31 March 2006

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE No.1 PART 5 (1/5/37)

Under section of the Customs and Excise Act, 1964, of Part 5 of Schedule No. 1 to the said Act is hereby amended, **with effect from 1 April 2006**, to the extent set out in the Schedule hereto

J MOLEKETI
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution for Part 5 of Schedule No. 1 of the following:

PART 5A

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 manufacturer or owner of any goods specified in Part 5A shall render such goods liable to entry for home consumption and payment of any fuel levy due.