

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/104)**

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 6 to the said Act is hereby amended, with effect from 7 April 2004, to the extent set out in the Schedule hereto.

**M MPAHLWA
DEPUTY MINISTER OF FINANCE**

SCHEDULE

By the substitution for Notes 1 (a), (a)(i), (a)(ii), 1 (b)(vii), 1 (bA)(ii), 1(c) and 4 (d)(i) of the following:

Rebate Item	Heading Item	Tariff Item	Code		Description	Extent of Rebate	Extent of Refund
			C	D			
640.03					1. (a) Eligible purchases for farming, forestry or mining on land: 36,86 cents per liter fuel levy on 80 per cent of eligible purchases, plus 26,5 cents per liter Road Accident fund levy on 80 per cent of eligible purchases 63,36 cents per liter on 80 per cent of the total eligible purchases Mode of calculation of refund (i) 1 000 liters eligible purchases - 1 000 times 80 per cent equals 800 liters on which a refund of 63,36 cents per liter may be claimed; (ii) 1 000 liters purchased of which 300 liters represent non-eligible purchases, for example, carriage of goods for reward - 1 000 less 300 equals 700 liters eligible purchases times 80 per cent equals 560 liters on which a refund of 63,36 cents per liter may be claimed 1. (b) (vii) vessels employed to service fibre optic telecommunication cables along the coastline of Southern Africa:		

Rebate Item	Heading Item	Tariff Item	Code	C D	Description	Extent of Rebate	Extent of Refund
					95 cents per liter fuel levy, plus 26,5 cents per liter Road Accident Fund levy = 121,5 cents per liter. 1. (bA) (ii) vessels used by import bunker barge operators: 26,5 cents per liter Road Accident Fund levy. 1. (c) Eligible purchases for locomotives used for rail freight other than those used in farming, forestry or mining as provided in these Notes: 26,5 cents per liter Road Accident Fund levy 4. (d) (i) The increased refund of Road Accident Fund levy from 21,5 cents to 26,5 cents per liter in respect of eligible purchases for the purposes specified in paragraphs (a), (b)(i) to (iv) and (c) in Note 1; and		