

SOUTH AFRICAN REVENUE SERVICE

NO. R. 403

31 MARCH 2016

CUSTOMS AND EXCISE ACT, 1964.

AMENDMENT OF SCHEDULE NO. 6 (NO. 6/3/43)

In terms of section 75 of the Customs and Excise Act, 1964, Part 3 of Schedule No. 6 to the said Act is hereby amended, with effect from 6 April 2016, to the extent set out in the Schedule hereto.



M. JONAS
DEPUTY MINISTER OF FINANCE

SCHEDULE

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

- (i) Farming, forestry or mining on land is, 108 cents per litre fuel levy on 80 per cent of eligible purchases, plus 154 cents per litre Road Accident Fund levy on 80 per cent of eligible purchases equalling 262 cents per litre on 80 per cent of the **total eligible** purchases.
- Mode of calculation of refund is as follows:
- (aa) For 1 000 litres eligible purchases -
1 000 X 80 per cent equals 800 litres on which a refund of 262 cents per litre may be claimed;
- (bb) For 1 000 litres purchased of which 300 litres represent non-eligible purchases, for example, carriage of goods for reward -
1 000 litres less 300 litres equals 700 litres eligible purchases X 80 per cent equals 560 litres on which a refund of 262 cents per litre may be claimed;

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

- (gg) vessels employed to service fibre optic telecommunication cables along the coastline of Southern Africa, is
270 cents per litre fuel levy, plus 154 cents per litre Road Accident Fund levy equalling 424 cents per litre.

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

- (v) Distillate fuel used solely as fuel in electricity generation plants with a capacity exceeding 200 megawatt per plant, generating electricity for the national distribution network, is 135 cents per litre fuel levy, plus 154 cents per litre Road Accident Fund levy equalling 289 cents per litre.