Government Gazette
Staatskoerant

REPUBLIC OF SOUTH AFRICA
REPUBLIEK VAN SUID AFRIKA

Regulation Gazette	*No. 11841*	*Regulasiekoerant*
Vol. 720	2 June / Junie 2025	No. 52791

N.B. The Government Printing Works will not be held responsible for the quality of "Hard Copies" or "Electronic Files" submitted for publication purposes

ISSN 1682-5845

9 771682 584003 52791

AIDS HELPLINE: 0800-0123-22 Prevention is the cure

IMPORTANT NOTICE:

THE GOVERNMENT PRINTING WORKS WILL NOT BE HELD RESPONSIBLE FOR ANY ERRORS THAT MIGHT OCCUR DUE TO THE SUBMISSION OF INCOMPLETE / INCORRECT / ILLEGIBLE COPY.

NO FUTURE QUERIES WILL BE HANDLED IN CONNECTION WITH THE ABOVE.

Contents

No.		Gazette No.	Page No.
Correction Notice, Gazette No. 52791, dated 2-6-2025, Notices Nos. 6274-6276 is replacing Gazette No. 52788, dated 2-6-2025, Notices Nos. 6269-6271 because of wrong Department Name			
GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS			
South African Revenue Service / Suid-Afrikaanse Inkomstediens			
R. 6274	Customs and Excise Act, 1964: Correction Notice (PP/174)	52791	3
R. 6274	Doeane en Aksynswet, 1964: Verbeteringskennisgewing (VB174)	52791	3
R. 6275	Customs and Excise Act, 1964: Amendment to Part 5A of Schedule No. 1 (No. 1/5A/181)	52791	4
R. 6275	Doeane- en Aksynswet, 1964: Wysiging van Deel 5A van Bylae No.1 (No. 1/5A/181)	52791	6
R. 6276	Customs and Excise Act, 1964: Amendment to Part 3 of Schedule No. 6 (No. 6/3/64)	52791	8
R. 6276	Doeane- en Aksynswet, 1964: Wysiging van Deel 3 van Bylae No.6 (No. 6/3/64)	52791	10

GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS

SOUTH AFRICAN REVENUE SERVICE

NO. R. 6274 **2 June 2025**

CORRECTION NOTICE

CUSTOMS AND EXCISE ACT, 1964
AMENDMENT OF PROVISIONAL PAYMENT (PP/174)

By the substitution of the following where it appears in Notice No. R. 6234 of Government Gazette No. 52750 dated 30 May 2025.

4011.10.05	Having a rim size of 38 cm (15 inches), produced by all other producers (excluding those produced by Sailun Vietnam Co. Ltd; Vietnam Cofo Tires Co. Ltd and Haohua Vietnam Co., Ltd)	41.47%	Vietnam

SUID-AFRIKAANSE INKOMSTEDIENS

NO. R. 6274 **2 Junie 2025**

VERBETERINGSKENNISGEWING

DOEANE EN AKSYNS WET, 1964
WYSIGING VAN VOORLOPIGE BETALING (VB/174)

Deur die wysiging van die volgende waar dit verskyn in Kennisgewing No. R. 6234 van Staatskoerant No. 52750 gedateer 30 Mei 2025.

4011.10.05	Met 'n vellinggrootte van 38 cm (15 duim), geproduseer deur alle ander produsente (uitgesonderd dié geproduseer deur Sailun Vietnam Co. Ltd; Vietnam Cofo Tires Co. Ltd en Haohua Vietnam Co., Ltd)	41.47%	Vietnam

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/5A/181)

In terms of section 48 of the Customs and Excise Act, 1964, Part 5A of Schedule No. 1 to the said Act is hereby amended**, with effect from 4 June 2025,** to the extent set out in the Schedule hereto.

ENOCH GODONGWANA
MINISTER OF FINANCE

SCHEDULE

By the substitution of Note 8 in Section A to Part 5 of Schedule No. 1 with the following:

8.

(a) For the purposes of item 195.10.03 the rate of fuel levy shall be the sum of the -

(i) general fuel levy at a rate of 401 cents per litre; and

(ii) carbon fuel levy at a rate of 14 cents per litre.

(b) For the purposes of items 195.10.15; 195.10.17; 195.10.21, 195.13.15, 195.13.17, 195.13.21 and 195.20.03 the rate of fuel levy shall be the sum of the -

(i) general fuel levy at a rate of 385 cents per litre; and

(ii) carbon fuel levy at a rate of 17 cents per litre.

(c) For the purposes of item 195.20.01 the rate of fuel levy shall be the sum of the -

(i) general fuel levy at a rate of 192.5 cents per litre; and

(ii) carbon fuel levy at a rate of nil cents per litre.

By the substitution of the following:

Fuel Levy Item	Tariff Heading	Article Description	Rate of Fuel Levy
195.10.03	2710.12.02	Petrol, as defined in Additional Note 1(b) to Chapter 27	415c/li
195.10.15	2710.12.26	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked	402c/li
195.10.17	2710.12.30	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	402c/li
195.10.21	2710.12.39	Specified aliphatic hydrocarbons solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked	402c/li
195.13.15	2710.19.26	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked	402c/li
195.13.17	2710.19.30	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	402c/li

This gazette is also available free online at www.gpwonline.co.za

By the substitution of the following:

Fuel Levy Item	Tariff Heading	Article Description	Rate of Fuel Levy
195.13.21	2710.19.39	Specified aliphatic hydrocarbon solvents, as defined in Additional Note (ij) to Chapter 27, unmarked	402c/li
195.20.01	3826.00.10	Biodiesel as specified in Additional Note 1(a) to Chapter 38	192,5c/li
195.20.03	3826.00.90	Other biodiesel	402c/li

This gazette is also available free online at www.gpwonline.co.za

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (NO. 1/5A/181)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 5A van Bylae No. 1 by bogenoemde Wet hiermee gewysig, **met ingang vanaf 4 Junie 2025,** in die mate in die Bylae hierby aangetoon.

ENOCH GODONGWANA
MINISTER VAN FINANSIES

BYLAE

Deur die vervanging van Nota 8 in Afdeling A tot Deel 5 van Bylae No. 1 met die volgende:

8.

(a) Vir die doeleindes van item 195.10.03 sal die skaal van brandstofheffing die som wees van die -

(i) algemene brandstofheffing teen 'n skaal van 401 sent per liter; en

(ii) koolstofbrandstofheffing teen 'n skaal van 14 sent per liter

(b) Vir die doeleindes van items 195.10.15; 195.10.17; 195.10.21, 195.13.15, 195.13.17, 195.13.21 en 195.20.03 sal die skaal van brandstofheffing die som wees van die -

(i) algemene brandstofheffing teen 'n skaal van 385 sent per liter; en

(ii) koolstofbrandstofheffing teen 'n skaal van 17 sent per liter.

(c) Vir die doeleindes van item 195.20.01 sal die skaal van brandstofheffing die som wees van die -

(i) algemene brandstofheffing teen 'n skaal van 192.5 sent per liter; en

(ii) koolstofbrandstofheffing teen 'n skaal van nul sent per liter.

Deur die vervanging van die volgende:

Brandstof-heffingitem	Tariefpos	Artikel Beskrywing	Skaal van Brandstofheffing
195.10.03	2710.12.02	Petrol, soos omskryf in Addisionele Opmerking 1(b) by Hoofstuk 27	415c/li
195.10.15	2710.12.26	Verhittingskeroseen, soos omskryf in Addisionele Opmerking 1(f) by Hoofstuk 27, ongemerk	402c/li
195.10.17	2710.12.30	Distillaatbrandstof, soos omskryf in Addisionele Opmerking 1(g) by Hoofstuk 27	402c/li
195.10.21	2710.12.39	Gespesifiseerde alifatiese koolwaterstofoplosmiddels, soos omskryf in Addisionele Opmerking 1(ij) by Hoofstuk 27, ongemerk	402c/li
195.13.15	2710.19.26	Verhittingskeroseen, soos omskryf in Addisionele Opmerking 1(f) by Hoofstuk 27, ongemerk	402c/li
195.13.17	2710.19.30	Distillaatbrandstof, soos omskryf in Addisionele Opmerking 1(g) by Hoofstuk 27	402c/li

This gazette is also available free online at www.gpwonline.co.za

Deur die vervanging van die volgende:

Brandstof-heffingitem	Tariefpos	Artikel Beskrywing	Skaal van Brandstofheffing
195.13.21	2710.19.39	Gespesifiseerde alifatiese koolwaterstofoplosmiddels, soos omskryf in Addisionele Opmerking 1(ij) by Hoofstuk 27, ongemerk	402c/li
195.20.01	3826.00.10	Biodiesel soos omskryf in Addisionele Opmerking 1(a) by Hoofstuk 38	192,5c/li
195.20.03	3826.00.90	Ander biodiesel	402c/li

This gazette is also available free online at www.gpwonline.co.za

SOUTH AFRICAN REVENUE SERVICE

NO. R. 6276 **2 June 2025**

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/3/64)

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 4 June 2025**, to the extent set out in the Schedule hereto.

ENOCH GODONGWANA
MINISTER OF FINANCE

SCHEDULE

By the substitution of Note(s) 6(b) with the following:

(b) The extent of refund for eligible purchases -

ON LAND

(i) Farming, forestry or mining on land is 154,0 cents per litre fuel levy on 80 per cent of eligible purchases, **plus** 218,0 cents per litre Road Accident Fund levy on 80 per cent of eligible purchases equalling 372,0 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 372,0 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 372,0 cents per litre may be claimed;

OFFSHORE

(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

385,0 cents per litre fuel levy, **plus** 218 cents per litre Road Accident Fund levy equalling 603,0 cents per litre.

HARBOUR VESSELS

(iii) Harbour vessels, including -

(aa) harbour vessels operated by Portnet;

(bb) vessels used by in-port bunker barge operators,

218,0 cents per litre Road Accident Fund levy.

RAIL

By the substitution of Note(s) 6(b) with the following:

(iv)	Locomotives used for rail freight other than those used in farming, forestry or mining, as provided in these Notes is 218,0 cents per litre Road Accident Fund levy.
	ELECTRICITY GENERATION PLANTS
(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 192.5 cents per litre fuel levy, **plus** 218,0 cents per litre Road Accident Fund levy equalling 410.5 cents per litre.
(vi)	Any claim for a refund of levies provided for in paragraph (b)(i), (ii), (iii), (iv) or (v) to this Note must be reduced by any non-eligible purchases.

This gazette is also available free online at **www.gpwonline.co.za**

DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 6 (NO. 6/3/64)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 3 van Bylae No. 6 by bogenoemde Wet hiermee gewysig**, met ingang vanaf 4 Junie 2025,** in die mate in die Bylae hierby aangetoon.

ENOCH GODONGWANA
MINISTER VAN FINANSIES

BYLAE

Deur die vervanging van Opmerking 6(b) met die volgende:

OP LAND

(i) Landbou, bosbou of mynbou op land, is 154,0 sent per liter brandstofheffing op 80 persent van geskikte aankope, **plus** 218,0 sent per liter Padongelukfondsheffing op 80 persent van geskikte aankope is gelyk aan 372,0 sent per liter op 80 persent van die **totale geskikte** aankope.

Metode van berekening van terugbetalling is as volg:

(aa) Vir 1 000 liter geskikte aankope -

1 000 x 80 persent is gelyk aan 800 liter waarvoor 'n terugbetaling van 372,0 sent per liter geëis mag word;

(bb) Vir 1000 liter aangekoop waarvan 300 liter ongeskikte aankope verteenwoordig, byvoorbeeld, vervoer van goedere teen vergoeding -

1 000 liter min 300 liter is gelyk aan 700 liter geskikte aankope x 80 persent is gelyk aan 560 liter waarop 'n terugbetaling van 372,0 sent per liter geëis mag word;

AFLANDIG

(ii) Aflandige vaartuie, sluit in -

(aa) kommersiële visvangvaartuie;

(bb) kusvaarders;

(dd) vaartuie deur die Nasionale Seereddingsinstituut besit;

(ee) vaartuie wat navorsing ter ondersteuning van die marienenywerheid onderneem;

(ff) kuspatrolering vaartuie; of

(gg) vaartuie aangewend vir die diens van veseloptiese-telekommunikasiekabels langs die kuslyn van Suider-Afrika,

is 385,0 sent per liter brandstofheffing, **plus** 218,0 sent per liter Padongelukfondsheffing is gelyk aan 603,0 sent per liter.

(iii) Hawevaartuie, met inbegrip van -

(aa) hawevaartuie deur Portnet bedryf;

(bb) vaartuie deur in-hawe bunkervragskuitoperateurs gebruik,

218,0 sent per liter Padongelukfondsheffing.

SPOOR

(iv) Lokomotiewe vir spoorvrag gebruik uitgesonderd dié gebruik vir landbou, bosbou of mynbou, soos in hierdie Opmerkings bepaal, is 218,0 sent per liter Padongelukfondsheffing.

ELEKTRISITEITSOPWEKKINGSAANLEGTE

This gazette is also available free online at www.gpwonline.co.za

Deur die vervanging van Opmerking 6(b) met die volgende:

(v)	Distillaatbrandstof vir gebruik uitsluitlik as brandstof deur elektrisiteitsopwekkingsaanlegte met 'n kapasiteit van meer as 200 megawatt per aanleg, wat krag opwek vir die nasionale verspreidingsnetwerk, is 192,0 sent per liter brandstofheffing, **plus** 218,0 sent per liter Padongelukfondsheffing is gelyk aan 410.5 sent per liter.
(vi)	Enige eis om terugbetaling van heffings waarvoor voorsiening gemaak word in paragraaf (b)(i), (ii), (iii), (iv) of (v) by hierdie Opmerking moet met enige ongeskikte aankope verminder word.

This gazette is also available free online at www.gpwonline.co.za

Printed by and obtainable from the Government Printer, Bosman Street, Private Bag X85, Pretoria, 0001
Contact Centre Tel: 012-748 6200. eMail: info.egazette@gpw.gov.za
Publications: Tel: (012) 748 6053, 748 6061, 748 6065

This gazette is also available free online at **www.gpwonline.co.za**