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No. 23281





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

CONTENTS • INHOUD

No.

Page Gazette No. No.

GOVERNMENT NOTICE

South African Revenue Service

Government Notice

R. 398 Customs and Excise Act (91/1964): Amendment of Schedule No. 6 (No. 6/97).....

3 23281

GOVERNMENT NOTICE

SOUTH AFRICAN REVENUE SERVICE

No. R. 398

2 April 2002

CUSTOMS AND EXCISE ACT, 1964.-AMENDMENT OF SCHEDULE NO. 6 (NO. 6/97)

Under section 75(15) of the Customs and Excise Act, 1964, Schedule No. 6 to the said Act is hereby amended, with effect from 3 April 2002, to the extent set out in the Schedule hereto.

> M MPAHLWA DEPUTY MINISTER OF FINANCE

SCHEDULE

I Rebate Item	II Tariff Item	III Code	C D	IV Description	V Extent of Rebate	VI Extent of Refund	Anno= tations
640.03				By the substitution for Note 1 of the following Note:	6 0 M		
6		# #		"1. Extent of refund ON LAND		er es	
	88			(a) Eligible purchases for farming, forestry or mining on land:			
3 B	*			25,6 cents per litre fuel levy on 80 per cent of eli= gible purchases, plus			
3	a h	3		18,5 cents per litre Road Accident Fund levy on 80 per cent of eligible pur= chases		3 (%)	
# F		-		44,1 cents per litre on 80 per cent of the total eligible purchases		*	
		# '*		Mode of calculation of refund (i) 1 000 litres eligible purchases -			
*	50 10			1 000 times 80 per cent equals 800 litres on which a refund of 44,1 cents per litre may be claimed			
				(ii) 1 000 litres purchased of which 300 litres represent non-eligible purchases, for example, carraige of goods	5 W	a de la composition della comp	17
	6 f. 6	Ф (6)		for reward - 1 000 less 300 equals 700 litres eligible purchases times 80 per cent equals 560 litres on which a refund of 44,1 cents per litre	J.,		G.
				may be claimed			

I Rebate Item	II Tariff Item	III Code	C D	IV Description	V Extent of Rebate	VI Extent of Refund	Anno= tations
				OFFSHORE		<u>10</u>	
				(b) Eligible purchase for:			
				(i) Commercial fishing vessels;			
				(ii) coasting vessels;	80		
Ì		are at		(iii) offshore mining;	* 5		
10				(iv) vessels owned by the National Sea Rescue Institute;		-	
				(v) vessels conduct= ing research in support of the marine industry;			
	W.			(vi) coastal patrol vessels; or	90 F	# T	
		i in	*	(vii) vessels employed to service fibre optic telecom=	*		f 2
		e e	vir to	munication cables along the coastline of Southern Africa:			
		15		81 cents per litre fuel levy, plus 18,5 cents per		Till St	
	8	-		litre Road Acci= dent Fund levy. = 99,5 cents per litre.			
			8. 21	"HARBOUR VESSELS			
	15			(bA) Eligible purchases for -			8
p.				(i) harbour vessels operated by Portnet;			
				(ii) vessels used by in- port bunker barge operators:			
	#			18,5 cents per litre Road Accident Fund levy."	e 0		
				<i>E</i>			10
						8	

I	П	ш	70	IV	v	VI	
Rebate Item	Tariff Item	Code	C D	Description	Extent of Rebate	Extent of Refund	Anno=
				RAIL			E E
				Marine Associations are as a second of the s		1	
				(c) Eligible purchases for	t: 1	0	
		1	9	locomotives used for rail freight other than those		5 8	60
10 10 10	#5		3	used in farming, forestry or			
	-			mining as provided in		100 PM	
8 6				these Notes:			135
*	22	#2 		18,5 cents per litre Road			
- 1				Accident Fund levy			
50			92	(d) Any claim for a refund of		5	
				levies provided for in	30 ±:		
	Ü			paragraph (a), (b), (bA) or	78		70
2.2			V	(c) must be reduced by any	19	N e	
				non-eligible purchases."	92		=
		-		D. d			
-				By the substitution for the defi= nitions "eligible purchases", "non-		./s	
			25	eligible purchases" and "user" in		1 2 2	
12		* 4	8	paragraph (b) in Note 2 of the		auto technical	4.5
]		following definitions:	8 - X3 - X5 - X	**	
					S (R (I)	8 8	134
				" 'eligible purchases' means, as	# # ₂ v		
20 5				prescribed in these Notes,	gs	0	120
2				purchases of distillate fuel by a user for use and used as fuel for	2 8		
	# ^{F3}	3		own primary production activities		1 m	
· ·		/		in farming, forestry or mining on	10 000 10 10 10 10 10 10 10 10 10 10 10		j.
				land or in offshore mining, any	1 to 12 a	2 8 2	-
		\$ 2	85.5	vessel contemplated in Note 1 (b)			
	90			and (bA) or in any locomotive	F 35		
				contemplated in Note 1 (c);			
			Pi .	'non-eligible purchases' means	2. 1		
8.0				purchases of distillate fuel by a		20	-
		1	(i)	user not for use and not used as		1	
1				prescribed in these Notes as fuel			
				for own primary production in farming, forestry or mining on land	4 7		
				or in offshore mining, any vessel	8	27	
2.0				contemplated in Note 1 (b) and		25 - II.	ti .
1000	(SE)			(bA) or in any locomotive			- 13
		į .		contemplated in Note 1 (c) and	91 g 21	92	
80				includes such fuel used in transport for reward or if resold;		3	
5 1			8	tor reward or it resort,		87	
				'user' as defined in section 75(1C)	9 9	8 8	
× 1	980		F 6	(b) (i) means according to the con=	a las pl	e	14
	tir 🙃			text and subject to any Note to this		8	
1				item, a person registered for value-			
	-			added tax purposes under the provisions of the Value-Added Tax		5 8 2	
5	60			Act, 1991 (Act No. 89 of 1991)		©	
1	, 84 No			and for diesel refund purposes as	d 31	42	
9	7)	(6)		contemplated in section 75 (1A)	(-1	g	
		5 3		and (4A);"			504 SV
SERVER SE	⁷⁵ 5			Date to at the second		100 Tal.	100 At
8				By the insertion in Note 4 after paragraph (c) of the following		× 2	
				DALASTADII (C) OL IIIE TOHOWING	I	14 25	

I Rebate Item	II Tariff Item	III Code	CD	IV Description	V Extent of Rebate	VI Extent of Refund	Anno= tations
			9	"(d) (i) The increased refund of Road Accident Fund levy from 16,5 cents to 18,5 cents prt litre in respect of eligible purchases for the purposes specified in paragraphs (a), (b)(i) to (iv) and (c) on Note 1; and			5
			8 B	(ii) The refunds of levies in respect of eligible purchases specified in paragraphs (a) (v) to (vii) and (bA) of Note 1, shall apply to distillate fuel purchased on or after 3 April 2002."			
				By the insertion after Note 12 of the following Notes: "12A Offshore vessels: Refund of levies on eligible purchases of distillate fuel for offshore vessels conducting research in support of the marine industry, coastal patrol vessels or vessels employed to service fibre optic telecommunication cables along the coastline of Southern Africa as specified in Note 1 (b).			- 83
*		* * *		(a) Eligible purchases are only applicable to such vessels, which are -		0 2	
EU W				(i) owned or chartered by a legal person registered in the Republic in accor= dance with the laws of the Republic and which has its place of effective manage= ment in the Republic or by a natural per= son who is ordinarily resident in the Re= public; and			
20 50 50 50 50 50	3 8	e		(ii) registered or licensed in terms of the Merchant Shipping Act, 1951 (Act No. 57 of 1951).			8

	77	777	290	IV I	v	VI	
D 1	II	III Code	6	Description	Extent of	Extent of	Anno=
Rebate Item	Tariff Item	Code	C D	Description	Rebate	Refund	tations
, item	1,3625			<u> </u>		12 - 12	£421
1 124 W	1 728.00			11 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Arrana Sara	in and the second of	21, 12 4
				(b) The distillate fuel may only	*		
		-30		be used for the propulsion of	3.	22.3	5. P
1		11.00		the vessels or the operation		8 1 9 1	
9	92		1	of any equipment on the		4 8	r .
		10.)	vessels.		- T	1.6
1	1	2±			*		100
				12B Harbour vessels: Refund of	4 9	*	, , , ,
			- 1	Road Accident Fund levy on	*		87 27.1 01
	4-			eligible purchases of distil=		0 75	81 18
		a * a	9 1	late fuel for harbour vessels			- A
.,145	i		10	operated by Portnet or ves=	8	65 4.	
1	1			sels used by in-port bunker	#P		2
	1		- 1	barge operators as specified	+		735
2 13		L. I	- 1	in Note 1 (bA).		(A)	100
# W_ #]]	1	(a) Plicible	¥	50 m	# B
	1	i		(a) Eligible purchases are only			
	1 .	[applicable to such vessels,	9 (0		
				which are -	§		F
	1	1		(i) owned or	25. 24		
3	4			(i) owned or charter= ed by a			380
2 to 10				legal person	198 - H	(14) (a)	
		5 90.2 1		registered in the			
i				Republic in	200		Ž,
1			10 3	accordance with		All G	8
1				the laws of the			
	#		. 8	Republic and	3f 1g		(1) E
	9	1		which has its	5		
1	1		10000	place of effective	5 - NO	na s	
1				management in	5 1		90 V/V-80
				the Republic or	***	98 77	9
1	ğ			by a natural per=	9 .		8
51 (0)	6		- 3	son who is	9 -		31
	1			ordinarily			i e
				resident in the	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	er nam 🗀 🕌 ji	
E1 14	1			Republic; and			
				S			l
1	10			(ii) which are regis=			
22 E	33			tered or licensed	10		
) j	· ×	W**		in terms of the	A		1
25 25				Mechant	90 2 8	E:	0
	1			Shipping Act,			N
1 '	1	¥ 1		1951 (Act No. 57	W 100		e e e e
1	1		1	of 1951).	(a. 120)	90	li .
1				Transaction of the second of t			***
				(b) Where a refund of levies		1 "	
8	150			will be claimed in res=	- E		
			11.9	pect of distillate fuel, a		10	#
				bunker barge operator	F20 F	# TO TO 10	
				may only deliver such	0 u		,
				distillate fuel to any		NE S	
	100			vessel contemplated in			177
2	3 5 × X			this item if a tax invoice	w £3	1	W.
				has been issued as	(I)	. 5 6	8
				required in Note 3.	10 10		2 5
1			- 80			6 ° 8 8 8	

I Rebate Item	II Tariff Item	III Code	C D	IV Description	V Extent of Rebate	VI Extent of Refund	Anno= tations
				(i) A bunker barge ope= rator may only de= liver such distillate fuel to any vessel contemplated in this item where a refund of levies will be claimed in respect of such fuel if a tax in= voice has been issued as required in Note 3.			X
				(ii) Such operator must keep books, accounts and documents in= cluding a copy of such invoice for in= spection by an officer for a period of 5 years from the date of such delivery."		e e	

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