

**NOTES REGARDING AMENDMENTS TO THE SCHEDULES
TO THE CUSTOMS AND EXCISE ACT, 1964**

27 FEBRUARY 2008

These notes are issued merely as a guide and both the old and new provisions should be studied in order to determine what the amendment actually entails. These notes have no legal status.

<i>Provision</i>	<i>Note</i>
124.45/8519.20; 124.45/8519.30; 124.45/8519.81; 124.55/8521.10; 130.10/9504.90	The effect of this amendment is that sound recording or reproducing apparatus operated by coins, banknotes, bank cards, tokens or by any other means of payment, turntables (record-decks), sound recording or reproducing apparatus using magnetic medis, magnetic tape-type (excluding those for use with magnetic tape of a width exceeding 25 mm and video tape duplicators, cassette-type, not incorporating a video reproducing device and video games with a self-contained screen and games of skill or chance with an electronic display, including parts thereof, is abolished with effect from 1 April 2008.
Schedule 1 Part 5A and 5B and Note 6(b) in Part 3 of Schedule No. 6	<p>The effect of this amendment is that the Fuel Levy is increased by 6c/li from 121c/li to 127c/li and from 105c/li to 111c/li on petrol and diesel respectively and the Road Accident Fund levy is increased by 5c/li from 41,5c/li to 46,5c/li, with effect from 2 April 2008.</p> <p>The fuel levy concession on biodiesel is also increased from 40% to 50%.</p>

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/12)**

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 6 to the said Act is hereby amended, **with effect from 2 April 2008**, to the extent set out in the Schedule hereto.

**J MOLEKETI
DEPUTY MINISTER OF FINANCE**

SCHEDULE

By the substitution for NOTE 6(b) to PART 3 of Schedule No. 6 of the following:

NOTES:

6. (b) The extent of refund for eligible purchases -

ON LAND

(i) Farming, forestry or mining on land is -

44,4 cents per liter fuel levy on 80 per cent of eligible purchases, plus 46,5 cents per liter Road Accident Fund levy on 80 per cent of eligible purchases equals

90,9 cents per liter on 80 per cent of the total eligible purchases

Mode of calculation of refund is as follows:

(aa) For 1 000 liters eligible purchases -

1 000 X 80 per cent equals 800 liters on which a refund of 90,9 cents per liter may be claimed;

(bb) For 1 000 liters purchased of which 300 liters represent non-eligible purchases, for example, carriage of goods for reward -

1 000 liters less 300 liters equals 700 liters eligible purchases x 80 per cent equals 560 liters on which a refund of 90,9 cent per liter 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 -
111 cents per liter fuel levy, plus 46,5 cents per liter Road Accident Fund levy equals to 157,5 cents per liter;

HARBOUR VESSELS

- (iii) Harbour vessels, including -
 - (aa) harbour vessels operated by Portnet;
 - (bb) vessels used by import bunker barge operators, is -
46,5 cents per liter 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 -
46,5 cents per liter Road Accident Fund levy.

ELECTRICITY GENERATION PLANTS

- (v) Distillate fuel used as fuel by electricity generation plants with a capacity exceeding 200 megawatt per plant and using that fuel solely for the purpose of generating electricity, for the national distribution network is -
111 cents per litre fuel levy, plus 46,5 cents per litre Road Accident Fund levy equals to 157,5 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.