

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 1 April 2020**, to the extent set out in the Schedule hereto.

DR DAVID MASONDO  
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, 142,0 cents per litre fuel levy on 80 per cent of eligible purchases, **plus** 207 cents per litre Road Accident Fund levy on 80 per cent of eligible purchases equalling 349,0 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 349,0 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 349,0 cents per litre may be claimed;

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

- (ii) Offshore vessels, including -
- (aa) commercial fishing vessels;
- (bb) coasting vessels;
- (cc) offshore mining;
- (dd) vessels owned by the National Sea Rescue Institute;
- (ee) vessels conducting research in support of the marine industry;
- (ff) coastal patrol vessels; or
- (gg) vessels employed to service fibre optic telecommunication cables along the coastline of Southern Africa, is  
355 cents per litre fuel levy, **plus** 207 cents per litre Road Accident Fund levy equalling 562 cents per litre.

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

- (iii) Harbour vessels, including -
- (aa) harbour vessels operated by Portnet;
- (bb) vessels used by in-port bunker barge operators,  
207 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 207 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 177,5 cents per litre fuel levy, **plus** 207 cents per litre Road Accident Fund levy equalling 384,5 cents per litre.