

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

**31 MARCH 2010**

**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>
Schedule No. 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 on both petrol and diesel in Part 5A and 5B of Schedule No. 1 is increased with 17,5c/li from 150c/li to 167,5c/li and 135c/li to 152,5c/li respectively and the Road Accident Fund levy on both petrol and diesel by 8c/li from 64c/li to 72c/li.</p> <p>The fuel levy for farming, forestry or mining on land was increased to 58c/li fuel levy plus 72c/li Road Accident Fund levy on which a refund of 130c/li may be claimed, the fuel levy on offshore vessels was increased to 145c/li plus 72c/li road Accident Fund levy which equals 217c/li, the Road Accident Fund levy on harbour vessels and rail was increased to 72c/li and on electricity generation plants to 145c/li fuel levy plus 72c/li Road Accident fund levy equals to 217c/li.</p>

**CUSTOMS AND EXCISE ACT, 1964.  
AMENDMENT OF SCHEDULE NO. 6 (No. 6/16)**

In terms of section 75(15) of the Customs and Excise Act, 1964, Schedule No. 6 to the said Act is hereby amended, **with effect from 7 April 2010**, to the extent set out in the Schedule hereto.

**N NENE  
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 -  
58 cents per litre fuel levy on 80 per cent of eligible purchases, plus 72 cents per litre Road Accident Fund levy on 80 per cent of eligible purchases equals 130 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 130 cents 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 130 cent 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 -  
145 cents per litre fuel levy, plus 72 cents per litre Road Accident Fund levy equals to 217 cents per litre.

#### HARBOUR VESSELS

- (iii) Harbour vessels, including -
  - (aa) harbour vessels operated by Portnet;
  - (bb) vessels used by import bunker barge operators, is -  
72 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 -  
72 cents per litre 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 -  
145 cents per litre fuel levy, plus 72 cents per litre Road Accident Fund levy equals to 217 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.