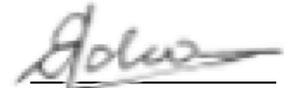


In terms of section 75 of the Customs and Excise Act, 1964, Part 3 of Schedule No. 6 to the said Act is hereby amended, **with effect from 1 April 2026**, to the extent set out in the Schedule hereto.



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;