

## SOUTH AFRICAN REVENUE SERVICE

NO. R. 7143

20 February 2026

**CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/3/65)**

In terms of section 75 of the Customs and Excise Act, 1964, Part 3 of Schedule No. 6 to the said Act is hereby amended, with effect from 1 April 2026, to the extent set out in the Schedule hereto.



**ENOCH GODONGWANA  
MINISTER OF FINANCE**

**SCHEDULE**

**By the substitution of Note(s) 6(b)(i) 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 plus 218,0 cents per litre Road Accident Fund levy equalling 372,0 cents per litre.

Mode of calculation of refund is as follows:

(aa) For 1 000 litres eligible purchases -

1 000 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 on which a refund of 372,0 cents per litre may be claimed;

## SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 7143

20 Februarie 2026

DOEANE- EN AKSYNSWET, 1964.  
WYSIGING VAN BYLAE NO. 6 (NO. 6/3/65)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 3 van Bylae No. 6 by bogenoemde Wet hiermee gewysig, met ingang vanaf 1 April 2026, in die mate in die Bylae hierby aangetoon.



ENOCH GODONGWANA  
MINISTER VAN FINANSIES

## BYLAE

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

(b) Die mate van terugbetaling vir geskikte aankope -

## OP LAND

(i) Landbou, bosbou of mynbou op land, is 154,0 sent per liter brandstofheffing plus 218,0 sent per liter Padongelukfondsheffing wat gelyk is aan 372,0 sent per liter.

Metode van berekening van terugbetaling is as volg:

(aa) Vir 1 000 liter geskikte aankope -

1 000 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 waarop 'n terugbetaling van 372,0 sent per liter geëis mag word;