SOUTH AFRICAN REVENUE SERVICE

NO. R. 312 **1 April 2021**

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/3/53)

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 7 April 2021,** to the extent set out in the Schedule hereto.

DR DAVID MASONDO
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution of Note(s) 6(b) with the following;

(b) The extent of refund for eligible purchases -

ON LAND

(i) Farming, forestry or mining on land is, 148,0 cents per litre fuel levy on 80 per cent of eligible purchases, **plus** 218 cents per litre Road Accident Fund levy on 80 per cent of eligible purchases equalling 366,0 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 366,0 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 366,0 cents per litre may be claimed;

OFFSHORE

(ii) Offshore vessels, including -

(aa) commercial fishing vessels;

(bb) coasting vessels;

(cc) offshore mining;

(dd) vessels owned by the National Sea Rescue Institute;

(ff) coastal patrol vessels; or

(gg) vessels employed to service fibre optic telecommunication cables along the coastline of Southern Africa, is

370 cents per litre fuel levy, **plus** 218 cents per litre Road Accident Fund levy equalling 588 cents per litre.

HARBOUR VESSELS

(iii) Harbour vessels, including -

(aa) harbour vessels operated by Portnet;

(bb) vessels used by in-port bunker barge operators,

218 cents per litre Road Accident Fund levy.

RAIL

(iv) Locomotives used for rail freight other than those used in farming, forestry or mining, as provided in these Notes is 218 cents per litre Road Accident Fund levy.

By the substitution of Note(s) 6(b) with the following;

ELECTRICITY GENERATION PLANTS

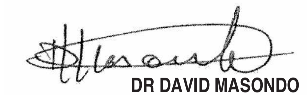
(v) Distillate fuel used solely as fuel in electricity generation plants with a capacity exceeding 200 megawatt per plant, generating electricity for the national distribution network, is 185 cents per litre fuel levy, **plus** 218 cents per litre Road Accident Fund levy equalling 403 cents per litre.

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 312 **1 April 2021**

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 6 (NO. 6/3/53)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 3 van Bylae No. 6 by bogenoemde Wet hiermee gewysig**, met ingang vanaf 7 April 2021,** in die mate in die Bylae hierby aangetoon.



DR DAVID MASONDO
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur die vervanging van Opmerking 6(b) met die volgende:

(b) Die mate van terugbetaling vir geskikte aankope -

OP LAND

(i) Landbou, bosbou of mynbou op land, is 148,0 sent per liter brandstofheffing op 80 persent van geskikte aankope, **plus** 218 sent per liter Padongelukfondsheffing op 80 persent van geskikte aankope is gelyk aan 366,0 sent per liter op 80 persent van die **totale geskikte** aankope.

Metode van berekening van terugbetalling is as volg:

(aa) Vir 1 000 liter geskikte aankope -

1 000 x 80 persent is gelyk aan 800 liter waarvoor 'n terugbetaling van 366,0 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 366,0 sent per liter geëis mag word;

AFLANDIG

(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 marienenywerheid onderneem;

(ff) kuspatrolering vaartuie; of

(gg) vaartuie aangewend vir die diens van veseloptiese-telekommunikasiekabels langs die kuslyn van Suider-Afrika,

is 370 sent per liter brandstofheffing, **plus** 218 sent per liter Padongelukfondsheffing is gelyk aan 588 sent per liter.

(iii) Hawevaartuie, met inbegrip van -

(aa) hawevaartuie deur Portnet bedryf;

(bb) vaartuie deur in-hawe bunkervragskuitoperateurs gebruik,

218 sent per liter Padongelukfondsheffing.

SPOOR

(iv) Lokomotiewe vir spoorvrag gebruik uitgesonderd dié gebruik vir landbou, bosbou of mynbou, soos in hierdie Opmerkings bepaal, is 218 sent per liter Padongelukfondsheffing.

Deur die vervanging van Opmerking 6(b) met die volgende:

(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 185 sent per liter brandstofheffing, **plus** 218 sent per liter Padongelukfondsheffing is gelyk aan 403 sent per liter.