

SOUTH AFRICAN REVENUE SERVICE

NO. R. 844

31 MAY 2019

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/3/49)**

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 5 June 2019, to the extent set out in the Schedule hereto.


M GUNGUBELE
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the insertion of the following Note(s) after Note 6(a)(xi) in Part 3 of Schedule No. 6:

- (xii) fuel levy is limited to the general fuel levy contemplated in Notes 6 and 7 of Part 5A of Schedule No. 1 at the rate specified in Note 7(b)(i) for distillate fuel and Note 7(c)(i) for biodiesel respectively of the said Part 5A.

By the substitution of Note 6(b)(i) in Part 3 of Schedule No. 6 with the following:

- (i) Farming, forestry or mining on land is, 135,6 cents per litre fuel levy on 80 per cent of eligible purchases, plus 198 cents per litre Road Accident Fund levy on 80 per cent of eligible purchases equalling 333,6 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 333,6 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 333,6 cents per litre may be claimed;

By the substitution of Note 6(b)(ii)(gg) in Part 3 of Schedule No. 6 with the following:

- (gg) vessels employed to service fibre optic telecommunication cables along the coastline of Southern Africa, is
339 cents per litre fuel levy, plus 198 cents per litre Road Accident Fund levy equalling 537 cents per litre.

By the substitution of Note 6(b)(v) in Part 3 of Schedule No. 6 with the following:

- (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 169,5 cents per litre fuel levy, plus 198 cents per litre Road Accident Fund levy equalling 367,5 cents per litre.