

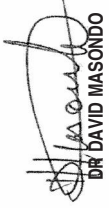
## SOUTH AFRICAN REVENUE SERVICE

NO. R. 410

26 MARCH 2020

CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/3/52)

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 1 April 2020, to the extent set out in the Schedule hereto.



DR DAVID MASONDO

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, 142,0 cents per litre fuel levy on 80 per cent of eligible purchases, plus 207 cents per litre Road Accident Fund levy on 80 per cent of eligible purchases equalling 349,0 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 349,0 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 349,0 cents per litre may be claimed;

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

(ii) Offshore vessels, including -

- (aa) commercial fishing vessels;
- (bb) coasting vessels;
- (cc) offshore mining;
- (dd) vessels owned by the National Sea Rescue Institute;
- (ee) vessels conducting research in support of the marine industry;
- (ff) coastal patrol vessels; or
- (gg) vessels employed to service fibre optic telecommunication cables along the coastline of Southern Africa, is 355 cents per litre fuel levy, plus 207 cents per litre Road Accident Fund levy equalling 562 cents per litre.

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

(iii) Harbour vessels, including -

- (aa) harbour vessels operated by Portnet;
- (bb) vessels used by in-port bunker barge operators, 207 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 207 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 177,5 cents per litre fuel levy, plus 207 cents per litre Road Accident Fund levy equalling 384,5 cents per litre.

## SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 410

26 MAART 2020

DOEANE- EN AKSYNSWET, 1964.  
WYSIGING VAN BYLAE NO. 6 (NO. 6/3/52)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 3 van Bylae No. 6 by bogenoemde Wet hiermee gewysig, met ingang vanaf 1 April 2020, in die mate in die Bylae hierby aangetoon.



DR DAVID MASONDO

ADJUNKMINISTER 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 142,0 sent per liter brandstofheffing op 80 persent van geskikte aankope, plus 207 sent per liter Padongelukfondsheffing op 80 persent van geskikte aankope is gelyk aan 349,0 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 349,0 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 349,0 sent per liter geëis mag word;

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

- (ii) Aflandige vaartuie, sluit in -
- (aa) kommersiële visvangvaartuie;
- (bb) kusvaarders;
- (cc) aflandige mynbou;
- (dd) vaartuie deur die Nasionale Seereddingsinstituut besit;
- (ee) vaartuie wat navorsing ter ondersteuning van die marienewerheid onderneem;
- (ff) kuspatoering vaartuie; of
- (gg) vaartuie aangewend vir die diens van veseloptiese-telekommunikasiekabels langs die kuslyn van Suider-Afrika, is 355 sent per liter brandstofheffing, plus 207 sent per liter Padongelukfondsheffing is gelyk aan 562 sent per liter.

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

- (iii) Hawevaartuie, met inbegrip van -
- (aa) hawevaartuie deur Portnet bedryf;
- (bb) vaartuie deur in-hawe bunkervragskuitoperateurs gebruik, 207 sent per liter Padongelukfondsheffing.

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

- (iv) Lokomotiewe vir spoorvrag gebruik uitgesonderd dié gebruik vir landbou, bosbou of mynbou, soos in hierdie Opmerkings bepaal, is 207 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 177,5 sent per liter brandstofheffing, plus 207 sent per liter Padongelukfondsheffing is gelyk aan 384,5 sent per liter.