

SOUTH AFRICAN REVENUE SERVICE

NO. R. 6276

2 June 2025

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/3/64)

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 4 June 2025, to the extent set out in the Schedule hereto.



ENOCH GODONGWANA
MINISTER OF FINANCE

SCHEDULE

By the substitution of Note(s) 5(b) with the following:

(b) The extent of refund for eligible purchases -

ON LAND

- (i) Farming, forestry or mining on land is 154,0 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 372,0 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 372,0 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 372,0 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;
(ee) vessels conducting research in support of the marine industry;
(ff) coastal patrol vessels; or
(gg) vessels employed to service fibre optic telecommunication cables along the coastline of Southern Africa, is
385,0 cents per litre fuel levy, **plus** 218 cents per litre Road Accident Fund levy equaling 603,0 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

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

- (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.

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 192.5 cents per litre fuel levy, **plus** 218,0 cents per litre Road Accident Fund levy equalling 410.5 cents per litre.
- (vi) Any claim for a refund of levies provided for in paragraph (b)(i), (ii), (iii), (iv) or (v) to this Note must be reduced by any non-eligible purchases.

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 6276

2 Junie 2025

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 6 (NO. 6/3/64)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 3 van Bylae No. 6 by bogenoemde Wet hiermee gewysig, met ingang vanaf 4 Junie 2025, in die mate in die Bylae hierby aangetoon.



ENOCH GODONGWANA
MINISTER VAN FINANSIES

BYLAE

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

OP LAND

- (i) Landbou, bosbou of mynbou op land, is 154,0 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 372,0 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 372,0 sent per liter geëis mag word;
(bb) Vir 1000 liter aangekoop waarvan 300 liter ongeskikte aankope verteenwoordig, byvoorbeeld, vervoer van goedere teen vergoeding -
1 000 liter min 300 liter is gelyk aan 700 liter geskikte aankope x 80 persent is gelyk aan 560 liter waarop 'n terugbetaling van 372,0 sent per liter geëis mag word;

AFLANDIG

- (ii) Aflandige vaartuie, sluit in -
(aa) kommersiële visvangvaartuie;
(bb) kusvaarders;
(dd) vaartuie deur die Nasionale Seereddingsinstituut besit;
(ee) vaartuie wat navorsing ter ondersteuning van die marienewerheid onderneem;
(ff) kuspatoletoring vaartuie; of
(gg) vaartuie aangewend vir die diens van veseloptiese-telekommunikasiekabels langs die kuslyn van Suider-Afrika,
is 385,0 sent per liter brandstofheffing, plus 218,0 sent per liter Padongelukfondsheffing is gelyk aan 603,0 sent per liter.

- (iii) Hawevaartuie, met inbegrip van -

- (aa) hawevaartuie deur Portnet bedryf;
(bb) vaartuie deur in-hawe bunkervragskuitoperateurs gebruik,
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 Padongelukfondsheffing.

ELEKTRISITEITOPWEKKINGSAANLEGTE

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

- | | |
|------|---|
| (v) | Distillaatbrandstof vir gebruik uitsluitlik as brandstof deur elektrisiteitsopwekkingsaanlegte met 'n kapasiteit van meer as 200 megawatt per aanleg, wat krag opwek vir die nasionale verspreidingsnetwerk, is 192,0 sent per liter brandstofheffing, plus 218,0 sent per liter Padongelukfondsheffing is gelyk aan 410.5 sent per liter. |
| (vi) | Enige eis om terugbetaling van heffings waarvoor voorsiening gemaak word in paragraaf (b)(i), (ii), (iii), (iv) of (v) by hierdie Opmerking moet met enige ongeskikte aankope verminder word. |