

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/108)**

Under section 75 of the Customs and Excise Act 1964, Schedule No. 6 to the said Act is hereby amended, with effect from 5 April 2006, to the extent set out in the Schedule hereto.

**J MOLEKETI
DEPUTY MINISTER OF FINANCE**

SCHEDULE

By the substitution for Note 6(b) in Part 3 of Schedule No. 6 of the following:

(b) Extent of refund for eligible purchases –

ON LAND

- (i) Farming, forestry or mining on land is -
40 cents per liter fuel levy on 80 per cent of eligible purchases,
plus 36,5 cents per liter Road Accident Fund levy on 80 per cent of eligible purchases equals
76,5 cents per liter on 80 per cent of the **total eligible purchases**

Mode of calculation of refund is as follows:

- (aa) For 1 000 liters eligible purchases –
1 000 X 80 per cent equals 800 liters on which a refund of 76,5 cents per liter may be claimed;
(ab) For 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 X 80 per cent equals 560 liters on which a refund of 76,5 cents per liter may be claimed;

OFFSHORE

- (ii) Offshore vessels, including -
(aa) commercial fishing vessels;
(bb) coasting vessels;
(cc) offshore mining;
(dd) vessels owned by the National Sea Rescue Institute;
(ee) vessels conducting research in support of the marine industry;
(ff) coastal patrol vessels; or
(gg) vessels employed to service fibre optic telecommunication cables along the coastline of Southern Africa:
100 cents per liter fuel levy, plus 36,5 cents per liter Road Accident Fund levy equals to 136,5 cents per liter.

HARBOUR VESSELS

Harbour vessels, including -

- (iii) (aa) harbour vessels operated by Portnet;
- (bb) vessels used by import bunker barge operators, is -
36,5 cents per liter Road Accident Fund levy.

RAIL

- (iv) Locomotives used for rail freight other than those used in farming, forestry or mining as provided in these Notes is -
36,5 cents per liter Road Accident Fund levy.

- (v) Any claim for a refund of levies provided for in paragraph (b)(i), (ii), (iii) and (iv) to this Note must be reduced by any non-eligible purchases.