

NO. R. 292

SOUTH AFRICAN REVENUE SERVICE

31 MARCH 2017

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/3/45)**

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 5 April 2017, to the extent set out in the Schedule hereto.



**M. JONAS
DEPUTY MINISTER OF FINANCE**

SCHEDULE

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

- (i) Farming, forestry or mining on land is, 120 cents per litre fuel levy on 80 per cent of eligible purchases; **plus** 163 cents per litre Road Accident Fund levy on 80 per cent of eligible purchases equalling 283 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 283 cent 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 283 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
300 cents per litre fuel levy, **plus** 163 cents per litre Road Accident Fund levy equalling 463 cents per litre.

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

- (bb) vessels used by in-port bunker barge operators,
163 cents per litre Road Accident Fund levy.

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

- (iv) Locomotives used for rail freight other than those used in farming, forestry or mining, as provided in these Notes is 163 cents per litre Road Accident Fund levy.

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 150 cents per litre fuel levy, **plus** 163 cents per litre Road Accident Fund levy equalling 313 cents per litre.