Government Gazette
Staatskoerant

REPUBLIC OF SOUTH AFRICA
REPUBLIEK VAN SUID AFRIKA

Regulation Gazette *No. 11990* *Regulasiekoerant*

Vol. 731 5 May Mei 2026 No. 54609

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ISSN 1682-5845

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GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS

SOUTH AFRICAN REVENUE SERVICE

NO. R. 7427 **5 May 2026**

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 6 (NO. 6/3/68)

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 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 nil cents per litre fuel levy **plus** 225,0 cents per litre Road Accident Fund levy equalling 225,0 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 225,0 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 on which a refund of 225,0 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
nil cents per litre fuel levy, **plus** 225,0 cents per litre Road Accident Fund levy equalling 225,0 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.

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 nil cents per litre fuel levy, **plus** 225,0 cents per litre Road Accident Fund levy equalling 225,0 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. 6/3/68)

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 3 van Bylae No. 6 by bogenoemde Wet hiermee gewysig**, met ingang vanaf 6 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 nul sent per liter brandstofheffing **plus** 225,0 sent per liter Padongelukfondsheffing wat gelyk is aan 225,0 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 225,0 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 waarop 'n terugbetaling van 225,0 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

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

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

HAWEVAARTUIE

(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.

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

ELEKTRISITEITSOPWEKKINGSAANLEGTE

(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 nul sent per liter brandstofheffing, **plus** 225,0 sent per liter Padongelukfondsheffing is gelyk aan 225,0 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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