

SOUTH AFRICAN REVENUE SERVICE

NO. R. 1994

6 April 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 6 April 2022 up to and including 31 May 2022, to the extent set out in the Schedule hereto.



**ENOCH GODONGWANA
MINISTER OF FINANCE**

SCHEDULE

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

(b) The extent of refund for eligible purchases -

ON LAND

(i) Farming, forestry or mining on land is, 88,0 cents per litre fuel levy on 80 per cent of eligible purchases, **plus** 218,0 cents per litre Road Accident Fund levy on 80 per cent of eligible purchases equaling 306,0 cents per litre on 80 per cent of the **total eligible** purchases.

Mode of calculation of refund is as follows.

(aa) For 1 000 litres eligible purchases -

1 000 x 80 per cent equals 800 litres on which a refund of 306,0 cent per litre may be claimed;

(bb) For 1 000 litres purchased of which 300 litres represent non-eligible purchases, for example, carriage of goods for reward -

1 000 litres less 300 litres equals 700 litres eligible purchases x 80 per cent equals 560 litres on which a refund of 306,0 cents per litre may be claimed;

OFFSHORE

(ii) Offshore vessels, including -

(aa) commercial fishing vessels

(bb) coasting vessels;

(cc) offshore mining;

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

(ff) coastal patrol vessels; or

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

220,0 cents per litre fuel levy, **plus** 218,0 cents per litre Road Accident Fund levy equaling 438,0 cents

per litre.

HARBOUR VESSELS

(iii) Harbour vessels, including -

(aa) harbour vessels operated by Portnet;

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

218,0 cents per litre Road Accident Fund levy.

RAIL

(iv) Locomotives used for rail freight other than those used in farming, forestry or mining, as provided in these Notes is 218,0 cents per litre Road Accident Fund levy.

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

ELECTRICITY GENERATION PLANTS

- (v) Distillate fuel used solely as fuel in electricity generation plants with a capacity exceeding 200 megawatt per plant, generating electricity for the national distribution network, is 110,0 cents per litre fuel levy, **plus** 218,0 cents per litre Road Accident Fund levy equalling 328,0 cents per litre.

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 1994

6 April 2022

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

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 3 van Bylae No. 6 by bogenoemde Wet hiemeegewysig, met ingang vanaf 6 April 2022 tot en met 31 Mei 2022, in diemate in die Bylae hierby aangetoon.



ENOCH GODONGWANA

MINISTER VAN FINANSIES

BYLAE

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

(b) Die mate van terugbetaling vir geskikte aankope -

OP LAND

(i) Landbou, bosbou of mynbou op land, is 88,0 sent per liter brandstofheffing op 80 persent van geskikte aankope, plus 218,0 sent per liter Padongelukfondsheffing op 80 persent van geskikte aankope is gelyk aan 306,0 sent per liter op 80 persent van die **totale geskikte** aankope.

Metode van berekening van terugbetaling is as volg:

- (aa) Vir 1 000 liter geskikte aankope -
1 000 x 80 persent is gelyk aan 800 liter waarvoor 'n terugbetaling van 306,0 sent per liter geëis mag word;
- (bb) Vir 1000 liter aangekoop waarvan 300 liter ongeskikte aankope verteenwoordig, byvoorbeeld, vervoer van goedere teen vergoeding -
1 000 liter min 300 liter is gelyk aan 700 liter geskikte aankope x 80 persent is gelyk aan 560 liter waarvoor 'n terugbetaling van 306,0 sent per liter geëis mag word;

AFLANDIG

(ii) Aflandige vaartuie, sluit in -

- (aa) kommersiële visvangvaartuie;
- (bb) kusvaarders;
- (cc) aflandige mynbou;
- (dd) vaartuie deur die Nasionale Seereedingsinstituut best;
- (ee) vaartuie wat navorsing ter ondersteuning van die marienewerheid ondorneem;
- (ff) kuspatoilerie vaartuie; of
- (gg) vaartuie aangewend vir die diens van versloptiese-telekommunikasie kables langs die kuslyn van Suider-Afrika, is 220,0 sent per liter brandstofheffing, plus 218,0 sent per liter Padongelukfondsheffing is gelyk aan 438,0 sent

(iii) Hawevaartuie, met inbegrip van -

- (aa) hawevaartuie deur Portmetbedyf;
- (bb) vaartuie deur in-hawe bunkervragskuitoperateursgebruik
218,0 sent per liter Padongelukfondsheffing.

SPOOR

- (iv) Lokomotiewe vir spoorwag gebruik uitgesonderd dié gebruik vir landbou, bosbou of mynbou, soos in hierdie Opmerkings bepaal, is 218,0 sent per liter

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

ELEKTRISITEITOPWEKINGSAAANLEGTE

- (v) Distillaatbrandstof vir gebruik in uitlaatkas brandstof deur elektrisiteitsopwekking saanlegte met 'n kapasiteit van meer as 200 megawatt per aanleg, wat krag opwek vir die nasionale verspreidingsnetwerk, is 110,0 sent per liter brandstofheffing, **plus** 218,0 sent per liter Padongelukfondsheffing is gelykaan 328,0 sent per liter.