

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 4 June 2025**, 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 154,0 cents per litre fuel levy on 80 per cent of eligible purchases, **plus** 218,0 cents per litre Road Accident Fund levy on 80 per cent of eligible purchases equalling 372,0 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 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 x 80 per cent equals 560 litres on which a refund of 372,0 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;

- (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

385,0 cents per litre fuel levy, **plus** 218 cents per litre Road Accident Fund levy equalling 603,0 cents per litre.

HARBOUR VESSELS

- (iii) Harbour vessels, including -

- (aa) harbour vessels operated by Portnet;

- (bb) vessels used by in-port bunker barge operators,

218,0 cents per litre Road Accident Fund levy.

RAIL

By the substitution of Note(s) 6(b) with the following:

(iv) Locomotives used for rail freight other than those used in farming, forestry or mining, as provided in these Notes is 218,0 cents per litre Road Accident Fund levy.

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 192.5 cents per litre fuel levy, **plus** 218,0 cents per litre Road Accident Fund levy equalling 410.5 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.