

No. R.

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

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 retrospective effect from 1 April 2013**, to the extent set out in the Schedule hereto.

DEPUTY MINISTER OF FINANCE

SCHEDULE

By the deletion of Note 5A in Part 3 of Schedule No. 6 of the following:

5A. For the purposes of Note 6 (q), logbooks of the farming industry may be supplemented with additional information that the farming diesel refund beneficiary should present and substantiate to support refund claims. Supplementary criteria are the nature of the farming activity, size of the farm, number of hectares under cultivation, number of livestock, levels of mechanisation applied, volumes of output produced, and typical distillate fuel use required under these circumstances considering both national and geographical industry averages. These criteria will be applied in the absence of required logbook information at the discretion of the commissioner and potential refunds would depend on the quality and completeness of information provided.

By the insertion of Note 6 (a) (xi) in Part 3 of Schedule No. 6 of the following:

(xi) "logbooks" mean systematic written tabulated statements with columns in which are regularly entered periodic (hourly, daily, weekly or monthly) records of all activities and occurrences that impact on the validity of refund claims. Logbooks should indicate a full audit trail of distillate fuel for which refunds are claimed, from purchase to use thereof. Storage logbooks should reflect details of distillate fuel purchases, source thereof, how dispersed/disposed and purpose of disposal. Logbooks on distillate fuel use should contain details on source of fuel, date, place and purpose of utilisation, equipment fuelled, eligible or non-eligible operations performed and records of fuel consumed by any such machine, vehicle, device, or system. Logbook entries must be substantiated by the required source documentation and appropriate additional information that include manufacturer specifications of equipment, particulars of operator, intensity of use (e.g. distance, duration, route, speed, rate) and other incidents, facts and observations relevant to the measurement of eligible diesel use. Example(s) of minimum logbook record requirements are available on the SARS website at www.sars.gov.za.