

SOUTH AFRICAN REVENUE SERVICE

NO. R. 7478

15 May 2026

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/3/69)**

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 3 June 2026, 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 78,8 cents per litre fuel levy plus 225,0 cents per litre Road Accident Fund levy equalling 303,8 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 303,8 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 303,8 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 197,0 cents per litre fuel levy, plus 225,0 cents per litre Road Accident Fund levy equalling 422,0 cents per litre.
- HARBOUR VESSELS**
- (iii) Harbour vessels, including -
- (aa) harbour vessels operated by Portnet;
- (bb) vessels used by in-port bunker barge operators, 225,0 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 225,0 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 98,5 cents per litre fuel levy, **plus** 225,0 cents per litre Road Accident Fund levy equalling 323,5 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. 7478

15 Mei 2026

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 6 (NO. 6/3/69)

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

ENOCH GODONGWANA
MINISTER VAN FINANSIES

BYLAE

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

(b) Die mate van terugbetaling vir geskikte aankope -

OP LAND

(i) Landbou, bosbou of mynbou op land, is 78,8 sent per liter brandstofheffing plus 225,0 sent per liter Padongelukfondsheffing wat gelyk is aan 303,8 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 303,8 sent per liter geëis mag word;
- (bb) Vir 1000 liter aankoop 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 303,8 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 Seerredingsinstuut besit;
- (ee) vaartuie wat navorsing ter ondersteuning van die maritiemnywerheid onderneem;
- (ff) kuspatoering vaartuie; of
- (gg) vaartuie aangewend vir die diens van veseloptiese-telekommunikasiekabels langs die kuslyn van Suid-Afrika, is 197,0 sent per liter brandstofheffing, plus 225,0 sent per liter Padongelukfondsheffing is gelyk aan 422,0 sent per liter.

HAWEVAARTUIE

(iii) Hawevaartuie, met inbegrip van -

- (aa) hawevaartuie deur Portnet bedryf;
- (bb) vaartuie deur in-hawe bunkervragskuitoperateurs gebruik, 225,0 sent per liter Padongelukfondsheffing.

SPOOR

(iv) Lokomotiewe vir spoorwag gebruik uitgesonderd die gebruik vir landbou, bosbou of mynbou, soos in hierdie Opmerkings bepaal, is 225,0 sent per liter Padongelukfondsheffing.

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

ELEKTRISITEITSOPWEKKINGSAAANLEGTE

- (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 98,5 sent per liter brandstofheffing, **plus** 225,0 sent per liter Padongelukfondsheffing is gelyk aan 323,5 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.