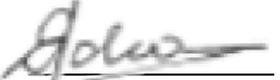


In terms of section 75 of the Customs and Excise Act, 1964, Part 3 of Schedule No. 6 to the said Act is hereby amended, **with effect from 1 April 2026**, to the extent set out in the Schedule hereto.



ENOCH GODONGWANA  
MINISTER OF FINANCE

SCHEDULE

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

(b) The extent of refund for eligible purchases -

**ON LAND**

(i) Farming, forestry or mining on land is 157,2 cents per litre fuel levy **plus** 225,0 cents per litre Road Accident Fund levy equalling 382,2 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 382,2 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 382,2 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

393,0 cents per litre fuel levy, **plus** 225,0 cents per litre Road Accident Fund levy equalling 618,0 cents per litre.

**HARBOUR VESSELS**

(iii) Harbour vessels, including -

(aa) harbour vessels operated by Portnet;

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

225,0 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 225,0 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 196,5 cents per litre fuel levy, **plus** 225,0 cents per litre Road Accident Fund levy equalling 421,5 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.