

**CONTENTS • INHOUD**

No.	Page No.	Gazette No.
<b>GOVERNMENT NOTICE</b>		
<b>Minerals and Energy, Department of</b>		
<i>Government Notices</i>		
375 Petroleum Products Act (120/1977): Determination of collection mechanism for monies paid by shippers in terms of the Petroleum Pipelines Levies Act (28/2004) to be administered by the Central Energy Fund (Pty) Ltd.....	2	30930

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**GOVERNMENT NOTICE**

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**DEPARTMENT OF MINERALS AND ENERGY****No. 375****1 April 2008****PETROLEUM PRODUCTS ACT, 1977 (ACT NO 120 OF 1977)**

I, Buyelwa P. Sonjica, Minister of Minerals and Energy, in terms of Section 2 (d) (i) of the Petroleum Products Act, 1977 (Act No 120 of 1977) hereby determine the collection mechanism for the monies paid by shippers in the terms of the Petroleum Pipelines Levies Act, 2004 (Act No. 28 of 2004) to be administered by the Central Energy Fund (Pty) Ltd and that the following procedures as reflected in the Schedule below be adhered to.

**SCHEDULE****DEFINITIONS**

1. In this Schedule-

“*CEF (Pty) Ltd*” means the Central Energy Fund (Pty) Ltd;

“*National Energy Regulator*” means the National Energy Regulator of South Africa (NERSA) as established by section 3 of the National Energy Regulator Act, 2004 (Act No. 40 of 2004);

“*Petroleum product levy*” means a levy collected by manufacturers and importers of petroleum products from the regulated petroleum product prices to be sold in South Africa included into the price structures of petrol and diesel; “*regulated petroleum products*” means petrol and diesel of all grades that is sold in South Africa;

“*shippers*” means shippers envisaged in the Petroleum Pipelines Act, 2003 (Act no. 60 of 2003);

“*the Act*” means the Petroleum Products Act, 1977 (Act No 120 of 1977);

“*Undertaking*” means any licensed manufacturer and or importer (licensed wholesaler).

2. (1) Undertakings must submit to the Central Energy Fund (Pty) Ltd on a monthly basis and in electronic format, not later than 30 days after the end of an Undertaking’s accounting month, a copy of DA 159 or DA 160 as required by Rule 19A.06 to the Customs and Excise Act, 1964 (Act No. 91 of 1964).
  - (2) In the case of imported regulated petroleum products taken into a customs and excise storage warehouse for imported fuel levy goods, the monthly cumulative petroleum product levy to be paid by each undertaking will be based on the volumes submitted to CEF by undertakings on a certified copy of DA 490 multiplied by the applicable Petroleum Product levy for that period on petrol and diesel.
  - (3) In the case of imported regulated petroleum products taken into a manufacturing warehouse, the imported regulated petroleum products takes on the nature of a locally manufactured excisable product.
3. (1) Undertakings must, on a monthly basis, pay the cumulative Petroleum Products levy income (volumes as per DA159/160 multiplied by the applicable Petroleum Products levy for regulated petroleum products for that month) to CEF (Pty) Ltd.

- (2) Undertakings must make a direct payment, within 60 days after the end of the Undertakings' accounting month, into the Central Energy Fund (Pty) Ltd's bank account at ABSA Bank, Rosebank, Account Number: 1790 750 361.
4. In the case of late payments by undertakings of the cumulative monthly petroleum products levy as referred to in paragraph 3, the Central Energy Fund (Pty) Ltd must issue an invoice for interest to the undertakings in line with section 80(1)(b) of the Public Finance Management Act, 1999 (Act No.1 of 1999).
5. Interest received by CEF (Pty) Ltd on petroleum products levy deposits into the account of CEF (Pty) Ltd will be utilised by CEF (Pty) Ltd to recover its administration costs.
6.
  - (1) Shippers of regulated petroleum products may claim a refund from the CEF (Pty) Ltd for the amount of monies paid to National Energy Regulator in terms of the Petroleum Pipelines Levies Act, 2004 (Act no. 28 of 2004).
  - (2) The claims contemplated in sub paragraph (1) must be accompanied by a certified copy of DA 60. CEF (Pty) Ltd must pay this refund within 14 working days after receipt of this claim.
  - (3) Shippers of crude oil, upon production of proof of payment to the National Energy Regulator of monies levied in terms of the Petroleum Pipelines Levies Act, 2004 (Act no. 28 of 2004), may claim a refund from CEF (Pty) Ltd.
7. Undertakings will be penalised by R2,000.00 for the non-compliance to paragraphs 2 and 3.
8. This Schedule will come into operations at 00h01 on Wednesday, 2 April 2008.