# GOVERNMENT NOTICE
# GOEWERMENTSKENNISGEWING

## SOUTH AFRICAN REVENUE SERVICE
## SUID-AFRIKAANSE INKOMSTEDIENS

No. R. 354 20 April 2007

## CORRECTION NOTICE

**CUSTOMS AND EXCISE ACT, 1964.**
**AMENDMENT OF SCHEDULE NO. 1 (NO. 1/1/1334)**

Government Notices Nos. R.1256 and R.1257 of 15 December 2006 appearing in Government Gazette No. 29455 are hereby amended, **with retrospective effect from 1 January 2007**, to the extent set out in the Schedule hereto.

**SCHEDULE**

1. Substitute "Multipli" where it appears in Note 6. to Section XI with "Multiple".

2. Substitute "terms" where it appears in Subheading Note 1. to Chapter 10 with "term".

3. Substitute Subheading Note 2. to Chapter 27 with the following:
"2. For the purposes of subheading 2701.12, "bituminous coal" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14 per cent and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5,833 kcal/kg."

4. Substitute "everey" where it appears in Additional Note 1. to Chapter 27 with "every".

5. Delete "unleaded" where it appears in Additional Note 1.(b) to Chapter 27.

6. Insert after Subheading Note 2. to Chapter 38 the following:
"Additional Notes:
1.(a) For the purposes of tariff subheading 3824.90.03, biodiesel is fuel that comprises of mono-alkyd methyl esters of long chain fatty acids derived from vegetable or animal fats and oils; which is
(i) intended for use, advertised for use, put up for use or otherwise marketed or disposed of for use as a liquid fuel substitute for petroleum-based distillate fuels; or
(ii) used for blending with petroleum-based fuels.
(b) Biodiesel that does not conform to Note 1.(a), is to be classified in tariff subheading 3824.90.05.
(c) Biodiesel classifiable in subheading 3824.90.03 does not include biodiesel blended with petroleum-based fuels classifiable in Chapter 27 or elsewhere in this Schedule."