Government Gazette
Staatskoerant

REPUBLIC OF SOUTH AFRICA
REPUBLIEK VAN SUID AFRIKA

Regulation Gazette *No. 11978* *Regulasiekoerant*

Vol. 730 1 April / April 2026 No. 54445

ISSN 1682-5845

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GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS

SOUTH AFRICAN REVENUE SERVICE

NO. R. 7340 **1 April 2026**

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 1 (NO. 1/5A/183)

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, **up to and including 5 May 2026,** 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 110 cents per litre; and
  (ii) carbon fuel levy at a rate of 19 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 93 cents per litre; and
  (ii) carbon fuel levy at a rate of 23 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 46.5 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	129c/li
195.10.15	2710.12.26	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked	116c/li
195.10.17	2710.12.30	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	116c/li
195.10.21	2710.12.39	Specified aliphatic hydrocarbons solvents, as defined in Additional Note 1(ij) to Chapter 27, unmarked	116c/li
195.13.15	2710.19.26	Illuminating kerosene, as defined in Additional Note 1(f) to Chapter 27, unmarked	116c/li
195.13.17	2710.19.30	Distillate fuel, as defined in Additional Note 1(g) to Chapter 27	116c/li

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	116c/li
195.20.01	3826.00.10	Biodiesel as specified in Additional Note 1(a) to Chapter 38	46,5c/li
195.20.03	3826.00.90	Other biodiesel	116c/li

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DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 1 (NO. 1/5A/183)

Kragtens artikel 48 van die Doeane- en Aksynswet, 1964, word Deel 5A van Bylae No. 1 by bogenoemde Wet hiermee gewysig**, tot en met 5 Mei 2026,** in die mate in die Bylae hierby aangetoon.

ENOCH GODONGWANA
MINISTER VAN FINANSIES

BYLAE

Deur die vervanging van Opmerking(s) 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 110 sent per liter; en

(ii) koolstofbrandstofheffing teen 'n skaal van 19 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 93 sent per liter; en

(ii) koolstofbrandstofheffing teen 'n skaal van 23 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 46.5 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	129c/li
195.10.15	2710.12.26	Verhittingskeroseen, soos omskryf in Addisionele Opmerking 1(f) by Hoofstuk 27, ongemerk	116c/li
195.10.17	2710.12.30	Distillaatbrandstof, soos omskryf in Addisionele Opmerking 1(g) by Hoofstuk 27	116c/li
195.10.21	2710.12.39	Gespesifiseerde alifatiese koolwaterstofoplosmiddels, soos omskryf in Addisionele Opmerking 1(ij) by Hoofstuk 27, ongemerk	116c/li
195.13.15	2710.19.26	Verhittingskeroseen, soos omskryf in Addisionele Opmerking 1(f) by Hoofstuk 27, ongemerk	116c/li
195.13.17	2710.19.30	Distillaatbrandstof, soos omskryf in Addisionele Opmerking 1(g) by Hoofstuk 27	116c/li

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	116c/li
195.20.01	3826.00.10	Biodiesel soos omskryf in Addisionele Opmerking 1(a) by Hoofstuk 38	46,5c/li
195.20.03	3826.00.90	Ander biodiesel	116c/li

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CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/3/67)

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**, up to and including 5 May 2026,** 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 37,2 cents per litre fuel levy **plus** 225,0 cents per litre Road Accident Fund levy equalling 262,2 cents per litre.

Mode of calculation of refund is as follows:

(aa) For 1 000 litres eligible purchases -

1 000 litres on which a refund of 262,2 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 on which a refund of 262,2 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

93,0 cents per litre fuel levy, **plus** 225,0 cents per litre Road Accident Fund levy equalling 318,0 cents per litre.

HARBOUR VESSELS

(iii) Harbour vessels, including -

(aa) harbour vessels operated by Portnet;

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

225,0 cents per litre Road Accident Fund levy.

RAIL

(iv) Locomotives used for rail freight other than those used in farming, forestry or mining, as provided in these Notes is 225,0 cents per litre Road Accident Fund levy.

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

	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 46,5 cents per litre fuel levy, **plus** 225,0 cents per litre Road Accident Fund levy equalling 271,5 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.

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DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 6 (NO. 6/3/67)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 3 van Bylae No. 6 by bogenoemde Wet hiermee gewysig**, tot en met 5 Mei 2026,** in die mate in die Bylae hierby aangetoon.

ENOCH GODONGWANA
MINISTER VAN FINANSIES

BYLAE

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

(b) Die mate van terugbetaling vir geskikte aankope -

OP LAND

(i) Landbou, bosbou of mynbou op land, is 37,2 sent per liter brandstofheffing **plus** 225,0 sent per liter Padongelukfondsheffing wat gelyk is aan 262,2 sent per liter.

Metode van berekening van terugbetalling is as volg:

(aa) Vir 1 000 liter geskikte aankope -

1 000 liter waarvoor 'n terugbetaling van 262,2 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 waarop 'n terugbetaling van 262,2 sent per liter geëis mag word;

AFLANDIG

(ii) Aflandige vaartuie, sluit in -

(aa) kommersiële visvangvaartuie;

(bb) kusvaarders;

(cc) aflandige mynbou;

(dd) vaartuie deur die Nasionale Seereddingsinstituut besit;

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

(ff) kuspatrolering vaartuie; of

is 93,0 sent per liter brandstofheffing, **plus** 225,0 sent per liter Padongelukfondsheffing is gelyk aan 318,0 sent per liter.

(iii) Hawevaartuie, met inbegrip van -

(aa) hawevaartuie deur Portnet bedryf;

(bb) vaartuie deur in-hawe bunkervragskuitoperateurs gebruik,

225,0 sent per liter Padongelukfondsheffing.

SPOOR

(iv) Lokomotiewe vir spoorvrag gebruik uitgesonderd dié gebruik vir landbou, bosbou of mynbou, soos in hierdie Opmerkings bepaal, is 225,0 sent per liter Padongelukfondsheffing.

ELEKTRISITEITSOPWEKKINGSAANLEGTE

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Deur die vervanging van Opmerking(s) 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 46,5 sent per liter brandstofheffing, **plus** 225,0 sent per liter Padongelukfondsheffing is gelyk aan 271,5 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.

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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

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