

No. R. 256

27 March 2015

**CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/3/42)**

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 1 April 2015, to the extent set out in the Schedule hereto.


M. JONAS
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution of Note 6(b)(i) in Part 3 of Schedule No. 6 with the following:

- (i) Farming, forestry or mining on land is, 96 cents per litre fuel levy on 80 per cent of eligible purchases, plus 154 cents per litre Road Accident Fund levy on 80 per cent of eligible purchases equalling 250 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 250 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 250 cents per litre may be claimed;

By the substitution of Note 6(b)(ii)(gg) in Part 3 of Schedule No. 6 with the following:

- (gg) vessels employed to service fibre optic telecommunication cables along the coastline of Southern Africa, is
240 cents per litre fuel levy, plus 154 cents per litre Road Accident Fund levy equalling 394 cents per litre.

By the substitution of Note 6(b)(iii)(bb) in Part 3 of Schedule No. 6 with the following:

- (bb) vessels used by in-port bunker barge operators,
154 cents per litre Road Accident Fund levy.

By the substitution of Note 6(b)(iv) in Part 3 of Schedule No. 6 with the following:

- (iv) Locomotives used for rail freight other than those used in farming, forestry or mining, as provided in these Notes is 154 cents per litre Road Accident Fund levy.

By the substitution of Note 6(b)(v) in Part 3 of Schedule No. 6 with the following:

- (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 240 cent per litre fuel levy, plus 154 cents per litre Road Accident Fund levy equalling 394 cents per litre.