# CUSTOMS AND EXCISE ACT, 1964. AMENDMENT OF SCHEDULE NO. 6 (NO. 6/3/48)

Date: 2019-03-29

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 April 2019, to the extent set out in the Schedule hereto.

M GUNGUBELE
DEPUTY MINISTER OF FINANCE

#### **SCHEDULE**

## 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, 134,8 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 332,8 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 332,8 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 x 80 per cent equals 560 litres on which a refund of 332,8 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 337 cents per litre fuel levy, **plus** 198 cents per litre Road Accident Fund levy equalling 535 cents per litre.

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

(bb) vessels used by in-port bunker barge operators,198 cents per litre Road Accident Fund levy.

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

(iv) Locomotives used for rail freight other than those used in farming, forestry or mining, as provided in these Notes is 198 cents per litre Road Accident Fund levy.

#### 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 168,5 cents per litre fuel levy, **plus** 198 cents per litre Road Accident Fund levy equalling 366,5 cents per litre.