

SOUTH AFRICAN REVENUE SERVICE

NO. R. 1893

18 March 2022

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/3/57)

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 a date to be determined by the Deputy Minister by notice in the Gazette, to the extent set out in the Schedule hereto.


DR DAVID MASONDO
 DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution of Note 6 in Part 3 of Schedule No. 6 with the following:

6. For the purposes of item 670.04 read with the provisions of section 75 (1A) and (4A):

(a) Definitions

For the purposes of this Note, except if the context otherwise indicates -

(i) "distillate fuel" means -

(aa) distillate fuel and biodiesel as contemplated in section 37B (1) in respect of which the fuel levy and the Road Accident Fund levy have been paid as prescribed in terms of Part 5A and Part 5B of Schedule No. 1 respectively and which have been duly entered for home consumption or which are deemed to have been duly entered for home consumption, whether or not such distillate fuel and biodiesel have been mixed; and

(bb) excludes the following:

(A) "smokeless diesel" which is a mixture of kerosene and a lubricity agent normally used in underground mines;

(B) any mixture of distillate fuel with kerosene or any other substance except biodiesel; and

(C) any distillate fuel entered for export or ships stores or in terms of any other procedure except for home consumption or on which the levies are not paid as contemplated in paragraph (a)(i)(aa).

(ii) "dry contractor" means a person contracted by a user for the hiring, leasing or chartering of any asset to perform any qualifying activity or for the purpose of performing any qualifying activity in respect of which the distillate fuel is supplied from eligible purchases of the user.

(iii) "eligible purchases" means purchases of distillate fuel by the user -

(aa) from sellers of petroleum products who are listed in the registration profile of the user as sellers of eligible purchases of distillate fuel to that user; and

(bb) which are -

(A) collected by the user, delivered by such sellers, or delivered by transporters who are listed in the registration profile of the user as transporters of eligible purchases of distillate fuel for that user;

(B) dispensed directly for use or stored in storage facilities which are controlled by the user and listed in the registration profile of that user as storage facilities for eligible purchases of distillate fuel by such user;

(C) dispensed directly or from such storage facilities for use by the user or by dry contractors of the user, provided the diesel refund relationships between that user and those dry contractors are listed in the registration profile of such user; and

(D) used by the user or by such dry contractors of the user in the assets which are listed in the registration profile of that user as the assets powered by such eligible purchases of distillate fuel to perform the qualifying activities which are listed in the registration profile of such user and prescribed in this Note.

(iv) "general fuel levy" means the levy contemplated in Notes 6 and 8 of Part 5A of Schedule No. 1 at the rate specified in Note 8(b)(i) for distillate fuel and Note 8(c)(i) for biodiesel respectively of the said Part 5A.

By the substitution of Note 6 in Part 3 of Schedule No. 6 with the following:

- (v) "non-eligible purchases" means purchases of distillate fuel by the user -
- (aa) which do not comply with the requirements for eligible purchases as prescribed in this Note; or
 - (bb) which are
 - (A) obtained under rebate of duty under any item of any Schedule;
 - (B) disposed of in any manner; or
 - (C) lost in any manner.
- (vi) "person" means a -
- (aa) natural person ordinarily resident in the Republic;
 - (bb) partnership of persons ordinarily resident in the Republic;
 - (cc) joint venture of persons ordinarily resident in the Republic;
 - (dd) unincorporated body of persons ordinarily resident in the Republic; or
 - (ee) legal person registered in the Republic in accordance with the laws of the Republic and which has its place of effective management in the Republic.
- (vii) "registration profile" means the electronic profile which a person must create and maintain in order to be registered as a diesel refund user as contemplated in section 75(1A)(b) and the rules thereto.
- (viii) "section", unless otherwise specified, refers to the relevant section of this Act.
- (ix) "seller" means a person, excluding a user, who -
- (aa) operates a going concern for the sale of petroleum products;
 - (bb) is licensed as a wholesaler or retailer in terms of the Petroleum Products Act, 1977 (Act No. 120 of 1977);
 - (cc) purchases distillate fuel from manufacturers or wholesalers who are licensed as such in terms of the Petroleum Products Act, 1977 (Act No. 120 of 1977), except in the case of the seller's importation of distillate fuel;
 - (dd) is registered as a seller of eligible purchases of distillate fuel to users as prescribed in rule 75.25.02; and
 - (ee) sells distillate fuel directly to users as end consumers for their own consumption.
- (x) "storage facility" means a fuel tank controlled by the user for safekeeping of eligible purchases of such user, which is limited to a -
- (aa) distillate fuel tank situated at a fixed geographical location as applicable in agriculture, mining on land, rail freight transport and electricity generation;
 - (bb) distillate fuel bowser and distillate fuel truck as applicable in agriculture and mining on land; and

By the substitution of Note 6 in Part 3 of Schedule No. 6 with the following:

- (cc) distillate fuel tank which forms an integral part of the structure of a vessel in fishing, offshore mining, offshore shipping and harbour shipping or an integral part of an installation in offshore mining as applicable.
- (xi) "user" means a person registered as a diesel refund user as contemplated in section 75(1A)(b) and the rules thereto, which includes any wet contractor so registered and excludes any dry contractor.
- (xii) "wet contractor" means a person contracted by a user for the hiring, leasing or chartering of any asset to perform any qualifying activity or for the purpose of performing any qualifying activity in respect of which the distillate fuel is supplied from eligible purchases of the contractor.
- (b) Administrative requirements and source documentation to substantiate refund applications**
- (i) The user may apply for a refund only in respect of the eligible purchases of distillate fuel by that user in respect of which the
- (aa) original invoice contemplated in section 75(4A)(c) and specified in paragraph (b)(iii); and
- (bb) invoices, books, accounts and documents contemplated in section 75(4A)(d) and (e) and specified in paragraph (b)(iv); have been furnished, completed and kept as prescribed.
- (ii) If the user performs more than one category of qualifying activities, or any non-qualifying activity, the user must keep the records referred to in paragraph (b)(i) separately to demonstrate how distillate fuel was obtained, purchased, collected, delivered, stored, dispensed for use, used, disposed of or lost in respect of each category of qualifying activities or any non-qualifying activity.
- (iii)
- (aa) The user must obtain all eligible purchases through the purchase of such distillate fuel from sellers of petroleum products who are listed in the registration profile of the user as sellers of eligible purchases of distillate fuel to that user.
- (bb) For the purposes of section 75(4A)(c), such seller must furnish the user with an original invoice and keep a copy of such invoice reflecting the particulars for each purchase of distillate fuel by that user available for inspection by the Commissioner for a period of five years calculated from the end of the calendar year in which such record was created.
- (cc) The original invoice specified in paragraph (b)(iii)(bb) must reflect the
- (A) date of the sale;
- (B) name, business name (if any) and physical address of the seller;
- (C) name, business name (if any) and physical address of the user;
- (D) volume in litres of distillate fuel sold; and
- (E) total price of the invoiced sale.
- (iv)

By the substitution of Note 6 in Part 3 of Schedule No. 6 with the following:

- (aa) For the purposes of section 75(4A)(d) and (e), the user must complete such books, accounts and documents and keep such invoices, books, accounts and documents reflecting the particulars prescribed in this Note available for inspection by the Commissioner for a period of five years calculated from the end of the calendar year in which such record was created.
- (bb) The invoices, books, accounts and documents specified in paragraph (b)(iv)(aa) must include the relevant
- (A) original invoice prescribed in paragraph (b)(iii);
 - (B) original delivery note prescribed in paragraph (b)(v);
 - (C) storage logbook prescribed in paragraph (b)(vi);
 - (D) usage logbook prescribed in paragraph (b)(vii) or paragraph (c)(viii);
 - (E) source documentation that informed the completion of such logbooks by the user;
 - (F) records on distillate fuel received under rebate of duty under any item of any Schedule;
 - (G) records prescribed in paragraph (b)(viii) on the disposal in any manner of distillate fuel; and
 - (H) records prescribed in paragraph (b)(ix) on the loss in any manner of distillate fuel.
- (v)
- (aa) Eligible purchases of distillate fuel may be collected by the user, delivered by the sellers thereof, or delivered by transporters who are listed in the registration profile of the user as transporters of eligible purchases of distillate fuel for that user.
- (bb) Such sellers or transporters must furnish the user with an original delivery note and keep a copy of such delivery note reflecting the particulars for each delivery of eligible purchases of distillate fuel for that user available for inspection by the Commissioner for a period of five years calculated from the end of the calendar year in which such record was created.
- (cc) The original delivery note specified in paragraph (b)(v)(bb) must reflect the
- (A) date of the delivery;
 - (B) name, business name (if any) and physical address of the transporter;
 - (C) name, business name (if any) and physical address of the seller;
 - (D) name, business name (if any) and physical address of the user;
 - (E) physical address to which the distillate fuel was delivered;
 - (F) volume in litres of distillate fuel delivered;
 - (G) total price charged for the delivery; and
 - (H) vehicle identification number (VIN) of the delivery vehicle or trailer.

By the substitution of Note 6 in Part 3 of Schedule No. 6 with the following:

(vi)

- (aa) The user must control the storage facilities for eligible purchases of distillate fuel by that user and must list each such storage facility, together with the identifying features and fuel storage capacity of that storage facility, as well as the physical address of any such storage facility which is situated at a fixed geographical location, in the registration profile of such user.
- (bb) The user must complete a monthly storage logbook in respect of each such storage facility which reflects the particulars of all eligible purchases of distillate fuel received, stored, dispensed, disposed of or lost in any manner during that month.
- (cc) The storage logbook prescribed in paragraph (b)(vi)(bb) must provide at least the information prescribed in the External Policy and the Template for minimum storage logbook requirements which are available on the SARS website at <https://www.sars.gov.za/>

(vii)

- (aa) The user must control the usage of eligible purchases of distillate fuel by that user or by any dry contractor of that user as prescribed in this Note and must list each asset which is powered by such distillate fuel to perform qualifying activities, together with the identifying features, make, model and fuel tank capacity of that asset, as well as the physical address of any such asset which is situated at a fixed geographical location, in the registration profile of such user.
- (bb) The user must complete a monthly usage logbook which reflects the particulars of all eligible purchases of distillate fuel dispensed directly or from any storage facility for use, each manner of application of such distillate fuel, all assets powered by such distillate fuel, and the purpose of each activity performed with such distillate fuel during that month.
- (cc) The usage logbook prescribed in paragraph (b)(vii)(bb) must provide at least the information prescribed in the External Policy and the Template for minimum usage logbook requirements in respect of each category of qualifying activities which are available on the SARS website at <https://www.sars.gov.za/>
- (dd) The user may request permission in writing from the Commissioner for the approval of a simplified usage logbook format, which would reflect less detailed information compared to the prescribed minimum usage logbook requirements referred to in paragraph (b)(vii)(cc), in instances where
 - (A) the level of distillate fuel in the fuel tank of a specified class of asset cannot with reasonable certainty be gauged to determine the fuel use thereof after each application and the user agrees to consistently determine the volume of fuel used in that class of asset through the subsequent refilling thereof, provided the fuel tank of such class of asset is always kept full at the start and refilled at the end of every application;
 - (B) the level of distillate fuel in the fuel tank of a specified class of asset cannot with reasonable certainty be gauged at month end to determine the monthly fuel use thereof and the user agrees to consistently deem the closing balance of fuel at month end for such class of asset to be a full fuel tank;
 - (C) the user consistently employs satellite tracking technology in respect of a specified class of asset in order to populate the proposed alternative logbook solution of such user with automated Global Positioning System (GPS) entries reflecting the accurate geographical location of such class of asset at all times; or
 - (D) the user consistently employs proximity warning or similar technologies in respect of a specified class of asset in order to populate the proposed alternative logbook solution of such user with real time information entries confirming the accurate geographical location of such class of asset at all times.

By the substitution of Note 6 in Part 3 of Schedule No. 6 with the following:

(viii)

(aa) Eligible purchases of distillate fuel which the user disposes of, whether by sale, barter, donation or any other manner, do not qualify for a refund and constitute non-eligible purchases of that user which such user must exclude from any refund application.

(bb) The user must furnish the recipient of the disposed distillate fuel with an original invoice and keep a copy of such invoice which reflects the particulars of each disposal of distillate fuel in respect of the

(A) date of the disposal;

(B) name, business name (if any) and physical address of the user;

(C) name, business name (if any) and physical address of the recipient;

(D) description of the manner of the disposal;

(E) volume in litres of distillate fuel disposed;

(F) description of compensation received; and

(G) value of the compensation received.

(ix)

(aa) Eligible purchases of distillate fuel which the user loses, whether by accident, theft, leakage or any other manner, do not qualify for a refund and constitute non-eligible purchases of that user which such user must exclude from any refund application.

(bb) The user must record the loss of distillate fuel and keep a copy of such record reflecting the particulars of each loss of distillate fuel, which must reflect the

(A) date the loss was detected;

(B) estimated date the loss occurred;

(C) locality where the loss occurred;

(D) circumstances surrounding the loss;

(E) volume in litres of distillate fuel lost;

(F) manner in which the volume was calculated;

(G) total estimated value of the distillate fuel lost;

(H) copy of the police report where applicable; and

By the substitution of Note 6 in Part 3 of Schedule No. 6 with the following:

	(l)	details of the insurance claim where applicable.
(x)		For the purposes of section 75(1C)(d)(i), the user must furnish a declaration to the Commissioner at such times and in such form and supported by such documents as the Commissioner may determine which reflect the particulars in relation to the purchase and use of distillate fuel by that user concerning any refund granted to such user.
(c)		Agriculture: Refund of levies on eligible purchases of distillate fuel used in agriculture
	(i)	For the purposes of paragraph (c), unless the context otherwise indicates
	(aa)	"agriculture" means the realisation of any agricultural products for commercial gain on the agricultural property.
	(bb)	"agricultural products" means any farming or forestry products or by-products in their natural state, whether or not packed for marketing, which occur naturally or are brought about for agricultural purposes on the agricultural property.
	(cc)	"agricultural property" means any locality in the Republic where qualifying agricultural activities are undertaken.
	(dd)	"agricultural requirements" means inputs, equipment and vehicles which are essential for the practice of agriculture and the performance of qualifying agricultural activities on the agricultural property.
	(ee)	"crop" means any farming or forestry crop on the agricultural property for the realisation of agricultural products.
	(ff)	"farm animal" means any domesticated or wild animal, whether vertebrate or invertebrate, on the agricultural property for the realisation of agricultural products, and includes all juvenile stages of such an animal.
	(gg)	"heavy vehicle" means a vehicle which has a gross vehicle mass (GVM) equal to or greater than 4.5 tonnes. The GVM of a vehicle is the GVM accepted by the authority which registered the vehicle. Trailers cannot be included in the GVM of a rigid vehicle. For an articulated vehicle, the GVM is the gross combined mass of the prime mover and the semi-trailer.
	(hh)	"qualifying agricultural activities" means those actions which are required for the realisation of any agricultural products on the agricultural property and the transportation of such agricultural products up to the delivery thereof to the nearest market, which are limited to the activities of paragraph (c)(ii) and excludes the activities of paragraph (c)(iii).
	(ii)	"specialised haulage vehicle" means a vehicle which is customised for the exclusive transporting of agricultural products to the market and therefore incapable of carrying any commodity other than agricultural products.
	(i)	Qualifying agricultural activities are limited to
	(aa)	clearing, preparing and maintaining the agricultural property for use in agriculture.
	(bb)	managing, inspecting and preserving the agricultural property for use in agriculture.
	(cc)	developing and maintaining physical infrastructure on the agricultural property for use in agriculture.
	(dd)	accessing and distributing water on the agricultural property for use in agriculture.
	(ee)	generating and distributing electricity on the agricultural property for use in agriculture.
	(ff)	environmental management of agricultural impact on the agricultural property.

By the substitution of Note 6 in Part 3 of Schedule No. 6 with the following:

- (gg) conserving soil, water and biodiversity on the agricultural property.
- (hh) developing and maintaining fire-fighting access roads and firebreaks on the agricultural property.
- (ii) developing and maintaining fire-fighting access roads and firebreaks on the agricultural property.
- (jj) transporting agricultural requirements and labourers on the agricultural property for use in agriculture.
- (kk) planting, cultivating, growing and conserving crops on the agricultural property.
- (ll) harvesting, transporting, storing and preserving crops on the agricultural property.
- (mm) breeding, nurturing, rearing and conserving farm animals on the agricultural property.
- (nn) culling, transporting, storing and preserving farm animal products on the agricultural property.
- (oo) preparing agricultural products for transportation from the agricultural property.
- (pp) transporting agricultural products from the agricultural property up to the delivery thereof to the nearest market.
- (qq) returning a specialised haulage vehicle to the agricultural property from the nearest market delivery of agricultural products.
- (rr) managing waste on the agricultural property as the result of qualifying agricultural activities.
- (iii) Qualifying agricultural activities exclude
 - (aa) transporting agricultural requirements or labourers to or from the agricultural property.
 - (bb) transporting agricultural requirements or labourers between non-adjacent sections of the agricultural property.
 - (cc) maintaining, repairing or refitting agricultural requirements.
 - (dd) trips connected with the maintenance, repair or refit of any vehicle.
 - (ee) altering the natural state of agricultural products beyond the preservation thereof.
 - (ff) any activities related or incidental to such alteration of agricultural products.
 - (gg) transforming agricultural products through any process of manufacture.
 - (hh) any activities related or incidental to such transformation of agricultural products.
 - (ii) transporting of agricultural products from the agricultural property by the purchaser thereof.
 - (jj) transporting of agricultural products from the agricultural property by a wet contractor in any vehicle other than a heavy vehicle.
 - (kk) returning any vehicle other than a specialised haulage vehicle to the agricultural property after transporting agricultural products.
 - (ll) any activities related or incidental to the rendering of housing, accommodation, schooling or education.

By the substitution of Note 6 in Part 3 of Schedule No. 6 with the following:

(mm)	any activities related or incidental to the rendering of passenger, sport, recreation, hospitality or tourism services.																																														
(iv)	The following equipment and vehicles are regarded as dedicated for the performance of predominantly qualifying agricultural activities. When such equipment and vehicles are directly powered by distillate fuel, the logbook requirements of paragraph (c)(viii)(bb) apply. <table> <tr><td>(aa)</td><td>plough</td></tr> <tr><td>(bb)</td><td>tiller</td></tr> <tr><td>(cc)</td><td>harrow</td></tr> <tr><td>(dd)</td><td>ridger</td></tr> <tr><td>(ee)</td><td>planter</td></tr> <tr><td>(ff)</td><td>spreader</td></tr> <tr><td>(gg)</td><td>sprayer</td></tr> <tr><td>(hh)</td><td>blower</td></tr> <tr><td>(ii)</td><td>chainsaw</td></tr> <tr><td>(jj)</td><td>cutter</td></tr> <tr><td>(kk)</td><td>harvester</td></tr> <tr><td>(ll)</td><td>feller</td></tr> <tr><td>(mm)</td><td>logger</td></tr> <tr><td>(nn)</td><td>buncher</td></tr> <tr><td>(oo)</td><td>reaper</td></tr> <tr><td>(pp)</td><td>slasher</td></tr> <tr><td>(qq)</td><td>ripper</td></tr> <tr><td>(r)</td><td>chopper</td></tr> <tr><td>(ss)</td><td>mulcher</td></tr> <tr><td>(tt)</td><td>destumper</td></tr> <tr><td>(uu)</td><td>chipper</td></tr> <tr><td>(w)</td><td>hammer mill</td></tr> <tr><td>(ww)</td><td>baler</td></tr> </table>	(aa)	plough	(bb)	tiller	(cc)	harrow	(dd)	ridger	(ee)	planter	(ff)	spreader	(gg)	sprayer	(hh)	blower	(ii)	chainsaw	(jj)	cutter	(kk)	harvester	(ll)	feller	(mm)	logger	(nn)	buncher	(oo)	reaper	(pp)	slasher	(qq)	ripper	(r)	chopper	(ss)	mulcher	(tt)	destumper	(uu)	chipper	(w)	hammer mill	(ww)	baler
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By the substitution of Note 6 in Part 3 of Schedule No. 6 with the following:

(xx)	yarder
(yy)	grapple
(zz)	grab loader
(aaa)	forwarder
(bbb)	skidder
(ccc)	feed mixer
(v)	The extent of the refund in agriculture is 32 per cent of the general fuel levy plus 80 per cent of the Road Accident Fund levy rounded to the nearest cents per litre of distillate fuel used in qualifying agricultural activities.
(vi)	The user may apply for the refund specified in paragraph (c)(v) only in respect of eligible purchases by the user of distillate fuel which was used in qualifying agricultural activities in equipment and vehicles which are listed in the registration profile of the user for use in qualifying agricultural activities and which are used on the agricultural property listed in the registration profile of the user, and
(bb)	vehicles which are listed in the registration profile of the user for the transportation of agricultural products from the agricultural property listed in the registration profile of the user up to the delivery thereof to the nearest market.
(vii)	The user must exclude any non-eligible purchases from such refund application and must demonstrate that the conditions specified in paragraph (c)(vi) were met by verifying the refund application through the necessary substantiating source documents prescribed in paragraph (b).
(viii)	the logbook obligations prescribed in paragraph (b)
(aa)	where the volume of distillate fuel used in any vehicle for transporting agricultural products from the agricultural property and returning to the agricultural property cannot with reasonable certainty be gauged, the volume of distillate fuel so used must be determined based on the average rate of fuel consumption over the total time period or total distance travelled; and
(bb)	a detailed usage logbook is not required in respect of the distillate fuel used to directly power the equipment and vehicles specified in paragraph (c)(iv) and the volume of distillate fuel so used must be substantiated through a monthly simplified usage logbook that provides at least the information prescribed in the External Policy and the Template for minimum usage logbook requirements in respect of dedicated equipment and vehicles in agriculture which are available on the SARS website at https://www.sars.gov.za/
(ix)	Small-scale sugarcane producers with an average production not exceeding 1 800 tons of sugarcane annually and who are incapable of complying with the logbook obligations prescribed in paragraph (b) may arrange for the sugar mills to which the sugarcane of these producers is delivered to act as agents on behalf of such producers on the basis prescribed in paragraph (c)(xi).
(x)	Small-scale forestry producers with an average production not exceeding the total annual turnover threshold for a micro enterprise in the agriculture sector in terms of the National Small Enterprise Act, 1996 (Act No. 102 of 1996) and who are incapable of complying with the logbook obligations prescribed in paragraph (b) may arrange for the timber mills to which the forestry products of these producers are delivered to act as agents on behalf of such producers on the basis prescribed in paragraph (c)(xi).

By the substitution of Note 6 in Part 3 of Schedule No. 6 with the following:

(xi)	Each sugar mill referred to in paragraph (c)(x) or timber mill referred to in paragraph (c)(x) who enters into an agency relationship with any small-scale sugarcane producers or small-scale forestry producers specified in those paragraphs respectively must
(aa)	register as a user and process collective refund applications as an agent on behalf of these producers in consultation with South African Sugar Association (SASA) or Forestry South Africa (FSA) as applicable;
(bb)	determine the collective refund applications on behalf of these producers by multiplying the tonnage of sugarcane or forestry products of such producers delivered to the mill by the average diesel usage rate specified in paragraph (c)(xi)(cc);
(cc)	apply the average diesel usage rate as calculated annually by SASA or FSA as applicable, which reflects the average volume of distillate fuel used by these producers and their dry contractors, but excludes the average volume of distillate fuel used by wet contractors of these producers, per tonnage of sugarcane or forestry products of such producers delivered to the mill; and
(dd)	periodically pass the collective refund payments that are received on behalf of these producers through as part of the price paid per tonnage of sugarcane or forestry products of such producers delivered to the mill.
(d)	Fishing: Refund of levies on eligible purchases of distillate fuel used in fishing
(i)	For the purposes of paragraph (d), unless the context otherwise indicates
(aa)	"commercial fishing" means fishing in respect of a commercial fishing permit for any of the species, subject to the allowable commercial catch or total applied effort, or parts of both, determined in terms of the Marine Living Resources Act, 1998 (Act No. 18 of 1998),
(bb)	"commercial fishing permit" means a permit issued to conduct commercial fishing in terms of the Marine Living Resources Act, 1998 (Act No. 18 of 1998).
(cc)	"fish" means the marine living resources of the sea, including any aquatic plant or animal whether piscine or not, and includes their eggs, larvae and all juvenile stages, but does not include sea birds and seals.
(dd)	"fish aggregating gear" means a floating, submerged or semi-submerged device, whether anchored or not, intended to aggregate fish, including any floating object on which a device has been placed to facilitate its location.
(ee)	"fishing vessel" means any vessel normally used for fishing and any vessel dedicated to the handling, storing, preserving or processing of fish while at sea which are propelled by inboard engines of which the fuel tanks form an integral part of the structure and includes all gear, equipment, stores, cargo and fuel on board such vessel.
(ff)	"fish preserving" means the preserving by any method of fish for sale, including the salting, icing, chilling or freezing thereof.
(gg)	"fish processing" means the processing by any method of fish for sale, including the cutting, dismembering, separating, gutting, cleaning, sorting and lining thereof.
(hh)	"foreign fishing" means fishing conducted in the waters of the Republic in any fishing vessel other than a local fishing vessel.
(ii)	"local fishing vessel" means any fishing vessel having South African nationality in terms of the Merchant Shipping Act, 1951 (Act No. 57 of 1951) or the Ship Registration Act, 1998 (No. 58 of 1998).
(ji)	"qualifying fishing activities" means those actions which are required within the waters of the Republic for commercial fishing at sea on a local fishing vessel and the transporting of fish at sea up to the time it is first landed, which are limited to the activities of paragraph (d)(ii) and excludes the activities of paragraph (d)(iii).

By the substitution of Note 6 in Part 3 of Schedule No. 6 with the following:

(kk)	"recreational fishing" means any fishing done for leisure or sport and not for sale, barter, earnings or gain.
(ll)	"sea" means the water of the sea, as well as the bed of the sea below the low-water mark as defined in the Seashore Act, 1935 (Act No. 21 of 1935), and within the outer limit of -
(A)	the territorial waters of the Republic as contemplated in section 4 of the Maritime Zones Act, 1994 (Act No. 15 of 1994), including the water and the bed of any tidal river and of any tidal lagoon; and
(B)	the continental shelf of the Republic as contemplated in section 8 of the Maritime Zones Act, 1994 (Act No. 15 of 1994).
(mm)	"seashore fishing" means any fishing done in the area of sandy, stony, or rocky land bordering and level with the sea between the high-water and low-water marks of the sea as defined in the Seashore Act, 1935 (Act No. 21 of 1935).
(nn)	"subsistence fishing" means any fishing by a natural person who regularly catches fish for consumption personally or by dependants, including the local sale or barter of excess catch from time to time on an unsubstantial scale.
(oo)	"transshipping" means transferring equipment, fuel or cargo from one vessel to another.
(pp)	"waters of the Republic" has the meaning assigned to "sea" in this paragraph.
(ii)	Qualifying fishing activities are limited to -
(aa)	searching for and locating fish at sea.
(bb)	placing, searching for and recovering fish aggregating gear at sea.
(cc)	taking, collecting and gathering a catch of fish at sea.
(dd)	transshipping a catch of fish between fishing vessels while at sea.
(ee)	handling, storing, preserving and processing fish while at sea.
(ff)	transporting fish at sea up to the time it is first landed.
(gg)	transshipping fuel between fishing vessels while at sea.
(hh)	transshipping equipment between fishing vessels while at sea.
(ii)	returning of a fishing vessel from the sea to a port in the Republic.
(jj)	managing waste on a fishing vessel as the result of qualifying fishing activities.
(iii)	Qualifying fishing activities exclude -
(aa)	foreign fishing.
(bb)	seashore fishing.

By the substitution of Note 6 in Part 3 of Schedule No. 6 with the following:

(cc)	onshore fishing.
(dd)	recreational fishing.
(ee)	subsistence fishing.
(ff)	onshore handling, storing, preserving or processing of fish.
(gg)	transporting of fish by the purchaser thereof.
(hh)	maintaining, repairing or refitting a vessel or its on-board equipment.
(ii)	trips connected with the maintenance, repair or refit of a vessel.
(ji)	trips which are wholly or partly outside the waters of the Republic.
(kk)	any activities related or incidental to the rendering of housing, accommodation, schooling or education.
(ll)	any activities related or incidental to the rendering of passenger, sport, recreation, hospitality or tourism services.
(iv)	The extent of the refund in fishing is 100 per cent of the general fuel levy plus 100 per cent of the Road Accident Fund levy rounded to the nearest cents per litre of distillate fuel used in qualifying fishing activities.
(v)	The user may apply for the refund specified in paragraph (d)(iv) only in respect of eligible purchases by the user of distillate fuel which was used in qualifying fishing activities in
(aa)	a local fishing vessel which is nominated on a valid commercial fishing permit for use in commercial fishing and which has a transire as contemplated in the rules for section 7; and
(bb)	the operating of the equipment used on board that vessel;
	provided such local fishing vessel, the commercial fishing permit on which it is nominated, and its on-board equipment are listed in the registration profile of the user for use in qualifying fishing activities.
(vi)	The user must exclude any non-eligible purchases from such refund application and must demonstrate that the conditions specified in paragraph (d)(v) were met by verifying the refund application through the necessary substantiating source documents prescribed in paragraph (b).
(vii)	Notwithstanding the logbook obligations prescribed in paragraph (b)
(aa)	storage logbook records are not required in respect of the storage facility comprised of the distillate fuel tank which forms an integral part of the structure of the fishing vessel, provided the particulars of all eligible purchases of distillate fuel received, stored, dispensed, disposed of or lost in any manner in respect of that storage facility are reflected in the usage logbook records for the fishing vessel on board which such storage facility is located; and
(bb)	usage logbook records are not required in respect of the on-board equipment referred to in paragraph (d)(v) and the volume of distillate fuel dispensed to and used in such on-board equipment must form a constituent part of the usage logbook records for the fishing vessel on board which such equipment is located.
(e)	Mining on land: Refund of levies on eligible purchases of distillate fuel used in mining on land

By the substitution of Note 6 in Part 3 of Schedule No. 6 with the following:

(i)	For the purposes of paragraph (e), unless the context otherwise indicates
(aa)	"environmental management plan" and "environmental management programme" means the plan and programme respectively in terms of the Mineral and Petroleum Resources Development Act, 2002 (Act No. 28 of 2002).
(bb)	"exploration" means the treatment of seismic data and any related activity to define an area on land to be tested with the intention of locating a mineral discovery.
(cc)	"mineral" means any inorganic substance, whether solid, liquid or gaseous, which occurs naturally in or on the earth or in or under water, which was formed by or subjected to a geological process, and includes sand, stone, rock, gravel, limestone, clay and soil, but excludes water, topsoil and peat.
(dd)	"mineral deposit" means the alluvial minerals in their raw unprocessed state retrieved after washing, screening and separation in placer mining and the run-of-mine excavated in other forms of surface mining and in underground mining.
(ee)	"mining" means the practice of locating, determining and recovering for commercial gain mineral deposits at the mining site, but excludes any subsequent processing of such mineral deposits.
(ff)	"mining authorisation" means the authorisation to mine or produce petroleum which is granted or ceded in terms of the Mineral and Petroleum Resources Development Act, 2002 (Act No. 28 of 2002).
(gg)	"mining requirements" means inputs, equipment and vehicles which are essential for the performance of qualifying mining activities at the mining site.
(hh)	"mining site" means the area for which a mining authorisation is granted and any incidental surface area of land in respect of a related environmental management plan or environmental management programme.
(ii)	"overburden" means the soil and rock surrounding or containing any mineral deposit.
(jj)	"placer mining" means the recovery of mineral deposits from alluvial sediments through dredging and surface mining methods by which potentially mineral bearing material is excavated and subsequently washed, screened and separated to establish and retrieve the mineral deposit therein.
(kk)	"processing" means any treatment of a mineral deposit beyond those qualifying mining activities that are necessary to retrieve or excavate that mineral deposit from the overburden which surrounds or contains it and to subsequently transport such mineral deposit for stockpiling at the mining site.
(ll)	"prospecting" means intentionally searching for any mineral by means of any method which disturbs the earth, any residue stockpile or any residue deposit in order to trace any mineral therein and to determine the extent thereof.
(mm)	"qualifying mining activities" means those actions which are required for exploration, prospecting, and the subsequent mining and related transportation, stockpiling and rehabilitation at the mining site, which are limited to the activities of paragraph (e)(i) and excludes the activities of paragraph (e)(iii).
(nn)	"quarry mining" means the type of surface mining by which sand, stone, rock, gravel, limestone, clay and soil (excluding topsoil and peat) is excavated from the ground, and excludes the collection of such minerals from riverbeds.
(oo)	"rehabilitation" means the reclamation at the mining site required by an environmental management plan or environmental management programme until application for a closure certificate in terms of the Mineral and Petroleum Resources Development Act, 2002 (Act No. 28 of 2002).
(pp)	"run-of-mine" means the unprocessed mined material which consists of the soil and rock of overburden, minerals, middlings, contamination and impurities.

By the substitution of Note 6 in Part 3 of Schedule No. 6 with the following:

- (qq) "surface mining" means the recovery of mineral deposits which are near the surface of the earth through strip mining, open-pit mining, mountaintop removal mining and quarry mining methods by which the mineral deposit is excavated after the removal of the overlying soil and rock.
- (rr) "tailings" means the mined material left over after the separation of the valuable fraction from the uneconomic fraction of the recovered mineral deposit.
- (ss) "underground mining" means the recovery of mineral deposits which are a considerable distance beneath the surface of the earth through drift mining, slope mining, shaft mining and hard rock mining methods by which the mineral deposit is excavated through tunnels while the surface soil and rock is left in place.
- (ii) Qualifying mining activities are limited to
- (aa) exploration and prospecting for minerals.
 - (bb) clearing, preparing and maintaining the mining site for use in mining.
 - (cc) conserving soil, water and biodiversity at the mining site.
 - (dd) developing and maintaining physical infrastructure at the mining site for use in mining.
 - (ee) accessing and distributing water at the mining site for use in mining.
 - (ff) generating and distributing electricity at the mining site for use in mining.
 - (gg) developing and maintaining transport networks at the mining site for use in mining.
 - (hh) transporting mining requirements and labourers at the mining site for use in mining.
 - (ii) operations essential for the recovery of mineral deposits in placer mining, other forms of surface mining and underground mining.
 - (jj) removing, transporting and stockpiling overburden in mining operations at the mining site.
 - (kk) transporting, stockpiling and conserving the recovered mineral deposits at the mining site.
 - (ll) loading, transporting, stockpiling and returning aggregate discard at the mining site.
 - (mm) loading, transporting, storing, treating and disposing of tailings at the mining site.
 - (nn) managing waste at the mining site as the result of qualifying mining activities.
 - (oo) rehabilitation of mining impact at the mining site.
- (iii) Qualifying mining activities exclude
- (aa) mining of sand, stone, rock, gravel, limestone, clay and soil (excluding topsoil and peat) through any mining method other than quarry mining.
 - (bb) transporting mining requirements or labourers to or from the mining site.
 - (cc) transporting mining requirements or labourers between non-adjacent sections of the mining site.
 - (dd) maintaining, repairing or refitting mining requirements.

By the substitution of Note 6 in Part 3 of Schedule No. 6 with the following:

- (ee) transporting mineral deposits or minerals from the mining site.
- (ff) altering the raw natural state of mineral deposits beyond the conserving thereof.
- (gg) any activities related or incidental to such alteration of mineral deposits.
- (hh) transforming mineral deposits through any processing thereof.
- (ii) any activities related or incidental to such transformation of mineral deposits.
- (jj) enhancing or improving the quality or value of mineral deposits through
 - (A) in the case of placer mining, the sizing, sorting, classifying, polishing, reduction, concentrating, refining, calcining, smelting or gasification of the mineral content or any substance occurring therein; or
 - (B) in the case of other forms of surface mining and underground mining, the winning, extracting, washing, screening, separating, crushing, sizing, sorting, classifying, polishing, reduction, concentrating, refining, calcining, smelting or gasification of the mineral content or any substance occurring therein.
- (kk) any activities related or incidental to such enhancing or improving of mineral deposits.
- (ll) transporting of mineral deposits or minerals by the purchaser thereof.
- (mm) any activities related or incidental to the rendering of housing, accommodation, schooling or education.
- (nn) any activities related or incidental to the rendering of passenger, sport, recreation, hospitality or tourism services.
- (iv) The extent of the refund in mining is 32 per cent of the general fuel levy plus 80 per cent of the Road Accident Fund levy rounded to the nearest cents per litre of distillate fuel used in qualifying mining activities.
- (v) The user may apply for the refund specified in paragraph (e)(iv) only in respect of eligible purchases by the user of distillate fuel which was used in qualifying mining activities in respect of a mining authorisation which is listed in the registration profile of the user for mining at the mining site listed in the registration profile of the user; and
 - (aa) equipment and vehicles which are listed in the registration profile of the user for use in qualifying mining activities and which are used in exploration, prospecting and in mining at the mining site listed in the registration profile of the user.
 - (vi) The user must exclude any non-eligible purchases from such refund application and must demonstrate that the conditions specified in paragraph (e)(v) were met by verifying the refund application through the necessary substantiating source documents prescribed in paragraph (b).
 - (vii) Notwithstanding the logbook obligations prescribed in paragraph (b), in the case of underground mining,
 - (aa) where distillate fuel is dispensed from a surface storage facility to sub-surface storage facilities within the underground mine not to be returned to the surface again; and
 - (bb) where all of the equipment and vehicles powered by such distillate fuel are located permanently within the underground mine for use solely within that underground mine; usage logbooks are not required in respect of those equipment and vehicles within that underground mine and the volume of distillate fuel used in such equipment and vehicles within that underground mine must be substantiated through the relevant dispensing entries in the storage logbook records of those sub-surface storage facilities.

By the substitution of Note 6 in Part 3 of Schedule No. 6 with the following:**(f) Offshore mining: Refund of levies on eligible purchases of distillate fuel used in offshore mining**

(i) For the purposes of paragraph (f), unless the context otherwise indicates

(aa) "exploration" means the treatment of seismic data and any related activity to define an area of the sea to be tested with the intention of locating natural resources.

(bb) "installation" means any

(A) structure, including any floating or submersible platform, constructed or operating upon, beneath or above the sea for the sole purpose of exploration, prospecting or offshore mining;

(B) apparatus, including a pipeline, which is used for the sole purpose of transferring any person or substance to or from any such structure;

(C) appliance or device which is used for the sole purpose of exploration, prospecting or offshore mining;

(D) vessel which is used for the sole purpose of exploration, prospecting or offshore mining; and

(E) machinery and equipment which form an integral part of any such structure, apparatus, appliance, device or vessel.

(cc) "mining authorisation" means the authorisation to mine or produce petroleum which is granted or ceded in terms of the Mineral and Petroleum Resources Development Act, 2002 (Act No. 28 of 2002).

(dd) "natural resources" means any inorganic substance, whether solid, liquid or gaseous, which occurs naturally in the bed of the sea or the subsoil thereof, which was formed by or subjected to a geological process, and includes precious stones, metals, minerals, natural oil and natural gas, but excludes water.

(ee) "offshore mining" means the recovery for commercial gain of natural resources at its position in an area of the sea through its extraction from the bed of the sea or the subsoil thereof, but excludes any subsequent processing of such natural resources.

(ff) "processing" means any treatment of natural resources beyond those qualifying offshore mining activities that are necessary to extract those natural resources from the bed of the sea or the subsoil thereof which surrounds or contains it and to subsequently transport such natural resources up to the time it is first landed.

(gg) "prospecting" means intentionally searching for natural resources in an area of the sea by means of any method which disturbs the bed of the sea or the subsoil thereof in order to trace any natural resource therein and to determine the extent thereof.

(hh) "qualifying offshore mining activities" means those actions which are required for exploration, prospecting, and the subsequent offshore mining and related transportation, which are limited to the activities of paragraph (f)(ii) and excludes the activities of paragraph (f)(iii).

(ii) sea means the water of the sea, as well as the bed of the sea and the subsoil thereof below the low-water mark as defined in the Seashore Act, 1935 (Act No. 21 of 1935), and within the outer limit of

(A) the territorial waters of the Republic as contemplated in section 4 of the Maritime Zones Act, 1994 (Act No. 15 of 1994), including the water and the bed of any tidal river and of any tidal lagoon; and

(B) the continental shelf of the Republic as contemplated in section 8 of the Maritime Zones Act, 1994 (Act No. 15 of 1994).

By the substitution of Note 6 in Part 3 of Schedule No. 6 with the following:

(j)	"vessel" means any vessel which is propelled by inboard engines of which the fuel tanks form an integral part of the structure, and includes all gear, equipment, stores, cargo and fuel on board such vessel.
(ii)	Qualifying offshore mining activities are limited to
(aa)	exploration and prospecting for natural resources at sea.
(bb)	generating and distributing electricity on an installation while at sea.
(cc)	transporting any person or substance to or from an installation while at sea.
(dd)	return trips after transporting any person or substance to or from an installation while at sea.
(ee)	operations on an installation essential for the recovery of natural resources in offshore mining.
(ff)	transferring recovered natural resources from an installation to a vessel while at sea.
(gg)	handling, storing or preserving recovered natural resources while at sea.
(hh)	transporting recovered natural resources at sea up to the time it is first landed.
(ii)	managing waste on an installation as the result of qualifying offshore mining activities.
(iii)	Qualifying offshore mining activities exclude
(aa)	relocating an installation beyond the existing mining area.
(bb)	maintaining, repairing or refitting an installation.
(cc)	trips connected with the maintenance, repair or refit of an installation.
(dd)	altering the raw natural state of natural resources beyond the conserving thereof.
(ee)	any activities related or incidental to such alteration of natural resources.
(ff)	transforming natural resources through any processing thereof.
(gg)	any activities related or incidental to such transformation of natural resources.
(hh)	enhancing or improving the quality or value of natural resources through the crushing, sizing, sorting, classifying, polishing, reduction, concentrating, refining, calcining, smelting or gasification thereof or of any substance occurring therein.
(ii)	any activities related or incidental to such enhancing or improving of natural resources.
(jj)	onshore handling, storing or preserving of natural resources.
(kk)	transporting of natural resources by the purchaser thereof.
(ll)	any activities related or incidental to the rendering of housing, accommodation, schooling or education.

By the substitution of Note 6 in Part 3 of Schedule No. 6 with the following:

(mm)	any activities related or incidental to the rendering of passenger, sport, recreation, hospitality or tourism services.
(iv)	The extent of the refund in offshore mining is 100 per cent of the general fuel levy plus 100 per cent of the Road Accident Fund levy rounded to the nearest cents per litre of distillate fuel used in qualifying offshore mining activities.
(v)	The user may apply for the refund specified in paragraph (f)(iv) only in respect of eligible purchases by the user of distillate fuel which was used in qualifying offshore mining activities in respect of a mining authorisation which is listed in the registration profile of the user for offshore mining;
(aa)	an installation which is listed in the registration profile of the user for use in qualifying offshore mining activities; and
(bb)	a vessel which is listed in the registration profile of the user and which is used for the sole purpose of transporting any person or substance to or from any such installation.
(vi)	The user must exclude any non-eligible purchases from such refund application and must demonstrate that the conditions specified in paragraph (f)(v) were met by verifying the refund application through the necessary substantiating source documents prescribed in paragraph (b).
(vii)	Notwithstanding the logbook obligations prescribed in paragraph (b)
(aa)	storage logbook records are not required in respect of the storage facility comprised of the distillate fuel tank which forms an integral part of an installation or a vessel, provided the particulars of all eligible purchases of distillate fuel received, stored, dispensed, disposed of or lost in any manner in respect of that storage facility are reflected in the usage logbook records for the installation or the vessel on which such storage facility is located; and
(bb)	usage logbook records are not required in respect of the machinery and equipment referred to in paragraph (f)(i)(bb)(E) and the volume of distillate fuel dispensed to and used in such machinery and equipment must form a constituent part of the usage logbook records for the installation on which such machinery and equipment are located.
(g)	Offshore shipping: Refund of levies on eligible purchases of distillate fuel used in offshore shipping
(i)	For the purposes of paragraph (g), unless the context otherwise indicates
(aa)	"coasting vessel" means any vessel designed and used for the conveyance of goods and which conveys goods between the ports in the Republic or between any such port and a port in the common customs area.
(bb)	"foreign offshore shipping" means offshore shipping conducted in any offshore vessel other than a local offshore vessel.
(cc)	"local offshore vessel" means any offshore vessel having South African nationality in terms of the Merchant Shipping Act, 1951 (Act No. 57 of 1951) or the Ship Registration Act, 1998 (No. 58 of 1998).
(dd)	"offshore shipping" means the operation for commercial gain of any coasting vessel and the operation of any other offshore vessel along the coastline of Southern Africa.
(ee)	"offshore vessel" means any -
(A)	coasting vessel;
(B)	vessel owned or chartered by the National Sea Rescue Institute;
(C)	vessel conducting coastal patrol in support of the marine industry;

By the substitution of Note 6 in Part 3 of Schedule No. 6 with the following:

- (D) vessel conducting research in support of the marine industry; and
- (E) vessel employed to service offshore fibre optic telecommunication cables.
- (ff) qualifying offshore shipping activities means those actions which are required for the operation of local offshore vessels in offshore shipping, which are limited to the activities of paragraph (g)(ii) and excludes the activities of paragraph (g)(iii).
- (gg) transshipping means transferring equipment, fuel or cargo from one vessel to another.
- (hh) vessel means any vessel which is propelled by inboard engines of which the fuel tanks form an integral part of the structure, and includes all gear, equipment, stores, cargo and fuel on board such vessel.
- (ii) Qualifying offshore shipping activities are limited to
 - (aa) propulsion of an offshore vessel.
 - (bb) operating any equipment on an offshore vessel.
 - (cc) transshipping fuel between offshore vessels while at sea.
 - (dd) transshipping equipment between offshore vessels while at sea.
 - (ee) transshipping cargo between offshore vessels while at sea.
 - (ff) returning of an offshore vessel to a port in the Republic.
 - (gg) managing waste on an offshore vessel as the result of qualifying offshore shipping activities.
- (iii) Qualifying offshore shipping activities exclude
 - (aa) foreign offshore shipping.
 - (bb) maintaining, repairing or refitting an offshore vessel or its on-board equipment.
 - (cc) trips connected with the maintenance, repair or refit of an offshore vessel.
 - (dd) any onshore activities, including
 - (A) off-loading or stacking cargo by equipment or cranes on land; and
 - (B) operating any containers, stores or warehouses on land.
 - (ee) any activities related or incidental to the rendering of housing, accommodation, schooling or education.
 - (ff) any activities related or incidental to the rendering of passenger, sport, recreation, hospitality or tourism services.
- (iv) The extent of the refund in offshore shipping is 100 per cent of the general fuel levy plus 100 per cent of the Road Accident Fund levy rounded to the nearest cents per litre of distillate fuel used in qualifying offshore shipping activities.

By the substitution of Note 6 in Part 3 of Schedule No. 6 with the following:

(v)	The user may apply for the refund specified in paragraph (g)(iv) only in respect of eligible purchases by the user of distillate fuel which was used in qualifying offshore shipping activities in
(aa)	a local offshore vessel which has a transire as contemplated in the rules for section 7 and section 14; and
(bb)	the operating of the equipment used on board that vessel;
	provided such local offshore vessel and its on-board equipment are listed in the registration profile of the user for use in qualifying offshore shipping activities.
(vi)	The user must exclude any non-eligible purchases from such refund application and must demonstrate that the conditions specified in paragraph (g)(v) were met by verifying the refund application through the necessary substantiating source documents prescribed in paragraph (b).
(vii)	Notwithstanding the logbook obligations prescribed in paragraph (b)
(aa)	storage logbook records are not required in respect of the storage facility comprised of the distillate fuel tank which forms an integral part of the structure of the offshore vessel, provided the particulars of all eligible purchases of distillate fuel received, stored, dispensed, disposed of or lost in any manner in respect of that storage facility are reflected in the usage logbook records for the offshore vessel on board which such storage facility is located; and
(bb)	usage logbook records are not required in respect of the on-board equipment referred to in paragraph (g)(v) and the volume of distillate fuel dispensed to and used in such on-board equipment must form a constituent part of the usage logbook records for the offshore vessel on board which such equipment is located.
(h)	Harbour shipping: Refund of levies on eligible purchases of distillate fuel used in harbour shipping
(i)	For the purposes of paragraph (h), unless the context otherwise indicates
(aa)	"foreign harbour shipping" means harbour shipping conducted in any harbour vessel other than a local harbour vessel.
(bb)	"local harbour vessel" means any harbour vessel having South African nationality in terms of the Merchant Shipping Act, 1951 (Act No. 57 of 1951) or the Ship Registration Act, 1998 (No. 58 of 1998).
(cc)	"harbour shipping" means the operation for commercial gain of any harbour vessel whose navigation does not extend beyond the seaward limits of the jurisdiction of the harbour authority of the port in the Republic at which such vessel is employed.
(dd)	"harbour vessel" means any type of craft or structure, however propelled or moved, which is able to float or be floated and to move or be moved as an entity from one place to another, which is navigated in, on or above water within the confines of a port, and includes all gear, equipment, stores, cargo and fuel on board such vessel. A harbour vessel includes a -
(A)	tug;
(B)	dredger;
(C)	sludge vessel;
(D)	barge;
(E)	lighter; and

By the substitution of Note 6 in Part 3 of Schedule No. 6 with the following:

(F)	pontoon.
(ee)	qualifying harbour shipping activities means those actions which are required for the operation of local harbour vessels in harbour shipping, which are limited to the activities of paragraph (h)(ii) and excludes the activities of paragraph (h)(iii).
(ff)	"transshipping" means transferring equipment, fuel or cargo from one vessel to another.
(ii)	Qualifying harbour shipping activities are limited to
(aa)	propulsion of a harbour vessel.
(bb)	operating any equipment on a harbour vessel.
(cc)	transshipping fuel between harbour vessels.
(dd)	transshipping equipment between harbour vessels.
(ee)	managing waste on a harbour vessel as the result of qualifying harbour shipping activities.
(iii)	Qualifying harbour shipping activities exclude
(aa)	foreign harbour shipping.
(bb)	relocating or transporting a harbour vessel between ports.
(cc)	maintaining, repairing or refitting a harbour vessel or its on-board equipment.
(dd)	trips connected with the maintenance, repair or refit of a harbour vessel.
(ee)	any onshore activities, including
(A)	off-loading or stacking cargo by equipment or cranes on land; and
(B)	operating any containers, stores or warehouses on land.
(ff)	any activities related or incidental to the rendering of housing, accommodation, schooling or education.
(gg)	any activities related or incidental to the rendering of passenger, sport, recreation, hospitality or tourism services.
(iv)	The extent of the refund in harbour shipping is 100 per cent of the Road Accident Fund levy rounded to the nearest cents per litre of distillate fuel used in qualifying harbour shipping activities.
(v)	The user may apply for the refund specified in paragraph (h)(iv) only in respect of eligible purchases by the user of distillate fuel which was used in qualifying harbour shipping activities in
(aa)	a local harbour vessel; and
(bb)	the operating of the equipment used on board that vessel;
	provided such local harbour vessel and its on-board equipment are listed in the registration profile of the user for use in qualifying harbour shipping activities.

By the substitution of Note 6 in Part 3 of Schedule No. 6 with the following:

(vi)	The user must exclude any non-eligible purchases from such refund application and must demonstrate that the conditions specified in paragraph (h)(v) were met by verifying the refund application through the necessary substantiating source documents prescribed in paragraph (b).
(vii)	Notwithstanding the logbook obligations prescribed in paragraph (b) (aa) storage logbook records are not required in respect of the storage facility comprised of the distillate fuel tank which forms an integral part of the structure of the harbour vessel, provided the particulars of all eligible purchases of distillate fuel received, stored, dispensed, disposed of or lost in any manner in respect of that storage facility are reflected in the usage logbook records for the harbour vessel on board which such storage facility is located; and (bb) usage logbook records are not required in respect of the on-board equipment referred to in paragraph (h)(v) and the volume of distillate fuel dispensed to and used in such on-board equipment must form a constituent part of the usage logbook records for the harbour vessel on board which such equipment is located.
(i)	Rail freight transport: Refund of levies on eligible purchases of distillate fuel used in rail freight transport (i) For the purposes of paragraph (i), unless the context otherwise indicates (aa) "foreign rail freight transport" means any rail freight transport conducted outside the borders of the Republic. (bb) "freight train" means any individual or group of freight wagons used for the purpose of transporting cargo by rail. (cc) "qualifying rail freight transport activities" means those actions which are required for the operation of rail freight locomotives in rail freight transport, which are limited to the activities of paragraph (i)(ii) and excludes the activities of paragraph (i)(iii). (dd) "rail freight locomotive" means any type of self-propelled, vehicular engine, powered by distillate fuel, which provides the motive power for pulling or pushing a freight train, but excludes any locomotive capable of carrying passengers. (ee) "rail freight transport" means the haulage for commercial gain of a freight train by one or more rail freight locomotives on a public railway within the borders of the Republic for the purpose of transporting cargo all or some of the way between the shipper and the intended destination as part of the logistics chain. (ii) Qualifying rail freight transport activities are limited to (aa) propulsion of a rail freight locomotive. (bb) operating any equipment on a rail freight locomotive. (cc) relocating a rail freight locomotive by rail without a freight train. (dd) relocating an empty or partially empty freight train by rail after the delivery of its cargo. (ee) shunting of a rail freight locomotive or a freight wagon to assemble or disassemble a freight train. (ff) managing waste on a rail freight locomotive as the result of qualifying rail freight transport activities. (iii) Qualifying rail freight transport activities exclude (aa) foreign rail freight transport

By the substitution of Note 6 in Part 3 of Schedule No. 6 with the following:

(bb)	maintaining, repairing or refitting a rail freight locomotive, its on-board equipment, or a freight wagon.
(cc)	trips connected with the maintenance, repair or refit of a rail freight locomotive or a freight wagon.
(dd)	any activities related or incidental to the rendering of housing, accommodation, schooling or education.
(ee)	any activities related or incidental to the rendering of passenger, sport, recreation, hospitality or tourism services.
(iv)	The extent of the refund in rail freight transport is 100 per cent of the Road Accident Fund levy rounded to the nearest cents per litre of distillate fuel used in qualifying rail freight transport activities.
(v)	The user may apply for the refund specified in paragraph (i)(iv) only in respect of eligible purchases by the user of distillate fuel which was used in qualifying rail freight transport activities in
(aa)	a rail freight locomotive; and
(bb)	the operating of the equipment used on board that locomotive;
	provided such rail freight locomotive and its on-board equipment are listed in the registration profile of the user for use in qualifying rail freight transport activities.
(vi)	The user must exclude any non-eligible purchases from such refund application and must demonstrate that the conditions specified in paragraph (i)(v) were met by verifying the refund application through the necessary substantiating source documents prescribed in paragraph (b).
(vii)	Notwithstanding the logbook obligations prescribed in paragraph (b), usage logbook records are not required in respect of the on-board equipment referred to in paragraph (i)(v) and the volume of distillate fuel dispensed to and used in such on-board equipment must form a constituent part of the usage logbook records for the rail freight locomotive on board which such equipment is located.
(j)	Electricity generation: Refund of levies on eligible purchases of distillate fuel used in electricity generation
(i)	For the purposes of paragraph (j), unless the context otherwise indicates
(aa)	electricity generation means the production and supply for commercial gain of electricity to the national electricity distribution network.
(bb)	electricity generation plant means an industrial facility for electricity generation which utilises open cycle gas turbine units with a combined capacity exceeding 200 megawatt and which is limited to the electricity generation plants known as
	(A) Ankerlig Power Station situated at Atlantis;
	(B) Gourikwa Power Station situated at Mossel Bay;
	(C) Dedisa Power Station situated at Gqeberha; and
	(D) Avon Power Station situated at Shakaskraal.
(cc)	qualifying electricity generation activities means those actions required for the operation of electricity generation plants in electricity generation, which are limited to the activities of paragraph (j)(ii) and excludes the activities of paragraph (j)(iii).

(ii)	Qualifying electricity generation activities are limited to
(aa)	warming up of an open cycle gas turbine for electricity generation.
(bb)	working of an open cycle gas turbine for electricity generation.
(cc)	cooling off of an open cycle gas turbine after electricity generation.
(dd)	managing waste at an electricity generation plant as the result of qualifying electricity generation activities.
(iii)	managing waste at an electricity generation plant as the result of qualifying electricity generation activities.
(aa)	maintaining, repairing or refitting an open cycle gas turbine or electricity generation plant.
(bb)	any activities related or incidental to the maintenance, repair or refit of an open cycle gas turbine or electricity generation plant.
(cc)	any activities related or incidental to the rendering of housing, accommodation, schooling or education.
(dd)	any activities related or incidental to the rendering of passenger, sport, recreation, hospitality or tourism services.
(iv)	The extent of the refund in electricity generation is 50 per cent of the general fuel levy plus 100 per cent of the Road Accident Fund levy rounded to the nearest cents per litre of distillate fuel used in qualifying electricity generation activities.
(v)	The user may apply for the refund specified in paragraph (j)(iv) only in respect of eligible purchases by the user of distillate fuel which was used in qualifying electricity generation activities in respect of electricity generation plants which are listed in the registration profile of the user for use in qualifying electricity generation activities.
(vi)	The user must exclude any non-eligible purchases from such refund application and must demonstrate that the conditions specified in paragraph (j)(v) were met by verifying the refund application through the necessary substantiating source documents prescribed in paragraph (b).

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 1893

18 Maart 2022

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 6 (NO. 6/3/57)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Bylae No. 6 by bogenoemde Wet hiermee gewysig in die mate in die Bylae hierby aangeleen met ingang vanaf 'n datum wat deur die Adjunk Minister bepaal sal word deur kennisgewing in die Staatskoerant.



DR DAVID MASEKELA
ADJUNKMINISTER VAN FINANSIES

BYLAE

Deur die vervanging van Opmerking 6 in Deel 3 van Bylae No. 6 deur die volgende:

6. Vir die doeleindes van item 670.04 gelees met die voorlesings van artikel 75 (1A) en (4A):

(a) Omskrywings

Vir die doeleindes van hierdie Opmerking, betelwe as die samehang anders aandui -

(i) "distillaatbrandstof" beteken -

(aa) distillaatbrandstof en bio-diesel soos beoog in artikel 37B (1) ten opsigte waarvan die brandstofheffing en Padongelukfondsheffing betaal is soos onderskeidelik in Deel 5A en Deel 5B van Bylae Nr. 1 voorgeskryf is en wat behoorlik vir binnelandse gebruik geklaar is of geag word vir binnelandse gebruik behoorlik geklaar te wees, hetsy sodanige distillaatbrandstof en bio-diesel vermeng is al dan nie; en

(bb) sluit die volgende uit:

(A) "rooklose diesel" 'n mengsel van kerosene en smeermiddel, normaalweg gebruik in ondergrondse myne;

(B) enige mengsel van distillaatbrandstof met kerosene of enige ander bestanddeel behalwe bio-diesel; en

(C) enige distillaatbrandstof geklaar vir uitvoer of skeepsvorrade of ingevoelge enige ander procedure behalwe vir binnelandse gebruik of waarop die heffings nie betaal is nie soos beoog in paragraaf (a)(i)(aa);

(ii) "droë kontrakteer" beteken 'n persoon wat gekontrakteer word deur 'n gebruiker vir die huur, bruikuur of bevrugting van enige bate om enige kwalifiserende aktiviteit te verrig of met die doel om enige kwalifiserende aktiviteit te verrig ten opsigte waarvan die distillaatbrandstof uit geskikte aankope van die gebruiker verskat word;

(iii) "geskikte aankope" beteken aankope van distillaatbrandstof deur die gebruiker -

(aa) vanaf verkopers van petroleum produkte wie gelys is in die registrasie profiel van die gebruiker as verkopers van geskikte aankope van distillaatbrandstof aan daardie gebruiker; en

(bb) wat -

(A) deur die gebruiker afgehaal word, afgelewer word deur sodanige verkopers, of afgelewer word deur vervoersers wie gelys is in die registrasie profiel van die gebruiker as vervoersers van geskikte aankope van distillaatbrandstof vir daardie gebruiker;

(B) direk vrygestel word vir gebruik of berging in opslagsiliete wat deur die gebruiker beheer word en gelys is in die registrasie profiel van die gebruiker as opslag siliete van geskikte aankope van distillaatbrandstof deur sodanige gebruiker;

(C) direk vrygestel word of vanaf sodanige opslagsiliete vir gebruik deur die gebruiker of deur die droë kontrakteur van die gebruiker, met dien verstande dat die diesel terugbetaling verwantenskappe tussen daardie gebruiker en die van die droë kontrakteurs gelys is in die registrasie profiel van sodanige gebruiker; en

(D) gebruik word deur die gebruiker of deur sodanige droë kontrakteur van die gebruiker in die bates wat gelys is in die registrasie profiel van daardie gebruiker as bates wat aangedryf word deur sodanige geskikte aankope van distillaatbrandstof om die kwalifiserende aktiviteit te verrig wat gelys is in die registrasie profiel van sodanige gebruiker en voorgeskryf word in hierdie Opmerking.

Deur die vervanging van Opmerking 6 in Deel 3 van Bylae No. 6 deur die volgende:

- (iv) "algemene brandstofheffing" beteken die heffing soos beoog in Opmerkings 6 en 8 van Deel 5A van Bylae No. 1 teen die skaal gespesifiseer in Opmerking 8(b)(i) vir distillaatbrandstof en Opmerking 8(c)(i) vir bio-diesel onderskeidelik van die genoemde Deel 5A.
- (v) "nie-gesikte aankope" beteken aankope van distillaatbrandstof deur die gebruiker -
- (aa) wat nie voldoen aan die vereistes vir "gesikte aankope" soos in hierdie Opmerking voorgeskryf is nie; of
- (bb) wat -
- (A) bekom word met korting op reg kragtens enige item van enige Bylae;
- (B) weggemaak word daarvan op enige manier; of
- (C) op enige manier verloor word.
- (vi) "persoon" beteken 'n -
- (aa) natuurlike persoon wat normaalweg in die Republiek woonagtig is;
- (bb) vennootskap van persone wat normaalweg in die Republiek woonagtig is;
- (cc) gesamentlike onderneming van persone wat normaalweg in die Republiek woonagtig is;
- (dd) oningelyfde instansie van persone wat normaalweg in die Republiek woonagtig is;
- (ee) regpersoon wat in die Republiek geregistreer is ooreenkomstig met die wette van die Republiek en wat sy plek van effektiewe bestuur in die Republiek het.
- (vii) "registrasie profiel" beteken die elektroniese profiel wat 'n persoon moet skep en onderhou om sodoende geregistreer te wees as 'n diesel terugbetalingsgebruiker soos beoog in artikel 75(1A)(b) en die reëls daartoe.
- (viii) "artikel", tensy anders gespesifiseer, verwys na die betrokke artikel van hierdie Wet.
- (ix) "verkoper" beteken 'n persoon, uitgesonderd 'n gebruiker, wie -
- (aa) 'n lopende saak bedryf vir die verkoop van distillaatprodukte;
- (bb) gelisensieër is as 'n groot- of kleinhandelaar ingevolge die Petroleum Produkte Wet, 1977 (Wet Nr. 120 van 1977);
- (cc) distillaatbrandstof aankoop van vervaardigers of groothandelaars wie gelisensieër is as sodanig ingevolge die Petroleum Produkte Wet, 1977 (Wet Nr. 120 van 1977), behalwe in die geval van die verkoper se invoer van distillaatbrandstof;
- (dd) geregistreer is as 'n verkoper van gesikte aankope van distillaatbrandstof aan gebruikers soos voorgeskryf is in reël 75.25.02; en
- (ee) verkoop distillaatbrandstof direk aan gebruikers as eind-gebruikers vir hulle eie gebruik.
- (x) "opslag-fasiliteit" beteken 'n brandstoftekn wat onder die beheer van die gebruiker is vir veilige bewaring van gesikte aankope van sodanige gebruiker, wat beperk is tot 'n -
- (aa) distillaatbrandstoftekn geteë op 'n vaste geografiese ligging soos toepaslik in landbou, aanlandige mynbou, spoorweg vervoer en elektrisiteitsopwekkingsaanlegte;

Deur die vervanging van Opmerking 6 in Deel 3 van Bylae No. 6 deur die volgende:

(bb)	distillaatbrandstofwa en distillaatbrandstofrok soos toepaslik in landbou, aanlandige mynbou; en
(cc)	distillaatbrandstofrenk wat 'n integrale deel vorm van die struktuur van 'n vaartuig in visvang, aflandige mynbou, aflandige verskeping en hawe verskeping of 'n integrale deel van 'n installasie in aflandige mynbou soos toepaslik.
(xi)	"gebruiker" beteken 'n persoon wat geregistreer is as 'n diesel terugbetaling gebruiker soos beoog in artikel 75(1A)(b) en die reëls daartoe, met inbegrip van enige nat kontrakteur so geregistreer en sluit uit enige droë kontrakteur.
(xii)	"nat kontrakteur" beteken 'n persoon gekontrakteer deur 'n gebruiker vir die huur, bruikhuur of bevrugting van enige bate om enige kwalifiserende aktiwiteit te verrig ten opsigte waarvan die distillaatbrandstof uit geskikte aankope van die kontrakteur verskaf word;
(b)	Administratiewe vereistes en brondokumente om terugbetaling aansoeke te staaf
(i)	Die gebruiker mag slegs vir 'n terugbetaling aansoek doen ten opsigte van geskikte aankope deur daardie gebruiker ten opsigte waarvan die -
(aa)	oorspronklike faktuur beoog in artikel 75(4A)(c) en gespesifiseer is in paragraaf (b)(ii); en
(bb)	fakture, boeke, rekenings en dokumente beoog in artikel 75(4A)(d) en (e) en gespesifiseer is in paragraaf (b)(iv); voorsien is, voltooi en gehou soos voorgeskryf.
(ii)	Indien die gebruiker meer as een kategorie van kwalifiserende bedrywighede uitvoer, of enige nie-kwalifiserende bedrywighede, moet die gebruiker die rekords na verwys in paragraaf (b)(i) apart hou om te bewys hoe distillaatbrandstof bekom, aangekoop, ontvang, afgelewer, geberg en uitgedeel vir gebruik, gebruik, weggemaak of verloor was ten opsigte van elke kategorie van kwalifiserende bedrywighede of enige nie-kwalifiserende bedrywighede.
(iii)	
(aa)	Die gebruiker moet alle geskikte aankope deur die aankoop van sodanige distillaatbrandstof bekom van verkopers van petroleumprodukte wie gelys is in die registrasie profiel van die gebruiker as verkopers van geskikte distillaatbrandstof aan daardie gebruiker.
(bb)	Vir die doeleindes van artikel 75(4A)(c), moet sodanige verkoper die gebruiker voorsien met 'n oorspronklike faktuur en 'n afskrif van sodanige faktuur hou wat die besonderhede van elke aankoop van distillaatbrandstof deur daardie gebruiker reflekteer beskikbaar vir inspeksie deur die Kommissaris vir 'n tydperk van vyf jaar bereken vanaf die einde van die kalender jaar waarin sodanige rekord geskep is.
(cc)	Die oorspronklike faktuur gespesifiseer in paragraaf (b)(iii)(bb) moet die volgende reflekteer -
(A)	datum van die verkoop;
(B)	naam, besigheid naam (indien enige) en die fisiese adres van die verkoper;
(C)	naam, besigheid naam (indien enige) en die fisiese adres van die gebruiker;
(D)	volume in liters van distillaatbrandstof verkoop; en
(E)	totale prys van die gefaktureerde verkoop.
(iv)	

Deur die vervanging van Opmerking 6 in Deel 3 van Bylae No. 6 deur die volgende:

- (aa) Vir die doeleindes van artikel 75(4A)(d) en (e), moet die gebruiker sodanige boeke, rekenings en dokumente voltooi en sodanige fakture, boeke, rekenings en dokumente wat die besonderhede soos in hierdie Opmerking gespesifiseer reflekteer, beskikbaar maak vir inspeksie deur die Kommissaris vir 'n tydperk van vyf jaar bereken vanaf die einde van die kalender jaar waarin sodanige rekord geskep is.
- (bb) Die fakture, boeke, rekenings en dokumente in paragraaf (b)(iv)(aa) moet insluit die toepaslike -
- (A) oorspronklike faktuur voorgeskryf in paragraaf (b)(iii);
 - (B) oorspronklike afleweringsnota voorgeskryf in paragraaf (b)(v);
 - (C) opslaglogboeke voorgeskryf in paragraaf (b)(vi);
 - (D) gebruiklogboeke voorgeskryf in paragraaf (b)(vii) of paragraaf (c)(viii);
 - (E) brondokumente wat die voltooiing van sodanige logboeke deur die gebruikers bevestig;
 - (F) rekords van distillaatbrandstof ontvang onder korting van reg ingevolge enige item van enige Bylae;
 - (G) rekords voorgeskryf in paragraaf (b)(viii) by die verwyder op enige manier van distillaatbrandstof; en
 - (H) rekords voorgeskryf in paragraaf (b)(ix) by die verlies op enige manier van distillaatbrandstof.
- (v)
- (aa) Kwalifiserende aankope van distillaatbrandstof mag deur die gebruiker afgehaal word, afgelewer word deur die verkopers daarvan, of afgelewer word deur vervoerders van geskikte aankope van distillaatbrandstof vir daardie gebruiker;
- (bb) Sodanige verkopers of vervoerders moet die gebruiker voorsien met 'n oorspronklike faktuur en 'n afskrif van sodanige faktuur hou wat die besonderhede van elke aankoop van distillaatbrandstof deur daardie gebruiker reflekteer, beskikbaar maak vir inspeksie deur die Kommissaris vir 'n tydperk van vyf jaar bereken vanaf die einde van die kalender jaar waarin sodanige rekord geskep is; en
- (cc) Die oorspronklike faktuur gespesifiseer in paragraaf (b)(v)(bb) moet die volgende reflekteer -
- (A) datum van die aflewering;
 - (B) naam, besigheid naam (indien enige) en die fisiese adres van die vervoerder;
 - (C) naam, besigheid naam (indien enige) en die fisiese adres van die verkoper;
 - (D) naam, besigheid naam (indien enige) en die fisiese adres van die gebruiker;
 - (E) fisiese adres waartoe die distillaatbrandstof afgelewer was;
 - (F) volume in liters van distillaatbrandstof verkoop;
 - (G) totale prys van die gefaktureerde verkoop; en
 - (H) voertuig identifikasie nommer (VIN) van die afleweringsvoertuig of die sleepwa.

Deur die vervanging van Opmerking 6 in Deel 3 van Bylae No. 6 deur die volgende:

(vi)

- (aa) Die gebruiker moet die opslagfasiliteite vir geskikte aankope van distillaatbrandstof deur daardie gebruiker beheer en moet elke sodanige opslagfasiliteit lys tesame met die identifiserende kenmerke en brandstof bergings vermoë, sowel as die fisiese adres van enige sodanige bergingsfasiliteit wat geleë is by 'n vaste geografiese ligging, wat gelys is in die registrasie profiel van sodanige gebruiker.
- (bb) Die gebruiker moet 'n maandelikse opslaglogboek voltooi ten opsigte van elke sodanige bergingsfasiliteit wat die besonderhede reflekteer van alle geskikte aankope van distillaatbrandstof ontvang, geberg, vrygestel, wegemaak of verlore is op enige manier gedurende daardie maand.
- (cc) Die opslaglogboek voorgeskryf in paragraaf (b)(vi)(bb) moet ten minste die inligting verskaf soos voorgeskryf in die Eksterne Beleid en die profielvorm vir minimum opslaglogboek vereistes wat beskikbaar is op die SAID webwerf by - <https://www.sars.gov.za/>

(vii)

- (aa) Die gebruiker moet die gebruik van geskikte aankope van distillaatbrandstof deur daardie gebruiker of enige droë kontrakteur van daardie gebruiker beheer soos voorgeskryf is in hierdie Opmerking en moet elke bate lys wat aangedryf is deur sodanige distillaatbrandstof om kwalifiserende bedrywighede uit te voer, tesame met die identifiserende kenmerke, maak, model en brandstof tenk vermoë van daardie bate, sowel as die fisiese adres van enige sodanige bate wat geleë is by 'n vaste geografiese ligging, wat gelys is in die registrasie profiel van sodanige gebruiker.
- (bb) Die gebruiker moet 'n maandelikse bergingslogboek voltooi wat die besonderhede reflekteer van alle geskikte aankope van distillaatbrandstof direk vrygestel of van enige opslagfasiliteit vir gebruik, elke manier van toepassing van sodanige distillaatbrandstof, alle bates aangedryf deur sodanige distillaatbrandstof, en die doel van elke bedrywighede uitgevoer met sodanige distillaatbrandstof gedurende daardie maand.
- (cc) Die gebruikslogboek voorgeskryf in paragraaf (b)(vii)(bb) moet ten minste die inligting verskaf soos voorgeskryf in die Eksterne Beleid en die profielvorm vir minimum gebruikslogboek vereistes ten opsigte van elke kategorie van kwalifiserende bedrywighede wat beskikbaar is op die SAID webwerf by - <https://www.sars.gov.za/>
- (dd) Die gebruiker mag skriftelike toestemming versoek vanaf die Kommissaris vir die goedkeuring van 'n vereenvoudigde logboek formaat, wat minder gedetailleerde inligting reflekteer in vergelyking met die minimum logboek vereistes na verwys in paragraaf (b)(vii)(cc), in gevalle waar -
- (A) die vlak van distillaatbrandstof in die brandstof tenk van 'n gespesifiseerde klas bate nie met enige sekerheid gemeet kan word om die gebruik daarvan te bepaal na elke toepassing nie en die gebruiker stem in om konsekwent die volume brandstof gebruik in daardie klas bate deur die konsekwente hervulling daarvan, met dien verstande dat die brandstof tenk van sodanige klas bate altyd vol gehou word by die begin en hervul word op die einde van elke toepassing;
- (B) die vlak van distillaatbrandstof in die brandstof tenk van 'n gespesifiseerde klas bate nie met enige sekerheid gemeet kan word by maandeinde om die maandelikse gebruik daarvan te bepaal nie en die gebruiker stem in om konsekwent die sluitingsbalans te reken vir sodanige klas bate om 'n vol tenk te wees;

Deur die vervanging van Opmerking 6 in Deel 3 van Bylae No. 6 deur die volgende:

(C)	die gebruiker konsekwent satelietopspringstegnologie aanwend ten opsigte van 'n gespesifiseerde klas bate van daardie gebruiker met die doel om die voorgestelde alternatiewe logboek oplossing van sodanige gebruiker op te bou met Globale Positionering Stelsel Inskrywings wat die akkurate ligging van sodanige klas bate ten alle tye weergee; of
(D)	die gebruiker konsekwent nabyheids waarskuwing of dergelike tegnologie ten opsigte van 'n gespesifiseerde klas bate ten doele die voorgestelde alternatiewe logboek oplossing van sodanige gebruiker met ware tyd inligting inskrywings wat die akkurate geografiese ligging van sodanige klas bate ten alle tye bevestig.
(viii)	
(aa)	Gesikhte aankope van distillaatbrandstof wat die gebruiker verwyder, hetsy deur verkoop, ruilhandel, skenking of enige ander manier, kwalifiseer nie vir 'n terugbetaling nie en vorm deel van ongesikhte aankope van daardie gebruiker wat sodanige gebruiker moet uitsluit van enige aansoek om terugbetaling.
(bb)	Die gebruiker moet die ontvanger van die verwyderde distillaatbrandstof voorsien van 'n oorspronklike faktuur en 'n afskrif van sodanige faktuur hou wat die besonderhede van elke verwydering van distillaatbrandstof weergee, wat ten minste die volgende moet insluit -
(A)	datum van verwydering;
(B)	naam, besighedsnaam (indien enige) en die fisiese adres van die verbruiker;
(C)	naam, besighedsnaam (indien enige) en die fisiese adres van die ontvanger;
(D)	beskrywing van die manier van die verwydering;
(E)	volume in liters van die distillaatbrandstof verwyder;
(F)	beskrywing van die vergoeding ontvang; en
(G)	waarde van die vergoeding ontvang.
(ix)	
(aa)	Gesikhte aankope van distillaatbrandstof wat die gebruiker verloor, hetsy deur ongeluk, diefstal, lekkasie of enige ander manier, kwalifiseer nie vir 'n terugbetaling nie en vorm deel van ongesikhte aankope van daardie gebruiker wat sodanige gebruiker moet uitsluit van enige aansoek om terugbetaling.
(bb)	Die gebruiker moet die verlies van distillaatbrandstof aantekene en 'n afskrif van sodanige aantekening hou wat die besonderhede van elke verlies van distillaatbrandstof weergee, wat ten minste die volgende moet insluit -
(A)	datum wat die verlies opgespoor was;
(B)	geraamde datum wanneer die verlies plaasgevind het;
(C)	ligging waar die verlies gebeur het;
(D)	omstandighede rondom die verlies;
(E)	volume in liters van die distillaatbrandstof verloor;

Deur die vervanging van Opmerking 6 in Deel 3 van Bylae No. 6 deur die volgende:

- (bb) bestuur, inspeksie en bewaring van die landbou eiendom vir gebruik by landbou.
- (cc) ontwikkeling en onderhoud van fisiese infrastruktuur op die landbou eiendom vir gebruik by landbou.
- (dd) toegang en verspreiding van water op die landbou eiendom vir gebruik by landbou.
- (ee) opwek en verspreiding van elektrisiteit op die landbou eiendom vir gebruik by landbou.
- (ff) omgewingsbestuur van die landbou impak op die landbou eiendom.
- (gg) bewaring van grond, water en bio-diversiteit op die landbou eiendom.
- (hh) ontwikkeling en instandhouding van brand bestrydings toegangspaaie en brandstroke op die landbou eiendom.
- (ii) ontwikkeling van en instandhouding van vervoer netwerke op die landbou eiendom vir gebruik by landbou.
- (jj) vervoer van landbou benodighede en arbeiders op die landbou eiendom vir gebruik by landbou.
- (kk) aanplant, verbouing, kweek en bewaring van gewasse op die landbou eiendom.
- (ll) oes, vervoer, berging en bewaring van gewasse op die landbou eiendom.
- (mm) teel, versorging, groot maak en bewaring van plaas diere op die landbou eiendom.
- (nn) uitdunning, vervoer, berging en bewaring van plaas diere op die landbou eiendom.
- (oo) voorbereiding van landbou produkte vir vervoer vanaf die landbou eiendom.
- (pp) vervoer van landbou produkte vanaf die landbou eiendom tot by die aflewering daarvan aan die naaste mark.
- (qq) terugkeer van 'n gespesialiseerde vragvervoer voertuig na die landbou-eiendom vanaf die naaste mark aflewering van landbou produkte.
- (rr) bestuur van afval op die landbou eiendom as gevolg van kwalifiserende landbou bedrywighede.
- (iii) Kwalifiserende landbou bedrywighede sluit uit -
 - (aa) vervoer van landbou benodighede of arbeiders na of vanaf die landbou eiendom.
 - (bb) vervoer van landbou benodighede of arbeiders tussen nie-aangrensende dele van die landbou eiendom.
 - (cc) instandhouding, herstel of hermontering van landbou benodighede.
 - (dd) ritte in verband met die instandhouding, herstel of hermontering van enige voertuig.
 - (ee) verandering van die natuurlike staat van landbou produkte verder as die bewaring daarvan.
 - (ff) enige bedrywighede verwant of toevallig aan sodanige verandering van landbou produkte.
 - (gg) transformering van landbou produkte deur enige proses van vervaardiging.

Deur die vervanging van Opmerking 6 in Deel 3 van Bylae No. 6 deur die volgende:

- (hh) enige bedrywighede verwant of toevallig aan sodanige transformering van landbou produkte.
- (ii) vervoer van landbou produkte vanaf die landbou-eiendom deur die koper daarvan.
- (jj) vervoer van landbou produkte vanaf die landbou-eiendom deur 'n nat kontrakteur in enige voertuig anders as 'n swaar voertuig.
- (kk) terugkeer van enige voertuig anders as 'n gespesialiseerde vragvervoer voertuig na die landbou-eiendom na die vervoer van landbou produkte.
- (ll) enige bedrywighede verwant of toevallig aan die verskaffing van behuising, akkommodasie, opvoeding of onderwys.
- (mm) enige bedrywighede verwant of toevallig aan die verskaffing van passasier, sport, ontspanning of toerisme dienste.
- (iv) Die volgende toerusting en voertuie word beskou as toegewyd aan die verrigting van hoofsaaklike kwalifiserende landbou bedrywighede. Wanneer sodanige toerusting en voertuie direk aangedryf is deur distillaatbrandstof, sal die logboek vereistes van paragraaf (c)(viii)(bb) van toepassing wees.
- (aa) ploeg
- (bb) skoffelploeg
- (cc) êe
- (dd) operdploeg
- (ee) planter
- (ff) verspreier
- (gg) sproeier
- (hh) blaser
- (ii) kettingsaag
- (jj) snyer
- (kk) snymasjien
- (ll) hakker
- (mm) boom kapper
- (nn) trosmaker
- (oo) maaier
- (pp) kapper
- (qq) skeurploeg
- (rr) kapper

Deur die vervanging van Opmerking 6 in Deel 3 van Bylae No. 6 deur die volgende:

(ss)	strooinismasjien
(tt)	ontstompmasjien
(uu)	spaandermasjien
(vv)	hammermeul
(ww)	baler
(xx)	hystoestel ("yarder")
(yy)	vangoestel
(zz)	gryplaaiër
(aaa)	versender
(bbb)	skuifblok ("skidder")
(ccc)	voermenger
(v)	Die mate van terugbetaling in landbou is 32 persent van die algemene brandstofheffing plus 80 persent van die Padongelukfondsheffing afgerond tot die naaste sente per liter van distillaatbrandstof gebruik by kwalifiserende landbou bedrywigheede.
(vi)	Die gebruiker mag aansoek doen vir die terugbetaling in paragraaf (c)(v) gespesifiseer slegs ten opsigte van geskikte aankope deur die gebruiker van distillaatbrandstof wat gebruik was by kwalifiserende landbou bedrywigheede in -
(aa)	toerusting en voertuie wat gelys is in die registrasie profiel van die gebruiker vir gebruik by kwalifiserende landbou bedrywigheede en wat gebruik is op die landbou-eiendom wat gelys is in die registrasie profiel van die gebruiker; en
(bb)	voertuie wat gelys is in die registrasie profiel van die gebruiker vir die vervoer van landbou produkte vanaf die landbou-eiendom wat gelys is in die registrasie profiel van die gebruiker tot by die aflewering daarvan by die naaste mark.
(vii)	Die gebruiker moet enige nie-geskikte aankope uitsluit van sodanige terugbetalingsaansoek en moet demonstreer dat die voorwaardes gespesifiseer in paragraaf (c)(vi) mee nagekom is deur die terugbetalingsaansoek te verifieer deur die nodige bevestigende bron dokumente in paragraaf (b) voorgeskryf.
(viii)	Nieteenstaande die logboek verpligtinge voorgeskryf in paragraaf (b) -
(aa)	waar die volume van distillaatbrandstof gebruik in enige voertuig vir die vervoer van landbou produkte vanaf die landbou-eiendom en terugkeer na die landbou-eiendom nie met enige redelike sekerheid vasgestel kan word nie, moet die volume distillaatbrandstof so gebruik bepaal word op die gemiddelde skaal van brandstof verbruik oor die totale tydperk of die totale afstand gereis; en
(bb)	'n gedetailleerde gebruiksligboek is nie vereis ten opsigte van die distillaatbrandstof gebruik om die toerusting en voertuie in paragraaf (c)(iv) direk aan te dryf nie en die volume distillaatbrandstof so gebruik moet bevestig word deur maandelikse vereenvoudigde gebruik logboek wat ten minste die inligting voorgeskryf in die Eksterne Beleid en die profielvorm vir minimum bergingslogboek vereistes wat beskikbaar is op die SAID webwerf by

Deur die vervanging van Opmerking 6 in Deel 3 van Bylae No. 6 deur die volgende:

	https://www.sars.gov.za/
(ix)	Kleinskaal suikerriet produsente met 'n gemiddelde produksie van hoogstens 1 800 tonne van suikerriet jaarliks en wie nie in staat is om met die logboek vereistes voorgeskryf in paragraaf (b) te voldoen nie mag reël vir die suikemeule waarna die suikerriet van hierdie produsente gelewer is om as agente op te tree namens sodanige produsente op die grondslag in paragraaf (c)(xi) voorgeskryf.
(x)	Kleinskaal bosbou produsente met 'n gemiddelde produksie van hoogstens die totale omset drumpel vir 'n mikro onderneming in die landbou sektor ingevolge die Nasionale Klein Ondernemings Wet, 1996 (Wet Nr. 102 van 1996) en wie nie in staat is om met die logboek vereistes voorgeskryf in paragraaf (b) te voldoen nie mag reël vir die bosbou meule waarna die bosbou produkte van hierdie produsente gelewer is om as agente op te tree namens sodanige produsente op die grondslag in paragraaf (c)(xi) voorgeskryf.
(xi)	Elke suikermeul na verwys in paragraaf (c)(ix) of bosbou meul na verwys in paragraaf (c)(x) wie in 'n agentskap verhouding tree met enige kleinskaal suikerriet produsente of kleinskaal bosbou produsente in daardie paragrawe onderskeidelik gespesifiseer is moet -
	(aa) registreer as 'n gebruiker en gemeenskaplike terugbetalingsaansoeke verwerk as 'n agent namens hierdie produsente in konsultasie met die Suid Afrikaanse Suiker Vereeniging (SASV) of Bosbou Suid Afrika (BSA) soos toepaslik.
(bb)	die gemeenskaplike terugbetalingsaansoeke bepaal namens hierdie produsente deur die tonnemaat van suikerriet of bosbou produkte van sodanige produsente afgelewer na die meul deur die gemiddelde diesel verbruik skaal in paragraaf (c)(xi)(cc) gespesifiseer te vermenigvuldig;
(cc)	die gemiddelde diesel verbruik skaal toepas soos jaarliks bereken deur SASV of BSA soos toepaslik, wat die gemiddelde volume distillaatbrandstof gebruik deur hierdie produsente en hulle droë kontrakteers, maar uitgesonderd die gemiddelde volume distillaatbrandstof gebruik deur nat kontrakteers van hierdie produsente, per tonnemaat suikerriet of bosbou produkte van sodanige produsente gelewer aan die meul; en
(dd)	van tyd tot tyd die gesamentlike terugbetalingspaaiemente wat namens hierdie produsente ontvang is as deel van die prys betaal per tonnemaat suikerriet of bosbou produkte gelewer aan die meul deurgee.
(d)	Visvang: Terugbetaling van heffings op geskikte distillaatbrandstof gebruik by visvang
(i)	Vir die doeleindes van paragraaf (d), tensy die samehang anders aandui -
(aa)	"kommersiële visvang permit" beteken visvang ten opsigte van 'n kommersiële visvang permit vir enige van die spesies, onderworpe aan die toegelate kommersiële vangs of totale toegepaste poging, of dele van albei, bepaal ingevolge die Wet op Mariene Lewensbronne, 1998 (Wet Nr. 18 van 1998).
(bb)	"kommersiële visvang permit" beteken permit uitgereik om kommersiële visvang te bedryf ingevolge die Wet op Mariene Lewensbronne, 1998 (Wet Nr. 18 van 1998).
(cc)	"vis" beteken die marine lewende bronne van die see, met inbegrip van enige akwatiese plant of dier hetsy visagtig al dan nie, en sluit hulle eiers, larwa en alle jeugdige stadiums in, maar sluit nie seevoëls en robbe in nie.
(dd)	"vis versamelingsuitrusting" beteken 'n drywende, onderwater of semi-onderwater toestel, hetsy geanker al dan nie, bedoel om vis te versamel, met inbegrip van enige drywende voorwerp waarop 'n toestel geplaas is om die ligging te fasiliteer.

Deur die vervanging van Opmerking 6 in Deel 3 van Bylae No. 6 deur die volgende:

- (ee) "visvang vaartuig" beteken enige vaartuig normaalweg gebruik by visvang en enige vaartuig toegewy aan die hantering, berging, bewaring of verwerking van vis terwyl op see is wat aangedryf is deur binneboord enjins waarvan die brandstofte n integrale deel van die struktuur vorm en sluit in alle uitrusting, voorrade, vrag en brandstof aanboord sodanige vaartuig.
- (ff) "vis bewaring" beteken die bewaring deur enige metode van vis vir verkoop, met inbegrip van souting, versysing, verkoeling of bevroesing daarvan.
- (gg) "vis verwerking" beteken die verwerking deur enige metode van vis vir verkoop, met inbegrip van op sny, verdeel, skeiding, oopvlek, skoonmaak, sortering en veering daarvan.
- (hh) "buitelandse visvang" beteken visvang bedryf in die waters van die Republiek in enige visvang vaartuig anders as 'n plaaslike visvang vaartuig.
- (ii) "plaaslike visvang vaartuig" beteken enige visvang vaartuig wat Suid Afrikaanse nasionaliteit het ingevolge die Handelskeepsvaartwet, 1951 (Wet Nr. 57 van 1951) of die Skip RegistrasieWet, 1998 (Nr. 58 van 1998).
- (jj) "kwalifiserende visvang bedrywighede" beteken daardie aksies wat vereis word binne die gebiedswaters van die Republiek vir kommersiële visvang op see op 'n plaaslike visvang vaartuig en die vervoer van vis op see tot die tyd dat dit eerste geland is, wat beperk word tot die bedrywighede van paragraaf (d)(iii).
- (kk) "ontspannings visvang" beteken enige visvang gedoen vir vrytydsbesteding of sport en nie vir verkoop, ruilhandel of verdienste nie.
- (ll) "see" beteken die water van die see, sowel as die bedding van die see onder die laagwater merk soos omskryf in die SeekusWet, 1935 (Wet Nr. 21 van 1935), en binne die buitenste grense van -
- (A) die gebiedswaters van die Republiek soos beoog in artikel 4 van die Maritieme Sones Wet, 1994 (Wet Nr. 15 van 1994), met inbegrip van die water en die bedding van enige getyriewer en van enige getystrandmeer; en
- (B) die kontinentalebank van die Republiek soos beoog in artikel 8 van die Maritieme Sones Wet, 1994 (Wet Nr. 15 van 1994).
- (mm) "seekus visvang" beteken enige visvang gedoen in die gebied van sanderige, klipperige of rotsagtige land aangrensend en gelyk met die see tussen die hoogwater- en laagwatermerke soos omskryf in die SeekusWet, 1935 (Wet Nr. 21 van 1935).
- (nn) "bestaansvisvang" beteken enige visvang deur 'n natuurlike persoon wie gereeld visvang vir persoonlike gebruik of gebruik deur afhanklikes, met inbegrip van die plaaslike verkoop of ruilhandel van oortollige vangste van tyd tot tyd op onvolhoubare skaal.
- (oo) "transverskeping" beteken die oorplaas van toerusting, brandstof of vrag van een vaartuig na 'n ander.
- (pp) "waters van die Republiek" het die betekenis daaraan geheg in "see" in hierdie paragraaf.
- (ii) Kwalifiserende visvang bedrywighede word beperk tot -
- (aa) soektog vir en aanwys van vis op see.
- (bb) plasing, soektog vir en herwinning van vis versamelingsuitrusting op see.
- (cc) neem, versameling en insameling van 'n vangs op see.

Deur die vervanging van Opmerking 6 in Deel 3 van Bylae No. 6 deur die volgende:

- (dd) transverskeping van 'n vangs tussen vaartuele terwyl op see.
- (ee) hantering, berging, bewaring en verwerking van vis terwyl op see.
- (ff) vervoer van vis op see tot die tyd wat dit eerste geland is.
- (gg) transverskeping van brandstof tussen visvang vaartuele terwyl op see.
- (hh) transverskeping van toerusting tussen visvang vaartuele terwyl op see.
- (ii) terugkeer van 'n visvang vaartuig vanaf die see na 'n hawe in die Republiek.
- (jj) bestuur van afval op 'n visvang vaartuig as gevolg van kwalifiserende visvang bedrywighede.
- (iii) kwalifiserende visvang bedrywighede sluit uit -
- (aa) buitelandse visvang.
- (bb) seekus visvang.
- (cc) aanlandige visvang.
- (dd) ontpanningsvisvang.
- (ee) bestaansvisvang.
- (ff) aanlandige hantering, berging, bewaring en verwerking van vis.
- (gg) vervoer van vis deur die koper daarvan
- (hh) instandhouding, herstel of hermontering van 'n vaartuig of sy aanboord toerusting.
- (ii) ritte in verband met die instandhouding, herstel of hermontering van 'n vaartuig.
- (jj) ritte wat geheel of gedeeltelik buite die waters van die republiek is.
- (kk) enige bedrywighede verwant aan of toevallig is aan die verskaffing van behuising, akkommodasie, opvoeding of onderwys.
- (ll) enige bedrywighede verwant of toevallig aan die verskaffing van passasier, sport, ontpanning of toerisme dienste.
- (iv) Die mate van terugbetaling by visvang is 100 persent van die algemene brandstofheffing plus 100 persent van die Padongelukfonds afgerond tot die naaste sent per liter van distillaatbrandstof gebruik by kwalifiserende visvang bedrywighede.
- (v) Die gebruiker mag aansoek doen vir die terugbetaling in paragraaf (d)(iv) slegs ten opsigte van geskikte aankope deur die gebruiker van distillaatbrandstof wat gebruik was by kwalifiserende visvang bedrywighede in -

Deur die vervanging van Opmerking 6 in Deel 3 van Bylae No. 6 deur die volgende:

- (aa) 'n plaaslike visvang vaartuig wat genomineer is op 'n geldige kommersiële visvang permit vir gebruik by kommersiële visvang en wat 'n transire het soos beoog in die reëls vir artikel 7; en
- (bb) die hantering van die toerusting wat gebruik word op daardie vaartuig;
- met dien verstande dat sodanige plaaslike visvang vaartuig, die kommersiële visvang permit waarop dit genomineer is, en sy aanboord toerusting gelys is in die registrasie profiel van die gebruiker vir gebruik by kwalifiserende visvang bedrywighede.
- (vi) Die gebruiker moet enige nie-geskikte aankope uitsluit van sodanige terugbetaling aansoek en moet demonstree dat die voorwaardes gespesifiseer in paragraaf (d)(v) mee nagekom is deur die terugbetaling aansoek te verifieer deur die nodige bevestigende bron dokumente in paragraaf (b) voorgeskryf.
- (vii) Nieteenstaande die logboek verpligtinge voorgeskryf in paragraaf (b) -
- (aa) opslagboek rekords word nie vereis ten opsigte van bergingsfasiliteite bestaande uit die distillaatbrandstoftank wat 'n integrale deel vorm van die struktuur van die visvang vaartuig nie, met dien verstande dat die besonderhede van alle geskikte aankope van distillaatbrandstof ontvang, geberg, vrygestel, weggemaak of verloor ten opsigte van daardie bergingsfasiliteit gereflekteer word in die gebruikslaboek vir die visvang vaartuig aanboord waarvan sodanige bergingsfasiliteit geplaas is; en
- (bb) gebruikslaboek rekords word nie vereis ten opsigte van die aanboord toerusting na verwys in paragraaf (d)(v) nie en die volume van die distillaatbrandstof vrygestel aan en gebruik in sodanige aanboord toerusting moet 'n samestellende deel vorm van die gebruikslaboek rekords vir die visvang vaartuig aanboord waarvan sodanige toerusting geplaas is.
- (e) **Mynbou op land: Terugbetaling van heffings op geskikte aankope van distillaatbrandstof gebruik by mynbou op land**
- (i) Vir die doeleindes van paragraaf (e), tensy uit die samehang anders blyk -
- (aa) "omgewingsbestuurplan" en "omgewingsbestuurprogram" beteken onderskeidelik die plan en program ingevolge die Mineraal en Petroleum Bronne Ontwikkelingswet, 2002 (Wet Nr. 28 van 2002);
- (bb) "eksplorasie" beteken die behandeling van seismiese data en enige ander verwante bedrywighede om 'n gebied op land te definieer om getoets te word met die bedoeling om mineraal ontdekking te bepaal.
- (cc) "mineraal" beteken 'n anorganiese stof, hetsy vaste, vloeibaar of gasagtig, wat natuurlik voorkom in of op die aarde of in of onder water, wat gevorm was deur of onderworpe aan 'n geologiese proses, en sluit in sand, steen, rots, gruis, kalksteen, klei en grond, maar uitgesonderd water, bogrond en veen.
- (dd) "mineraal-afsetting" beteken die alluviale minerale in hulle ru onverwerkte staat herwin na gewas, skifing, en skedding in spoelers-afsetting mynbou en die onbehandelde uitgegrawe erts in ander vorms van oppervlak mynbou en in ondergrondse mynbou.
- (ee) "mynbou" beteken die gebruik van liggingsbepaling, vasstelling en herwinning vir kommersiële gewin van mineraal -neerslae by die mynbou terrein, maar uitgesonderd enige daaropvolgende verwerking van sodanige mineraal -neerslae.
- (ff) "mynbou magtiging" beteken magtiging om te myn of petroleum te produseer wat toegestaan of oorgedra is ingevolge die Mineraal en Petroleum Bronne Ontwikkelingswet, 2002 (Wet Nr. 28 van 2002).

Deur die vervanging van Opmerking 6 in Deel 3 van Bylae No. 6 deur die volgende:

(gg)	"mynbou vereistes" beteken insette, toerusting en voertuie wat noodsaaklik is vir die uitvoer van kwalifiserende mynbou bedrywighede op die myn terrein.
(hh)	"mynbou terrein" beteken die gebied waarvoor daar 'n mynbou magtiging toegestaan is en enige toevallige oppervlak gebied van land ten opsigte van 'n verwante omgewingsbestuurplan of omgewingsbestuurprogram.
(ii)	"deklaag" beteken die grond en rots wat onliggend is of wat minerale-neerslag bevat.
(jj)	"spoelwassery" beteken die herwinning van mineraal -neerslag van spoelneerslag deur baggerwerk en oppervlak mynbou metodes waarby potensieële mineraal draende stof uitgegrawe is en daaropvolgende gewas, geskif en geskif om die minerale-neerslag te vestig en herwin.
(kk)	"verwerking" beteken enige behandeling van 'n mineraal -neerslag verder as daardie kwalifiserende bedrywighede wat nodig is om daardie mineraal -neerslag te herwin of uit te grawe van die bollaag wat dit omvat of bevat en die daaropvolgende vervoer van sodanige mineraal neerslag vir voorraadstapeling by die mynbou terrein.
(ll)	"prospektering" beteken die doelbewuste soektog na enige mineral deur enige wyse wat die grond versteur, enige oorskot voorraadstapeling of enige oorskot-neerslag om enige mineraal daarin op te spoor en die mate daarvan te bepaal.
(mm)	"kwalifiserende mynbou bedrywighede" beteken daardie aksies wat vereis word vir eksplorasië, prospektering en die daaropvolgende myn en verwante vervoer, voorraadstapeling en rehabilitasie op die mynbou terrein, wat beperk word tot die bedrywighede van paragraaf (e)(ii) en uitgesonderd die bedrywighede van paragraaf (e)(iii).
(nn)	"steengroef mynbou" beteken die tipe oppervlak mynbou waardeur sand, steen, rots, gruis, kalksteen, klei en grond (uitgesonderd bogrond en veen) wat uitgegrawe is van die grond, en uitgesonderd die versameling van sodanige minerale van rivierbeddings.
(oo)	"rehabilitasie" beteken die herwinning by die mynbou terrein wat vereis word deur 'n omgewingsbestuurplan of omgewingsbestuurprogram tot die aansoek vir 'n sluitings sertifikaat ingevolge die Mineral en Petroleum Bronne Ontwikkingswet, 2002 (Wet Nr. 28 van 2002).
(pp)	"onbehandelde uitgegrawe erts" beteken die onverwerkte ontginde stof wat bestaan uit die grond en rots van die deklaag, minerale, middelslag, besoedeling en onsuiverhede.
(qq)	"oppervlak mynbou" beteken die herwinning van mineraal 'n neerslag wat naby die oppervlak van die aarde is deur strook mynbou, oopgroef mynbou, bergtop verwyderingsmynbou en steengroef mynbou metodes waardeur die mineraal neerslag uitgegrawe is na die verwydering van die deklaag grond en rots.
(rr)	"slyk" beteken die oorskiet stof na mynbou na die skeiding van die waardevolle fraksie vanaf die onekonomiese fraksie van die herwonne mineraal neerslag.
(ss)	"ondergrondse mynbou" beteken die herwinning van mineraal neerslag wat 'n aansienlike afstand onder die oppervlak van die aarde is deur seemyn, helling mynbou, skag mynbou en harde rots mynbou metodes waardeur die mineraal neerslag uitgegrawe is deur tonnells terwyl die oppervlak grond en rots in plek gelos is.
(ii)	kwalifiserende mynbou bedrywighede word beperk tot -
(aa)	eksplorasië en prospektering vir minerale.
(bb)	skoonmaak, voorbereiding en instandhouding van die mynbou terrein vir gebruik by mynbou.
(cc)	bewaring van grond, water en biodiversiteit by die mynbou terrein.
(dd)	ontwikkeling en instandhouding van fisiese infrastruktuur by die mynbou terrein vir gebruik by mynbou.

Deur die vervanging van Opmerking 6 in Deel 3 van Bylae No. 6 deur die volgende:

- (ee) toegang en verspreiding van water by die mynbou terrein vir gebruik by mynbou.
- (ff) opwek en verspreiding van elektrisiteit by die mynbou terrein vir gebruik by mynbou.
- (gg) ontwikkeling en instandhouding van vervoer netwerke by die mynbou terrein vir gebruik by mynbou.
- (hh) vervoer van mynbou benodighede en arbeiders by die mynbou terrein vir gebruik by mynbou.
- (i) bedrywighede wat noodsaaklik is vir die herwinning van mineraal neerslae in plaser mynbou, ander vorms van oppervlak mynbou en ondergrondse mynbou.
- (jj) verwydering, vervoer en voorraadstapeling van deklaag by mynbou bedrywighede by die mynbou terrein.
- (kk) vervoer, voorraadstapeling en bewaring van die herwonne mineraal neerslae by die mynbou terrein.
- (ll) laai, vervoer, voorraadstapeling en terugstuur van die gesamentlike weggooigoed by die mynbou terrein.
- (mm) laai, vervoer, berging, behandeling en opruiming van slyk by die mynbou terrein.
- (nn) bestuur van afval by die mynbou terrein as gevolg van steengroef mynbou bedrywighede.
- (oo) rehabilitasie van die mynbou-impak by die mynbou terrein.
- (i) kwalifiserende mynbou bedrywighede sluit uit -
 - (aa) myn van sand, steen, rots, gruis, kalksteen, kiel en grond (uitgesonderd dekgrond en veen) deur enige mynbou metode anders as steengroef mynbou.
 - (bb) vervoer van mynbou benodighede of arbeiders na of van die mynbou terrein.
 - (cc) vervoer van mynbou benodighede of arbeiders tussen nie-aangrensende dele die mynbou eiendom
 - (dd) instandhouding, herstel of hermontering van mynbou benodighede.
 - (ee) vervoer van mineraal neerslae of minerale vanaf die mynbou terrain.
 - (ff) verandering van die ru natuurlike staat van mineraal - neerslae verder as die bewaring daarvan.
 - (gg) enige bedrywighede verwant of toevallig aan die verandering van mineraal -neerslae.
 - (hh) transformering van mineraal -neerslae deur enige proses daarvan.
 - (ii) enige bedrywighede verwant of toevallig aan sodanige transformering van mineraal -neerslae
 - (jj) verhoging of verbetering van die gehalte of waarde van mineraal -neerslae deur -
 - (A) in die geval van plasermynbou, die sorteer volgens grote, klassifisering, poleering, reduksie, konsentreering, loutering, kalsinering, smelting of gasvorming van die mineral inhoud of enige stowwe wat daarin voorkom;
 - (B) in die geval van ander vorms van oppervlak mynbou en ondergrondse mynbou, die winning, ekstraksie, was skifting, skeiding, maal, sorteer volgens grote, klassifisering, poleering, reduksie, konsentreering, loutering, kalsinering, smelting of gasvorming van die mineral inhoud of enige stowwe wat daarin voorkom.

Deur die vervanging van Opmerking 6 in Deel 3 van Bylae No. 6 deur die volgende:

- (kk) enige bedrywighede verwant of toevallig aan sodanige verhoging of verbetering van mineraal neerslae.
- (ll) vervoer van mineraal -neerslae of minerale deur die koper daarvan.
- (mm) enige bedrywighede verwant aan of toevallig is aan die verskaffing van behuising, akkommodasie, opvoeding of onderwys.
- (nn) enige bedrywighede verwant of toevallig aan die verskaffing van passasier, sport, ontspanning of toerisme dienste.
- (iv) Die mate van terugbetaling in landbou is 32 persent van die algemene brandstofheffing plus 80 persent van die Padongelukfondsheffing afgerond na die naaste sent per liter van distillaatbrandstof gebruik by kwalifiserende mynbou bedrywighede.
- (v) Die gebruiker mag aansoek doen vir die terugbetaling in paragraaf (e)(iv) gespesifiseer slegs ten opsigte van geskikte aankope deur die gebruiker van distillaatbrandstof wat gebruik was by kwalifiserende mynbou bedrywighede in -
- (aa) ten opsigte van 'n mynbou magtiging wat gelys is in die registrasie profiel van die gebruiker vir gebruik by die mynbou terrein wat gelys is in die registrasie profiel van die gebruiker; en
- (bb) toerusting en voertuie wat gelys is in die registrasie profiel van die gebruiker vir gebruik by kwalifiserende mynbou bedrywighede en wat gebruik word by eksplorasie, prospektering en in mynbou op die mynbou terrein wat gelys is in die registrasie profiel van die gebruiker.
- (vi) Die gebruiker moet enige nie-geskikte aankope uitsluit van sodanige terugbetalingsaansoek en moet demonstree dat die voorwaardes gespesifiseer in paragraaf (e)(v) mee nagekom is deur die terugbetalingsaansoek te verifieer deur die nodige stawende bron dokumente in paragraaf (b) voorgeskryf.
- (vii) Nieteenstaande die logboek verpligtinge voorgeskryf in paragraaf (b) in die geval van ondergrondse mynbou -
- (aa) waar distillaatbrandstof vrygestel is van 'n oppervlak bergingsfasiliteit na 'n boonste ondergrond bergingsfasiliteit binne die ondergrondse myn om nooit weer na die oppervlak terug gebring te word nie; en
- (bb) waar al die toerusting en voertuie aangedryf deur sodanige distillaatbrandstof permanent binne die ondergrondse myn geleë is vir gebruik alleenlik binne daardie ondergrondse myn;
- gebruikslogboeke word nie vereis ten opsigte van die toerusting en voertuie binne daardie ondergrondse myn nie en die volume van die distillaatbrandstof gebruik in sodanige toerusting en voertuie binne daardie ondergrondse myn moet gestaaf word deur die betrokke vrystel-inskrywings in die opslogboek rekords van daardie boonste-ondergrond bergingsfasiliteite.
- (f) Aflandige mynbou: Terugbetaling van heffings op geskikte aankope van distillaatbrandstof gebruik by aflandige mynbou**
- (i) Vir die doeleindes van paragraaf (f) tensy uit die samehang anders blyk -
- (aa) eksplorasie beteken die behandeling van seismiese data en enige ander verwante bedrywighede om 'n gebied van die see om getoets te word met die bedoeling om die ligging van natuurlike bronne te bepaal.
- (bb) "installasie" beteken enige -
- (A) struktuur, met inbegrip van enige drywende of dompelbare platform, gebou of in bedryf op, onder of bokant die see vir die alleinlike doel van eksplorasie, prospektering of aflandige mynbou;

Deur die vervanging van Opmerking 6 in Deel 3 van Bylae No. 6 deur die volgende:

- (B) apparaat, met inbegrip van 'n pyleiding, wat gebruik word vir die alleinlike doel van oorplasing van enige persoon of stof na of vanaf enige sodanige struktuur;
- (C) instrument of toestel wat vir die alleinlike doel van eksplorاسية, prospektering of aflandige mynbou gebruik word;
- (D) vaartuig wat vir die alleinlike doel van eksplorاسية, prospektering of aflandige mynbou gebruik word; en
- (E) masjinerie en toerusting wat 'n integrale deel uitmaak van enige struktuur, apparaat, toestel of vaartuig.
- (cc) "mynbou magtiging" beteken magtiging om te myn of petroleum te produseer wat toegestaan of oorgedra is ingevolge die Minerale en Petroleum Bronne Ontwikkingswet, 2002 (Wet Nr. 28 van 2002).
- (dd) "natuurlike bronne" beteken 'n anorganiese stof, hetsy vaste, vloeibaar of gasagtig, wat natuurlik voorkom in die bed van die see of die dekgrond daarvan, wat gevorm was deur of onderworpe aan 'n geologiese proses, met inbegrip van edelstene, metale, minerale, natuurlike olie en natuurlike gas, maar uitgesonderd water.
- (ee) "aflandige mynbou" beteken die herwinning vir kommersiële gewin van natuurlike bronne by sy ligging in 'n gebied van die see deur sy winning van die bed van die see of die dekgrond daarvan, maar uitgesonderd enige daaropvolgende verwerking van sodanige natuurlike bronne.
- (ff) "verwerking" beteken enige behandeling van natuurlike bronne verder as daardie kwalifiserende aflandige mynbou bedrywighede wat nodig is vir die winning van daardie natuurlike bronne van die bed van die see of die ondergrond daarvan wat dit omring of bevat en om daaropvolgend sodanige natuurlike bronne te vervoer totdat dit vir die eerste keer geland is.
- (gg) "prospektering" beteken die doelbewuste soektog na natuurlike bronne in 'n gebied van die see deur enige wyse wat die bed van die see of die ondergrond daarvan versteur met die doel om enige natuurlike bronne daarin op te spoor en die mate daarvan te bepaal.
- (hh) "kwalifiserende aflandige mynbou bedrywighede" beteken daardie aksies wat vereis word vir eksplorاسية, prospektering en die daaropvolgende aflandige myn en verwante vervoer, wat beperk word tot die bedrywighede van paragraaf (f)(ii) en uitgesonderd die bedrywighede van paragraaf (f)(iii.)
- (ii) "see" beteken die waters van die see sowel as die bed van die see en die ondergrond daarvan onder die laagwater merk soos omskryf in die Seekus Wet, 1935 (Wet Nr. 21 van 1935) en binne die buite limiet van -
- (A) die gebiedswaters van die Republiek soos beoog in artikel 4 van die Maritieme Sones Wet, 1994 (Wet Nr. 15 van 1994), met inbegrip van die water en die bed van enige getyvivier en van enige strandmeer; en
- (B) die kontinentalebank van die Republiek soos beoog in artikel 8 van die Maritieme Sones Wet, 1994 (Wet Nr. 15 van 1994).
- (jj) "vaartuig" beteken enige vaartuig wat aangedryf is deur binneboord enjins waarvan die brandstoftanke 'n integrale deel van die struktuur vorm en sluit in alle gereedskap, toerusting, voorrade, vrag en brandstof aanboord sodanige vaartuig.
- (ii) Kwalifiserende aflandige mynbou bedrywighede word beperk tot -
- (aa) eksplorاسية en prospektering vir natuurlike bronne op see.
- (bb) opwek en verspreiding van krag op 'n installasie terwyl op see.

Deur die vervanging van Opmerking 6 in Deel 3 van Bylae No. 6 deur die volgende:

- (cc) vervoer van enige persoon of stof na of vanaf 'n installasie terwyl op see.
- (dd) retoerritte na die vervoer van enige persoon of stof na of vanaf 'n installasie terwyl op see
- (ee) bedrywighede op 'n installasie noodsaaklik vir die herwinning van natuurlike bronne by aflandige mynbou.
- (ff) oorplasing van herwonne natuurlike bronne vanaf 'n installasie na vaartuig terwyl op see.
- (gg) hantering, berging of bewaring van herwonne natuurlike bronne terwyl op see.
- (hh) vervoer van herwonne natuurlike bronne op see tot die tyd wat dit vir die eerste keer geland word.
- (ii) bestuur van afval op 'n installasie as gevolg van kwalifiserende aflandige mynbou bedrywighede.
- (iii) Kwalifiserende aflandige mynbou sluit uit -
- (aa) hervestiging van 'n installasie verder as die bestaande mynbou gebied.
- (bb) instandhouding, herstel of hermontering van 'n installasie.
- (cc) ritte in verband met die instandhouding, herstel of hermontering van 'n installasie.
- (dd) verandering van die natuurlike staat van natuurlike bronne verder as die bewaring daarvan.
- (ee) enige bedrywighede verwant of toevallig tot sodanige verandering van natuurlike bronne.
- (ff) transformering van natuurlike bronne deur enige verwerking daarvan.
- (gg) enige bedrywighede verwant of toevallig tot sodanige transformering van natuurlike bronne.
- (hh) verhoging of verbetering van die gehalte of waarde van natuurlike bronne deur die maal, sorteer volgens grote, klassifisering, poleering, reduksie, konsentreering, loutering, kalsinerig, smelting of gasvorming daarvan van enige stof wat daarin voorkom.
- (ii) enige bedrywighede verwant of toevallig aan sodanige verbetering van natuurlike bronne.
- (jj) aanlandige hantering, berging of bewaring van natuurlike bronne.
- (kk) vervoer van natuurlike bronne deur die koper daarvan.
- (ll) enige bedrywighede verwant of toevallig tot die verskaffing van behuising, akkommodasie, opvoeding of onderwys.
- (mm) enige bedrywighede verwant of toevallig tot die verskaffing van passasier, sport, ontspanning of toerisme dienste.
- (iv) Die mate van terugbetaling in landbou is 100 persent van die algemene brandstofheffing plus 100 persent van die Padongelukfondsheffing afgerond tot die naaste sente per liter van distillaatbrandstof gebruik by kwalifiserende aflandige mynbou bedrywighede.
- (v) Die gebruiker mag aansoek doen vir die terugbetaling in paragraaf (f)(iv) gespesifiseer slegs ten opsigte van geskikte aankope deur die gebruiker van distillaatbrandstof wat gebruik was by aflandige mynbou bedrywighede -

Deur die vervanging van Opmerking 6 in Deel 3 van Bylae No. 6 deur die volgende:

- (aa) ten opsigte van 'n mynbou magtiging wat gelys is in die registrasie profiel van die gebruiker vir aflandige mynbou;
- (bb) 'n installasie wat gelys is op die registrasie profiel van die gebruiker vir gebruik by kwalifiserende aflandige mynbou bedrywighede; en
- (cc) 'n vaartuig wat gelys is op die registrasie profiel van die gebruiker en wat gebruik is vir die alleinlike doel van vervoer van enige persoon of stof na of vanaf enige sodanige installasie.
- (vi) Die gebruiker moet enige nie-gesikte aankope uitsluit van sodanige terugbetaling aansoek en moet demonstreer dat die voorwaardes gespesifiseer in paragraaf (f)(v) mee nagekom is deur die terugbetaling aansoek te verifieer deur die nodige bevestigende bron dokumente in paragraaf (b) voorgeskryf.
- (vii) Nieteenstaande die logboek verpligtinge voorgeskryf in paragraaf (b) -
- (aa) bergingslogboek rekords word nie vereis ten opsigte van bergingsfasiliteite bestaande uit die distillaatbrandstoftenk wat 'n integrale deel vorm van installasie of 'n vaartuig nie met dien verstande dat die besonderhede van alle gesikte aankope van distillaatbrandstof ontvang, geberg, vrygestel, weggemaak of verloor op enige manier ten opsigte van daardie bergingsfasiliteit gereflekteer word in die gebruikslaboek vir die installasie of die vaartuig waarop sodanige bergingsfasiliteit geplaas is; en
- (bb) gebruikslaboek word nie vereis ten opsigte van die masjinerie en toerusting waarna verwys in paragraaf (f)(i)(bb)(E) nie en die volume van die distillaatbrandstof vrygestel en gebruik in sodanige masjinerie en toerusting moet 'n samestellende deel van die gebruikslaboek rekords vorm vir die installasie waarop sodanige masjinerie en toerusting geplaas is.
- (g) Aflandige verskeping: Terugbetaling van heffings op gesikte aankope van distillaatbrandstof gebruik by aflandige mynbou**
- (i) Vir die doeleindes van paragraaf (g) tensy uit die samehang anders aandui -
- (aa) "kusvaarder" beteken enige vaartuig ontwerp en gebruik vir die vervoer van goedere en wat goedere tussen hawens in die Republiek vervoer of tussen enige sodanige hawens en 'n hawe in die gemeenskaplike doeanegebied.
- (bb) "buitelandse aflandige verskeping" beteken aflandige verskepingbedryf in enige aflandige vaartuig anders as 'n plaaslike aflandige vaartuig.
- (cc) "plaaslike aflandige vaartuig" beteken enige plaaslike aflandige vaartuig wat erken word as 'n vaartuig van Suid Afrikaanse nasionaliteit ingevolge die Handelskeepsvaartswet, 1951 (Wet Nr. 57 van 1951) of die Skipregistrasiewet, 1998 (Wet Nr. 58 van 1988).
- (dd) "aflandige verskeping" beteken die bedryf vir kommersiële gewin van enige kusvaarder en die bedryf van enige ander aflandige vaartuig langs die kuslyn van Suider Afrika.
- (ee) "aflandige vaartuig" beteken enige -
- (A) kusvaarder;
- (B) vaartuig besit of gehuur deur die Nasionale Seereedingsinstituut;
- (C) vaartuig wat kuspatriolle uitvoer ter ondersteuning van die see nywerheid;
- (D) vaartuig wat navorsing doen ter ondersteuning van die see nywerheid; en
- (E) vaartuig aangestel om aflandige vesel-optiese telekommunikasie kables te diens.

Deur die vervanging van Opmerking 6 in Deel 3 van Bylae No. 6 deur die volgende:

- (ff) "kwalifiserende aflandige verskeppings bedrywigheede" beteken daardie aksies wat vereis word vir die bedryf van plaaslike aflandige vaartuie by aflandige verskeping, wat beperk word tot die bedrywigheede van paragraaf (g)(ii) en uitgesonderd die bedrywigheede van paragraaf (g)(iii).
- (gg) "transverskeping" beteken die oorpasing van toerusting, brandstof of vrag vanaf een vaartuig na 'n ander.
- (hh) "vaartuig" beteken enige vaartuig wat aangedryf is deur binneboord enjins waarvan die brandstof tenke 'n integrale deel van die struktuur vorm en sluit in alle gereedskap, toerusting, voorrade, vrag en brandstof aanboord sodanige vaartuig.
- (ii) Kwalifiserende aflandige verskeppings bedrywigheede word beperk tot -
- (aa) aandrywing van 'n aflandige vaartuig.
- (bb) hantering van enige toerusting aanboord van 'n aflandige vaartuig.
- (cc) transverskeping van brandstof tussen aflandige vaartuie terwyl op see.
- (dd) transverskeping van toerusting tussen aflandige vaartuie terwyl op see.
- (ee) transverskeping van vrag tussen aflandige vaartuie terwyl op see.
- (ff) terugkeer van 'n aflandige vaartuig na 'n hawe in die Republiek.
- (gg) bestuur van afval op 'n aflandige vaartuig as gevolg van kwalifiserende aflandige verskeppings bedrywigheede.
- (iii) kwalifiserende aflandige verskeppings bedrywigheede sluit uit -
- (aa) buitelandse aflandige verskeping.
- (bb) instandhouding, herstel of hermontering van 'n aflandige vaartuig of sy aanboord toerusting.
- (cc) ritte in verband met die instandhouding, herstel of hermontering van enige aflandige vaartuig.
- (dd) enige aanlandige bedrywigheede, met inbegrip van -
- (A) aflaai of stapeling van vrag deur toerusting of krane op land; en
- (B) hantering van enige houers, magasyns of pakhuise op land.
- (ee) enige bedrywigheede verwant of toevallig tot die verskaffing van behuising, akkommodasie, opvoeding of onderwys.
- (ff) enige bedrywigheede verwant of toevallig tot die verskaffing van passasier, sport, ontspanning of toerisme dienste.
- (iv) Die mate van terugbetaling by aflandige verskeping is 100 persent van die algemene brandstofheffing plus 100 persent van die Padongelukfondsheffing afgerond tot die naaste sente per liter van distillaatbrandstof gebruik by kwalifiserende aflandige verskeppings bedrywigheede.

Deur die vervanging van Opmerking 6 in Deel 3 van Bylae No. 6 deur die volgende:

- (v) Die gebruiker mag aansoek doen vir die terugbetaling in paragraaf (g)(iv) gespesifiseer slegs ten opsigte van geskikte aankope deur die gebruiker van distillaatbrandstof wat gebruik was by kwalifiserende afluandige verskepinge bedrywighede in -
- (aa) 'n plaaslike afluandige vaartuig wat 'n transire het soos beoog in die reëls vir artikel 7 en artikel 14; en
- (bb) die hantering van die toerusting gebruik aanboord van daardie vaartuig; met dien verstande dat sodanige afluandige vaartuig en sy aanboord toerusting gelys is in die registrasie profiel van die gebruiker vir gebruik by kwalifiserende afluandige verskepinge bedrywighede.
- (vi) Die gebruiker moet enige nie-geskikte aankope uitsluit van sodanige terugbetaling aansoek en moet demonstree dat die voorwaardes gespesifiseer in paragraaf (g)(v) mee nagekom is deur die terugbetaling aansoek te verifieer deur die nodige bevestigende bron dokumente in paragraaf (b) voorgeskryf.
- (vii) Nieteenstaande die logboek verpligtinge voorgeskryf in paragraaf (b) -
- (aa) bergingslogboek rekords word nie vereis ten opsigte van bergingsfasiliteite bestaande uit die distillaatbrandstoftenk wat 'n integrale deel vorm van die afluandige vaartuig nie, met dien verstande dat die besonderhede van alle geskikte aankope van distillaatbrandstof ontvang, geberg, vrygestel, weggemaak of verloor op enige manier ten opsigte van daardie bergingsfasiliteit gereflekteer word in die gebruiksligboek vir die afluandige vaartuig waarop sodanige bergingsfasiliteit geplaas is; en
- (bb) gebruiksligboeke word nie vereis ten opsigte van die aanboord toerusting na verwys in paragraaf (g)(v) nie en die volume van die distillaatbrandstof vrygestel en gebruik in sodanige toerusting moet 'n samestellende deel van die gebruiksligboek rekords vir die afluandige vaartuig waarop sodanige bergingsfasiliteit geplaas is vorm.
- (h) **Hawe verskeping: Terugbetaling van heffings op geskikte aankope van distillaatbrandstof gebruik by hawe verskeping**
- (i) Vir die doeleindes van paragraaf (h) tensy uit die samehang anders aandui -
- (aa) "buitelandse hawe verskeping" beteken hawe verskepingebedryf in enige hawe vaartuig anders as 'n plaaslike hawe vaartuig.
- (bb) "plaaslike hawe vaartuig" beteken enige plaaslike hawe vaartuig wat erken word as 'n vaartuig van Suid Afrikaanse nasionaliteit ingevolge die Handelskeepsvaartswet, 1951 (Wet Nr. 57 van 1951) of die Skipregistrasiewet, 1998 (Wet Nr. 58 van 1998).
- (cc) "hawe verskeping" beteken die bedryf vir kommersiële gewin van enige hawe vaartuig wie se navigasie nie verder reik as die buite seewaartse limiete van die regsgebied van die hawe-owerheid van die hawe in die Republiek waarby sodanige vaartuig in diens is.
- (dd) "hawe vaartuig" beteken enige soort vaartuig of struktuur, hooftal aangedryf of beweeg, wat die vermoë het om te dryf of gedryf te word en te beweeg of beweeg te word as 'n geheel van een plek na 'n ander, wat genavigeer word in, of bo-op die water binne die grense van 'n hawe met inbegrip van alle gereedskap, toerusting, voorrade, vrag en brandstof aanboord sodanige vaartuig. 'n Hawe vaartuig sluit in 'n -
- (A) sleepboot;
- (B) baggerboot;
- (C) slyk vaartuig;
- (D) vragkult;

Deur die vervanging van Opmerking 6 in Deel 3 van Bylae No. 6 deur die volgende:

	(E)	ligterskip; en
	(F)	porton.
(ee)		"kwalifiserende hawe verskeppings bedrywighe" beteken daardie aksies wat vereis word vir die bedryf van plaaslike hawe vaartuie by hawe verskeping, wat beperk word tot die bedrywighe van paragraaf (h)(ii) en uitgesonderd die bedrywighe van paragraaf (h)(iii).
(ff)		"transverskeping" beteken die oorplasing van toerusting, brandstof of vrag vanaf een vaartuig na 'n ander.
(ii)		kwalifiserende hawe verskeppings bedrywighe word beperk tot -
(aa)		aandrywing van 'n hawe vaartuig.
(bb)		hantering van enige toerusting aanboord van 'n hawe vaartuig.
(cc)		transverskeping van brandstof tussen hawe vaartuie.
(dd)		transverskeping van toerusting tussen hawe vaartuie.
(ee)		bestuur van afval op 'n hawe vaartuig as gevolg van kwalifiserende hawe verskeppings bedrywighe.
(iii)		kwalifiserende hawe verskeppings bedrywighe sluit uit -
(aa)		buitelandse hawe verskeping.
(bb)		hervestiging of vervoer van 'n hawe vaartuig tussen hawens.
(cc)		instandhouding, herstel of hermontering van 'n vaartuig of sy aanboord toerusting.
(dd)		ritte in verband met die instandhouding, herstel of hermontering van 'n hawe vaartuig.
(ee)		enige aanlandige bedrywighe, met inbegrip van -
	(A)	aflaai of stapeling van vrag deur toerusting of kranes op land; en
	(B)	hantering van enige houers, magasyns of pakhuise op land.
(ff)		enige bedrywighe verwant of toevallig tot die verskaffing van behuising, akkommodasie, opvoeding of onderwys.
(gg)		enige bedrywighe verwant of toevallig tot die verskaffing van passasiers, sport, ontspanning of toerisme dienste.
(iv)		Die mate van terugbetaling by hawe verskeping is 100 persent van die algemene brandstofheffing plus 100 persent van die Padongelukfondsheffing afgerond tot die naaste sente per liter van distillaatbrandstof gebruik by kwalifiserende hawe verskeppings bedrywighe.
(v)		Die gebruiker mag aansoek doen vir die terugbetaling in paragraaf (h)(iv) gespesifiseer slegs ten opsigte van geskikte aankope deur die gebruiker van distillaatbrandstof wat gebruik was by kwalifiserende hawe verskeppings bedrywighe in -

Deur die vervanging van Opmerking 6 in Deel 3 van Bylae No. 6 deur die volgende:

- (aa) 'n plaaslike hawe vaartuig; en
- (bb) die hantering van die toerusting wat gebruik word aanboord daardie vaartuig; met dien verstande dat sodanige hawe vaartuig en sy aanboord toerusting gelys is in die registrasie profiel van die gebruiker vir gebruik by kwalifiserende hawe verskeppings bedrywighede.
- (vi) Die gebruiker moet enige nie-gesikhte aankope uitsluit van sodanige terugbetaling aansoek en moet demonstreer dat die voorwaardes gespesifiseer in paragraaf (h)(v) mee nagekom is deur die terugbetaling aansoek te verifieer deur die nodige bevestigende bron dokumente in paragraaf (b) voorgeskryf.
- (vii) Nieteenstaande die logboek verpligtinge voorgeskryf in paragraaf (b) -
- (aa) bergingslogboek rekords word nie vereis ten opsigte van bergingsfasiliteite bestaande uit die distillaatbrandstofienk wat 'n integrale deel vorm van die hawe vaartuig nie, met dien verstande dat die besonderhede van alle gesikhte aankope van distillaatbrandstof ontvang, geberg, vrygestel, weggemaak of verloor op enige manier ten opsigte van daardie bergingsfasiliteit gereflekteer word in die gebruikslgboek vir die hawe vaartuig aanboord waarvan sodanige bergingsfasiliteit geplaas is; en
- (bb) gebruikslgboeke word nie vereis ten opsigte van die aanboord toerusting na verwys in paragraaf (g)(v) nie en die volume van die distillaatbrandstof vrygestel en gebruik in sodanige toerusting moet 'n samestellende deel van die gebruikslgboek rekords vir die hawe vaartuig aanboord waarvan sodanige opslagfasiliteit geplaas is vorm.
- (i) **Spoorvrag vervoer: Terugbetaling van heffings op gesikhte aankope van distillaatbrandstof gebruik by hawe verskepping**
- (i) Vir die doeleindes van paragraaf (i) tensy uit die samehang anders aandui -
- (aa) "buitelandse spoorvrag vervoer" beteken enige spoorvrag vervoer gehanteer buite die grense van die Republiek.
- (bb) "vragtrein" beteken enige individuele of groep vragwaens gebruik vir die doel van vrag vervoer per spoor.
- (cc) "kwalifiserende spoorvrag vervoer bedrywighede" beteken daardie aksies wat vereis word vir die bedryf van 'n spoorvrag lokomotief by spoor vrag vervoer, wat beperk word tot die bedrywighede van paragraaf (i)(ii) en uitgesonderd die bedrywighede van paragraaf (i)(iii).
- (dd) "spoorvrag lokomotief" beteken enige soort self-aangedrewe, voertuig enjin, aangedryf deur distillaatbrandstof, wat die dryfkrag voorsien vir die trek-of stoot van 'n trein, maar uitgesonderd enige lokomotief met die vermoë om passasiers te dra.
- (ee) "spoorvrag vervoer" beteken die trekvervoer vir kommersiële gewin van 'n vragtrein deur een of meer spoorvrag lokomotiewe op 'n openbare spoorweg binne die grense van die Republiek vir die doeleinde van die vervoer van vrag heeltemal of gedeeltelik tussen die verskeper en die bedoelde eindpunt as deel van die logistieke ketting.
- (ii) Kwalifiserende spoorvrag vervoer bedrywighede word beperk tot -
- (aa) aandrywing van 'n spoorvrag lokomotief.
- (bb) hanteer van enige toerusting op 'n spoorvrag lokomotief.
- (cc) hervestiging van 'n spoorvrag lokomotief per spoor sonder 'n vragtrein.
- (dd) hervestiging van 'n leë of gedeeltelike leë vragtrein per spoor na die aflewering van sy vrag.
- (ee) rangeer van 'n spoorvrag lokomotief of 'n vragwa om 'n trein te monteer of uitmekaar te maak.

Deur die vervanging van Opmerking 6 in Deel 3 van Bylae No. 6 deur die volgende:

- (ff) bestuur van afval op spoorvrag lokomotief as gevolg van kwalifiserende spoorvrag vervoer bedrywigheede.
- (iii) Kwalifiserende spoorvrag vervoer bedrywigheede sluit uit -
- (aa) buitelandse spoorvrag vervoer.
 - (bb) instandhouding, herstel of hermontering van 'n spoorvrag lokomotief, sy aanboord toerusting, of 'n vragwa.
 - (cc) rite in verband met die instandhouding, herstel of hermontering 'n spoorvrag lokomotief of 'n vragwa.
 - (dd) enige bedrywigheede verwant of toevallig tot die verskaffing van behuising, akkommodasie, opvoeding of onderwys.
 - (ee) enige bedrywigheede verwant of toevallig tot die verskaffing van passasier, sport, ontspanning of toerisme dienste.
- (iv) Die mate van terugbetaling by spoorvrag vervoer is 100 persent van die algemene brandstofheffing plus 100 persent van die Padongelukfondsheffing afgerond tot die naaste sent per liter van distillaatbrandstof gebruik by kwalifiserende spoorvrag vervoer bedrywigheede.
- (v) Die gebruiker mag aansoek doen vir die terugbetaling in paragraaf (i)(iv) gespesifiseer slegs ten opsigte van geskikte aankope deur die gebruiker van distillaatbrandstof wat gebruik was by kwalifiserende spoorvrag vervoer bedrywigheede.
- (aa) 'n spoorvrag lokomotief, en
 - (bb) die hanteer van die toerusting gebruik aanboord daardie lokomotief;
- met dien verstande dat sodanige spoorvrag lokomotief en sy aanboord toerusting gelys is in die registrasie profiel van die gebruiker vir gebruik by kwalifiserende spoorvrag vervoer bedrywigheede.
- (vi) Die gebruiker moet enige nie-geskikte aankope uitsluit van sodanige terugbetaling aansoek en moet demonstreer dat die voorwaardes gespesifiseer in paragraaf (i)(v) mee nagekom is deur die terugbetaling aansoek te verifieer deur die nodige bevestigende bron dokumente in paragraaf (b) voorgeskryf.
- (vii) Nieteenstaande die logboek verpligtinge voorgeskryf in paragraaf (b) word gebruiksligboek rekords nie vereis ten opsigte van die aanboord toerusting na verwys in paragraaf (i)(v) nie en die volume van die distillaatbrandstof vrygestel aan en gebruik in sodanige aanboord toerusting moet 'n samestellende deel vorm van die gebruiksligboek rekords vir die spoorvrag lokomotief aanboord waarvan sodanige toerusting geplaas is.
- (j) **Elektrisiteit opwekking: Terugbetaling van heffings op geskikte aankope van distillaatbrandstof gebruik by elektrisiteit opwekking**
- (i) Vir die doeleindes van paragraaf (j) tensy uit die samehang anders aandui -
- (aa) "elektrisiteit opwekking" beteken die produksie en voorsiening vir kommersiële gewin van elektrisiteit vir die nasionale elektrisiteit verspreiding network.
 - (bb) "elektrisiteit opwekking aanleg" beteken "n nywerheid fasiliteit vir elektrisiteit opwekking wat oopsiklusgasturbine eenhede gebruik met 'n gekombineerde vermoë van meer as 200 megawatt en wat beperk word tot die elektrisiteit opwekking aanlegte bekend as -
- (A) Ankerlig Kragstasie geleë te Atlantis;
 - (B) Gourikwa Kragstasie geleë te Mossel Baai;

Deur die vervanging van Opmerking 6 in Deel 3 van Bylae No. 6 deur die volgende:

(C)	Dedisa Kragstasie geleë te Gqeberha, en
(D)	Avon Kragstasie geleë te Shakaskraal.
(cc)	"kwalifiserende elektrisiteit opwekking bedrywighede"beteken daardie aksies wat vereis word vir die bedryf van elektrisiteit opwekking aanlegte by elektrisiteit opwekking, wat beperk word tot die bedrywighede van paragraaf (j)(ii) en uitgesonderd die bedrywighede van paragraaf (j)(iii).
(ii)	Kwalifiserende elektrisiteit opwekking bedrywighede word beperk tot -
(aa)	die opwarming van 'n oopsiklusgasturbine vir elektrisiteit opwekking.
(bb)	die werking van 'n oopsiklusgasturbine vir elektrisiteit opwekking.
(cc)	die afkoel van 'n oopsiklusgasturbine na elektrisiteit opwekking.
(dd)	bestuur van afval op die elektrisiteit opwekking aanleg as gevolg van kwalifiserende elektrisiteit opwekking bedrywighede.
(iii)	Kwalifiserende elektrisiteit opwekking bedrywighede sluit uit -
(aa)	instandhouding, herstel of hermontering van 'n oopsiklusgasturbine of elektrisiteit opwekking aanleg.
(bb)	enige bedrywighede verwant of toevallig aan die instandhouding, herstel of hermontering van 'n oopsiklusgasturbine of elektrisiteit opwekking aanleg.
(cc)	enige bedrywighede verwant of toevallig tot die verskaffing van behuising, akkommodasie, opvoeding of onderwys.
(dd)	enige bedrywighede verwant of toevallig tot die verskaffing van passasier, sport, ontspanning of toerisme dienste.
(iv)	Die mate van terugbetaling by elektrisiteit opwekking is 50 persent van die algemene brandstofheffing plus 50 persent van die Padongelukfondsheffing afgerond tot die naaste sente per liter van distillaatbrandstof gebruik kwalifiserende elektrisiteit opwekking bedrywighede.
(v)	Die gebruiker mag aansoek doen vir die terugbetaling in paragraaf (j)(iv) gespesifiseer slegs ten opsigte van geskikte aankope van distillaatbrandstof wat gebruik was by kwalifiserende elektrisiteit opwekking bedrywighede ten opsigte van elektrisiteit opwekking aanlegte wat gelys is in die registrasie profiel van die gebruiker vir gebruik by kwalifiserende elektrisiteit opwekking bedrywighede.
(vi)	Die gebruiker moet enige nie-geskikte aankope uitsluit van sodanige terugbetaling aansoek en moet demonstreer dat die voorwaardes gespesifiseer in paragraaf (j)(v) mee nagekom is deur die terugbetaling aansoek te verifieer deur die nodige bevestigende bron dokumente in paragraaf (b) voorgeskryf.