

SOUTH AFRICAN REVENUE SERVICE

**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.