

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 5 June 2019, to the extent set out in the Schedule hereto.

M GUNGUBELE  
DEPUTY MINISTER OF FINANCE

#### SCHEDULE

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

- (xii) fuel levy is limited to the general fuel levy contemplated in Notes 6 and 7 of Part 5A of Schedule No. 1 at the rate specified in Note 7(b)(i) for distillate fuel and Note 7(c)(i) for biodiesel respectively of the said Part 5A.

**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, 135,6 cents per litre fuel levy on 80 per cent of eligible purchases, **plus** 198 cents per litre Road Accident Fund levy on 80 per cent of eligible purchases equalling 333,6 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 333,6 cent 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 333,6 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  
339 cents per litre fuel levy, **plus** 198 cents per litre Road Accident Fund levy equalling 537 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 169,5 cents per litre fuel levy, **plus** 198 cents per litre Road Accident Fund levy equalling 367,5 cents per litre.