15 persent volgens volume, maar hoogstens 23 persent volgens vol:				
620.10	104.17.21	01.01	74	Bruisvrugtedranke en bruisnee van item 104.17.03	Volle reg	
620.10	104.17.21	01.02	71	Ander mengsels van gegiste vrugtedranke of meedranke en nie-alkoholiese drankte, gefortifiseer van item 104.17.25	Volle reg	
620.10	104.17.22	01.02	73	Ander mengsels van gegiste vrugtedranke of meedranke en nie-alkoholiese drankte, gefortifiseer van item 104.17.25	Volle reg	

Deur die vervanging van die volgende:

Kortingtem	Tariefitem	Kortingkode	TS	Beskrywing	Mate van Korting	Mate van Terugbetaling
620.03	104.17	Ander gegiste drankte (byvoorbeeld, appelsider, peersider, mee); mengsels van gegiste drankte en nie-alkoholiese drankte elders vermeld of ingesluit nie:				
620.03	104.17.03	01.01	79	Bruisvrugtedranke en bruisnee	Volle reg	
620.06	104.17	Ander gegiste drankte (byvoorbeeld, appelsider, peersider, mee); mengsels van gegiste drankte en nie-alkoholiese drankte nie elders vermeld of ingesluit nie:				
620.06	104.17.03	01.01	74	Bruisvrugtedranke en bruisnee	Volle reg	
620.07	104.15.07	01.04	70	Ander gegiste vrugtedranke, insluitend mengsels van gegiste drankte afkomstig van die gisting van vrugte of heuning, ongefortifiseer van item 104.17.16	Volle reg	
620.07	104.15.07	01.05	78	Ander gegiste vrugtedranke, insluitend mengsels van gegiste drankte afkomstig van die gisting van vrugte of heuning, gefortifiseer van item 104.17.21	Volle reg	
620.07	104.15.07	01.06	75	Ander mengsels van gegiste vrugtedranke of meedranke en nie-alkoholiese drankte van items 104.17.22 en 104.17.25	Volle reg	
620.07	104.15.08	02.04	77	Ander gegiste vrugtedranke, insluitend mengsels van gegiste drankte afkomstig van die gisting van vrugte of heuning, ongefortifiseer van item 104.17.16	Volle reg	
620.07	104.15.08	02.05	74	Ander gegiste vrugtedranke, insluitend mengsels van gegiste drankte afkomstig van die gisting van vrugte of heuning, gefortifiseer van item 104.17.21	Volle reg	
620.07	104.15.08	02.06	71	Ander mengsels van gegiste vrugtedranke of meedranke en nie-alkoholiese drankte van items 104.17.22 en 104.17.25	Volle reg	
620.08	104.16.09	01.03	76	Ander gegiste vrugtedranke, ongefortifiseer van item 104.17.16	Volle reg	
620.08	104.16.09	01.04	73	Ander mengsels van gegiste vrugtedranke of meedranke en nie-alkoholiese drankte van items 104.17.22 en 104.17.25	Volle reg	
620.08	104.16.10	02.03	72	Ander gegiste vrugtedranke, ongefortifiseer van item 104.17.16	Volle reg	

Deur die vervanging van die volgende: (vervolg)

Kortingsitem	Tariefitem	Kortingskode	TS	Beskrywing	Mate van Kortings	Mate van Terugbetaling
620.08	104.16.10	02.04	70	Ander mengsels van gegiste vrugtedranke of meedranke en nie-alkoholiese drank van items 104.17.22 en 104.17.25	Volle reg	
620.10	104.17.15	Ander gegiste appel of peer-dranke, ongefortifiseer, met 'n alkoholsterkte van minstens 2.5 persent volgens volume, maar hoogstens 15 persent volgens vol.:				
620.10	104.17.15	01.01	73	Bruisvrugtedranke en bruisnee van item 104.17.03	Volle reg	
620.10	104.17.15	01.02	70	Ander gegiste appel of peer-dranke, gefortifiseer, en ander vrugtedranke insluitend mengsels van gegiste drankte afkomstig van die gisting van vrugte of heuning van items 104.17.16, 104.17.17 en 104.17.21	Volle reg	
620.10	104.17.15	01.03	78	Ander mengsels van gegiste vrugtedranke of meedranke en nie-alkoholiese drankte van items 104.17.22 en 104.17.25	Volle reg	
620.10	104.17.16	Ander gegiste vrugtedranke en meedranke, insluitend mengsels van gegiste drankte afkomstig van die gisting van vrugte of heuning, ongefortifiseer, met 'n alkoholsterkte van minstens 2.5 persent volgens volume, maar hoogstens 15 persent volgens vol.:				
620.10	104.17.16	02.01	72	Bruisvrugtedranke en bruisnee van item 104.17.03	Volle reg	
620.10	104.17.16	02.02	77	Ander gegiste vrugtedranke en meedranke, insluitend mengsels van gegiste drankte afkomstig van die gisting van vrugte of heuning, gefortifiseer van item 104.17.21	Volle reg	
620.10	104.17.16	02.03	74	Ander mengsels van gegiste vrugtedranke of meedranke en nie-alkoholiese drankte van items 104.17.22 en 104.17.25	Volle reg	
620.10	104.17.22	Ander mengsels van gegiste vrugtedranke of meedrank en nie-alkoholiese drankte, ongefortifiseer, met 'n alkoholiese sterkte van minstens 2.5 persent volgens volume, maar hoogstens 15 persent volgens vol.:				
620.10	104.17.22	01.01	76	Bruisvrugtedranke en bruisnee van item 104.17.03	Volle reg	
620.10	104.17.25	Ander, mengsels van gegiste drankte en mengsels van gegiste drankte en nie-alkoholiese drankte, met 'n alkoholsterkte volgens volume van meer as 9 persent vol. maar hoogstens 15 persent vol.:				
620.10	104.17.25	01.01	71	Bruisvrugtedranke en bruisnee van item 104.17.03	Volle reg	

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/3/35)**

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 3 April 2013, to the extent set out in the Schedule hereto.


N NENE
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, 79 cents per litre fuel levy on 80 per cent of eligible purchases, plus 96 cents per litre Road Accident Fund levy on 80 per cent of eligible purchases equalling 175 cents per litre on 80 per cent of the total eligible purchases. |
|-----|--|

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

- | | |
|------|---|
| (aa) | For 1 000 litres eligible purchases -
1 000 X 80 per cent equals 800 litres on which a refund of 175 cents per litre may be claimed; |
|------|---|

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

- | | |
|------|--|
| (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 175 cents per litre may be claimed; |
|------|--|

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

- | | |
|------|--|
| (gg) | vessels employed to service fibre optic telecommunication cables along the coastline of Southern Africa, is
197.5 cents per litre fuel levy, plus 96 cents per litre Road Accident Fund levy equalling 293.5 cents per litre. |
|------|--|

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

- | | |
|------|--|
| (bb) | vessels used by in-port bunker barge operators,
96 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 197.5 cents per litre fuel levy, plus 96 cents per litre Road Accident Fund levy equalling 293.5 cents per litre. |
|-----|---|

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 6 (NO. 6/3/35)**

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 3 van Bylae No. 6 by bogenoemde Wet hiermee gewysig, met ingang vanaf 3 April 2013, in die mate in die Bylae hierby aangetoon.


N NENE
ADJUNKMINISTER VAN FINANSIES

BYLAE

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

- | | |
|-----|---|
| (i) | Landbou, bosbou of mynbou op land, is 79 sent per liter brandstofheffing op 80 persent van geskikte aankope, plus 88 sent per liter Padongelukfondsheffing op 80 persent van geskikte aankope is gelyk aan 175 sent per liter op 80 persent van die totale geskikte aankope. |
|-----|---|

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

- | | |
|------|------------------------------------|
| (aa) | Vir 1 000 liter geskikte aankope - |
|------|------------------------------------|

1 000 x 80 persent is gelyk aan 800 liters waarvoor 'n terugbetaling van 175 sent per liter geëis mag word;

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

- | | |
|------|--|
| (bb) | Vir 1 000 liters aangekoop waarvan 300 liter ongeskikte aankope verteenwoordig, byvoorbeeld, vervoer van goedere teen vergoeding - |
|------|--|

1 000 liters min 300 liters is gelyk aan 700 liters geskikte aankope x 80 persent is gelyk aan 560 liters waarop 'n terugbetaling van 175 sent per liter geëis mag word.

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

- | | |
|------|--|
| (gg) | vaartuie aangewend vir die diens van veseloopiese-telekommunikasiekabels langs die kuslyn van Suider-Afrika, |
|------|--|

is 197.5 sent per liter brandstofheffing, plus 96 sent per liter Padongelukfondsheffing is gelyk aan 293.5 sent per liter.

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

- | | |
|------|---|
| (bb) | vaartuie deur in-hawe bunkervragskuitoprateurs gebruik, |
|------|---|

96 sent per liter Padongelukfondsheffing.

Deur Opmerking 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 197.5 sent per liter brandstofheffing, plus 96 sent per liter Padongelukfondsheffing is gelyk aan 293.5 sent per liter. |
|-----|---|

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