

SOUTH AFRICAN REVENUE SERVICE

NO. R. 591

27 MAY 2016

CUSTOMS AND EXCISE ACT, 1964.

AMENDMENT OF SCHEDULE NO. 6 (NO. 6/3/44)

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 to the extent set out in the Schedule hereto.



M. JONAS
DEPUTY MINISTER OF FINANCE

SCHEDULE

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

- (cc) by the holder or cessionary of the necessary authorisation granted or ceded in terms of the Mineral and Petroleum Resources Development Act, 2002 (Act No. 28 of 2002).

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

- (ss) Quarrying activities necessary solely for obtaining, extracting and removing minerals from the quarry, but excluding any secondary activities to work or process such minerals (including crushing, sorting and washing) whether in the quarry or at the place where the mining operation is carried on.

By the insertion of the following Note(s) after Note 6(f)(iii)(uu)(f) in Part 3 of Schedule No. 6:

- (vv) Rehabilitation required by an environmental management programme or plan approved in terms of the Mineral and Petroleum Resources Development Act, 2002, but excluding such activities performed beyond the place where the mining operations are carried on or after a closure certificate has been issued in terms of the Mineral and Petroleum Resources Development Act, 2002.

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

- (iv) The refund of levies in respect of the mining of sand, stone, rock, soil (other than topsoil), clay, gravel and limestone applies only if mined from a quarry and the mining operations comply with subparagraph (iii)(ss).

By the insertion of the following Note(s) after Note 6(f)(vii) in Part 3 of Schedule No. 6:

- (viii) Sugarcane farmers with an average production of less than 1 800 tons of sugarcane each per year that are not registered for value-added tax purposes and fail to keep the logbook information prescribed in paragraph (q) to this Note must reduce their eligible distillate fuel purchases by 20 per cent to exclude potential non-eligible purchases. The sugar mills to which the sugarcane of these farmers is delivered must process the refund claims of these farmers under the mills' own value-added tax registrations as agents on behalf of such farmers in consultation with the South African Sugar Association (SASA).