

**SOUTH AFRICAN REVENUE SERVICE**

NO. R. 312

1 April 2021

**CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/3/53)**

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 7 April 2021, to the extent set out in the Schedule hereto.



**DR DAVID MASONDO**  
DEPUTY 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, 148,0 cents per litre fuel levy on 80 per cent of eligible purchases, plus 218 cents per litre Road Accident Fund levy on 80 per cent of eligible purchases equalling 366,0 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 366,0 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 366,0 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 370 cents per litre fuel levy, plus 218 cents per litre Road Accident Fund levy equalling 588 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 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 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 185 cents per litre fuel levy, **plus** 218 cents per litre Road Accident Fund levy equalling 403 cents per litre.