

**CUSTOMS AND EXCISE ACT, 1964.-
AMENDMENT OF SCHEDULE NO. 6 (No. 6/92)**

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 6 to the said Act is hereby amended to the extent set out in the Schedule hereto.

M MPAHLWA
DEPUTY MINISTER OF FINANCE

SCHEDULE

I Rebate Item	II Tariff Item	III Code	C D	IV Description	V Extent of Rebate	VI Extent of Refund	Anno= tations
640.09 "640.09				<p>By the insertion after rebate item 640.08 of the following:</p> <p>Notes for the purposes of rebate item 640.09/195.10/01.05</p> <p>1. Definitions</p> <p>(a) "Fishing vessels" means vessels designed or adapted and used for sea fishing (including the catching of crustaceans, <i>molluscs</i> and other aquatic invertebrates) and which are propelled by inboard engines and of which the fuel tanks form an integral part of the structure.</p> <p>(b) "Fishing" excludes whaling, sealing, or the catching of fish for non-commercial purposes or any onshore activity, but includes the processing of fish while at sea.</p> <p>(c) "Coasting vessels" means vessels designed and used for the carriage of goods between ports in the common customs area and which are propelled by inboard engines and of which the fuel tanks form an integral part of the structure.</p>			

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				<p>2. Use of fuel</p> <p>(a) The distillate fuel may only be acquired for use in and used in such fishing vessels or coasting vessels-</p> <p>(i) which are owned or chartered by a legal person registered in the Republic in accordance with the laws of the Republic and which has its place of effective management in the Republic or by a natural person who is ordinarily resident in the Republic; and</p> <p>(ii) in the case of a fishing vessel, if the master is in possession of a fishing permit issued by any body recognised in terms of any national or provincial legislation; and</p> <p>(iii) if the user of such fuel and any fishing vessel or coasting vessel in which such fuel is used, is registered with the Commissioner.</p> <p>(b) The distillate fuel shall –</p> <p>(i) only be used in an engine used for the propulsion of, or operating of any equipment used on board of, such fishing vessels and coasting vessels;</p> <p>(ii) not be used in the carrying on of a business relating to social, recreation, sport or tourism or other activities of a similar nature.</p> <p>(iii) only be admitted for use and acquired under this item in respect of a fishing vessel or coasting vessel and shall only be supplied to such vessel if the user produces a valid original transire (form DA4) approved by the Controller for a period specified in such transire.</p>			

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				<p>(c) In considering approval of the transire referred to in paragraph (b)(iii) the Controller shall require the production of-</p> <p>(i) a valid South African Marine Safety Authority survey certificate, and take the unexpired period of validity of this document into account when deciding upon the period specified in the transire; and</p> <p>(ii) the rebate registration certificate (or a copy thereof certified by the Controller), and ensure that the user and the vessel concerned are registered as required in terms of these notes.</p> <p>3. Registration of users and fishing vessels and coasting vessels</p> <p>(a) Application for registration by any user of fuel under rebate of fuel levy shall be made to the Commissioner on the form prescribed by the Commissioner obtainable from the nearest Controller.</p> <p>(b) An applicant shall furnish such particulars and documents for each vessel as are required in terms of such form and any additional particulars and documents as may be determined by the Commissioner.</p> <p>(c) If the Commissioner approves an application he may issue a numbered rebate registration certificate which shall be valid for one year from the date of issue.</p> <p>(d) Application for renewal of such certificate shall be made to the Commissioner not later than a date which is three months prior to the date on which the certificate expires.</p>			

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				<p>(e) If any particulars furnished by the applicant or any particulars appearing on the registration certificate change, the applicant shall inform the Commissioner within seven days from the date of such change.</p> <p>(f) If the changed particulars are not advised within seven days from the date of change the Commissioner may withdraw the rebate registration certificate.</p> <p>4. Keeping of records in respect of registered fishing vessels and coasting vessels</p> <p>(a) A registered user of a fishing vessel or coasting vessel shall keep, in respect of each such vessel separately:</p> <p>(i) a fuel stock record for each such vessel, balanced monthly, of quantities of fuel received from a licensee or supplier and used in such vessel, including fuel lost or destroyed;</p> <p>(ii) the vessel logbook, in which is recorded at least the dates, the engine running hours, and the purpose of the voyage;</p> <p>(iii) a full account of the circumstances in which the fuel was lost or destroyed.</p> <p>(b) A registered user of a vessel shall keep such records available for a period of three years after the date of the acquisition, storage, or use of the distillate fuel, for inspection upon demand by any officer.</p>			

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				<p>Notes for the purposes of rebate item 640.09/195.10/02.05</p> <p>5. Registration</p> <p>(a) Application for registration as a supplier of fuel under rebate of fuel levy shall be made to the Commissioner on a form prescribed by the Commissioner obtainable from the nearest Controller.</p> <p>(b) An applicant shall furnish such particulars and documents as are required by such form and any additional particulars and documents as may be determined by the Commissioner.</p> <p>(c) The provisions of the rules for section 75 shall <i>mutatis mutandis</i> apply to the supplier to the extent that they can be applied and the Commissioner determines.</p> <p>(d) (i) The person applying for registration as a supplier shall furnish such security as the Commissioner may require.</p> <p>(ii) The Commissioner may at any time require that the form, nature or amount of such security shall be altered or renewed in such manner as he may determine.</p> <p>(e) No person shall acquire and no licensee shall supply any such fuel under this item unless such person is so registered and produces on each occasion of such supply the numbered rebate registration certificate.</p>			

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				<p>(f)A registered supplier may supply any such fuel only to a registered user contemplated in the notes to, and for the purposes specified in rebate item 640.09/195.10/01.05.</p> <p>Notes for the purposes of both rebate items 640.09/195.10/01.05 and 02.05</p> <p>6. Definitions</p> <p>Unless the context otherwise indicates,</p> <p>(a) "user" means the person registered with the Commissioner as required in terms of rebate item 640.09/195.10/01.05 and who has control or management of any fishing vessel or coasting vessel including any owner or charterer.</p> <p>(b) "licensee" means a licensee of a customs and excise warehouse.</p> <p>(c) "supplier" means the person registered with the Commissioner for the purposes of rebate item 640.09/195.10/02.05</p> <p>7. Documentation</p> <p>(a) Any licensee or registered supplier who sells or disposes of in any manner whatsoever whether or not for any consideration any distillate fuel in terms of these items shall issue an invoice, requisition or delivery note or any other document approved by the Commissioner, for each quantity supplied, which shall be dated and serially numbered, and which shall include at least the following –</p> <p>(i) the name and address of the licensee or the name and address of the registered supplier who supplies the fuel;</p>			

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				<ul style="list-style-type: none"> (ii) the name or business name and address and the rebate registration number of the registered supplier or registered user, as the case may be, to whom the fuel is supplied; (iii) if delivered for bunkering of a fishing vessel or coasting vessel, the name and identification number of such vessel; (iv) the quantity of fuel; (v) a description of the fuel; (vi) a statement: "Rebate fuel for vessels"; (vii) the delivery address if it is not the same as the registered address. <p>(b) The licensee shall obtain a signed receipt from the registered supplier or user and the registered supplier from the user, as the case may be, for each delivery of such fuel.</p> <p>(c) Any registered supplier or user who acquires or has under his control or in his possession any quantity of distillate fuel in storage shall keep proper accounting records relating to the storage and removal of such fuel which shall include at least the following –</p> <ul style="list-style-type: none"> (i) full particulars in respect of distillate fuel supplied, distinguishing between fuel upon which full duty has been paid, and fuel entered under any of the items concerned; (ii) the capacity of each storage tank or tanks; 			

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				<p>(iii) the location of the tank or tanks;</p> <p>(iv) if the tanks are joined, particulars as to how the tanks are joined and the total number of bowsers or outlets;</p> <p>(v) a description of the fuel stored in each tank;</p> <p>(vi) number and date of each invoice, and quantity of fuel received;</p> <p>(vii) in the case of a supplier, the quantity of fuel supplied to a registered user or as fuel for any registered fishing or coasting vessel and the number and date of each invoice issued;</p> <p>(viii) a stock account, balanced monthly, of quantities of fuel received, used and removed, including any fuel lost or destroyed.</p> <p>(d) Any person issuing any document for the purposes of these items shall keep a duplicate thereof, and any person to whom such document is issued shall keep the said document together with any other document relating thereto, for a period of at least three years after the date of acquisition, disposal, purchase or use of any distillate fuel in terms of these items, for inspection on demand by an officer.</p> <p>(e) The administration of rebate items 640.09/195.10/01.05 and 02.05 shall be subject to any rules made by the Commissioner under the provisions of this Act.</p>			

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	195.10	01.05	56	<p>8. Loss of registration</p> <p>If any distillate fuel obtained under rebate of duty in terms of rebate items 640.09/195.10/01.05 and 02.05 is used or disposed of other than in accordance with the provisions of section 75 or the items the rebate registration certificate shall be null and void and shall be surrendered to the Commissioner on demand.</p> <p>Distillate fuel, for use as engine fuel in fishing vessels and coasting vessels, subject to compliance with the Notes hereto</p>	Full fuel levy		
		02.05	50	<p>Distillate fuel entered by a licensee of a customs and excise warehouse under this rebate item and delivered to a supplier registered with the Commissioner to supply such fuel to the fishing vessels and coasting vessels contemplated in rebate item 640.09/195.10/01.05, subject to compliance with the Notes hereto</p>	Full fuel levy"		