

No. R. 260

28 March 2011

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 6 (No. 6/3/21)**

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 6 April 2011**, to the extent set out in the Schedule hereto.


N NENE
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution for Notes 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 –

62 cents per litre fuel levy on 80 per cent of eligible purchases, plus 80 cents per litre Road Accident Fund levy on 80 per cent of eligible purchases equals 142 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 142 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 142 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 –

155 cents per litre fuel levy, plus 80 cents per litre Road Accident Fund levy equals to 235 cents per litre.

HARBOUR VESSELS

(iii) Harbour vessels, including -

(aa) harbour vessels operated by Portnet;

(bb) vessels used by in-port bunker barge operators, is -
80 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 -
80 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 -
155 cents per litre fuel levy, plus 80 cents per litre Road Accident Fund levy equals to 235 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.