

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 6 July 2022 up to and including 2 August 2022, 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, 118,0 cents per litre fuel levy on 80 per cent of eligible purchases, **plus** 218 cents per litre Road Accident Fund levy on 80 per cent of eligible purchases equalling 336,0 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 336,0 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 -

700 litres less 300 litres equals 400 litres eligible purchases x 80 per cent equals 320 litres on which a refund of 336,0 cents per litre may be claimed;

- (ii) Offshore vessels, including -

(aa) commercial fishing vessels;

(bb) coasting vessels;

(cc) offshore mining;

(dd) vessels owned by the National Sea Rescue Institute;

(ff) coastal patrol vessels; or

(gg) vessels employed to service fibre optic telecommunication cables along the coastline of Southern Africa, is 295,0 cents per litre fuel levy, **plus** 218,0 cents per litre Road Accident Fund levy equalling 513,0 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 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 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 147,5 cents per litre fuel levy, **plus** 218 cents per litre Road Accident Fund levy equalling 365,5 cents per litre.