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 to the extent set out in the Schedule hereto.

DEPUTY MINISTER OF FINANCE

SCHEDULE

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

(cc)	by the holder or cessionary of the necessary authorisation granted or ceded in terms of the Mineral and Petroleum Resources Development Act, 2002 (Act No. 28 of 2002).	

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

(ss)	Quarrying, but excluding any working or processing beyond that which is necessary solely for obtaining and removing minerals from the quarry site in the mining area.

By the insertion of the following Note(s) after Note 6(f)(iii)(uu)(I) in Part 3 of Schedule No. 6:

(vv)	Rehabilitation and management of all environmental impacts during the operational lifetime of the mine at the place where the mining operations are carried on in accordance with an environmental management programme or plan approved in terms of the Mineral and Petroleum Resources Development Act, 2002 (Act No. 28 of 2002).

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

(iv)	The refund of levies in respect of the mining of sand, stone, rock, soil (other than topsoil), clay, gravel and limestone applies only if mined from a quarry and the mining operations comply with subparagraph (iii)(ss).

By the insertion of the following Note(s) after Note 6(h)(vii) in Part 3 of Schedule No. 6:

(viii)	Sugarcane farmers that produce on average not more than 1800 tons of sugarcane each per year and fail to keep the logbook information prescribed in paragraph (q) to this Note must reduce their eligible distillate fuel purchases by 20 per cent to exclude potential non-eligible purchases. The sugar mills to which the sugarcane of these farmers is delivered must process the refund claims as agents on behalf of such farmers that are not registered for value-added tax purposes.