

TAXES ON PETROLEUM PRODUCTS

TAXES ON IMPORTED PETROLEUM PRODUCTS - JANUARY 2010

PRODUCT	IMPORT DUTY	FUEL LEVY	EXCISE DUTY	VAT
PETROL	25%	21%	15%	16%
GRZ IMPORTED PETROL	00%	21%	15%	16%
DIESEL	25%	10%	00%	16%
GRZ IMPORTED DIESEL	00%	10%	00%	16%
DOMESTIC & INDUSTRIAL KEROSENE	05%		00%	00%
JET A1	05%		00%	00%
HFO - Imported by ERB licensed entities	05%		15%	16%
HFO - Imported by unlicensed entities	25%		15%	16%
HFO IMPORTS FROM SADC by unlicensed entities	10%		15%	16%
LUBRICATING GREASE	25%		00%	16%
LUBRICATING GREASE - IMPORTED FROM SADC - SOUTH AFRICA ONLY	10%		00%	16%
LUBRICATING GREASE - IMPORT FROM REST OF SADC	00%		00%	16%
LUBRICATING OILS	25%		00%	16%
LUBRICATING OILS FROM SADC	10%		00%	16%
BITUMEN	05%		00%	16%
LPG	15%		15%	16%
LPG IMPORTS FROM SADC	10%		15%	16%

NOTE: Excise duty on HFO changed from 30% to 15% following 2009 Budget Address

