

SOUTH AFRICAN REVENUE SERVICE

NO. R. 349

23 MARCH 2018

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/3/47)**

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 4 April 2018, to the extent set out in the Schedule hereto.



**N NENE
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, 128,8 cents per litre fuel levy on 80 per cent of eligible purchases, plus 193 cents per litre Road Accident Fund levy on 80 per cent of eligible purchases equalling 321,8 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 321,8 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 321,8 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 322 cents per litre fuel levy, plus 193 cents per litre Road Accident Fund levy equalling 515 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,
193 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 193 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 161 cents per litre fuel levy, plus 193 cents per litre Road Accident Fund levy equalling 354 cents per litre.

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 349

23 MAART 2018

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 6 (NO. 6/3/47)

Kragtens artikel 75 van die Doeane- en Akzynswet, 1964, word Deel 3 van Bylae No. 6 by bogenoemde Wet hiermee gewysig, met ingang vanaf 4 April 2018, in die mate in die Bylae hierby aangetoon.



N NENE
MINISTER VAN FINANSIES

BYLAE

Deur Note 6(b)(i) in Deel 3 van Bylae No. 6 met die volgende te vervang:

- (i) Landbou, bosbou of mynbou op land, is 128,8 sent per liter brandstofheffing op 80 persent van geskikte aankope, plus 193 sent per liter Padongelukfondsheffing op 80 persent van geskikte aankope is gelyk aan 321,8 sent per liter op 80 persent van die **totale geskikte** aankope.
- Metode van berekening van terugbetaling is as volg:
- (aa) Vir 1 000 liter geskikte aankope -
1 000 x 80 persent is gelyk aan 800 liter waarvoor 'n terugbetaling van 321,8 sent per liter geëis mag word;
- (bb) Vir 1000 liter aangekoop waarvan 300 liter ongeskikte aankope verteenwoordig, byvoorbeeld, vervoer van goedere teen vergoeding -
1 000 liter min 300 liter is gelyk aan 700 liter geskikte aankope x 80 persent is gelyk aan 560 liter waarop 'n terugbetaling van 321,8 sent per liter geëis mag word.

Deur Note 6(b)(ii)(gg) in Deel 3 van Bylae No. 6 met die volgende te vervang:

- (gg) vaartuie aangewend vir die diens van veseloptiese-telekommunikasiekabels langs die kuslyn van Suider-Afrika,
is 322 sent per liter brandstofheffing, plus 193 sent per liter Padongelukfondsheffing is gelyk aan 515 sent per liter.

Deur Note 6(b)(iii)(bb) in Deel 3 van Bylae No. 6 met die volgende te vervang:

- (bb) vaartuie deur in-hawe bunkervragskuiroperateurs gebruik,
193 sent per liter Padongelukfondsheffing.

Deur Note 6(b)(iv) in Deel 3 van Bylae No. 6 met die volgende te vervang:

- (iv) Lokomotiewe vir spoorwag gebruik uitgesonderd dié gebruik vir landbou, bosbou of mynbou, soos in hierdie Opmerkings bepaal, is 193 sent per liter Padongelukfondsheffing.

Deur Note 6(b)(v) in Deel 3 van Bylae No. 6 met die volgende te vervang:

- (v) Distillaatbrandstof vir gebruik uitsluitlik as brandstof deur elektrisiteitsopwekkingsaanlegte met 'n kapasiteit van meer as 200 megawatt per aanleg, wat krag opwek vir die nasionale verspreidingsnetwerk, is 161 sent per liter brandstofheffing, plus 193 sent per liter Padongelukfondsheffing is gelyk aan 354 sent per liter.