

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 2 April 2014**, to the extent set out in the Schedule hereto.

N NENE  
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, 83.8 cents per litre fuel levy on 80 per cent of eligible purchases, **plus** 104 cents per litre Road Accident Fund levy on 80 per cent of eligible purchases equalling 187.8 cents per litre on 80 per cent of the **total eligible** purchases.
  - (aa) For 1 000 litres eligible purchases -  
1 000 X 80 per cent equals 800 litres on which a refund of 187.8 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 187.8 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  
209.5 cents per litre fuel levy, **plus** 104 cents per litre Road Accident Fund levy equalling 313.5 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,  
104 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 104 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 209.5 cents per litre fuel levy, **plus** 104 cents per litre Road Accident Fund levy equalling 313.5 cents per litre.