

GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS

SOUTH AFRICAN REVENUE SERVICE

NO. R. 7920

18 September 2026

CUSTOMS AND EXCISE ACT, 1964. AMENDMENT OF SCHEDULE NO. 6 (NO. 6/3/71)

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 to the extent set out in the Schedule hereto.



ENOCH GODONGWANA
MINISTER OF FINANCE

SCHEDULE

By the substitution of Note 6(a)(vii) in Part 3 of Schedule No. 6:

- (vii) "registration profile" means the electronic profile which a person must create and maintain as a diesel refund user as contemplated in section 75(1A)(b) and the rules thereto.

By the substitution of Note 6(a)(iii)(aa) in Part 3 of Schedule No. 6:

- (aa) from sellers of petroleum products who are disclosed on the relationship management system as contemplated in rule 75.25.05(b)(i) as sellers of eligible purchases of distillate fuel to that user; and

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

- (aa) The user must obtain all eligible purchases through the purchase of such distillate fuel from sellers of petroleum products who are disclosed on the relationship management system as contemplated in rule 75.25.05(b)(i) as sellers of eligible purchases of distillate fuel to that user.

SUID-AFRIKAANSE INKOMSTEDIENS

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**DOEANE- EN AKSYNSWET, 1964.
WYSIGING VAN BYLAE NO. 6 (NO. 6/3/71)**

Kragtens artikel 75 van die Doeane- en Aksynswet, 1964, word Deel 3 van Byale No. 6 by bogenoemde Wet Hiermee gewysig in die mate in die Bylae hierby aangetoon.


ENOCH GODONGWANA
MINISTER VAN FINANSIES

BYLAE

Deur die vervanging van Opmerking 6(a)(vii) in Deel 3 van Bylae No. 6:

- (vii) "registrasie profiel" beteken die elektroniese profiel wat 'n persoon moet skep en onderhou as 'n diesel terugbetaling gebruiker soos beoog in artikel 75(1A)(b) en die reëls daarby.

Deur die vervanging van Opmerking 6(a)(iii)(aa) in Deel 3 van Byale No. 6:

- (aa) van verkopers van petroleum produkte wie blootgelê is op die verhouding bestuur stelsel soos beoog in reël 75.25.05(b)(i) as verkopers van geskikte aankope van distillaat brandstof aan daardie gebruiker; en

Deur die vervanging van Opmerking 6(b)(iii)(aa) in Deel 3 van Bylae No. 6:

- (aa) Die gebruiker moet alle geskikte aankope verkry deur die aankoop van sodanige distillaat brandstof van verkopers van petroleum produkte wie blootgelê is op die verhouding bestuur stelsel soos beoog in reël 75.25.05(b)(i) as verkopers van geskikte aankope van distillaat brandstof aan daardie gebruiker.