

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 6 April 2016**, 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, 108 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 262 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 262 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 262 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
270 cents per litre fuel levy, **plus** 154 cents per litre Road Accident Fund levy equalling 424 cents per litre.

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 135 cents per litre fuel levy, **plus** 154 cents per litre Road Accident Fund levy equalling 289 cents per litre.