

SOUTH AFRICAN REVENUE SERVICE

NO. R. 844

31 MAY 2019

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/3/49)**

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 June 2019, to the extent set out in the Schedule hereto.


M GUNGUBELE
DEPUTY MINISTER OF FINANCE

SCHEDULE

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

- (xii) fuel levy is limited to the general fuel levy contemplated in Notes 6 and 7 of Part 5A of Schedule No. 1 at the rate specified in Note 7(b)(i) for distillate fuel and Note 7(c)(i) for biodiesel respectively of the said Part 5A.

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, 135,6 cents per litre fuel levy on 80 per cent of eligible purchases, plus 198 cents per litre Road Accident Fund levy on 80 per cent of eligible purchases equalling 333,6 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 333,6 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 333,6 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
339 cents per litre fuel levy, plus 198 cents per litre Road Accident Fund levy equalling 537 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 169,5 cents per litre fuel levy, plus 198 cents per litre Road Accident Fund levy equalling 367,5 cents per litre.

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 844

31 MEI 2019

**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 6 (NO. 6/3/49)**

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 3 van Bylae No. 6 by bogenoemde Wet hiermee gewysig, met ingang vanaf 5 Junie 2019, in die mate in die Bylae hierby aangetoon.


M GUNG'UBELE
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur die invoeging van die volgende Opmerking(s) na Opmerking 6(a)(xi) in Deel 3 van Bylae No. 6:

- (xii) brandstofheffing word beperk tot die algemene brandstofheffing soos omskryf in Opmerkings 6 en 7 van Deel 5A van Bylae No. 1 teen die skaal vermeld in Opmerking 7(b)(i) vir distillaatbrandstof en Opmerking 7(c)(i) vir biodiesel onderskeidelik van die genoemde Deel 5A.

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

- (i) Landbou, bosbou of mynbou op land, is 135,6 sent per liter brandstofheffing op 80 persent van geskikte aankope, **plus** 198 sent per liter Padongelukfondsheffing op 80 persent van geskikte aankope is gelyk aan 333,6 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 333,6 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 333,6 sent per liter geëis mag word;

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

- (gg) vaartuie aangewend vir die diens van vessloptiese-telekommunikasiekabels langs die kuslyn van Suider-Afrika,
is 339 sent per liter brandstofheffing, **plus** 198 sent per liter Padongelukfondsheffing is gelyk aan 537 sent per liter.

Deur Opmerking 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 169,5 sent per liter brandstofheffing, **plus** 198 sent per liter Padongelukfondsheffing is gelyk aan 367,5 sent per liter.